

ARVIN UNION SCHOOL DISTRICT

ARVIN, CALIFORNIA

**PROPOSITION 39 – MEASURE C
ELECTION OF 2004, SERIES 2004A AND SERIES 2008
GENERAL OBLIGATION BONDS**

FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009

AUDIT REPORT

AND

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

PREPARED BY

**LINGER, PETERSON, SHRUM & CO.
CERTIFIED PUBLIC ACCOUNTANTS**

**ARVIN UNION SCHOOL DISTRICT
PROPOSITION 39 – MEASURE C
ELECTION OF 2004, SERIES 2004A AND SERIES 2008
GENERAL OBLIGATION BONDS
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FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

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Gary A. Shrum
Kendra L. Keiscome
Marilyn K. Adams

Robert L. Linger (Retired)
Jim L. Peterson (Retired)



INDEPENDENT AUDITORS' REPORT

Board of Trustees
Arvin Union School District
Arvin, California:

We have audited the accompanying Balance Sheet of the Building Fund of Arvin Union School District (the "District") as it pertains to Proposition 39 - Measure C, Election of 2004, Series 2004A and Series 2008 General Obligation Bonds as of June 30, 2009, and the related Statement of Revenues, Expenditures and Changes in Fund Balance--Building Fund for the period July 1, 2008 through June 30, 2009. These financial statements are the responsibility of the District's management. 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 set forth in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1A, the financial statements present only the individual Building Fund as it pertains to Proposition 39 - Measure C, Election of 2004, Series 2004A and Series 2008 General Obligation Bonds, and are not intended to present fairly the financial position of the District in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Arvin Union School District Building Fund as it pertains to Proposition 39 - Measure C, Election of 2004, Series 2004A and Series 2008 General Obligation Bonds as of June 30, 2009, and the results of its operations for the period then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2009 on our consideration of the internal control over financial reporting of the Arvin

Union School District Building Fund as it pertains to Proposition 39 - Measure C, Election of 2004, Series 2004A and Series 2008 General Obligation Bonds, and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements of the Arvin Union School District Building Fund as it pertains to Proposition 39 - Measure C, Election of 2004, Series 2004A and Series 2008 General Obligation Bonds. The Independent Accountants' Report on Applying Agreed-upon Procedures and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the Arvin Union School District Building Fund as it pertains to Proposition 39 - Measure C, Election of 2004, Series 2004A and Series 2008 General Obligation Bonds. The supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Linger, Peterson, Ahum & Co.

September 25, 2009

ARVIN UNION SCHOOL DISTRICT
PROPOSITION 39 - MEASURE C
ELECTION OF 2004, SERIES 2004A AND SERIES 2008
GENERAL OBLIGATION BONDS
BALANCE SHEET--BUILDING FUND
JUNE 30, 2009

Assets

Cash in County Treasury	\$	-	
Accounts receivable		-	
		<u> </u>	
Total Assets			\$ -

Liabilities

Accounts payable		-	
Deferred revenue		-	
		<u> </u>	
Total Liabilities			<u> </u> -

Fund Balance

 \$ -

See Notes to the Financial Statements

**ARVIN UNION SCHOOL DISTRICT
PROPOSITION 39 - MEASURE C
ELECTION OF 2004, SERIES 2004A AND SERIES 2008
GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE--BUILDING FUND
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009**

Revenues

Bond proceeds	\$ 5,059,874	
Bond premium	<u>290,450</u>	
Total Revenue		<u>\$ 5,350,324</u>

Expenditures

Cost of issuance	234,791	
Underwriter's discount	55,659	
Buildings and improvements	438,502	
Debt service principal	<u>5,000,000</u>	
Total Expenditures		<u>5,728,952</u>

Deficiency of Revenues over Expenditures (378,628)

Fund Balance, July 1, 2008 378,628

Fund Balance, June 30, 2009 \$ -

See Notes to the Financial Statements

**ARVIN UNION SCHOOL DISTRICT
PROPOSITION 39 – MEASURE C
ELECTION OF 2004, SERIES 2004A AND SERIES 2008
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD OF JULY 1, 2008 THROUGH JUNE 30, 2009**

1. SIGNIFICANT ACCOUNTING POLICIES

A. General Information

The Arvin Union School District (the “District”) provides education for kindergarten through eighth grade in the city of Arvin, California. The District consists of four school sites: Bear Mountain Elementary, Sierra Vista Elementary, El Camino Real Elementary, and Haven Drive Middle School.

Measure C is a facilities and equipment bond measure for the District adopted by the Board of Trustees and passed by voters on March 2, 2004. The District was authorized by Measure C to issue \$11 million of general obligation bonds. The District had determined to issue the bonds in two sums, the first on May 27, 2004, issued at \$5,059,349 (Series 2004A) and the second on July 15, 2008, issued at \$5,059,874 (Series 2008).

