

**A REPORT BY
THE 2011-2012 CONTRA COSTA COUNTY GRAND JURY**

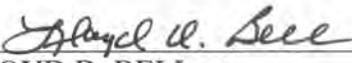
725 Court Street
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Report 1208

**School Bond Oversight Committees
Raising the Bar**

APPROVED BY THE GRAND JURY:

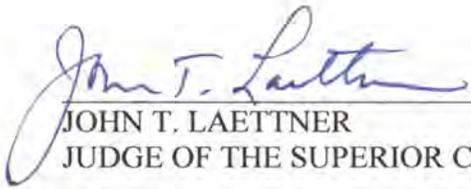
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Date: 5/14/12 _____



JOHN T. LAETTNER
JUDGE OF THE SUPERIOR COURT

Contra Costa County Grand Jury Report 1208

School Bond Oversight Committees

Raising the Bar

TO: Governing Boards of the Acalanes Union High School District, Antioch Unified School District, Byron Union High School District, Contra Costa Community College District, John Swett Unified School District, Martinez Unified School District, Mt. Diablo Unified School District, Pittsburg Unified School District, West Contra Costa Unified School District.

SUMMARY

Proposition 39, approved by California voters in 2000, reduced from 66 2/3% to 55% the voter approval required for school districts to issue general obligation bonds for the purpose of constructing or improving school facilities. Since then, voters in 13 Contra Costa County school districts have approved ballot measures authorizing issuance of over \$3 billion in school facilities bonds.

Proposition 39 requires that bond proceeds be used only for school facilities projects listed or described in ballot language approved by the voters. Proposition 39, and accompanying sections in the Education Code, also expressly prohibit use of Proposition 39 facilities bond funds to pay teacher or administrator salaries, or other general operating expenses.

To ensure compliance with these requirements, and public accountability for use of bond funds, school districts are required to appoint an independent citizens' bond oversight committee. These committees are required to actively review the expenditure of bond funds, and to verify that the funds are being spent only for authorized purposes. The legislature has declared its intent that oversight committees shall promptly alert the public to any waste or improper expenditure of bond funds.

Proposition 39 oversight committees are subject to certain minimum legal requirements set forth in the Education Code. However, these oversight committees also have broad discretionary powers and authority to carry out their responsibilities, and to ensure the prudent and cost-effective expenditure of bond funds.

There are currently nine education districts in Contra Costa County, including the Community College District, which have bond oversight committees that meet regularly to review the ongoing expenditure of bond funds on school facilities projects. Further steps can and should be taken by all districts, including those contemplating future facilities bond ballot measures, to ensure that their citizens' bond oversight committees are providing independent, active and effective review of how taxpayer bond funds are being spent.

BACKGROUND

Faced with severe funding challenges, as well as growing voter resistance to parcel taxes, school districts have turned increasingly to issuing general obligation school facilities bonds as a source of revenue. Unlike parcel taxes and other types of bonds, which require 66 2/3% voter approval, general obligation bonds used for the purpose of constructing and improving school facilities, as a result of Proposition 39, require only 55% voter approval.

Since 2000, voters in 13 Contra Costa County education districts have approved a total of 22 school bond measures, authorizing issuance of over \$3 billion of facilities bonds as shown in the table below:

Contra Costa County School District	Bond Amount
West Contra Costa County Unified School District (West County)	\$1,230,000,000
Mt. Diablo Unified School District (Mount Diablo)	\$598,000,000
Contra Costa Community College District (Community College District)	\$406,000,000
San Ramon Valley Unified School District (San Ramon Valley)	\$260,000,000
Pittsburg Unified School District (Pittsburg)	\$225,500,000
Acalanes Union High School District (Acalanes)	\$135,000,000
Antioch Unified School District (Antioch)	\$61,600,000
Martinez Unified School District (Martinez)	\$43,000,000
Brentwood Union Elementary School District (Brentwood)	\$35,000,000
John Swett Unified School District (John Swett)	\$30,000,000
Walnut Creek Elementary School District (Walnut Creek)	\$20,000,000
Byron Union Elementary School District (Byron)	\$19,700,000
Oakley Union Elementary School District (Oakley)	\$16,500,000
Total Bond Amount Authorized	\$3,080,300,000

At the time of writing this report, at least three districts, San Ramon Valley, Antioch and John Swett, were reportedly considering placing new facilities bond measures on the ballot sometime in 2012.

