

**RINCON VALLEY UNION SCHOOL DISTRICT  
SONOMA COUNTY  
SANTA ROSA, CALIFORNIA**

**BUILDING FUND - MEASURE F**

**FINANCIAL AUDIT**

**JUNE 30, 2019**

**RINCON VALLEY UNION SCHOOL DISTRICT**  
**BUILDING FUND - MEASURE F**  
**FINANCIAL AUDIT**  
**JUNE 30, 2019**

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## FINANCIAL SECTION

**STEPHEN ROATCH ACCOUNTANCY CORPORATION**

*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT**

Board of Trustees and  
Citizens' Oversight Committee  
Rincon Valley Union School District  
Santa Rosa, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Building Fund - Measure F of the Rincon Valley Union School District as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

**Management's Responsibility 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Trustees and  
Citizens' Oversight Committee  
Rincon Valley Union School District  
Page Two

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund - Measure F of the Rincon Valley Union School District, as of June 30, 2019, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Building Fund - Measure F and do not purport to, and do not, present fairly the financial position of the Rincon Valley Union School District, as of June 30, 2019, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2020 on our consideration of the District's internal control over the Building Fund - Measure F financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the Building Fund - Measure F 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 the Building Fund - Measure F financial reporting and compliance.

*Stephen Roatch Accountancy Corporation*

STEPHEN ROATCH ACCOUNTANCY CORPORATION  
Certified Public Accountants

January 23, 2020

RINCON VALLEY UNION SCHOOL DISTRICT

BUILDING FUND - MEASURE F

BALANCE SHEET

JUNE 30, 2019

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**Assets**

Deposits and Investments (Note 2)	\$ 1,731,979
Accounts Receivable - Miscellaneous	29,260
Due from General Fund	409,333
	<hr/>
Total Assets	\$ 2,170,572

**Liabilities and Fund Balance**

Liabilities:	
Accounts Payable	\$ 838,287
Due to Other Funds:	
General Fund	314,250
Capital Projects - Special Reserve Fund	1,018,035
	<hr/>
Total Liabilities	2,170,572
Fund Balance:	
Restricted for Measure F Projects	0
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Total Liabilities and Fund Balance	\$ 2,170,572

**RINCON VALLEY UNION SCHOOL DISTRICT**  
**BUILDING FUND - MEASURE F**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

	<b>Budget</b>	<b>Actual</b>
<b><u>Revenues</u></b>		
Interest	\$ 87,366	\$ 87,366
Other Local Revenue	5,505	5,505
Total Revenues	92,871	92,871
<b><u>Expenditures</u></b>		
<i>District-wide:</i>		
Materials and Supplies	83,603	48,326
Contracted Services	1,730,024	1,309,534
Sites & Improvements of Sites	869,205	1,300,000
Land Improvements	2,860,701	2,736,425
Buildings & Improvements of Buildings	3,874,234	4,023,482
Equipment Replacement	98,816	98,816
Total Expenditures	9,516,583	9,516,583
Changes in Fund Balance	\$ (9,423,712)	(9,423,712)
Fund Balance - July 1, 2018		9,423,712
Fund Balance - June 30, 2019		\$ 0

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**RINCON VALLEY UNION SCHOOL DISTRICT**  
**BUILDING FUND - MEASURE F**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

On the June 3, 2014, special election, the registered voters of the District approved Measure F, which authorized the District to issue up to \$35,000,000 in general obligation bonds to repair, upgrade, acquire, construct, and equip certain District property and facilities, and to pay the costs of issuing the bonds. Subsequently, an advisory committee to the District's Governing Board and Superintendent, the Measure F Citizen's Bond Oversight Committee was established. The Committee's oversight goals include: informing the public concerning the expenditures of bond revenues, ensuring that the bond proceeds are expended only for the purposes described in the Measure F ballot language, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenditures.

The bond proceeds are accounted for in the Building Fund of the District, where they are expended for approved projects. These financial statements are presented solely for the Building Fund - Measure F and are not intended to be a complete presentation of the District's financial position or results of operations.

