



A California Public Benefits Corporation  
Corporation formed on September 19, 2019

Bond Oversight Done Right

**15 Board Minutes, Saturday, June 11, 2022**

## MINUTES BOARD OF DIRECTORS

**Saturday, June 11, 2022, at 10:00 AM via Zoom**

### **\$180.8 Billion Proposition 39 School Bonds approved by voters <sup>1</sup>**

CABOC website: [www.bondoversight.org](http://www.bondoversight.org)

"The *California Association of Bond Oversight Committees* is dedicated to the proposition that taxpayers deserve information on proper school bond expenditures through facilitation of independent citizens' bond oversight committees in accordance with the passage of Proposition 39 (School Facilities. 55% Local Vote. Bonds, Taxes. Accountability Requirements.)

Our mission is to develop and deliver support for thorough oversight through training, newsletters, conferences and workshops; and to represent our collective interests at the statewide level to benefit all Californians." <sup>2</sup>

### A Moment for "Operational Excellence"

**WHY?** To infuse the CABOC culture with a sense of mutual caring and responsibility for excellence in our operations.

**To participate remotely using Zoom:** Log into Zoom from your laptop, PC, desktop, or tablet and enter the meeting ID 814 8749 1207, passcode 293000. If you are calling in only, you will also need the meeting phone: 1.669.900.6833, after which you will be prompted for the meeting ID.

CABOC Advisors and other interested persons are invited to attend and speak at this meeting.

Date: Saturday, June 11, 2022, Time: 10:00 AM, Place: Zoom

<sup>1</sup> For the period 2001 through 2021. Proposition 39 was approved by the voters in November 2000.

<sup>2</sup> Articles of Incorporation Purpose Statement as amended at January 15, 2022 Annual Membership Meeting. This statement amended the original September 19, 2019, Articles of Incorporation.

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**Item 1: Call to Order** – President Carolyn Castillo at 10:03 AM

**Item 2: Roll Call Directors** – Secretary Anton Jungherr

Name	County	Present	Absent
Les Bronte	Los Angeles	X	
Marc Carrel	Los Angeles		X
Carolyn Castillo	Los Angeles	X	
Marcus Crawley	Alameda	X	
Chris Hanson	San Francisco	X	
Jason Hunter	Riverside	X	
Anton Jungherr	Contra Costa	X	
David Lyell	Riverside		X
Mac Moore	Contra Costa		X
Ourania Riddle	Solano		X
Thomas Rubin	Alameda	X	
Laura Santos	Los Angeles	X	
Jack Weir	Contra Costa		X

Twenty-four current authorized positions, 13 filled, 11 vacant.

**Item 3: Introduction of Advisors and Other Participants** – Secretary Anton Jungherr

Other participants – Advisors: Christine Cordaro, Lori Chinn, and Rex Ridgeway; and Denise Sheehan, Administrative Manager



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**ACTION**

**Item 4: Legislative Proposal 2023 – Sallie DeWitt and Jason Hunter, Co-Chairs**

Legislative Proposal, 2023 – Summary (9)<sup>3</sup>

State Treasurer Fiona Ma’s letter of support (11)

Pedro Nava’s, Chair, Little Hoover Commission letter of support (12)

*Motion as amended: The attached Legislative Proposal 2023(14) is approved as a work in progress with the understanding that the legislation committee has the authority to continue working on the wording and priorities. The Executive Director is authorized and directed to prepare and implement an action plan to seek one or more California State Legislators to introduce a bill(s) to legislate this proposal. **Approved***

Marcus Crawley commented that the document should refer to “committee website” instead of “website” to clarify that CBOCs should have their own website.

**Item 5: California K-14 School Districts Proposition 39 Citizens’ Bond Oversight Committees 2021 Compliance Survey**

There is evidence (Little Hoover Commission 2009 and 2017 reports, audit reports, and grand jury reports) and anecdotal reports that the Proposition 39 school Citizens’ Bond Oversight Committees are not independent or effective. However, there has been no independent, comprehensive survey of the 516 California K-14 Citizens’ Bond Oversight Committees on these matters.

It is proposed that CABOC conduct a compliance survey for 2021 of the 516 California K-14 Citizens’ Bond Oversight Committees.

What is the purpose of the survey?

- Compliance during 2021 with applicable Education Code provisions.
- Is the CBOC independent?
- Build support for CABOC Legislative Proposal 2023

<sup>3</sup> Page reference to attached page.

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Does the CABOC have the authority to do a compliance survey? Yes. California Public Records Act, California Government Code Section 6250 et. seq. (CPRA) “The public has the right to obtain copies of memos, background materials, and other writings related to matters for public discussion ....”

How will the sample size be determined? A sample of 220 CBOCs of 516 will produce results with a confidence level of 95% and a confidence interval of 5%.

How will the CBOCs be selected? By using a random number generator.

How will the survey be conducted? Review of these documents requested by CPRA requests:

- Annual Report issued in 2021.
- Financial Audit, June 30, 2021.
- Performance Audit, June 30, 2021.
- Minutes 2021
- Agenda Packets 2021
- Board Approved CBOC Policy/Bylaws
- CBOC Approved Bylaws
- Independent Agreement Legal Counsel to CBOC

Who will do the work to prepare the survey? Executive Director, staff, and volunteers.

Who will receive the CABOC CPRA request? Chief Business Official.

When will the announcement of survey results be made? October 15, 2022, CABOC Second Annual Conference.

Will the district receive the results of its survey before the Conference? Yes.

Can a district challenge the survey results? Yes.

Tom Rubin expressed concern about lack of response to the California Public Act requests, which could result in “non-response bias.”