Taxpayers, not the districts, are responsible for paying the annual debt-service on their district's outstanding bonds, including interest and repayment of principal. These obligations can continue for several decades, and far exceed the original proceeds realized from sale of the bonds. When seeking voter approval of new bond measures, districts are not required to disclose to taxpayers the cumulative burden of all other outstanding bond indebtedness.

Some districts are already approaching the applicable cap on property tax rates, as well as

promises made to voters. This will be an increasing concern in future years depending on property values and general economic conditions, and may lead to increased use of other financing strategies at increased costs to taxpayers, such as issuance of zero-coupon Capital Appreciation Bonds instead of Current-Interest Bonds.

Overview of Proposition 39

Proposition 39, officially titled the “Smaller Classes, Safer Schools and Financial Accountability Act,” was approved by California voters in 2000.ⁱ Separate provisions were also added to the Education Code to implement Proposition 39.ⁱⁱ

Proposition 39, which lowered the voter approval threshold to 55%, applies only to bonds issued specifically “for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities.”ⁱⁱⁱ In addition, Proposition 39 specifically prohibits use of bond funds to pay “teacher or administrator salaries or other school operating expenses.”^{iv}

Proposition 39 and its implementing legislation also create a legal framework for ensuring public oversight and accountability for the expenditure of facilities bond revenues. The Education Code states that within 60 days following voter approval, the district board is required to appoint “an independent citizens’ oversight committee.”^v The purpose of the committee shall be “to inform the public concerning the expenditure of bond revenues.”^{vi} To fulfill this responsibility, the oversight committee is expressly required “to actively review and report on the proper expenditure of taxpayers’ money for school construction.”^{vii} [Emphasis added]

At the time of writing this report, 9 of the 13 districts listed above had one or more oversight committees meeting regularly to monitor the ongoing expenditure of bond funds. These are: West County, Mt. Diablo, Pittsburg, Acalanes, Antioch, Martinez, John Swett, Byron and the Community College District.

Mt. Diablo currently has one oversight committee overseeing its 2010 Measure C bond funds, but the oversight committee charged with overseeing its 2002 Measure C funds apparently ceased functioning in 2009, even though there were still unspent funds. At the time of writing this report, Mt. Diablo had begun soliciting applications to reconstitute the 2002 committee to discharge its legal responsibilities.

Four districts, San Ramon Valley, Brentwood, Walnut Creek and Oakley, have already expended all of their voter-approved bond funds on school construction and facilities projects. Their oversight committees have completed their work and have dissolved.

Although oversight committees are not legally required for parcel taxes, some districts, such as San Ramon, Pittsburg and Acalanes, have provided voters with detailed project lists, and then appointed citizens’ oversight committees to oversee the expenditure of these funds.

Required Ballot Language

When seeking voter approval to issue facilities bonds, the district’s governing board is required by Proposition 39 to include in the ballot language “a list of the specific school facilities projects

to be funded.”^{viii} The board must also certify that it “has evaluated safety, class size reduction, and information technology needs in developing that list.”^{ix}

Some districts, like Antioch and Byron, have provided voters with very specific, detailed project lists in their ballot language, showing the specific work to be done at each school. Others have simply described general types of improvements or repairs that might be undertaken at any or all of the schools in their district, along with catch-all language to authorize other uses of bond funds. This can include using new bond funds to pay off existing indebtedness on Certificates of Participation (COPs).

In a recent audit of the Los Angeles Community College District, the State Controller’s Office addressed the issue of overly broad project lists contained in ballot language. The District defended its broad project list as necessary to provide flexibility. However, the Controller’s Office took exception, noting that the project list “was intentionally crafted in such a way that virtually any expenditure could be construed to be on the list.” The Controller added, “The intention appears to be a way to circumvent control and avoid accountability,” and concluded, “This is contrary to the purpose and intent of Proposition 39.”

Once a ballot measure is approved, the district governing board, not the oversight committee, has sole authority to determine how to allocate, prioritize and spend bond funds on those projects listed or described on the ballot. For example, the Mt. Diablo board has chosen to use a substantial portion of its initial 2010 Measure C funds to embark on what it describes in its August News Update as the largest solar installation project of any K-12 school district in the nation, ahead of some other school upgrades and improvements listed in the ballot language.

Depending on the ballot language, facilities bond funds can also be used in various ways to provide General Fund relief. For example, in a recent report, Mt. Diablo states that its 2010 Facilities Plan, which included installing solar and irrigation systems, “reflects an intent to yield significant and persistent relief to the general fund through ongoing reduction in expenditures for water and electricity.”

