

EASTERN SIERRA UNIFIED SCHOOL DISTRICT

**GENERAL OBLIGATION BONDS
FINANCIAL AND PERFORMANCE AUDITS
JUNE 30, 2010**

EASTERN SIERRA UNIFIED SCHOOL DISTRICT

GENERAL OBLIGATION BONDS

FINANCIAL AUDIT

JUNE 30, 2010

EASTERN SIERRA UNIFIED SCHOOL DISTRICT

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INDEPENDENT AUDITORS' REPORT

Governing Board
Eastern Sierra Unified School District
Bridgeport, California

We have audited the accompanying financial statements of the Building Fund of the Eastern Sierra Unified School District (the District), as of and for the year ended June 30, 2010, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the financial statements present only the Building Fund specific to Measure A and are not intended to present fairly the financial position and results of operations of the Eastern Sierra Unified School District in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund of the Eastern Sierra Unified School District at June 30, 2010, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Vavrinek, Trine, Day & Co., LLP
Rancho Cucamonga, California
December 23, 2010

EASTERN SIERRA UNIFIED SCHOOL DISTRICT

BUILDING FUND
BALANCE SHEET
JUNE 30, 2010

ASSETS

Deposits and investments	\$ 5,258,644
Total Assets	<u>\$ 5,258,644</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts payable	\$ 774,360
Total Liabilities	<u>774,360</u>

FUND EQUITY

Fund balances	
Unreserved	
Undesignated	<u>4,484,284</u>
Total Liabilities and Fund Equity	<u>\$ 5,258,644</u>

The accompanying notes are an integral part of these financial statements.

EASTERN SIERRA UNIFIED SCHOOL DISTRICT

BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2010

REVENUES

Local income	
Other local income	\$ 137,042
Total Revenues	<u>137,042</u>

EXPENDITURES

Capital outlay	
Architects	139,602
Plan checks - DSA	4,074
Plan checks - CDE	784
Preliminary testing	3,600
Planning	70,006
Building improvements	1,463,397
Construction management	4,694
Labor compliance	1,775
Construction testing	40,733
Building inspections	31,793
Equipment - capitalized	42,400
Total Expenditures	<u>1,802,858</u>

OTHER FINANCING USES

Transfers in	<u>1,635,719</u>
Net Financing Uses	<u>1,635,719</u>

DEFICIENCY OF REVENUES OVER

EXPENDITURES AND OTHER USES (30,097)

FUND BALANCE, BEGINNING OF YEAR 4,514,381

FUND BALANCE, END OF YEAR \$ 4,484,284

The accompanying notes are an integral part of these financial statements.

EASTERN SIERRA UNIFIED SCHOOL DISTRICT

BUILDING FUND NOTES TO FINANCIAL STATEMENTS JUNE 30, 2010

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Eastern Sierra Unified School District Building Fund (the Building Fund) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants. The Eastern Sierra Unified School District Building Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

A. Financial Reporting Entity

The financial statements include only the Building Fund of the Eastern Sierra Unified School District (the District). This Fund was established to account for the expenditures of general obligation bonds issued under the General Obligation Bonds Election of 2004. These financial statements are not intended to present fairly the financial position and results of operations of the Eastern Sierra Unified School District in compliance with accounting principles generally accepted in the United States of America.

B. Fund Accounting

The operations of the Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

C. Basis of Accounting

The Building Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

D. Investments

Investments held at June 30, 2010, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost.

E. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables".

EASTERN SIERRA UNIFIED SCHOOL DISTRICT

BUILDING FUND

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2010

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. It is this final revised budget that is presented in these financial statements. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

G. Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid and all outstanding encumbrances are liquidated at June 30 since they do not constitute expenditures or liabilities.

H. Fund Balance Reserves and Designations

Reservations of the ending fund balance indicate the portions of fund balance not available for appropriation or amounts legally segregated for a specific future use. Designations of the ending fund balance indicate tentative plans for financial resource utilization in a future period.

I. Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Mono bills and collects the taxes for the District. The District recognizes tax revenues when received.

J. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

EASTERN SIERRA UNIFIED SCHOOL DISTRICT

**BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Summary of Deposits and Investments

Deposits and investments as of June 30, 2010, consist of the following:

Investments	<u>\$ 5,258,644</u>
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B. Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium-term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

C. Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

EASTERN SIERRA UNIFIED SCHOOL DISTRICT

BUILDING FUND

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2010

D. General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

E. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County and State investment pools.

