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**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
FINANCIAL AND PERFORMANCE AUDITS**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
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INDEPENDENT AUDITORS' REPORT

Governing Board and
Citizens' Oversight Committee
Covina-Valley Unified School District
Covina, California

Opinion

We have audited the accompanying financial statements of the Measure CC Building Fund of Covina-Valley Unified School District and the related notes to the financial statements as of and for the year ended June 30, 2023, 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 CC Building Fund of Covina-Valley Unified School District, as of June 30, 2023, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with 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. 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 Covina-Valley Unified School 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 opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility 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 auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards 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 District's Measure CC Building Fund and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2023, and the changes in financial position for the year then ended, in conformity 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 4, 2023 on our consideration of the District's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts and other matters for the Measure CC Building Fund. The purpose of that report is 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 internal control over financial reporting or on compliance for the Bond Funds. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Covina-Valley Unified School District's internal control over financial reporting and compliance for the Measure CC Building Fund.

CWDL, Certified Public Accountants

San Diego, California
December 4, 2023

FINANCIAL SECTION

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
BALANCE SHEET
JUNE 30, 2023**

ASSETS

Cash and investments	\$ 8,637,792
Accounts receivable	<u>90,938</u>

Total Assets	<u>\$ 8,728,730</u>
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LIABILITIES AND FUND BALANCE

Liabilities

Accounts payable	<u>\$ 17,431</u>
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Fund Balance

Restricted	<u>8,711,299</u>
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Total Liabilities and Fund Balance	<u>\$ 8,728,730</u>
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COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

REVENUES

Interest and investment income (loss)	\$ (161,513)
Total Revenues	<u>(161,513)</u>

EXPENDITURES

Capital outlay	<u>2,457,333</u>
Total Expenditures	<u>2,457,333</u>

Net Change in Fund Balance	(2,618,846)
Restricted Fund Balance, July 1, 2022	<u>11,330,145</u>
Restricted Fund Balance, June 30, 2023	<u>\$ 8,711,299</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Covina-Valley Unified School District Building Fund (Measure CC) 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 (AICPA). The Covina-Valley Unified School District Building Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

Financial Reporting Entity

The financial statements include only the Building Fund (Measure CC) of the Covina-Valley Unified School District used to account for Measure CC projects. This Fund was established to account for the expenditures of general obligation bonds issued under the Measure CC. These financial statements are not intended to present fairly the financial position and results of operations of the Covina-Valley Unified School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund (Measure CC) 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.

The Statement of Revenues, Expenditures and Changes in Fund Balance is a statement of financial activities of the Building Fund (Measure CC) related to the current reporting period. Fund expenditures frequently include amounts for land, buildings, equipment, retirement of indebtedness, transfers to other funds, etc. Consequently, these statements do not purport to present the result of operations or the net income or loss for the period as would a statement of income for a profit-type organization.

Basis of Accounting

The Building Fund (Measure CC) is maintained on the modified accrual basis of accounting. As such, revenues are recognized when they become susceptible to accrual, which is to say, when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered).

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. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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 lapse at June 30.

Fund Balance - Building Fund (Measure CC)

As of June 30, 2023, the fund balance is classified as follows:

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Spending Order

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Capital Assets and Long-Term Debt

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with the Building Fund (Measure CC) are determined by its measurement focus. The Building Fund (Measure CC) is accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered a measure of “available spendable resources”. Thus, the capital assets and long-term liabilities associated with the Building Fund (Measure CC) are accounted for in the basic financial statements of the District.

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.

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 – DEPOSITS AND INVESTMENTS

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Los Angeles County Treasury as part of the common investment pool. The District is considered an involuntary participant in the investment pool. These pooled funds are recorded at amortized cost which approximates fair value. Fair value of the pooled investments at June 30, 2023 is measured at 95.17% of amortized cost. The District's deposits in the fund are considered to be highly liquid.

The county is authorized to deposit cash and invest excess funds by California Government Code Sections 53601, 53635, 53534 and 53648. The county is restricted to invest time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The funds maintained by the county are either secured by federal depository insurance or are collateralized. The county investment pool is not required to be rated. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The county investment pool is not registered as an investment company with the Securities and Exchange Commission (SEC) nor is it an SEC Rule 2a7-like pool. California Government Code statutes and the County Board of Supervisors set forth the various investment policies that the County Treasurer follow. The method used to determine the value of the participant's equity withdrawn is based on the book value, which is amortized cost, of the participant's percentage participation on the date of such withdrawals.

The pool sponsor's annual financial report may be obtained from the Los Angeles County Public Affairs Office, Kenneth Hahn Hall of Administration, 500 W. Temple St, Room 358, Los Angeles, CA 90012.

NOTE 3 – COMMITMENTS AND CONTINGENCIES

As of June 30, 2023, the Building Fund (Measure CC) had the following commitments with respect to unfinished projects.

Capital Project	Remaining Construction Commitment	Expected Date of Completion
Covina High School Pool	\$ 1,447,109	8/31/2024
	<u>\$ 1,447,109</u>	

OTHER 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

Governing Board and
Citizens' Oversight Committee
Covina-Valley Unified School District
Covina, 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 Covina-Valley Unified School District (the "District") Measure CC Building Fund as of and for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated December 4, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over the Measure CC Building fund's financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting for the Measure CC Building Fund.

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 entity'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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Covina-Valley Unified School District's Measure CC Building Fund's financial statements are free of material misstatement, we performed tests of the Bond Funds' compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance for the Bond Funds. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance for the Bond Fund. Accordingly, this communication is not suitable for any other purpose.