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*Amended motion: The Executive Director is authorized and directed to perform a statistically valid Compliance Survey for 2021 compliance with the Education Code of California of 516 K-14 Citizens' Bond Oversight Committees by using California Public Records Act requests and announce the results of the said survey at the Second Annual Statewide CABOC October 15, 2022, Conference. **Approved***

**Item 6: Second Annual Virtual CABOC Statewide Conference, Saturday, October 15, 2022**

Considerations in planning the October 15, 2022 conference:

- Theme – “Supporting Citizens’ Bond Oversight Committees Through California Legislative Changes in 2023.”
- Moss Adams, LLP has agreed to sponsor the Conference and pay a \$5,000 fee.
- Charge a conference registration fee of \$100 for 1 to 15 persons from the same entity.
- Payment methods: check, credit card, or district purchase order.
- Moss Adams, LLP will make a presentation.
- Invite California State Treasurer Ma to make a presentation.
- Invite Little Hoover Commission Chair Nava, other Commissioners, and Executive Director Rarick to do a panel on how to build support for CABOC Legislative Proposal 2023.
- Panel how can CBOC members build support for CABOC Legislative Proposal 2023.
- Invite a representative of the California State Controller’s Office and Education Audits Appeals Panel on the Annual Audit Guide Fiscal Year 2023.
- Announce the results of the 2021 Compliance Survey.
- CBOC member of the year.
- CBOC of the year.
- CBOC district of the year.
- CABOC person of the year.

Tom Rubin commented that a hybrid conference will hopefully be possible in the future.

*Motion: The Executive Director is authorized and directed to plan and conduct the October 15, 2022, Second Annual CABOC Statewide Conference. **Approved***



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**Item 7: Scope of Annual Performance Audit**

In their 2017 Report, Little Hoover Commission recommended, “Amend statutory code on performance audits to include the effectiveness and results of the bond program.”

As a result of a discussion with Mary C. Kelly, CPA, Executive Officer, Education Audits Appeal Panel, CABOC was advised that amendments to the annual audit guide Appendix A,

Local School Construction Bond Audits, could be made by the administrative rulemaking process. Appendix A was first required in the Fiscal Year 2016 and has not been amended.

*Motion: The Executive Director, in consultation with the CABOC Training Materials Committee, be authorized and directed to participate in the Education Code Section 14502.1 Education Audits Appeal Panel annual public rulemaking process to amend audit guide Appendix A, Local School Construction Bond Audits as recommended by the Little Hoover Commission to include effectiveness and results of the bond program. **Approved***

**ACTION CONSENT**

All items are to be voted on by one motion unless the item is removed for a separate vote.

**Item 8: Approve Minutes, April 9, 2022**

The draft minutes were previously distributed to the Board of Directors and are on the website.

**Item 9: Ratify the Appointment of Advisor Alison Henry**

Ratify President Carolyn Castillo’s appointment of Alison Henry (21) as an Advisor.

**Item 10: Ratify the Employment Agreement of Issac Lau as an Independent Contractor Videographer, \$16 per hour. (22)**

*Motion: Approve the three (3) consent items shown above. **Approved***



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**DISCUSSION**

**Item 11: Strategic Plan (One Year) Outline Version 3, May 27, 2021 (23)**

Strategic Plan Work Group member Christine Cordaro presented a progress report on this plan.

It was suggested that a focus group be used to review training videos in the future.

**Item 12: Committee Reports**

This is an opportunity for a committee chair or member to discuss policy issues.

Laura Santos reported that the public relations committee will become more active soon.

Tom Rubin asked Board members to review FAQs and provide feedback diligently.

**Item 13: Legislative Proposals 2023 with Committee Priorities in 2022 (27)**

This item was reviewed.

**INFORMATION**

**Item 14: Corporate Officers (28)**

**Item 15: Committees and Staff (29)**

**Item 16: Proposition 39 Bond Elections June 7, 2022 (31)**

All information items were reviewed.

**ADJOURNMENT**

**Item 17: Next Board Meeting**

Tom Rubin suggested we consider scheduling Board meetings quarterly.

*Motion: Board meetings will be reduced to quarterly meetings to coordinate with the annual membership meeting. See table below. **Approved***



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Meeting Type	Previous Schedule	Time	New Schedule	Time
Board	August 13, 2022	10:00 AM	Canceled	
Board	October 8, 2022	10:00 AM	Same	
Annual Conference	October 15, 2022	9:00 AM	Same	
Annual Membership	January 14, 2023	10:00 AM	Same	
Board	December 10, 2022	10:00 AM	January 14, 2023	11:00 AM
Board	N/A		April 8, 2023	10:00 AM
Board	N/A		July 8, 2023	10:00 AM
Board	N/A		October 14, 2023	10:00 AM
Annual Membership	January 13, 2024	10:00 AM	Same	
Board	N/A		January 13, 2024	11:00 AM

### Item 18: Comments from Directors, Advisors, and Participants

Jason Hunter commented that it was an excellent meeting with substantial changes and coalescing happening.

Rex Ridgeway thanked Tom Rubin, Marcus Crawley, Anton Jungherr, Christine Cordaro, and Christine Hanson for their help with the San Francisco Unified School District CBOC.

Laura Santos reported that Bassett Unified School District's Fiscal Crisis Management and Assistance Team audit is coming.

Christine Hanson reported that the San Francisco Community College District CBOC members are reviewing Board agendas to see what expenditures are being made.

### Item 19: Adjournment by President Carolyn Castillo at 11:12 AM

Date of Board Minutes: June 16, 2022

Denise Sheehan, Administrative Manager

Distribution: Board and Advisors

Attachments to the agenda packet are included in the official minutes posted on the website. Distribution copies of the minutes do not include the attachments as they were included in the agenda packet for this meeting.



# California Association of Bond Oversight Committees (CABOC) Legislative Proposals, 2023 - **Summary**

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## Background

Since the year 2000, Prop 39, related statutes and countless bond measures across California have promised voters the appointment of “independent” citizens’ bond oversight committees (CBOCs) with authority to exercise “strict oversight” whenever bond approval is set at 55%, instead of 2/3 of voters. With \$181 billion approved by voters to date under Prop 39, over 500 CBOCs now exist in California.

In practice, all too many CBOCs are neither independent nor capable of exercising meaningful oversight responsibilities. As one witness before the Little Hoover Commission put it in 2017, “The watchdog has no bite”. The commission has pulled no punches in calling for legislation to “update and overhaul the education code related to the Strict Accountability in Local School Construction Bonds Act of 2000”—i.e., Prop 39.

*It is long past time* for California legislators to take action to fulfill promises of accountability and effective citizen oversight of millions of dollars of taxpayer funds now spent every year on school facilities.

