



NOVATO **UNIFIED** SCHOOL DISTRICT
1015 Seventh Street | Novato, California 94945

JULY 1, 2020 TO JUNE 30, 2021

Annual Report

of the Measure G Bond Independent Citizens' Oversight Committee

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Letter from the Citizens' Oversight Committee Chair

March 2022

To the Board of Trustees and Residents of the Novato Unified School District:



Ali Iqbal
ICOC Chair, 2021-2022

As the 2021-2022 Chair of the Novato Unified School District's (NUSD) Measure G Independent Citizens' Oversight Committee (ICOC), it is my pleasure to present on behalf of the committee this fifth annual report of the \$222 million Measure G Bond program, covering the fiscal period from July 1, 2020 through June 30, 2021.

The ICOC's primary responsibility is to look at the prior fiscal year to review and report on the expenditure of your/taxpayer's money, ensuring that bond revenues are expended only for the purposes set forth in the ballot language of Measure G. This mandate has been fulfilled to date by holding review meetings, participating in construction site walks to view ongoing projects, receiving construction progress reports and reviewing Measure G annual expenditures and audits.

The committee has reviewed the financial and performance audit for the period ending June 30, 2021, issued by the independent auditing firm Christy White Associates. The firm has issued an unmodified opinion that the financial statements "present fairly, in all material respects, the financial position of the Measure G Bond Building Fund of the Novato Unified School District as of June 30, 2021." The auditors tested "\$14,592,389, or 43% of non-personnel 2020-2021 Measure G Bond Building Fund expenditures for validity, allowability and accuracy, and concluded that the sampled expenditures were in compliance with the terms of Measure G ballot language, the District-approved facilities plan, and applicable state laws and regulations." Christy White Associates "tested internal controls over financial reporting and compliance with laws, regulations, or provisions of contracts or agreements and have determined through our inquiry of management and our evaluation of District processes that no significant deficiencies were noted." They found in their performance audit opinion that "Novato Unified School District complied in all material respects, with the types of compliance requirements...that are applicable to the Measure G Bond Building Fund for the year ended June 30, 2021."

Based on this audit and other work of the Committee, we are pleased to announce that, to the best of the Committee's knowledge, the Novato Unified School District was in compliance with all requirements of Proposition 39 and Measure G for the period ending June 30, 2021. The full audit report, and more detailed information on the ICOC's duties, meeting agendas and minutes are available on the District's website, www.nusd.org/bond-information.

In the time period of this report and fiscal year 2021-2022, many Measure G projects have or are in the process of being completed. Lynwood and Olive Elementary schools received campus-wide modernizations; a new kitchen facility and all new classroom furniture at Lynwood; and a new administration building, new kindergarten classroom and all new classroom furniture at Olive. IT Infrastructure upgrades and classroom technology toolkit outfitting work was performed at Sinaloa Middle School, Lu Sutton, San Ramon, Olive and Lynwood Elementary schools; and San Marin High School received a new turf baseball and softball field and a new exterior finish. Among the projects in the planning and preconstruction phase for the summer of 2022 are: kitchen renovations at Pleasant Valley Elementary and San Jose Middle School; HVAC upgrades at Novato High School, Rancho and Lu Sutton Elementary schools; exterior wall repair and painting projects at Loma Verde and Lu Sutton Elementary schools; a gymnasium, kitchen and exterior modernization project at Sinaloa Middle school; and IT Infrastructure upgrades and technology toolkit outfitting at San Jose Middle school, Hamilton School, and Rancho, Pleasant Valley and Loma Verde Elementary Schools.

The work of the Independent Citizens' Oversight Committee is conducted under The Brown Act. All of our meetings are open to the public and we welcome observers. If you have any questions for the committee, we can be reached by email at ICOC@nusd.org.

Respectfully,

Ali Iqbal
Chair, Independent Citizens' Oversight Committee 2021-2022

Measure G Bond Expenditure Summary

The following summary table includes a listing of projects with a 2020-2021 bond funding expenditure and an overall funding expenditure total for 2016 to 2021. Please refer to Annual Reports 2016/17 through 2019/20 for prior individual fiscal year expenditures.