B. Accounting Policies

Rincon Valley Union 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

The Building Fund - Measure F of the District is a governmental fund reported using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) of current financial resources. Under the modified accrual basis of accounting, revenues are recorded in the fiscal year in which the resources are measurable and become available and expenditures are generally recognized in the accounting period in which the related fund liability is incurred.

D. 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. By state law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements. These budgets are revised by the District's Governing Board and Superintendent during the year to give consideration to unanticipated income and expenditures. Formal budgetary integration was employed as a management control device during the year for all budgeted funds.



**RINCON VALLEY UNION SCHOOL DISTRICT**  
**BUILDING FUND - MEASURE F**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)**

**D. Budgets and Budgetary Accounting (Concluded)**

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

**E. 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 certain 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. Accordingly, actual results could differ from those estimates.

**F. 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 at June 30.

**G. Deposits and Investments**

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The County is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the County are either secured by the FDIC or are collateralized. Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

Deposits and investments as of June 30, 2019, consist of the following:

County Pool Investments	<u>\$ 1,731,979</u>
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**County Pool Investments**

County pool investments consist of District cash held by the Sonoma County Treasury that is invested in the county investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts that are based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**RINCON VALLEY UNION SCHOOL DISTRICT**  
**BUILDING FUND - MEASURE F**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)**

**General Authorization**

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

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

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Sonoma County Investment Pool.

**Weighted Average Maturity**

The District monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Information about the weighted average maturity of the District's portfolio is presented in the following schedule:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Weighted Average Days to Maturity</u>
County Pool Investments	\$ 1,731,979	\$ 1,734,075	552

**RINCON VALLEY UNION SCHOOL DISTRICT**  
**BUILDING FUND - MEASURE F**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)**

**Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in the County Treasury are not required to be rated.

**Custodial Credit Risk - Deposits**

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies.

California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2019, the District's bank balance was not exposed to custodial credit risk.

**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 specific term, a Level 2 input is required to be observable for substantially the full term of the asset.

**RINCON VALLEY UNION SCHOOL DISTRICT**  
**BUILDING FUND - MEASURE F**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**NOTE 2 - DEPOSITS AND INVESTMENTS (CONCLUDED)**

Fair Value Measurements (Concluded)

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 data if reasonable 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 Sonoma 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.

The District's fair value measurements are as follows at June 30, 2019:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Uncategorized</u>
County Pool Investments	\$ 1,734,075	\$ 1,734,075

All assets have been valued using a market approach, with quoted market prices.

**NOTE 3 - GENERAL OBLIGATION BONDS**

On the June 3, 2014, special election, the registered voters of the District approved Measure F, which authorized the District to issue up to \$35,000,000 in general obligation bonds to repair, upgrade, acquire, construct, and equip certain District property and facilities, and to pay the costs of issuing the bonds. On October 23, 2014, the District issued general obligation bonds in the amount of \$18,000,000 (Series A) and on February 21, 2018, the District issued general obligation bonds for the remaining 2014 Authorization in the amount of \$17,000,000 (Series B).

**NOTE 4 - COMMITMENTS AND CONTINGENCIES**

Litigation

The District is subject to various legal proceedings and claims. In the opinion of management, the ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the Building Fund - Measure F of the District.

**NOTE 5 - SUBSEQUENT EVENTS**

The District's management has evaluated events or transactions that occurred for possible recognition or disclosure in the financial statements from the balance sheet date through January 23, 2020, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that require disclosure in or adjustment to the current year financial statements.

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

**STEPHEN ROATCH ACCOUNTANCY CORPORATION**  
*Certified Public Accountants*

**INDEPENDENT AUDITOR'S 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**

Board of Trustees and  
Citizens' Oversight Committee  
Rincon Valley Union School District  
Santa Rosa, 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 Building Fund - Measure F of Rincon Valley Union School District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated January 23, 2020.

**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. Accordingly, we do not express an opinion on the effectiveness of the 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be a material weakness, as noted in **Finding 2019 - 001**.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Building Fund - Measure F 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 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*, except as described in the accompanying Schedule of Findings and Recommendations at **Finding 2019 - 002**.