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## California Association of Bond Oversight Commissions (CABOC) Proposed Legislation

CABOC’s proposal aligns with the Little Hoover Commission’s recommended statutory changes to affirm the independence of CBOCs and bolster their effectiveness. This proposal is also consistent with overall principles found in Education Code 15274 namely that: “vigorous efforts are undertaken [to ensure] that bond measures are in strict conformity to the law.”

When implemented, CABOC’s proposed changes will

- Require CDIAC to work with CABOC to develop easy-to-access online training material.
- Strengthen CBOC independence by specifying CBOC develop their own by-laws consistent with CBOC control over process and rules of operation.
- Strengthen bond program audit requirements and expand the role of CBOCs in selecting and interacting with auditors.
- Require bond ballot language clearly refer to specific projects in the district’s facility master plan instead of highly generalized projects, such as “safety upgrades” or “technology improvements”.
- Make CBOC membership selection and appointment more transparent, open and merit-based.
- Require districts provide sufficient budgets funded by bond funds to include independent legal counsel for the CBOC, train members and maintain a website to prominently display meeting agendas and reports so that CBOCs can fulfill their mission to report to the general public.

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## Strong Bond Oversight Support

**Little Hoover Commission** (Reports: June, 2009, **Bond Spending: Expanding & Enhancing Oversight** and Report #237, February, 2017, **Borrowed Money: Opportunities for Stronger Bond Oversight**) based on testimony from taxpayer and other organizations including *Howard Jarvis Taxpayers Association, League of Women Voters of California, California State PTA, California Association of County Treasurers and Tax Collectors, Fiscal Crisis & Management Assistance Team, State Controller, State Auditor, State Allocation Board and Education Audit Appeal Panel.*



FIONA MA, CPA  
TREASURER  
STATE OF CALIFORNIA

March 18, 2022

Anton Jungherr  
Executive Director & Co-Founder  
California Association of Bond Oversight Committees  
121 Ash Court  
Hercules, CA 94547

RE: CABOC LEGISLATIVE PROPOSAL

Dear Mr. Jungherr:

Thank you for reaching out to me regarding the legislative proposals of the California Association of Bond Oversight Committees (CABOC). I appreciated the opportunity to discuss CABOC's legislative objectives with you on March 1st, 2022, to learn more about the challenges of local bond oversight.

I recognize the important role bond oversight committees play in ensuring that California K-14 districts spend Proposition 39 bond proceeds efficiently and as intended by voters. Our schools, quite literally, could not issue Proposition 39 bonds and build needed facilities without local bond oversight committees. Their role is essential, and I support CABOC's mission to prepare and equip citizen oversight committees to perform their functions and support transparency and efficacy in California school facility finance.

While I support CABOC's mission in general, my direct support of legislation is dependent on careful review of the specific bill language, consideration of resulting impacts, author(s), supporters, and anticipated challengers of the bill. That is my practice across all areas of public policy that I touch as State Treasurer and as an elected officer since 2002.

I recommend that CABOC find and work with an author on specific bill language. I welcome the opportunity to review specific legislation when drafted by the author.

In Peace and Friendship,

A handwritten signature in blue ink, appearing to be "Fiona Ma", is written over the printed name.

Fiona Ma, CPA  
California State Treasurer

Cc: Jason Hunter, CABOC Legislation Committee Co-Chairperson



State of California  
925 L Street, Suite 805  
Sacramento, CA 95814  
phone: (916) 445-2125

Milton Marks Commission on California State Government  
Organization and Economy  
website: [www.lhc.ca.gov](http://www.lhc.ca.gov)

December 13, 2021

The Honorable Fiona Ma  
915 Capitol Mall C-15  
Sacramento, CA 95814

**RE: SUPPORT FOR CABOC LEGISLATIVE PROGRAM**

Dear Treasurer Ma,

I am writing regarding the legislative program proposed to you by the California Association of Bond Oversight Committees (CABOC).

The Little Hoover Commission is encouraged that this proposal would implement important parts of the recommendations we made in our June 2009 report, [\*Bond Spending: Expanding and Enhancing Oversight\*](#) and our February 2017 report, [\*Borrowed Money: Opportunities for Stronger Bond Oversight\*](#). Together, these two reports emphasized the need for more consistent oversight and greater transparency of local bonds expenditures, specifically identifying the need to bolster the effectiveness of Citizens' Bond Oversight Committees. In its reports, the Commission offered several recommendations to improve local bond oversight committees.

First, to help ensure that local bond proceeds are spent as efficiently as possible and as voters intended, the Commission recommended requiring that performance audits for bond programs measure the effectiveness of spending and the results. Additionally, the oversight committee's role in selecting and interacting with bond program auditors should be expanded.

Second, the Commission found that the success of bond oversight committees is in adequately training members so that they understand their role and the tools they have at their disposal to ensure they are effective. The Commission called on the state to develop easily accessible online training materials for bond oversight committee members.

Third, to enhance the independence of the oversight process, the Commission recommended that the state require civic groups to nominate local committee members, allowing veto power for the school or community college district.

Finally, to help improve transparency, the Commission called on the state to require districts to provide a web presence for bond oversight committees to prominently display meeting agendas and reports.

CABOC's legislative proposal would implement important parts of our recommendations, and while our support for specific legislation would be dependent upon a careful examination of exact bill language, we are encouraged at CABOC's effort to address the major points of our reports. I would note that three of their recommendations – items four, six, and eight, proposing oversight authority for all capital

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Pedro Nava, Chairman	Cynthia Suiza	Jim Nielsen, Senator
Sean Vanner, Vice Chairman	Phillip Chen, Assemblymember	Cathy Schwamberger
Dion Aroner	Bill Emmerson	Janna Sidley
David Beier	Gil Garcetti	Ethan Rarick, Executive Director
Tasha Boerner Horvath, Assemblymember	Dave Min, Senator	

projects, the use of bond proceeds to cover oversight committee expenses, and the creation of oversight committee bylaws, respectively – go beyond the scope of our report, and thus the Commission expresses no view on those matters.

The Commission looks forward to reviewing any legislation introduced on this topic in the coming year and will consider potential support of specific legislative language at that time.