In addition to reducing electricity bills, Mt. Diablo’s August News Update reported that the solar project will also generate \$3 million annually in rebates for the district’s General Fund to lessen the need for reductions in staff and educational programs. In contrast, the Community College District board voted to return all solar rebates to its facilities bond fund to pay for future capital expenditures.

Recruitment and Selection of Committee Members

The Education Code requires appointment of an independent citizens’ bond oversight committee.^x However, the district’s governing body has sole authority to select and, according to the bylaws of some districts, the power to replace, members of the oversight committee who are responsible for overseeing the district’s expenditure of bond funds. Some regard this as an inherent conflict of interest.

The Education Code requires that the oversight committee consist of a minimum of seven members,^{xi} which shall include:

- (1) One member active in a business organization representing the business community located with the district;
- (2) One member active in a senior citizens' organization;
- (3) One member active in a bona fide taxpayers' organization;
- (4) One member who is the parent or guardian of a child enrolled in the district (or in the case of a community college district, a student who is both currently enrolled in the district and active in a community college group, such as student government); and
- (5) One member who is both a parent or guardian of a child enrolled in the district and active in a parent-teacher organization (or in the case of a community college district, a person active in the support and organization of a community college or colleges in the district, such as a member of an advisory council or foundation).

Members of district oversight committees serve without compensation.

Many districts appear to have difficulty recruiting and retaining qualified and motivated members who satisfy these requirements, especially since no individual can serve more than two consecutive two-year terms on the committee. Sometimes overlooked is the statutory requirement that these mandated members be active in their respective organizations at the time of their appointment. It can also be difficult to find applicants with useful special skills and background, such as construction, engineering and project management experience, and audit, finance and accounting expertise, even though this is not legally required.

Most districts appear to rely on public notices and postings, announcements in local newspapers, past involvement with the district, or acquaintance with a member of the district governing board, to identify prospective members. Some encourage existing members not to leave the committee without finding their own replacement. However, district governing boards may not always solicit nominations from the legally-mandated organizations, or explore other avenues to attract qualified and independent applicants with special expertise.

As an example of ways to attract applicants, the San Diego County Taxpayers' Association, in its "Oversight Committee Best Practices," recommends that its education districts reach out to a list of ten local civic and professional organizations, including local associations of contractors, engineers, architects, and financial executives, and also labor unions, service clubs, and chambers of commerce. It is also reported that the Fullerton School District has been successful in attracting qualified applicants by mailing postcards to all voters prior to a bond election, explaining the role of the oversight committee and encouraging voters to apply.

To further ensure independence of the committee, it has also been suggested by the San Diego County Taxpayers' Association, and by the California League of Bond Oversight Committees, that committee members be appointed by the district governing board at a public meeting, with an opportunity for the public to question or comment on the applicants.

The Education Code prohibits the appointment of any district employee, or any vendor, contractor or consultant to the district.ⁿⁱⁱ However, this prohibition does not expressly apply to

persons previously employed by, or having prior involvement or business relationship with, the district.

Training and Orientation of New Committee Members

Neither Proposition 39 nor the related provisions in the Education Code specify what kind of training and orientation, if any, is required for new committee members. Practice varies from district to district. Sometimes training and written materials are provided to new members by district staff, or by the district's own bond counsel. It is unclear to what extent, if any, districts provide specific training or guidance to committee members on how to read and analyze financial statements and reports.

Most districts indicate that, in addition to their own internal training materials, they make available some outside resources and reference materials to new members. For example, West County furnishes all committee members with a copy of the "Proposition 39 – Best Practices Handbook," published by the California Coalition for Adequate School Housing.

There are several other outside resource materials that could be made available to new committee members, such as:

- California League of Bond Oversight Committee training video and best practices manual
- San Diego County Taxpayers Associations "Oversight Committee Best Practices" guide
- Little Hoover Commission 2009 Report entitled "Bond Spending: Expanding and Enhancing Oversight"
- League of California Cities "A Guide to the Ralph M. Brown Act"

Committee Websites and Public Meetings

The Education Code requires that certain documents relating to bond oversight committees be posted on a website maintained by the district.^{xiii} The district is specifically required to post committee minutes, reports issued by the committee, and all other documents received by the committee.