The Board of Supervisors is empowered, and is obligated, to levy property taxes, without limitation as to rate or amount (except for certain personal property which is taxable at limited rates), for payment of principal and maturity value of, and interest on, the bonds.

B. Accounting Policies

The Arvin 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

Basis of accounting refers to the timing of when revenues and expenditures are recognized in the accounts and reported in the financial statements.

The Arvin Union School District accounts for bond proceeds and expenditures using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, both measurable and available. “Available” means collectible within the current period or within 60 days after year-end.

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Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due in the District's Bond Interest and Redemption Fund.

D. Use of Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. CITIZENS' BOND OVERSIGHT COMMITTEE

The Citizens' Bond Oversight Committee (the "Committee") was established to satisfy the accountability requirements of Proposition 39. The Committee shall confine itself specifically to bond proceeds generated under the ballot measure. To carry out its stated purposes, the Committee shall: a) Review expenditures to ensure that Bond proceeds are expended only for the purposes set forth in the ballot measure, and that no Bond proceeds are used for any teacher or administrative salaries or other operating expenses of the District; b) Present to the Board, in public session, an annual written report. The report shall indicate whether the District is in compliance with the applicable requirements, and shall include a summary of the Committee's proceedings and activities for the preceding year.

3. GENERAL OBLIGATION BONDS

The outstanding General Obligation Bond debt for the Election of 2004, Series 2004A and Series 2008 of the District at June 30, 2009 is as follows:

**ARVIN UNION SCHOOL DISTRICT
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GENERAL OBLIGATION BONDS
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FOR THE PERIOD OF JULY 1, 2008 THROUGH JUNE 30, 2009**

<u>Bond</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>	<u>Outstanding 7-1-08</u>	<u>Issued</u>	<u>Redeemed During Year</u>	<u>Outstanding 6-30-09</u>
Election of 2004, Series 2004A	3.25% to 5.90%	5/27/04	11/1/28	\$ 5,059,349	\$ 4,964,349	\$ -	(\$ 70,000)	\$ 4,894,349
Election of 2004, Series 2008	2.25% to 6.20%	8/14/08	11/1/48	5,059,874	-	5,059,874	-	5,059,874
Totals					<u>\$ 4,964,349</u>	<u>\$ 5,059,874</u>	<u>(\$ 70,000)</u>	<u>\$ 9,954,223</u>

The annual requirements to amortize General Obligation Bonds for the Election of 2004, Series 2004A and Series 2008 payable and outstanding as of June 30, 2009 are as follows:

<u>Year Ending June 30</u>	<u>Debt</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 100,000	\$ 271,765	\$ 371,765
2011	125,000	267,228	392,228
2012	150,000	261,946	411,946
2013	170,000	255,399	425,399
2014	190,000	247,837	437,837
2015-2019	1,380,000	1,085,776	2,465,776
2020-2024	2,325,000	680,935	3,005,935
2025-2029	1,779,349	1,938,400	3,717,749
2030-2034	944,579	3,655,421	4,600,000
2035-2039	1,111,004	4,538,996	5,650,000
2040-2044	934,830	5,965,170	6,900,000
2045-2048	<u>744,461</u>	<u>6,765,539</u>	<u>7,510,000</u>
Totals	<u>\$ 9,954,223</u>	<u>\$ 25,934,412</u>	<u>\$ 35,888,635</u>

**ARVIN UNION SCHOOL DISTRICT
PROPOSITION 39 – MEASURE C
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD OF JULY 1, 2008 THROUGH JUNE 30, 2009**

4. ACCREDITED INTEREST

The general obligation bonds issued for the Election of 2004, Series 2004A and Series 2008 by the District include capital appreciation bonds. Interest on the capital appreciation bonds is accreted each year, but is not paid until the bonds reach maturity. The accreted interest at June 30, 2009 was \$326,995 and will mature as follows:

Year Ending <u>June 30</u>	<u>Amount</u>
2010	\$ 98,544
2011	62,062
2012	64,008
2013	56,554
2014	<u>45,827</u>
Total	<u>\$ 326,995</u>

5. GENERAL LONG-TERM DEBT--SCHEDULE OF CHANGES

A schedule of changes in long-term debt for the year ended June 30, 2009 for the Election of 2004, Series 2004A and Series 2008 issues is shown below:

	<u>Balance 7-1-08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 6-30-09</u>
General obligation bonds	\$ 4,964,349	\$ 5,059,874	(\$ 70,000)	\$ 9,954,223
Accreted interest	<u>74,138</u>	<u>252,857</u>	-	<u>326,995</u>
Totals	<u>\$ 5,038,487</u>	<u>\$ 5,312,731</u>	<u>(\$ 70,000)</u>	<u>\$ 10,281,218</u>

Payments on the General Obligation Bonds and the Accreted Interest are made by the Bond Interest and Redemption Fund with local revenues.