Sincerely,

A handwritten signature in dark ink, appearing to be 'P. Nava', with a stylized 'P' and a horizontal line extending to the right.

Pedro Nava  
Chair

C: Commissioners, Little Hoover Commission



## Legislative Proposal 2023 <sup>1</sup>

### Little Hoover Commission Recommendation 6 <sup>2</sup>

#### **“Develop easy to access online training for members of Citizens Bond Oversight Committees.”**

Add Government Code Section 8855(h)(8): “Establish a continuing education, training and support program including independent legal advice to Proposition 39 school bond Citizens’ Bond Oversight Committees established by Education Code Section 15278(a) and districts with Proposition 39 school bond Citizens’ Bond Oversight Committees.

Add Government Code Section 8855(i): The auditor of the annual Proposition 39 school bond independent performance audit required by subparagraph (C) of paragraph (3) of subsection (b) of Section 1 of Article XIII A of the California Constitution shall file a copy of said audit with CDIAC no later than 30 days after its issuance.

Add Government Code Section 8855(m): The auditor of the annual Proposition 39 school bond independent financial audit required by subparagraph (C) of paragraph (3) of subsection (b) of Section 1 of Article XIII A of the California Constitution shall file a copy of said audit with CDIAC no later than 30 days after its issuance.

Amend Government Code Section 8856 by adding: “The commission may also charge an additional fee to the lead underwriter, the purchaser, or the lender in an amount equal to xxx of 1 percent of the principal amount of the issue Proposition 39 school bonds, but not to exceed

xxx thousand dollars (\$X,000) for any issue for education, training, and support for Proposition 39 school Citizens’ Bond Oversight Committees and districts with Proposition 39 school bond Citizens’ Bond Oversight Committees.

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<sup>1</sup> This document was approved by the Executive Committee on December 22, 2020, and amended on April 27, 2021, to change Performance Audits. The original document was titled “Legislative Program 2021” and subsequently titled “Legislative Proposal 2022.” It is now titled “Legislative Proposal 2023” and includes proposed amendments to be considered by the Legislation Committee on May 31, 2022, and the Board of Directors on June 11, 2022. This document also displays the application of Grammarly, “a cloud-based typing assistant that reviews spelling, grammar, punctuation, clarity, engagement, and delivery mistakes.”

<sup>2</sup> *Borrowed Money: Opportunities for Stronger Bond Oversight*, Report # 236, February 2017, page 20.



**California Association of Bond Oversight Committees  
Legislative Proposal 2023 Draft Version 1, May 24, 2022**

5/31/2022 11:00 PM

Rational:

CDIAC, CABOC, and the Little Hoover Commission have a common interest in providing education and oversight on debt issuance.

One of the California Debt and Investment Advisory Commission's (CDIAC) missions is "Establish a continuing education program for local officials having direct or supervisory responsibilities over municipal investments and debt issuance. The commission shall undertake these and any other activities necessary to disclose investment and debt issuance practices and strategies that may be conducive for oversight purposes." [Government Code Section 8855(h)(7)]

"The *California Association of Bond Oversight Committees* is dedicated to the proposition that taxpayers deserve information on proper bond expenditures through facilitation of independent citizens' bond oversight committees in accordance with the passage of Proposition 39 (School Facilities. 55% Local Vote.). Our purpose is to develop and deliver support such as training, newsletters, conferences and workshops and to represent our collective interests at the statewide level." (Articles of Incorporation)

**Little Hoover Commission Recommendation 2017**

***Recommendation 6: Develop easy-to-access online training materials for members of Citizens' Bond Oversight Committees.*** Specifically, the Governor and Legislature should direct and authorize one-time funding to the Fiscal Crisis and Management Assistance Team to develop online training for local Citizens' Bond Oversight Committee members, with input and assistance from the California Debt and Investment Advisory Committee and the California League of Bond Oversight Committees.

(A Little Hoover Commission Letter Report # 236, February 2017, page 20)





## Little Hoover Commission Recommendation 7<sup>3</sup>

### 1. “Amend the statutory code on performance audits to include the effectiveness and results of the bond program.”<sup>4</sup>

As a result of discussions with Mary C. Kelly, CPA, Executive Officer, Education Audit Appeals Panel, CABOC was advised that amendments to the annual audit guide for performance audits, Appendix A, could be made via the administrative rulemaking process. Appendix A was first required in FY2016 and has not been amended. Therefore, it is recommended that this effort be deleted from the Legislative Proposal 2023 and be pursued through the administrative rulemaking process for the FY2023 audit guide.

### 2. “Expand the role of the Citizen’s Bond Oversight Committees in selecting and interfacing with bond program auditors.”

#### Education Code Section 15278 (b)

(c) In furtherance of its purpose, the citizens’ oversight committee shall engage in the following activities:

(1) The citizens’ oversight committee shall appoint a representative from its membership to participate in the establishment of the scope of the annual, independent performance audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, the preparation of the procurement document for the performance auditor, and the selection of the performance auditor.

Rationale: The annual performance audit is one of the essential tools for a bond oversight committee to report to the public on the proper spending of bond dollars. The oversight committee must have meaningful input into the audit process, from who will prepare the audit to what it will cover.

### 3. “Require bond measures proposed to voters under the reduced threshold to include specific project lists.”

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<sup>3</sup> Ibid.

<sup>4</sup> The six proposals displayed are in the same order as in the Little Hoover Commission Report under Recommendation 7.





**California Association of Bond Oversight Committees**  
**Legislative Proposal 2023 Draft Version 1, May 24, 2022**

5/31/2022 11:00 PM

**Education Code Section 15278**

To properly review bond expenditures, the citizens' oversight committee shall review all spending on all capital projects, including those partially funded by non-bond funding sources and those financed by non-bond funding sources. A long-range facility master plan shall be available to the public online before the authorization of a Proposition 39 bond measure. The proposed bond measure projects must be included in the long-range facilities master plan.

