



**MEASURE "EE"
GENERAL OBLIGATION BOND
BUILDING FUND OF
JURUPA UNIFIED SCHOOL DISTRICT
AUDIT REPORT
For the Fiscal Year Ended
June 30, 2024**

**MEASURE "EE" GENERAL OBLIGATION BOND BUILDING FUND OF
JURUPA UNIFIED SCHOOL DISTRICT**

For the Fiscal Year Ended June 30, 2024

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Financial Section



INDEPENDENT AUDITORS' REPORT

The Board of Education and the
Citizens' Bond Oversight Committee
Jurupa Unified School District
Jurupa Valley, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Measure "EE" General Obligation Bond Building Fund of Jurupa Unified School District, as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure "EE" General Obligation Bond Building Fund of Jurupa Unified School District, as of June 30, 2024, and the changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, Appendix A*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

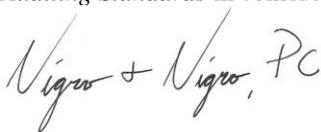
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure "EE" General Obligation Bond Building Fund and do not purport to, and do not, present fairly the financial position of the Jurupa Unified School District, as of June 30, 2024, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Murrieta, California
December 6, 2024

**MEASURE "EE" GENERAL OBLIGATION BOND BUILDING FUND OF
JURUPA UNIFIED SCHOOL DISTRICT**

Balance Sheet

June 30, 2024

	<u>Measure "EE"</u>
ASSETS	
Investments	\$ 45,070,718
Accounts receivable	548,861
Due from other funds	<u>3,867</u>
Total Assets	<u><u>\$ 45,623,446</u></u>
 LIABILITIES AND FUND BALANCE	
Accounts payable	\$ 3,493,819
Fund Balance:	
Restricted for capital projects	<u>42,129,627</u>
Total Liabilities and Fund Balance	<u><u>\$ 45,623,446</u></u>

**MEASURE "EE" GENERAL OBLIGATION BOND BUILDING FUND OF
JURUPA UNIFIED SCHOOL DISTRICT**

*Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2024*

	<u>Measure "EE"</u>
REVENUES	
Interest earnings	\$ 2,316,362
Unrealized gain on investments	617,142
	<hr/>
Total Revenues	2,933,504
	<hr/>
EXPENDITURES	
Current:	
Classified salaries	369,947
Benefits	181,263
Materials and supplies	99,817
Services and other operating expenditures	62,266
Capital outlay	23,912,936
	<hr/>
Total Expenditures	24,626,229
	<hr/>
Excess (deficiency) of revenues over expenditures	(21,692,725)
OTHER FINANCING SOURCES (USES)	
Interfund transfers in	16,040,580
	<hr/>
Net Change in Fund Balance	(5,652,145)
Fund Balance, July 1, 2023	47,781,772
	<hr/>
Fund Balance, June 30, 2024	\$ 42,129,627
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MEASURE "EE" GENERAL OBLIGATION BOND BUILDING FUND OF JURUPA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2024

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

On November 4, 2014, the District voters authorized \$144,000,000 in General Obligation Bonds (Measure “EE”) for the purpose of upgrading career training and instructional technology, improving school safety and security, repairing aging classrooms, roofs, restrooms and electrical systems at school facilities throughout the District and pay certain costs of issuance of the bonds. The measure, which required a minimum 55% vote for passage, was approved by 61% of the vote. In response, an advisory committee to the District’s Governing Board and Superintendent, the Citizens Bond Oversight Committee, was established. The Committee’s oversight goals include: informing the public on the expenditures of bond proceeds, reviewing expenditure reports to ensure that bond proceeds are expended only for purposes set forth in Measure “EE,” and ensuring compliance with conditions of Measure “EE.”

The bond proceeds and uses are accounted for in the District’s Building Fund.

B. Accounting Policies

The Jurupa Unified School District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements of the Measure “EE” General Obligation Bond Building Fund are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. “Available” means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

D. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

E. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

**MEASURE "EE" GENERAL OBLIGATION BOND BUILDING FUND OF
JURUPA UNIFIED SCHOOL DISTRICT**

Notes to Financial Statements

June 30, 2024

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Fund Balances (continued)

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed: The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 during the reporting period. Actual results could differ from those estimates.