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FOR THE PERIOD OF JULY 1, 2008 THROUGH JUNE 30, 2009**

6. COMMITMENTS AND CONTINGENCIES

As part of tax laws surrounding tax-exempt bonds, investment earnings, with certain adjustments, on unexpended bond proceeds are limited to the interest rate paid on the bond debt. Arbitrage (i.e. excess investment earnings) is required to be rebated to the federal government every five years for as long as the bonds are outstanding. At June 30, 2009, no arbitrage liability was deemed necessary.

* * *

Gary A. Shrum
Kendra L. Keiscome
Marilyn K. Adams



Robert L. Linger (Retired)
Jim L. Peterson (Retired)

**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**

Board of Trustees
Arvin Union School District
Arvin, California:

We have audited the accompanying Balance Sheet of the Building Fund of Arvin Union School District (the "District") as it pertains to Proposition 39 - Measure C, Election of 2004, Series 2004A and Series 2008 General Obligation Bonds as of June 30, 2009, and the related Statement of Revenues, Expenditures and Changes in Fund Balance--Building Fund for the period July 1, 2008 through June 30, 2009. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the internal control over financial reporting of the Arvin Union School District Building Fund as it pertains to Proposition 39 - Measure C, Election of 2004, Series 2004A and Series 2008 General Obligation Bonds as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with U.S. generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of the Arvin Union School District Building Fund as it pertains to Proposition 39 - Measure C, Election of 2004, Series 2004A and Series 2008 General Obligation Bonds 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*.

This report is intended solely for the information and use of the Arvin Union School District's Governing Board, Administration and taxpayers, and the Citizens' Bond Oversight Committee, and is not intended to be, and should not be, used by anyone other than these specified parties.

Linger, Peterson, Arum & Co.

September 25, 2009

Gary A. Shrum
Kendra L. Keiscome
Marilyn K. Adams



Robert L. Linger (Retired)
Jim L. Peterson (Retired)

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
Arvin Union School District
Arvin, California:

We have performed the procedures enumerated below, which were agreed to by Arvin Union School District and the Citizens' Bond Oversight Committee, solely to assist you with respect to the accounting records of the Arvin Union School District's Election of 2004, Series 2004A and Series 2008 General Obligation Bonds for the period July 1, 2008 through June 30, 2009. Arvin Union School District's management is responsible for the District's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Verify that the expenditures of funds were accounted for separately in the accounting records to allow for accountability.

The District used Fund 21 for Series 2004A, and Fund 51 for Series 2008, Account 8951--Proceeds from the Sale of Bonds to account for the Bond proceeds. The funds were accounted for separately.

2. Select at least 25% of all expenditures by project and verify that the funds expended complied with the purpose that was specified to the registered voters of the District through election materials, District resolutions, and the project priority list that were distributed to the voters.

For Series 2004A, the remaining Bond proceeds at July 1, 2008 were \$378,628, and we tested 100% of those expenditures.

For Series 2008, the Bond proceeds received were \$5,059,874 and the Bond premium received was \$290,450, for a total of \$5,350,324. We tested expenditures in the amount of \$5,290,450, which was 98.88% of all expenditures.

We tested these expenditures using the following criteria:

- a. It was noted that the services and/or goods were received.*
- b. The extensions and footings were tested and noted.*
- c. There was an approval for payment.*
- d. The invoices were marked "paid".*
- e. The invoices were charged to the appropriate expenditure account.*
- f. The expenditures agreed to all supporting documentation.*

The funds were expended for the purpose that was specified to the registered voters of the District.

3. Verify that the District's internal control procedures are operating according to District policies through examination of the invoices and other documentation that supports the payments made.

We interviewed the District personnel regarding the internal control procedures used by the District and then reviewed the expenditures to confirm that those procedures were in place and operating effectively.

The District's internal control procedures are operating according to District policies.

4. Verify that State and District policies were followed in the awarding of bids and expenditure of funds.

This project did go out to bid and the District followed the normal bid process in their Board policies required by school districts. We reviewed the process, including the advertisements in the local newspapers, the list of bidders and their bids, and the lowest bids were chosen.

State and District policies were followed in the awarding of bids and expenditure of funds.

These procedures do not constitute an audit, the objective of which would be the expression of an opinion, on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Arvin Union School District's Governing Board, Administration and taxpayers, and the Citizens' Bond Oversight Committee, and is not intended to be, and should not be, used by anyone other than these specified parties.

Linger, Peterson, Ahum & Co.