**Rationale:** It is recognized that capital projects often have multiple funding sources with the mixing of bond proceeds financing along with other revenue, for example, state grants, Mello Roos Community Facilities Districts, and developer fees. Regardless, to properly plan, manage and account for capital projects, all facilities projects should be included in the district's comprehensive and properly maintained long-range facility master plan, as well as the district's project management and accounting system, regardless of funding sources. Therefore, to properly assess the district's budget management capabilities, the CBOC should be able to access and review project budget expenditure reports and audits concerning capital projects, whether they are funded wholly or in part by bond funds. Only projects financed by sources other than bond funds might be considered outside the purview of the CBOC. However, these too should be included in the facility master plan and related management and accounting systems.

**Education Code Section 16322**

(h) The facilities master plan shall, for each project, indicate the sources of funding, name of project and location, work to be performed, and cost including, but not limited to, each bond measure approved by or to be submitted to, the district electorate and each bond ballot measure shall reference the facilities master plan in compliance with the Article XIII A requirement for the "list of the specific school facilities projects to be funded." It is explicitly recognized that such a master plan may include a reasonable contingency for unforeseen conditions and emergency requirements.

**Rationale:** The electorate must have as much information as possible on how bond proceeds are spent with reasonable flexibility for unforeseen situations. The existence of a master plan to guide bond spending is the foundation of reasonable expenditure.



#### 4. “Change the appointing authority for Citizen’s Bond Oversight Committees members.”

Each K-12 and Community College district shall form a CBOC member nomination committee to process applications for the first CBOC. The members of this Committee appointed by the Board shall be two Board Members and three members of the public. The Committee will prepare a public announcement, and use other means as appropriate to inform interested parties that the district is looking for candidates for its CBOC. Interested parties shall complete an application indicating their qualifications and interest in serving on the CBOC.

The selection committee will vet and evaluate the candidates and make recommendations to the governing board for candidates that it determines are qualified for the CBOC. , .

After the appointment of the first CBOC, a new CBOC Nomination Committee shall be established to make nominations for all future CBOC vacant positions. This four-person Committee shall consist of two CBOC members selected by the CBOC and two District Board members elected by the Board. The Nomination Committee shall make its recommendations to the Board. The Board shall appoint the candidate(s) it determines is most qualified for each CBOC member position from those recommended. The results shall be part of any agenda item for selection recommendations. All applicants’ information, such as application, statement of interest, and resumes, shall be included in the public agenda packet.

After the original appointment of a bond oversight committee member, such member shall be reappointed without such a process. Bond Oversight Committee members, once appointed, shall not be removed except for cause by the Citizens’ Bond Oversight Committee, such as an excessive absence or no longer meeting the minimum legal requirements of the position. Only one Oversight Committee shall exist for a District with multiple bond measures.

Rationale: The foundation for effective bond oversight is the existence of qualified and independent members. The selection process is best served as open and transparent as possible with community input—the presence of an independent selection panel that would recommend transparency to the appointing authority. Consistent with independent oversight, members should only be removed for a significant legal or compliance reason, not because of concerns for proper spending or the bond program management.





**5. “Require districts to provide a minimal budget for the oversight committees, including a budget to hire independent counsel with municipal bond expertise.”**

**Education Code Section 15280 (a) (1)**

The district’s governing board shall provide the citizens’ bond oversight committee with any necessary technical assistance. It shall give administrative service in furtherance of its purpose and sufficient resources to hire independent legal counsel and publicize the conclusions of the citizens’ bond oversight committee. At the governing board’s discretion, the proceeds of school construction bonds may be utilized to pay the expenditures of the CBOC.

Rationale: There is an inherent conflict of interest for the Oversight Committee to attempt to use the same Counsel as the District. Independent Legal Counsel is consistent with independent oversight. Also, to clear up potential ambiguities in interpretation, the code should be amended to make it explicit that supporting a bond oversight committee, including their funding of legal counsel, is an appropriate use of bond proceeds.

**6. “Require districts to provide a web presence for Citizens Bond Oversight Committees to display meeting agendas and reports prominently.”**

**Education Code Section 15280 (b)**

Documents posted to the website shall be retrievable, downloadable, indexable, and electronically searchable by commonly used Internet search applications. The citizen’s oversight committee shall approve the design of the website. A direct link shall be posted on the governing board’s primary Internet website or home page to the citizen’s oversight committee’s website. The governing board shall provide the citizen’s oversight committee control over their website so that they can promptly upload documents to that website.

Rationale: This recommendation will increase the visibility of the District and its ability to communicate to the public. The proposed language is consistent with AB 2257 (Manschein Local agency meetings: agenda online posting), signed into law in 2016.



## Other CABOC Proposals

### 1. Bylaws developed by the CABOC and consistent with Committee control over process and rules of operation.

#### Education Code Section 15278 (c)

(c) In furtherance of its purpose, the citizens' oversight committee may engage in any of the following activities:

(A) .

#### (6) Establishing its operational bylaws (added)

Rationale: Oversight Committee Bylaws are typically prepared by the District and often establish provisions that inhibit good oversight. For instance, there can be a limit on the number of meetings or establishing the District rather than the Oversight Committee setting the meeting agenda. A Committee establishing its bylaws reinforces the independence of the oversight process.

### 2. Expanded access and information about the Bond Program, including direct access to District consultants and the bond program auditor.

#### Education Code Section 15278

The citizens' oversight committee shall conduct an entrance and exit conference with each auditor and receive draft audit reports simultaneously as they are delivered to the district.

Rationale: The annual performance audit is one of the essential tools for a bond oversight committee to report to the public on the proper spending of bond dollars. The oversight committee must have meaningful input into the audit process, from who will prepare the audit to what it will cover.