In addition, the Education Code requires that committee proceedings must be open to the public, and that notice to the public be given in the same manner as proceedings of the district's governing board.^{xiv} All committee meetings must be conducted in accordance with the Brown Act,^{xv} and members of the public shall be given an opportunity to address the committee. The Brown Act requires that for all regular meetings, an agenda must be posted 72 hours before the meeting. The agenda must contain a brief general description of each item to be transacted or discussed.

In the past, district practices have varied significantly. Some districts have on their homepage a prominently displayed, easily navigable tab for their bond oversight committees. Others are more difficult to locate, and not easily navigable. Some, like West County and Mt. Diablo, prominently post notices of upcoming oversight committee meetings on their homepage master

calendar.

Some districts, like Byron, have current and complete postings of all committee matters, including meeting agendas and financial reports to be discussed at committee meetings. Others are not always as current or complete with their postings. Some districts post the complete financial and performance audits presented to their oversight committees, along with other detailed documents and reports.

Active Review of Expenditures

The Education Code requires oversight committees “to actively review and report on the proper expenditure of taxpayers’ money for school construction.”^{xvi} [Emphasis added] At a minimum, oversight committees are required to verify: (1) that bond funds are spent only on those projects described in the ballot language and approved by the voters, and (2) that no bond funds are spent on teacher or administrator salaries or other operating expenses.^{xvii}

Beyond these minimum requirements, oversight committees also have the power to request and review other financial information to determine if bond funds are being spent in a prudent and cost-effective manner by the district. The Education Code declares it is the intent of the legislature that oversight committees “promptly alert the public to any waste, as well as the improper expenditure of school construction bond money.”^{xviii} It is also the declared intent of the legislature that allegations of waste, as well as misuse, of bond funds shall be investigated by appropriate law enforcement officials.^{xix}

In a recent audit of the Los Angeles Community College District, the State Controller’s Office concluded that the citizens’ oversight committee appointed by the district failed to discharge its legal responsibility of “active” oversight. Instead, the Controller’s Office described the oversight committee’s review of the district’s expenditures as “passive, perfunctory and ineffective,” noting “there is no evidence to suggest that the [committee] had engaged in robust and meaningful discussions or questioned any of the bond expenditures.” The Controller’s Office noted that that the committee had been meeting for 10 years, but during that entire time had failed to identify and report to the public even one instance of waste.

Based on the Grand Jury’s observations, some oversight committees appear to be more active and engaged than others. In some cases, this appears to be a function of the nature and content of the financial information and reports furnished to the committees by the districts. Some districts provide their oversight committees with complete status reports, showing the amount of funds originally budgeted and allocated for each project, amounts expended to date and amounts committed to each project, percentage completion of each project, and all approved or anticipated change orders, while others do not.

In some cases, committee members have specifically requested that financial data and reports be distributed to them sooner, to allow time for more thorough review prior to meetings.

Independent Performance Audits

As a key component of Proposition 39’s accountability requirements, districts are required to conduct both an annual independent financial audit, and also an annual independent performance

audit.^{xx} A recently enacted law, Senate Bill 423, now requires that audits for the preceding year be submitted to the oversight committee by March 31 for its review.

In past years, some districts have only provided their oversight committees with what are known as “Agreed-Upon Procedures” audits (AUPs), which limit the scope of the performance audit to selected projects or transactions. However, as of September 2010, the Education Code^{xxi} requires that performance audits must conform to Generally Accepted Government Audit Standards (GAGAS), published by the Comptroller of the Currency, which do not permit AUPs.

Practice among districts appears to vary on whether and to what extent oversight committees are given an opportunity to provide input to the district in developing the Request for Proposal (RFP) for the audit services, or in selecting the firm to provide those services. The RFP defines the scope and content of the performance audit. Oversight committees also are not typically given an opportunity to interact directly with the firm conducting the required audit.

Some districts provide brief, two-page performance audits, which only satisfy the minimum legal compliance requirements of Proposition 39, by certifying that: (1) bond funds have been expended only for projects on the Authorized List, and (2) no bond funds have been spent on teacher or administrative salaries, or operating expenses. However, GAGAS lists examples of broader objectives for performance audits, including a review of the efficiency and effectiveness of a construction program, procurement practices and internal controls.

For example, West County’s performance audits, including mid-year audits, are comprehensive in scope, and range up to 165 pages. The 2010 report posted on its public website included the following topics: review of design and construction schedules and cost budgets; change orders and claim avoidance procedures; compliance with state laws and funding formulas; district policies and guidelines for facilities and procurement; and the effectiveness of communication channels among stakeholders, and other facilities-related issues. The report also included a number of specific findings and recommendations on these topics, along with the district’s responses to previous audit findings.