Category	Project	2020-2021 Expended	Total Expended All Fiscal Years	Project Completed By June 30, 2021
Administrative Costs	Bond Administration	\$509,285	\$1,822,740	No
Measure G Bond Issuance Costs	Measure G Bond Issuance	\$205,000	\$564,736	No
District-Wide Allocation	21st Century Furniture	\$318,057	\$426,910	No
	Classroom IT Toolkit	\$476,752	\$602,105	No
	Maintenance & Operations Building	\$74,237	\$4,202,431	No
	Food & Nutritional Services Renovation	\$9,115	\$1,737,725	Yes
	San Jose MS HVAC Installation	\$0	\$1,810,382	Yes
	Loma Verde, Lynwood & Olive ES HVAC Installation	\$320,711	\$3,900,185	Yes
Deferred Maintenance Allocation	2017 Sewer Work (Novato HS & Olive ES)	\$0	\$184,498	Yes
	San Ramon ES Re-Roof	\$0	\$2,050,806	Yes
	2018 Sewer Work (Novato HS, Olive & San Ramon ES)	\$0	\$192,334	Yes
	Novato HS Stadium Re-Turf	\$0	\$1,312,768	Yes
	San Marin HS Stadium Re-Turf	\$0	\$1,303,772	Yes
	Novato HS Re-Roof (5 Bldgs)	\$0	\$750,552	Yes
	Lynwood ES Skylight Replacement	\$0	\$50,228	Yes
	San Jose MS Gazebo Skylights	\$0	\$208,572	Yes
	Novato HS Old Gym & Olive Ave Re-Roof	\$319,995	\$590,163	Yes
	2020 Sewer Work (Loma Verde & Lu Sutton ES)	\$223,574	\$308,952	Yes
	San Marin HS Exterior Finish	\$1,062,786	\$1,068,536	No
	Olive ES Modernization	\$1,418,808	\$1,492,121	No
	Lynwood ES Modernization	\$1,500,242	\$1,582,421	No
High School Allocation	San Marin HS PA System	\$0	\$327,681	Yes
	San Marin HS STEM & PAC	\$5,131,983	\$22,860,937	No
	Novato HS CFS & CFA	\$17,715,821	\$38,442,140	No
	Novato HS Athletic Fields Complex	\$50,183	\$9,125,743	Yes
	San Marin HS Athletic Fields	\$644,445	\$693,749	No
Middle School Allocation	Sinaloa MS New Kitchen	\$15,300	\$15,300	No
Elementary School Allocation	Olive ES Modernization	\$1,418,807	\$1,492,120	No
	Lynwood ES Modernization	\$1,500,242	\$1,582,420	No
	Pleasant Valley ES Kitchen	\$5,324	\$6,382	No
Technology- One to World Allocation	Phases 1 thru 3 + Replenish	\$460,785	\$2,651,195	No
IT Infrastructure Upgrade Allocation	Novato HS & San Marin HS Upgrades	\$802,346	\$1,222,375	No
	District + School Site Upgrades	*<\$52,915>	\$1,612,517	No
	Sinaloa MS San Ramon & Lu Sutton ES Upgrades	\$108,846	\$108,846	No
Other Allocation	Novato Charter School, Hill Campus, C Street	\$0	\$0	No

* Prior Fiscal Year Expenditure Accounting Adjustment

TOTAL**\$34,239,729****\$106,304,342**

Board Approved Total Bond Allocation Summary

Item	Board-Approved Allocation	Committed	Pending Board Direction
Administrative Costs	\$ 4,300,000	\$ (4,300,000)	\$
Measure G Bond Issuance Costs	\$ 850,000	\$ (850,000)	\$
District-Wide Allocation	\$ 25,920,840	\$ (25,920,840)	\$
Deferred Maintenance Allocation	\$ 50,882,301	\$ (50,882,301)	\$
High School Allocation	\$ 78,456,103	\$ (78,456,103)	\$
Middle School Allocation	\$ 18,000,000	\$ (17,500,000)	\$ 500,000
Elementary School Allocation	\$ 26,000,000	\$ (24,500,000)	\$ 1,500,000
Technology - One to World Allocation	\$ 6,000,000	\$ (6,000,000)	\$
IT Infrastructure Upgrade Allocation	\$ 12,900,000	\$ (12,900,000)	\$
Other Allocation	\$ 1,000,000	\$ -	\$ 1,000,000
Measure G Bond Program Contingency*	\$ 433,840	\$ -	\$ 433,840
Measure G Bond Allocation - SUBTOTAL	\$ 224,743,084	\$ (221,309,244)	\$ 3,433,840

Measure G Bond Program Contingency Summary*

Project Savings	\$ 685,228
Interest (As of 6/30/2021)	\$ 2,743,084
Board Approved Allocation	\$ (2,994,472)
Remaining Program Contingency (As of 6/30/2021)	\$ 433,840