### District's Responses to Findings

The District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Recommendations. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Stephen Roatch Accountancy Corporation*

STEPHEN ROATCH ACCOUNTANCY CORPORATION  
Certified Public Accountants

January 23, 2020

## FINDINGS AND RECOMMENDATIONS SECTION



**RINCON VALLEY UNION SCHOOL DISTRICT**  
**BUILDING FUND - MEASURE F**  
**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**2019 - 001**

EXPENDITURE RECOGNITION

Criteria: Under the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, regardless of when the related invoices or progress billings are actually received and paid. Accordingly, districts should have effective procedures in place to ensure that all material expenditures are recorded in the appropriate financial reporting period.

Condition: Internal controls over financial reporting were inadequate in the areas where audit adjustments were required. As a result, the District's 2018-19 "Unaudited Actuals" financial report included \$1,018,035 of capital outlay expenditures not incurred during fiscal year 2018-19.

Questioned Costs: None.

Context: The condition appears to be limited to the District's capital project funds.

Effect: The liabilities and expenditures reported in the Building Fund - Measure F were materially overstated. Adjustments were recorded to ensure that the financial statements for the Building Fund - Measure F are fairly stated.

Cause: The District's current procedures did not adequately ensure that all significant expenditures were recorded in the appropriate financial reporting period.

Recommendation: The District should enforce establish procedures to ensure that all material expenditures, especially those related to capital projects, are recorded in the appropriate financial reporting period.

District Response: The District has implemented a new procedure to prevent expenditures from being incorrectly accrued at years' end. The District's Deputy Superintendent of Business will now have the responsibility to review and approve in writing any accrual during the year end close. Expenditure accruals will be reviewed for the amount of product or service the district has received by the end of the fiscal year and items that are not clearly defined will be investigated for accuracy.

**RINCON VALLEY UNION SCHOOL DISTRICT**  
**BUILDING FUND - MEASURE F**  
**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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**2019 - 002**

CITIZENS' OVERSIGHT COMMITTEE

<u>Criteria:</u>	<p>In accordance with Education Code Section 15282(a), the citizens' oversight committee shall consist of at least seven members who shall serve for a minimum term of two years without compensation and for no more than three consecutive terms. While consisting of a minimum of at least seven members, the citizens' oversight committee shall be comprised as follows:</p> <ul style="list-style-type: none"><li>➤ One member shall be active in a business organization representing the business community located within the school district.</li><li>➤ One member shall be active in a senior citizens' organization.</li><li>➤ One member shall be active in a bona fide taxpayers' organization.</li><li>➤ One member shall be the parent or guardian of a child enrolled in the school district.</li><li>➤ One member shall be both a parent or guardian of a child enrolled in the school district and active in a parent-teacher organization, such as the Parent Teacher Association or school site council.</li></ul>
<u>Condition:</u>	<p>As of June 30, 2019, the citizen's oversight committee only had five members.</p>
<u>Recommendation:</u>	<p>The District should continue its efforts to recruit applicants for the citizen's oversight committee. No member should serve more than three consecutive terms.</p>
<u>District Response:</u>	<p>The District has been seeking volunteers for the Bond Oversight Committee via the District website. The District will more proactively seek Bond Oversight Committee Members via newspaper advertisements, parent newsletters, and discussions with community groups.</p>

**RINCON VALLEY UNION SCHOOL DISTRICT**  
**BUILDING FUND - MEASURE F**  
**SCHEDULE OF PRIOR AUDIT RECOMMENDATIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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<u>Recommendations</u>	<u>Current Status</u>	<u>Explanation if Not Fully Implemented</u>
<u>EXPENDITURE RECOGNITION</u>		
The District should establish appropriate procedures to ensure that all material expenditures, especially those related to capital projects, are recorded in the appropriate financial reporting period.	Not Implemented	Comment Repeated <b>2019-001</b>
<u>CITIZENS' OVERSIGHT COMMITTEE</u>		
The District should continue its efforts to recruit applicants for the citizen's oversight committee. No member should serve more than three consecutive terms.	Partially Implemented	Comment Repeated <b>2019-002</b>