2969 Jackson Street #402  
San Francisco, CA 94115

ALISON B. HENRY

(917) 226-3709  
[alison.henry@gmail.com](mailto:alison.henry@gmail.com)

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## SUMMARY OF QUALIFICATIONS

Equity Analyst (10+years) with buy and sell experience who has a proven ability to perform fundamental research across a number of industries, skilled at making quick and salient recommendations

## PROFESSIONAL WORK HISTORY

**VIOLICH CAPITAL MANAGEMENT, INC.**, San Francisco, CA  
**Investment Manager**

**Apr 2005 to present**

Launched company in 2005

Currently cover Small and Large Cap Industrial and Health Care Sectors

Previously covered Small and Large Cap Consumer and Material Sectors

- Perform original in depth, top-down and bottoms-up modeling and research to identify opportunities that support the firm's goal of investing in companies with long-term growth potential at attractive valuations
- Top stock picks in 2010 include: Overweight Health Care, Underweight Industrials; Siemens, Northrop Grumman, Gilead Sciences, and Merck
- Establish contacts with key consultants, industry contacts and sell-side analysts
- Renegotiate contracts with vendors resulting in significant operational cost reduction

**OPPENHEIMER CAPITAL**, New York, NY

**Mar 2002 to Nov 2004**

**Equity Analyst – Large Cap Value Fund**

Covered Material and Industrial Sectors

- Developed stock recommendations using industry research, statistical methods, and financial modeling
- Worked closely with six portfolio managers; communicated with senior management of portfolio companies
- Constructed and maintained earnings, cash flow, and asset-based valuation models used to make stock recommendations

**BEAR, STEARNS & CO, INC.**, New York, NY

**Aug 1999 to Mar 2002**

**Equity Research Associate** – Wireless Transmission Towers and Wireless Data – Jan 01 to Mar 02

**Equity Research Associate** – Paper, Forest, and Consumer Products – Aug 99 to Jan 01

- Worked closely with institutional investors, company executives and management teams; Sales and Trading, Investment Banking, and Equity Capital Markets, High Yield Research regarding industry and company specific topics
- Prepared comprehensive market review including industry and economic trends (e.g. statistical analysis of trade flows, competitive forces, and customer requirements)
- Maintained proprietary models; wrote First-Call notes and industry reports
- Built award-winning franchise, ranked Runner-Up in *Institutional Investor* magazine survey, with senior analyst

## EDUCATION

**COLORADO COLLEGE**, Colorado Springs, CO

BA in International Political Economy, May 1999

Study Abroad: Canada, Mexico, London, and Spain

## VOLUNTEER ACTIVITIES

- Colorado College – “City Champion” for San Francisco; report directly to President and Board of Trustees
- Vida Verde – Fundraiser; provider of free education for inner city/underprivileged children in the San Francisco area



## California Association of Bond Oversight Committees

A California Public Benefits Corporation #4319346 formed September 19, 2019  
Bond Oversight Done Right

**Anton Jungherr**, Co-Founder/Executive Director

3/20/2022 4:45 PM

121 Ash Court, Hercules CA 94547

[ajungherr@aol.com](mailto:ajungherr@aol.com), 510.697.7212 cell, 510.799.1141 fax, [www.bondoversight.org](http://www.bondoversight.org)

### Employment Agreement Issac Lau

California Association of Bond Oversight Committees (CABOC) offers Issac Lau employment as a Videographer at the rate of \$16.00 per hour effective March 12, 2022, and shall continue in effect until terminated by Issac Lau or CABOC on the following terms and conditions:

Issac Lau is an independent contractor and is responsible for any taxes owed arising out of his relationship with CABOC. CABOC shall not withhold any taxes from payments made to Issac Lau.

This agreement may be terminated by Issac Lau or CABOC at any time by giving written notice.

Issac Lau shall submit weekly invoices to CABOC for work performed.

CABOC will pay Issac Lau weekly via electronic transfer directly into his bank account using the Zelle application.

All files, records, documents, videos, and similar items relating to the business of CABOC, whether prepared by Issac Lau or otherwise coming into his possession, shall remain the exclusive property of CABOC.

**Approved:** Issac Lau, 226 Carmel Street, San Pablo, CA 94806

[theofficialunluckyscout@gmail.com](mailto:theofficialunluckyscout@gmail.com), 510.626.6067

Date signed: 3/30/2022

**Approved:** Pik Wah Lin, Issac Lau's Mother

Date Signed: 3/30/2022

**Approve:** Anton Jungherr, Executive Director, CABOC

Date Signed: 4.3.2022

“Strategic plans are an efficient way for organizations to establish goals related to time. Strategic plans are critical to tracking progress over time and allowing the organization to self-assess and improve through the redistribution of resources where they are most efficient.”  
(*Bond Oversight Done Right*, USC, August 13, 2021, page 5)

## **STRATEGIC PLAN One Year**

**Executive Summary** (also serves as a one-page Strategic Plan)

### **The Challenge**

The Proposition 39 school bond measure lowered the voting threshold from 2/3 to 55% but mandated that all Proposition 39 bond programs must be subject to independent citizen oversight.

In theory, that requirement seems sound, but practical experience has shown that such oversight is often less than fully effective. “The watchdog has no bite.”<sup>1</sup>

This problem was documented in the February 2017 California Little Hoover Commission report, grand jury reports, Fiscal Crisis & Management Assistance Team audits, and California Controller audits.

The main issue is inadequate training of citizens’ bond oversight committee (CBOC) members. Bond counsel typically provides such activity, whose primary responsibility is to bond investors rather than parents, taxpayers, and the community.

### **The Vision**

CBOC members will have completed independent mandatory training provided by CABOC within 90 days of their appointment, managed by the California Debt and Investment Advisory Commission (CDIAC), and paid for by a portion of the current regulatory fees collected by CDIAC on the sale of Proposition 39 school bonds

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<sup>1</sup> LHC Report, 2017, page 13.



## **Beneficiaries**

- Students, teachers, and families benefit from modern, safe facilities.
- School districts benefit by being able to retain enrollment and even attract new students with the promise of excellent facilities for programs.
- Cities and communities benefit by attracting residents and employers to the district with the offer of good facilities.
- Local economies benefit from higher employment and economic activity.
- Taxpayers benefit by having a well-managed and accountable bond program that will merit a higher bond rating and lower financing expense, providing more money for actual improvements.

## **Mission Statement**

CABOC is dedicated to the proposition that our customers - parents, taxpayers, Citizens' Bond Oversight Committee members, and school board trustees (K-12 and community college districts) deserve information on proper Proposition 39 school bond facilities expenditures by facilitating independent citizens' bond oversight committees. Our mission is to develop and deliver support to our beneficiaries through statewide training, education, and advocacy.

## **Values**

- Trusted independent resource to K-14 Citizens' Bond Oversight Committees.
- Independent fact-based training for our beneficiaries.
- Integrity in California K-14 school bond spending.
- Respectfully recognize volunteer efforts and accomplishments.
- Exceed expectations of our beneficiaries.
- Students attend K-14 public schools in safe and efficient facilities.
- Every tax dollar be spent wisely.