EASTERN SIERRA UNIFIED SCHOOL DISTRICT

BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

F. Specific Identification

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the District's investment by maturity:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity Date</u>
Mono County Investment Pool	<u>\$ 5,275,307</u>	443 days*

* Average days to maturity

G. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments in the County Pool are not required to be rated, nor has it been rated as of June 30, 2010.

NOTE 3 – ACCOUNTS PAYABLE

Accounts payable at June 30, 2010, consists of the following:

Capital outlay	<u>\$ 774,360</u>
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NOTE 4 – FUND BALANCES

Fund balance is composed of the following element:

Unreserved Undesignated	<u>\$ 4,484,284</u>
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EASTERN SIERRA UNIFIED SCHOOL DISTRICT

**BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 5 – LONG-TERM OBLIGATIONS

A. Summary

The changes in the District's long-term obligations during the year consisted of the following:

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010	Due in One Year
General obligation bonds	\$ 11,559,463	\$ 231,928	\$ 75,000	\$ 11,716,391	\$ 95,000
Premium on issuance	436,506	-	16,567	419,939	-
	<u>\$ 11,995,969</u>	<u>\$ 231,928</u>	<u>\$ 91,567</u>	<u>\$ 12,136,330</u>	<u>\$ 95,000</u>

B. General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds
				Outstanding July 1, 2009	Accreted	Redeemed	Outstanding June 30, 2010
7/20/05	8/1/30	3.50-7.50%	\$ 6,500,000	\$ 6,400,000	\$ -	\$ 75,000	\$ 6,325,000
5/18/06	8/1/45	3.75-6.00%	4,599,993	5,159,463	231,928	-	5,391,391
				<u>\$ 11,559,463</u>	<u>\$ 231,928</u>	<u>\$ 75,000</u>	<u>\$ 11,716,391</u>

2004 General Obligations Bonds, Series A

In July 2005, the District issued \$6,500,000 aggregate original principal amount of the Eastern Sierra Unified School District 2004 General Obligation Bonds, Series A. The Series A Bonds represent the first series of the \$11,100,000 authorized bonds to be issued under the authorization as approved by voters. Proceeds from the sale of the bonds were used to provide funds to repair and renovate electrical, plumbing, and air-ventilation systems, modernize classrooms, improve technology, and improve student safety. The bonds mature on August 1, 2030, with interest yields of 3.50 to 7.50 percent. The principal balance outstanding at June 30, 2010, was \$6,325,000. Unamortized premium received on issuance of the bonds amounted to \$204,736 as of June 30, 2010.

EASTERN SIERRA UNIFIED SCHOOL DISTRICT

**BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

2004 General Obligation Bonds, Series B

In May 2006, the District issued \$4,599,993 of 2004 General Obligation Bonds, Series B. The Series B represents the second and last series of the \$11,100,000 authorized bonds to be issued under the authorization as approved by voters. The bonds were issued as both current interest bonds of \$1,060,000 and capital appreciation bonds of \$3,539,993, with the value of the capital appreciation bonds accreting an additional \$16,065,007, and an aggregate principal debt service balance of \$20,665,000. The bonds mature on August 1, 2045, with interest yields of 3.75 to 6.00 percent. Proceeds from the sale of the bonds will be used to repair and renovate electrical, plumbing, and air-ventilation systems, modernize classrooms, improve technology, and improve student safety. At June 30, 2010, the principal balance outstanding was \$5,391,391. Unamortized premium received on issuance of the bonds amounted to \$215,203 as of June 30, 2010.

C. Debt Service Requirements to Maturity

The 2004 Bonds mature through 2046 as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Accreted Interest</u>	<u>Interest to Maturity</u>	<u>Total</u>
2011	\$ 95,000	\$ -	\$ 331,664	\$ 426,664
2012	130,000	-	324,608	454,608
2013	150,000	-	317,201	467,201
2014	175,000	-	310,426	485,426
2015	205,000	-	303,689	508,689
2016-2020	1,460,000	-	1,370,620	2,830,620
2021-2025	2,375,000	-	978,538	3,353,538
2026-2030	3,064,029	640,971	337,715	4,042,715
2031-2035	1,342,503	3,412,497	1,500	4,756,500
2036-2040	1,305,484	4,339,516	-	5,645,000
2041-2045	1,188,971	5,596,029	-	6,785,000
2046	225,404	1,284,596	-	1,510,000
Total	\$ 11,716,391	\$ 15,273,609	\$ 4,275,961	\$ 31,265,961