NOTE 2 – INVESTMENTS

Pooled Funds

In accordance with Education Code Section 41001, the District maintains all of its Building Fund cash in the County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited annually to participating funds. Any investment losses are proportionately shared by all funds in the pool. Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2024, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

**MEASURE "EE" GENERAL OBLIGATION BOND BUILDING FUND OF
JURUPA UNIFIED SCHOOL DISTRICT**

Notes to Financial Statements

June 30, 2024

NOTE 2 – INVESTMENTS (continued)

Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1—Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2—Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3—Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that date if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized – Investments in the Riverside County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2024 is comprised of \$548,861 due from the County for interest earnings for the quarter ended June 30, 2024.

NOTE 4 – INTERFUND ACTIVITY

A. Balances Due To/From Other Funds

Balances due to/from other funds at June 30, 2024, consisted of the following:

County Schools Facilities Fund due to Building Fund for interest earnings	<u>\$ 3,867</u>
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B. Transfers To/From Other Funds

Transfers to/from other funds for the year ended June 30, 2024, consisted of the following:

County School Facilities Fund transfer to Building Fund for capital outlay	<u>\$ 16,040,580</u>
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**MEASURE "EE" GENERAL OBLIGATION BOND BUILDING FUND OF
JURUPA UNIFIED SCHOOL DISTRICT**

Notes to Financial Statements

June 30, 2024

NOTE 5 – MEASURE "EE" GENERAL OBLIGATION BONDS

Election of 2014

Pursuant to a regularly scheduled election of the registered voters of the District held on November 4, 2014, at least 55% of the persons voting on the proposition (Measure “EE”) voted to authorize the issuance and sale of not to exceed \$144 million principal amount of general obligation bonds of the District to finance the construction of new facilities and renovation and improvement at existing schools and to pay costs of issuance of the bonds.

2021 General Obligation Refunding Bonds

On May 4, 2021, the District issued \$39,975,000 General Obligation Refunding Bonds. The bonds bear fixed interest rates ranging between 0.191% and 2.909% with annual maturities from August 1, 2021 through August 1, 2039. The net proceeds of \$39,582,594 (after delivery costs of \$392,406) were used to advance refund a portion of the District’s outstanding 2012 Refunding Bonds and a portion of the District’s outstanding 2015 Series A Bonds and pay the costs of issuance.

Summary of Outstanding Measure “EE” Bonds

Following is a summary of Measure EE bonds issued by the District and outstanding as of June 30, 2024:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Balance, June 30, 2023	Payments	Balance, June 30, 2024
<i>Election of 2014 (Measure EE)</i>							
2015A	5/27/2015	8/1/2039	2.00% - 5.00%	\$ 30,000,000	\$ 1,025,000	\$ 250,000	\$ 775,000
2017B	1/26/2017	8/1/2041	4.00% - 5.00%	65,640,000	58,185,000	-	58,185,000
2019C	2/7/2019	8/1/2043	4.00% - 5.25%	48,360,000	43,675,000	510,000	43,165,000
				<u>\$ 144,000,000</u>	<u>\$ 102,885,000</u>	<u>\$ 760,000</u>	<u>\$ 102,125,000</u>

The annual requirements to amortize all general obligation bonds payable outstanding as of June 30, 2024, are as follows:

Fiscal Year	Principal	Interest	Total
2024-25	\$ 1,050,000	\$ 4,620,300	\$ 5,670,300
2025-26	1,360,000	4,560,050	5,920,050
2026-27	1,190,000	4,502,250	5,692,250
2027-28	1,475,000	4,441,575	5,916,575
2028-29	1,860,000	4,358,200	6,218,200
2029-34	14,660,000	19,927,750	34,587,750
2034-39	26,530,000	14,959,200	41,489,200
2039-44	54,000,000	6,640,913	60,640,913
Total	<u>\$ 102,125,000</u>	<u>\$ 64,010,238</u>	<u>\$ 166,135,238</u>

General Obligation Bond payments are made from the District’s Bond Interest and Redemption Fund maintained by the County.