## **Funding Model Long Term**

California State Government (California Debt and Investment Advisory Commission) and public sources.

## **Goals**

1. Validate the need for training materials produced by CABOC by producing and testing three training videos:
  - Introduction to Proposition 39
  - Bonds
  - Audits
2. Prepare a simple estimate of what annual financial/staff requirement would be needed in a 12-24 month timeframe.
3. Explore partnership with California Debt and Investment Advisory Commission (CDIAC) to develop, co-market, and co-promote CABOC training materials.

## **Objectives**

- For each goal, prepare one or more objective(s) as needed to implement that goal. See the proposed objective format attached.

## **Appendixes**

- A. Budget
- B. About CABOC (see existing document)
- C. Little Hoover Commission Report 2017 (Local School Bond)
- D. About Little Hoover Commission

**California Association of Bond Oversight Committees (CABOC)**  
**Strategic Plan One Year**  
Outline Version 3, May 27, 2022

Printed: 5/31/2022 6:49 PM

**OBJECTIVE # \_\_\_\_\_**

Goal:    0 Succession Plan    ● Financing Plan    ● Training Materials

Customer(s) Served:    0 Parents    0 Taxpayers    ● CBOC Members    0 Trustees

Objective Description

Team Leader:

Team Members:

KPI (Key performance indicator(s) to measure success)

Project Plan    Project Starts: \_\_\_\_\_ Project Ends: \_\_\_\_\_

Activity (Use additional page(s) as needed.)	Who	Start Date	End Date

**Resources (Budget)**

Resource	# Hours	Rate/hour	Amount
Volunteers		Free	
Administrative Manager		\$30	
Website Mistress		\$25	
Database Specialist		\$16	
Videographer		\$16	
Total			

Date: \_\_\_\_\_ Prepared by: \_\_\_\_\_

CABOC Legislative Proposals 2023 w/Committee Priorities in 2022

CABOC Leg Cmte Priority	Little Hoover Commission Recommendations	LHC Rec #	CABOC 2023 Proposals
	"Develop easy-to-access online training materials for members of Citizens' Bond Oversight Committees. Specifically, the Governor and Legislature should direct and authorize one-time funding to the Fiscal Crisis and Management Assistance Team to develop online training for local Citizens' Bond Oversight Committee members, with input and assistance from the California Debt and Investment Advisory Committee and the California League of Bond Oversight Committees."	6	Legislation to amend Government Code requiring CDIAC work with CABOC (I.e., CalBoc's successor).
#5	"Amend statutory code on performance audits to include the effectiveness and results of the bond program."	7.1	Implement via rule-making—not legislation
	"Expand the role of Citizens' Bond Oversight Committee in selecting and interacting with bond program auditors"	7.2	Amend Education Code Section 15278(b) to provide that the CBOC will engage with the district in determining scope and selection of performance auditor. (3)
#2	"Require bond measures proposed to voters under the reduced threshold to include specific project lists."	7.3	Legislation to require a long-range facilities master plan to be available to the public online before the authorization of a Proposition 39 bond measure. The proposed bond measure project(s) must be included in the long-range facilities master plan.
#1	"Change the appointment authority for members of Citizens' Bond Oversight Committees."	7.4	Legislation to require a Nomination Committee of two Board members and three citizens for the first CBOC. After the appointment of the first CBOC, a Nomination Committee of two Board members and two CBOC members shall be formed. All meetings must comply with the Brown Act.
#2	"Require districts to provide a minimal budget for the oversight committees, including a budget to hire independent counsel with municipal bond expertise."	7.5	Amends Education Code Section 15280(a)(1) authorized the appointment of a CBOC independent legal counsel paid from bond funds. (6)
#6	"Require districts to provide a Web presence for Citizens' Bond Oversight Committees to prominently display meeting agendas and reports."	7.6	Amends Education Code Section 15280(b) to provide for CBOC to control the CBOC website. (7)
#2	NA		"By Laws developed by the CBOC and consistent with Committee control over process and rules of operation."
	NA		"Expanded access and information about the Bond Program including direct access to District consultants and the bond program auditor"

May 31, 2023



Corporation formed September 19, 2019  
Corporation Number 4319346  
Internal Revenue Service Approved Exempt Federal Income Tax  
Donations tax deductible to the fullest extent allowed by law.

Bond Oversight Done Right

## **CORPORATE OFFICERS (8) AS OF FEBRUARY 12, 2022**

(February 1, 2022, to January 31, 2024) Officer terms are 2 years.

Chairperson – Jack Weir (First elected September 12, 2020, reelected on February 12, 2022)

President – Carolyn Castillo \* (First elected December 11, 2021, reelected February 12, 2022)

Vice President – vacant

Assistant Vice President – vacant

Secretary – Anton Jungherr (First elected November 12, 2019, reelected February 12, 2022)

Assistant Secretary – Mac Moore (First elected June 12, 2021, reelected February 12, 2022)

Treasurer – Anton Jungherr \* (First elected November 12, 2019, reelected February 12, 2022)

Assistant Treasurer – Jason Hunter (Elected February 12, 2022)

\*Three authorized to sign checks (Carolyn Castillo, Anton Jungherr, and Denise Sheehan, Administrative Manager), one signature is required.<sup>2</sup>

<sup>1</sup> Jack Weir was elected President on November 12, 2019, and subsequently elected Chairperson of September 12, 2020.

<sup>2</sup> Approved Board February 12, 2022.



Corporation formed September 19, 2019

Bond Oversight Done Right.