EASTERN SIERRA UNIFIED SCHOOL DISTRICT

**BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 6 – COMMITMENTS AND CONTINGENCIES

As of June 30, 2010, the Building Fund had the following commitments with respect to unfinished capital projects:

<u>Capital Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Coleville Water System	\$ 19,411	06/01/11
Lee Vining Elementary Modernization Phase II	1,410,131	12/01/10
	<u>\$ 1,429,542</u>	

These commitments include all outstanding obligations to date. The commitments do not necessarily include the full cost of completing these modernization and construction projects.

**EASTERN SIERRA UNIFIED
SCHOOL DISTRICT**

**2004 ELECTION
GENERAL OBLIGATION BONDS
AGREED-UPON PROCEDURES PERFORMANCE AUDIT**

JUNE 30, 2010

**EASTERN SIERRA UNIFIED SCHOOL DISTRICT
2004 ELECTION GENERAL OBLIGATION BONDS**

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Governing Board
Eastern Sierra Unified School District

and

The Measure A Citizens' Oversight Committee

We have performed the agreed-upon procedures enumerated in Exhibit A, which was agreed to by Eastern Sierra Unified School District (the District) of Mono County, solely to assist the users in identifying findings and recommendations in the areas with respect to the 2004 Election General Obligation Bonds for the period ended June 30, 2010. This engagement to perform agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants and meets the compliance requirements to perform an "audit" as outlined in subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and the associated results are described in this report as Exhibits A and B, respectively.

We were not engaged to, and did not, perform an audit of all financial statements of the District, the objective of which would be the expression of an opinion relating to the matters included in the agreed-upon procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Vavrinek, Trine, Day & Co., LLP
Rancho Cucamonga, California
December 23, 2010

**AGREED-UPON PROCEDURES
JUNE 30, 2010**

The Eastern Sierra Unified School District requested that the following agreed-upon procedures be performed:

- A. Obtain an understanding of the internal control over the procurement system for the Building Fund, including a review of the controls exercised over approval of change orders. We will document the District's procedures on re-bidding during the year and evaluate, based upon our sample, whether re-bidding occurred as required.
- B. Determine that the procurement procedures were in accordance with procurement laws and regulations. We will determine if the District's bid plans include the use of "bid alternatives and deducts". We will determine that the District procurement procedures include a "constructability review procedure" prior to going out for bid.
- C. Review compliance with the expenditure provisions/restrictions in the Measure A Bond Initiative, including testing that administrative costs have not been charged to the Fund and making a statement that no administrative costs were charged based upon our testing.
- D. Reconcile the general ledger of the Building Fund as of the year ended June 30, 2010, with the financial reports of budgets and expenditures prepared for the Citizens' Oversight Committee for the same period.
- E. Test appropriateness of the allocations of bond expenditures to the Building Fund expenditure classifications (programs and objects of expenditure).
- F. Review the controls exercised over approval of change orders, including testing purchase orders which had change orders written, to determine if change orders are approved in accordance with the District's policies and procedures and the Public Contract Code. We will also document the change order review/approval process, including participants in the approval process, and state whether the District complied with its policy based upon our testing.
- G. We will evaluate whether the District obtained State funding during the year, where applicable.

PROCEDURES AND RESULTS
JUNE 30, 2010

Based upon the performance of the agreed-upon procedures, as discussed in Exhibit A, the following results were noted:

Agreed-Upon Procedure (A)

Procedure

Obtain an understanding of the internal control over the procurement system for the Building Fund, including a review of the controls exercised over approval of change orders. We will document the District's procedures on re-bidding during the year and evaluate, based upon our sample, whether re-bidding occurred as required.

Results

Architects are responsible for submitting to the District a final cost estimate for each project which the District uses when determining whether bid amounts are reasonable. We selected a sample of projects in process during the 2009-2010 fiscal year and reviewed the final cost estimate report. The District was able to provide this report for the project selected and it appears the estimated costs for areas of the project had been documented.

The District re-bids projects when change orders exceed ten percent of the original contract. Change orders are monitored by the District's management. When re-bidding is required, the normal bidding procedures are followed. We selected three projects to determine if re-bidding was required. None of the projects reviewed required re-bidding.