**MEASURE "EE" GENERAL OBLIGATION BOND BUILDING FUND OF
JURUPA UNIFIED SCHOOL DISTRICT**

Notes to Financial Statements

June 30, 2024

NOTE 6 – COMMITMENTS AND CONTINGENCIES

Construction Commitments

As of June 30, 2024, the District had commitments with respect to unfinished capital projects of approximately \$26.4 million to be paid from bond funds.

Other Independent Auditors' Reports



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Board of Education and the
Citizens' Bond Oversight Committee
Jurupa Unified School District
Jurupa Valley, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure "EE" General Obligation Bond Building Fund of Jurupa Unified School District as of and for the year ended June 30, 2024, and the related notes to the financial statements, and have issued our report thereon dated December 6, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Jurupa Unified School District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Jurupa Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Jurupa Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jurupa Unified School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature in cursive script that reads "Nigro + Nigro, PC".

Murrieta, California
December 6, 2024



INDEPENDENT AUDITORS' REPORT ON PERFORMANCE

The Board of Education and the
Citizens' Bond Oversight Committee
Jurupa Unified School District
Jurupa Valley, California

We have conducted a performance audit of the Jurupa Unified School District (the "District"), Measure "EE" General Obligation Bond funds for the fiscal year ended June 30, 2024.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Objectives

Our audit was limited to the objectives listed below which include determining the compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District compliance with those requirements.

- The expenditures charged to the Jurupa Unified School District Building Fund (21) are documented.
- Expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure "EE".
- Any discrepancies or weaknesses in internal controls are noted and recommendations for improvement are provided.
- The District Board and the Citizens' Bond Oversight Committee are provided with a performance audit report as required under the requirements of the California Constitution and Proposition 39.

Scope of the Audit

The scope of our performance audit covered the fiscal period from July 1, 2023 to June 30, 2024. The expenditures tested included all object and project codes associated with the bond projects. Expenditures incurred subsequent to June 30, 2024, were not reviewed or included within the scope of our audit or in this report.

In planning and conducting our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Procedures Performed

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2024, for the Measure "EE" General Obligation Building Fund. Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for expenditures to ensure compliance with the requirements of Proposition 39 and Measure "EE" with regards to the approved bond projects list. We performed the following procedures:

To meet our objectives, audit tests were performed and included, but were not limited to the following:

- We verified that bond funds were deposited in the District's name and invested in accordance with applicable legal requirements.
- We tested approximately \$12.8 million (52%) in bond fund invoices paid, which is a combination of expenditures paid in 2023-24 and payments on liabilities accrued as of June 30, 2024 and paid in 2024-25. This includes testing payments for validity, allowability, and accuracy. Expenditures sampled in our test included payments made to subcontractors and other vendors.
- We reviewed the approved project listing as set out in the Measure EE election documents.
- We selected a sample of expenditures for the fiscal year ended June 30, 2024 and reviewed supporting documentation to ensure that such funds were properly expended on the authorized bond projects.
- We visited the construction site at Jurupa Middle School to ensure that expenditures made corresponded with the actual work performed at the site.
- We verified that funds from the Building Fund (21) were expended for the construction, reconstruction, acquisition, furnishing and equipping of District facilities constituting the authorized bond projects, and we verified that funds held in the Building Fund (21) were not used for salaries of school administrators or other operating expenses of the District.
- We performed procedures to determine if salaries paid were for tasks that were performed to accomplish the protocols in the bond measure, consistent with Attorney General Opinion No. 04-110 dated November 9, 2004.
- We reviewed a sample of projects to ensure that proper bidding procedures were followed pursuant to Public Contract Code Section 20111.
- We verified that the District did not exceed change order limitations in excess of 10% pursuant to the Public Contract Code.

Our audit of compliance made for the purpose set forth in the preceding paragraph would not necessarily disclose all instances of noncompliance.

The results of our procedures indicated that, in all significant respects, the District complied with the compliance requirements for the Measure "EE" General Obligation Bond proceeds listed and tested above.

This report is intended for the information of the Board of Trustees, management and the Citizens' Bond Oversight Committee; however, this report is a matter of public record.

Nigro + Nigro, PC

Murrieta, California
December 6, 2024