CWDL, Certified Public Accountants

San Diego, California
December 4, 2023

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2023**

There were no financial statement findings reported for Building Fund (Measure CC) for the year ended June 30, 2023.

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2023**

There were no audit findings reported for the year ended June 30, 2022.

PERFORMANCE AUDIT



INDEPENDENT AUDITORS' REPORT ON PROPOSITION 39 COMPLIANCE

Governing Board and
Citizens' Oversight Committee
Covina-Valley Unified School District
Covina, California

We have conducted a performance audit of the Covina-Valley Unified School District (the District) Building Fund (Measure CC) for the fiscal year ended June 30, 2023.

We conducted our performance audit in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 14 of this report which includes determining the District's compliance with the performance requirements for the Proposition 39 Measure CC General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution. Management is responsible for the District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution. Accordingly, we do not express any assurance on the internal controls.

The results of our tests indicated that, in all significant respects, the District expended Measure CC General Obligation Bond funds for the fiscal year ended June 30, 2023 only for the specific projects developed by the District's Board of Education, and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

CWDL, Certified Public Accountants

San Diego, California
December 4, 2023

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
PERFORMANCE AUDIT
JUNE 30, 2023**

BACKGROUND INFORMATION

In November 2000, the voters of the State of California approved Proposition 39 authorizing the issuance of general obligation bonds by California public school districts and community colleges under certain circumstances and subject to certain conditions.

Measure CC

The general obligation bonds associated with Measure CC were issued pursuant to the Constitution and laws of the state of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by the Board of Supervisors of the County on May 30, 2013 (the Resolution), pursuant to a request of the District made by a resolution adopted by the Board of Education of the District on March 18, 2013.

The District received authorization from an election held on November 6, 2012, to issue bonds of the District in an aggregate principal amount not to exceed \$129,000,000 to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities and pay the costs of issuing the Bonds as approved by eligible voters within the District. The proposition required approval by at least 55% of the votes cast by eligible voters within the District (the 2012 Authorization). As of June 30, 2021, the District has issued six series of bonds under the 2012 Authorization.

The net proceeds of the Bonds and any other series of general obligation bonds issued under the Authorization will be used for the purposes specified in the District bond proposition submitted at the Election, which include upgrading and constructing classrooms, science labs and computer systems; providing equipment for classes; improving and building athletic, music, visual and performing art facilities; upgrading and repairing roofs, floors, plumbing and electrical systems; upgrading fire alarms, sprinklers, and handicap accessibility.

The ballot language for the Bonds read as follows:

"To better prepare students for college and good-paying careers by upgrading classrooms, science labs, and instructional technology needed for improved teaching, repair/replace leaky roofs, worn-out floors, plumbing and faulty electrical systems, acquire/construct/renovate sites/facilities/equipment to meet modern academic standards; improve energy efficiency saving money and supporting instruction, shall Covina Valley Unified School District issue \$129,000,000 in bonds at legal rates, with independent citizen oversight, no money for administrators, and all money staying local?"

Citizens' Oversight Committee

Pursuant to the requirements of Proposition 39, and related state legislation, the Board of Education of the District established a Citizens' Oversight Committee and appointed its members. The principal purpose of the Citizens' Oversight Committee, as set out in state law, is to inform the public as to the expenditures of the proceeds of the bonds issued pursuant to the applicable bond measure. The Citizens' Oversight Committee is required to issue at least one report annually as to its activities and findings.

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
PERFORMANCE AUDIT
JUNE 30, 2023**

BACKGROUND INFORMATION, continued

Performance Audit

Section 1(b)(3)(C) of Article XIII A of the California Constitution requires the District to conduct an annual independent performance audit to ensure that the proceeds of the bonds deposited into the Measure CC Building Fund have been expended only for the authorized bond projects.

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure CC Building funds for the year ended June 30, 2023 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

SCOPE

The scope of our performance audit covered the period of July 1, 2022 to June 30, 2023. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2023 were not reviewed or included within the scope of our audit or in this report.

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
PERFORMANCE AUDIT
JUNE 30, 2023**

METHODOLOGY

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2023, for the Measure CC Building Fund. Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure CC as to the approved bond projects list. We performed the following procedures:

1. Performed tests to determine that the District controls over planning, bidding, contracting, expenditure of bond funds and financial reporting have been put in place and are working as documented.
2. We selected a sample of expenditures for the period starting July 1, 2022 and ending June 30, 2023, and reviewed supporting documentation to ensure that such funds were properly expended on the specific projects listed in the ballot text.
3. Our sample included transactions totaling \$1,879,541 of the total expenditures of \$2,457,333 (issuance costs). This represented 76% of total expenditures.
4. We verified that funds from the Measure CC Building Fund were generally expended for the construction, renovation, furnishing and equipping of District facilities constituting authorized bond projects.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Covina-Valley Unified School District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution. Accordingly, we do not express any assurance on the internal controls.

CONCLUSION

The results of our tests indicated that, in all significant respects, the Covina-Valley Unified School District has properly accounted for the expenditures held in the Building Fund (Measure CC) and that such expenditures were made for authorized Bond projects.

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
PERFORMANCE AUDIT
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2023**

There were no financial statement findings or questioned costs identified during 2022-23.

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE CC)
PERFORMANCE AUDIT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2023**

There were no financial statement findings or questioned costs identified during 2021-22.