Agreed-Upon Procedure (B)

Procedure

Determine that the procurement procedures were in accordance with procurement laws and regulations. We will determine if the District's bid plans include the use of "bid alternatives and deducts". We will determine that the District procurement procedures include a "constructability review procedure" prior to going out for bid.

Results

Per review of District procurement procedures, it appears that the District's bid plans include the use of "bid alternatives and deducts". We selected a sample of projects in process during the 2009-2010 fiscal year and noted bid plans included bid alternatives and deducts. Therefore, it appears the District is in accordance with procurement laws and regulations.

We obtained a copy of the District's policies and procedures for review. Upon review, we determined that the District has sufficient written policies and procedures to ensure all project plans are reviewed prior to commencement, during the construction phase and subsequent to completion.

PROCEDURES AND RESULTS
JUNE 30, 2010

Agreed-Upon Procedure (C)

Procedure

Review compliance with the expenditure provisions/restrictions in the Measure A Bond Initiative, including testing that administrative costs have not been charged to the fund and making a statement that no administrative costs were charged based upon our testing.

Results

There were no compliance exceptions noted from the sample of expenditures selected. In addition, we did not note administrative costs as part of the expenditures tested.

Agreed-Upon Procedure (D)

Procedure

Reconcile the general ledger of the Bond Fund, as of the period ended, with the financial reports of budgets and expenditures prepared for the Citizens' Oversight Committee for the same period.

Results

We noted the Citizens' Oversight Committee was provided with a financial report of budgets and expenditures during their meeting held in the 2009-2010 fiscal year. We obtained a copy of the report presented to the Citizens' Oversight Committee Board and agreed the budgeted revenue in total to the District's general ledger. In addition, we selected three sites for testing and agreed the actual expenditure to District's general ledger.

Based on procedures performed, amounts reported to the Citizens' Bond Oversight Committee appear to be fairly stated.

Agreed-Upon Procedure (E)

Procedure

Test the appropriateness of the allocations of bond expenditures to the Building Fund expenditure classifications (programs and objects of expenditures).

Results

The classifications for the expenditures selected appeared appropriately allocated within the Building Fund.

PROCEDURES AND RESULTS
JUNE 30, 2010

Agreed-Upon Procedure (F)

Procedure

Review the controls exercised over approval of change orders, including testing purchase orders which had change orders written, to determine if change orders are approved in accordance with the District's policies and procedures and the Public Contract Code. We will also document the change order review/approval process, including participants in the approval process, and state whether the District complied with its policy based upon our testing.

Results

From the District's written procedures, change orders must be reviewed and approved by the architect, the construction manager and the Superintendent, using a change order request form prior to board approval. We selected a sample of projects in process during the 2009-2010 fiscal year and noted no change orders exceeded the 10 percent of the original contract amount. In addition, all change orders reviewed contained all the required signatures. The approved change orders contained the original project value, previously approved change orders, currently revised project value, proposed amended/revised contract value, total proposed/amended change orders to date and cumulative change order percent of project complete.

Based on our review performed, the District appears to comply with its procedures.

Agreed-Upon Procedure (G)

Procedure

We will evaluate whether the District obtained State funding during the year, where applicable.

Results

We selected all projects currently ongoing from the expenditures charged to the Building Fund and noted the District has not received State funding during the current fiscal year.

Supplementary Information

**EASTERN SIERRA SCHOOL DISTRICT
(Bridgeport, California)
2004 Election General Obligation Bonds**

THE BONDS

Authority for Issuance

The Bonds were issued pursuant to the provisions of the California Education Code commencing with Section 15264. The District received authorization at an election held within the District on November 2, 2004, to issue \$11,100,000 in general obligation bonds. The outstanding Bonds represent the two series of bonds: Series A Bonds of \$6,500,000 was issued on July 20, 2005, and Series B Bonds of \$ 4,599,993 was issued on May 18, 2006.

Purpose of Issue

As required by the California Constitution, the proceeds from the sale of the bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

PROJECTS

The District intends to complete the following projects:

Modernization Projects – Includes upgrading outdated electrical, plumbing, and air ventilation systems, modernize and renovate aging buildings and classrooms, and repair leaky roofs.

New Construction Projects – Includes constructing a new elementary school; expand specific and necessary building at existing campus.

Health and Safety Projects – Includes improving and expanding student safety, making necessary safety repairs, and improving lighting and parking throughout the District.

Technology Projects – Modernizing science and computer labs to provide for a quality 21st Century education.