Reports to the Public

Oversight committees provide only after-the-fact review and monitoring of how the district is spending bond funds. Oversight committees do not have the authority, once bonds have been sold and issued, to approve or determine how the bonds funds shall be spent. Nor do the committees have the authority to select, or participate, in the negotiation or bid process for contractors or consultants.

However, oversight committees are required by the Education Code to issue regular annual reports of its activities and findings.^{xxii} The declared intent of the legislature is that oversight committees “promptly alert the public to any waste or improper expenditure of school construction bond money.”^{xxiii}

In its audit of the Los Angeles Community College District, the State Controller’s Office found that an oversight committee had failed to issue any reports at all for seven years, and that the committee’s most recent report was “virtually meaningless.”

In terms of reporting to the public, practice among districts varies significantly. In some cases, the required annual reports are not being posted on the district's website in a timely manner. Reports also vary significantly in their style, scope and content.

Some districts, like the Community College District, post quarterly reports, which are comprehensive and informative. Byron's annual reports are current and contain both a narrative and detailed financial information. San Ramon Valley also issued a detailed and informative closing report when its 2002 Measure A oversight committee completed its work. Other districts post reports that consist almost entirely of financial data.

Some districts and their oversight committees appear to conduct more public outreach than others. For example, John Swett's oversight committee holds joint meetings with its governing board for the specific purpose of reviewing the district's construction and facilities improvement program, with special notice given to the community. At the time of writing this report, John Swett was also looking into mailing oversized postcards to all voters, summarizing the progress that had been made, and directing voters to the committee's website to read their complete annual report.

FINDINGS

1. The Grand Jury commends the many citizens who serve on bond oversight committees and devote considerable time and effort to the task, without any compensation.
2. Ballot language that is overly general in identifying specific projects, and fails to indicate priorities and at least a realistic estimate of project costs, impedes meaningful and effective oversight and accountability.
3. Bond proceeds are sometimes used to provide General Fund relief in various ways, which even if lawful, may not have always been fully disclosed to voters in the ballot language.
4. District boards have an inherent conflict of interest in selecting, and in some cases, having the power to remove with or without cause, the members of the oversight committee who are required to oversee the district's spending of bond funds.
5. Districts do not consistently reach out to the legally-mandated organizations, to local professional associations, community groups, or to district residents generally, to seek independent, qualified and motivated nominees for their bond oversight committees.
6. There does not always appear to be a consistent and transparent process for interested persons to be nominated, apply for, and be appointed to membership on oversight committees, or disclosure of any previous employment by, or other prior involvement or business relationship with, the district.
7. Districts do not consistently provide timely, adequate and independent training or resource materials for members of their bond oversight committees that explain their role, duties and functions, or provide training in the skills needed to analyze the kinds

of financial data that bond oversight committee members are asked to review.

8. Although all oversight committees have bylaws, they do not appear to include or take into account “best practices” recommended by independent groups.
9. The public websites required to be maintained by districts for their bond oversight committees are not always easily located or navigable.
10. The websites required to be maintained by districts for their bond oversight committees are not always timely or complete in posting agenda materials, minutes, reports and other required items.
11. Financial reports furnished to oversight committees by the districts are not always complete and comprehensive enough to allow meaningful and effective review and oversight.
12. Financial data and reports are not always furnished to oversight committees early enough to allow time for thorough review prior to meetings.
13. Districts do not typically afford their oversight committees an opportunity to provide input into defining the scope and content of the district’s required annual performance audit.
14. The performance audits provided by some districts to their oversight committees are so limited in scope and conclusory as to prevent meaningful and effective oversight.
15. The annual reports required to be issued by bond oversight committees are not always timely, and vary significantly in their style, scope and content.
16. Although not legally required for parcel taxes, some districts have provided voters with detailed project lists in the ballot materials, and then appointed oversight committees to oversee the district’s use of these funds. The Grand Jury commends and endorses this practice as promoting voter transparency and fiscal accountability.

RECOMMENDATIONS

1. A district’s ballot language should inform voters of all intended uses of bond funds, the specific projects to be undertaken, the schools where the projects will be undertaken, the district’s initial priorities, and a realistic estimate of project costs.
2. A district should disclose and explain in the ballot language if, and in what ways, bond funds will be used to provide General Fund relief for the district.
3. In recruiting candidates for appointment to oversight committees, a district should seek nominations from the groups required to be represented on the committee by Education Code Section 15282(a).
4. A district should consider ways to recruit independent, qualified and motivated

applicants from the community, including announcements in local media, district newsletters, solicitations to local civic and professional groups, and mailing postcards to residents to solicit applications when the ballot materials are mailed.