## Committees and Staff as of April 30, 2022

### BOARD OF DIRECTORS (13)

Les Bronte, Carolyn Castillo, Marc Carrel, Marcus Crawley, Chris Hanson, Jason Hunter, Anton Jungherr, David Lyell, Mac Moore, Ourania Riddle, Tom Rubin, Laura Santos, Jack Weir

### EXECUTIVE COMMITTEE (5) <sup>1</sup>

Jack Weir (Chairperson), Carolyn Castillo (President), Anton Jungherr (Secretary, Treasurer), Jason Hunter (Assistant Treasurer), and Mac Moore (Assistant Secretary)

### ADVISORS (16)

Judy Box, Lori Chinn, Christine Cordaro, Andrea Dawson, Sallie DeWitt, Alison Henry<sup>2</sup>, Vanessa Hill, Lorraine Humes, Linda Lozito, Nick Marinovich, Keith Mueller, Tom Panas, Rex Ridgeway, Nancy Rieser, Amadeo Rodriguez, Ben Steinberg

Name <sup>3</sup>	Members
Audit	Tom Rubin*
2 <sup>nd</sup> Annual Conference October 15, 2022	Anton Jungherr*, Denise Sheehan, Linda Lozito
Executive Director (staff committee)	Denise Sheehan, Linda Lozito, Lyann Do, Lorraine Humes, Anton Jungherr*, Issac Lau
Finance	Anton Jungherr*, Tom Rubin, Carolyn Castillo, Bryan Scott, Marc Carrel
Legislation	Andrea Dawson, Ourania Riddle, Anton Jungherr, Sallie DeWitt*, Jack Weir, Tom Rubin, Jason Hunter *, Christine Cordaro, Les Bronte
Members Database	Lorraine Humes, Anton Jungherr*, Denise Sheehan, Lyann Do, Linda Lozito
Newsletter (The CABOC Digest)	Carolyn Castillo*, Jason Hunter, Anton Jungherr, Linda Lozito, Mac Moore, Ourania Riddle, Laura Santos, Denise Sheehan, and Jack Weir

<sup>1</sup> All corporate officers are members of the Executive Committee (Chairperson, President, Vice President (vacant), Assistant Vice President (vacant), Secretary, Assistant Secretary, Treasurer, and Assistant Treasurer).

<sup>2</sup> Pending Board ratification.

<sup>3</sup> Standing Committees are defined in Board Policy 1, Board Standing and Ad Hoc Committees. Ad Hoc committees are established by the President with ratification by the Board, per bylaws Section 2 (b). Executive Director established his staff committee and Strategic Plan Work Group.



Corporation formed September 19, 2019

Bond Oversight Done Right.

Name <sup>3</sup>	Members
Nominations-Elections	Anton Jungherr*, Keith Mueller, Lorraine Humes
Public Relations	Ourania Riddle*, Laura Santos
Strategic Plan Working Group (staff committee)	Carolyn Castillo, Christine Cordaro, Alison Henry, Rex Ridgeway*, Anton Jungherr
Training Materials	Marcus Crawley*, Thomas Rubin, Anton Jungherr, Carolyn Castillo, David Lyell, Christine Cordaro

\*Chair or Co-Chair.

**STAFF (part-time independent contractors)**

Anton Jungherr, Executive Director

Denise Sheehan, Administrative Manager

Linda Lozito, Newsletter Editor, Webmistress, and Art Director

Lyann Do, Database Specialist

Issac Lau, Videographer



## Proposition 39 Bond Elections June 7, 2022

Updated April 06, 2022

	A	B	C	D	E
1	County	District	Measure ID	Measure	Amount Millions
2	Alameda	Alameda Unified School District	<a href="#">Measure B</a>	Authorizes a \$298 million bond to upgrade classrooms and science labs, improve accessibility, and construct additional school facilities. The bond will be repaid through a property tax of \$45 per \$100,000 of assessed value.	298
3	Mendocino	Anderson Valley Unified School District	<a href="#">Measure M</a>	Authorizes a \$13 million bond to improve school infrastructure. The bond would be repaid through a property tax of \$60 per \$100,000 of assessed value.	13
4	Madera	Chowchilla Union High School District *	<a href="#">Measure S</a>	Authorizes a \$25.1 million bond to finance school facility improvements. The bond would be repaid through a property tax of \$28.77 per \$100,000 of assessed value.	25.1
5	Los Angeles	Little Lake City School District	Measure LL	Authorizes a \$36 million bond to update school <u>infrastructure</u> . The bond would be repaid through a property tax of \$30 for every \$100,000 of assessed value.	36
6	Merced	Merced River School District	<a href="#">Measure T</a>	Authorizes a \$3.5 million bond to replace outdated infrastructure and modernize school facilities. The bond would be repaid through a property tax of \$30 for every \$100,000 of assessed value.	3.5
7	Marin	Mill Valley School District *	<a href="#">Measure G</a>	Authorizes a \$194 million bond to update school facilities and improve accessibility for students with disabilities. The bond would be repaid through a property tax of \$26 per \$100,000 of assessed value.	194
8	San Bernardino	Muroc Joint Unified School District	<a href="#">Measure B</a>	Authorizes a \$21 million bond to update school facilities and <del>improve</del> student access to technology. The bond would be repaid through a property tax of \$49 for every \$100,000 of assessed value.	21

	A	B	C	D	E
1	County	District	Measure ID	Measure	Amount Millions
9	Monterey	San Lucas Union School District *	<a href="#">Measure C</a>	Authorizes a \$3.6 million bond to improve school facilities and replace outdated infrastructure. The bond would be repaid through a property tax of \$60 for every \$100,000 of assessed value.	3.6
10	Marin	San Rafael City Elementary School District	<a href="#">Measure C</a>	Authorizes a \$152 million bond to update school facilities. The bond would be repaid through a property tax of \$30 per \$100,000 of assessed value.	152
11	Marin	San Rafael City High School District	<a href="#">Measure B</a>	Authorizes a \$216 million bond to update school facilities. The bond would be repaid through a property tax of \$30 per \$100,000 of assessed value.	216
12	Fresno	Westside Elementary School District	<a href="#">Measure A</a>	Authorizes a \$4.5 million bond to modernize and update school facilities. The bond would be repaid through the imposition of a property tax of \$30 for every \$100,000 of assessed value.	4.5
13					
14				Total (11 elections)	<b>966.70</b>
15					
16	The deadline for filing bond measures for the November 8, 2022, general election is August 12, 2022.				
17					
18	* New CBOC, not on CABOC current CBOC Excel database, a total of 3 if approved by the voters.				
19	Need to confirm separate CBOC is not established and that the current CBOC was merged with the new CBOC.				
20					
21	Anton Jungherr, April 24, 2022				