5. A district should require all candidates for bond oversight committees to submit written applications listing their background, qualifications, a statement of interest, and disclosure of any prior employment by, or prior involvement or business relationship with, the district.
6. A district should make available to committee members, for their consideration in creating committee bylaws and operating procedures, copies of:
 - California League of Bond Oversight Committee recommended Best Practices
 - San Diego County Taxpayers Association “Oversight Committee Best Practices” guide
 - California Coalition for Adequate School Housing “Proposition 39 – Best Practices Handbook”
 - Little Hoover Commission 2009 Report “Bond Spending: Expanding and Enhancing Oversight”
 - California League of Cities “A Guide to the Ralph M. Brown Act”
 - State Controller’s Office 2011 Audit Report on the Los Angeles Community College District’s bond construction program
7. A district should ensure that websites for their oversight committees are prominently displayed on their homepages, are easily navigable, and include current and complete postings of all required items.
8. A district should provide oversight committees with complete, detailed and comprehensive financial data relating to the expenditure of bond revenues, showing the amount of funds originally budgeted and allocated for each project, amounts expended to date and amount committed to each project, percentage completion of each project, and all approved or anticipated change orders.
9. A district should provide financial data and reports to committee members sufficiently prior to meetings to permit meaningful and effective review and oversight.
10. A district should afford their bond oversight committees an opportunity to provide input in defining the scope and content of the required annual performance audit.
11. The district’s annual independent performance audits should be detailed and comprehensive enough in scope, including a review of procurement practices, to allow the committee to identify waste and to evaluate the cost-effectiveness of the district’s construction and facilities improvement program.

12. A district should request that its oversight committees issue timely, comprehensive and informative reports, which should be posted on the district's website, along with a final, closing report when the bonds funds have been spent and the committee's work completed.

REQUIRED RESPONSES

Findings 2 through 16 and Recommendations 1 through 12

Each Governing Board needs to respond only for its own practices.

Governing Boards:

- Acalanes Union High School District
- Antioch Unified School District
- Byron Union School District
- Contra Costa Community College District
- John Swett Unified School District
- Martinez Unified School District
- Mt. Diablo Unified School District
- Pittsburg Unified School District
- West Contra Costa Unified School District

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Current Chairs of the Citizens' Bond Oversight Committees:

- Acalanes Union High School District
- Antioch Unified School District
- Byron Union High School District
- Contra Costa Community College District
- John Swett Unified School District
- Martinez Unified School District
- Mt. Diablo Unified School District
- Pittsburg Unified School District
- West Contra Costa Unified School District

Governing Boards:

- Brentwood Union School District
- Canyon School District
- Knightsen Elementary School District
- Lafayette School District
- Liberty Union High School District
- Moraga School District
- Oakley Union Elementary School District
- Orinda Union School District
- San Ramon Valley Unified School District
- Walnut Creek School District

Endnotes:

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- ⁱ California Constitution Article XIII A, Section 1(b)(3)
- ⁱⁱ Education Code Sections 15102, 15264-15286
- ⁱⁱⁱ California Constitution Article XIII A, Section 1(b)(3)
- ^{iv} California Constitution Article XIII A, Section 1(b)(3)(A)
- ^v Education Code Section 15278
- ^{vi} Education Code Section 15278(b)
- ^{vii} Education Code Section 15278(b)
- ^{viii} California Constitution Article XIII A, Section 1(b)(3)(B)
- ^{ix} California Constitution Article XIII A, Section 1(b)(3)(B)
- ^x Education Code Section 15278(a)
- ^{xi} Education Code Section 15282(a)
- ^{xii} Education Code Section 15282(b)
- ^{xiii} Education Code Section 15280(b)
- ^{xiv} Education Code Section 15280(b)
- ^{xv} Government Code Section 54950 et seq.
- ^{xvi} Education Code Section 15278(b)
- ^{xvii} Education Code Section 15278(b)
- ^{xviii} Education Code Section 15264(c)
- ^{xix} Education Code Section 15288
- ^{xx} California Constitution Article XIII A, Section 1(b)(3)(C),(D)
- ^{xxi} Education Code Section 15286
- ^{xxii} Education Code Section 15280(b)
- ^{xxiii} Education Code Section 15264(c)