September 25, 2009

SUPPLEMENTARY INFORMATION

**ARVIN UNION SCHOOL DISTRICT
PROPOSITION 39 – MEASURE C
ELECTION OF 2004, SERIES 2004A AND SERIES 2008
GENERAL OBLIGATION BONDS
FOR THE PERIOD OF JULY 1, 2008 THROUGH JUNE 30, 2009**

EXECUTIVE SUMMARY

On March 2, 2004, the District voters authorized the principal amount of \$11,000,000 of General Obligation Bonds to be used to finance the new construction and additions to, and modernization of, school facilities for the District.

BACKGROUND INFORMATION

The Bonds are issued pursuant to the provisions of Chapter 1 and Chapter 1.5, Part 10, Division 1, Title 1 of the California Education Code (the “Bond Law”) and pursuant to a resolution adopted by the Board of Supervisors of the County on May 4, 2004 (the “Bond Resolution”). The District received authorization at the Bond Election on March 2, 2004, by a requisite 55% vote of the qualified electors, to issue General Obligation Bonds in a principal amount not to exceed \$11,000,000 (the “Authorization”). The Bonds represent the first series of Bonds within the Authorization.

The District sought approval for the Bonds by at least 55 percent of the voters of the District voting on the proposition under Proposition 39, approved at the general statewide election on November 7, 2000, which, among other things, amended Article XIII A of the California Constitution to allow the levy and collection of ad valorem property taxes to pay debt service on school district bonds approved by a 55 percent vote. Concurrent with the passage of Proposition 39, certain state laws were enacted relating to such 55 percent elections, including a provision requiring elections to be held on certain dates, including regularly scheduled local election dates.

The proceeds of Bonds issued pursuant to the Authorization will be used for the specific school facilities projects set forth in the ballot measure approved by the District’s voters at the Bond Election, as follows:

“To improve the quality of education, shall the Arvin Union School District be authorized to construct a new elementary school, modernize classrooms, make health and safety improvements, expand and upgrade school facilities, including constructing new classrooms, upgrading inadequate electrical systems to improve student access to modern technology, renovate schools and qualify the District to receive \$8.75 million in State-matching funds by issuing \$11.0 million of Bonds within legal interest rates, with annual audits and a Citizens’ Oversight Committee?”

**ARVIN UNION SCHOOL DISTRICT
PROPOSITION 39 – MEASURE C
ELECTION OF 2004, SERIES 2004A AND SERIES 2008
GENERAL OBLIGATION BONDS
FOR THE PERIOD OF JULY 1, 2008 THROUGH JUNE 30, 2009**

On May 4, 2004, the Board of Supervisors of the County adopted the resolution to issue \$5,059,349 in General Obligation Bonds, Election of 2004, Series 2004A.

On July 15, 2008, General Obligation Bonds, Election of 2004, Series 2008, were issued for \$5,059,874 by the Arvin Union School District pursuant to a resolution of the Board of Trustees of the District. The Bonds were the final series of Bonds being issued under the authorization.

CITIZENS' BOND OVERSIGHT COMMITTEE

The Citizens' Bond Oversight Committee (the "Committee") was established to satisfy the accountability requirements of Proposition 39. The Committee shall confine itself specifically to Bond proceeds generated under the ballot measure. The Committee consists of a minimum of seven (7) members appointed by the Board of Trustees from a list of candidates submitting written applications. The members can serve for a term of two (2) years without compensation, and for no more than two (2) consecutive terms. The members were chosen based on criteria established by Proposition 39. The Committee is required to meet at least once a year. The stated general purposes of the Committee are to 1) Inform the public; 2) Review expenditures; 3) Present to the Board an annual written report.

We found that the Committee did inform the public about the project by posting information on bulletin boards and by encouraging the public to attend the Committee meetings. In our review of the minutes of these meetings, we noted a time in the meeting that the public could address the Committee about any concerns they might have.

The minutes of the Committee meetings indicated that expenditures were reviewed, as well as the status of projects in the approval process, the status of construction issues and funding issues. We reviewed a publication titled "Report to the Community" where the public was informed about where the money was actually spent and what the Bond Oversight Committee was working on.

**ARVIN UNION SCHOOL DISTRICT
PROPOSITION 39 – MEASURE C
ELECTION OF 2004, SERIES 2004A AND SERIES 2008
GENERAL OBLIGATION BONDS
FOR THE PERIOD OF JULY 1, 2008 THROUGH JUNE 30, 2009**

OBJECTIVE AND SCOPE

Performance audit procedures were used by our team to evaluate the Arvin Union School District's Proposition 39 - Measure C General Obligation Bonds.

Our team reviewed the background materials, reviewed specific project and program level documentation, and tested program expenditures.

Sampling procedures assessed the performance of the Arvin Union School District's General Obligation Bond level controls, and validated expenditures against funding source requirements and contract terms and conditions. The results of our assessment are based upon our experience with other Bond programs, knowledge of the District, staff interviews, and review of General Obligation Bond documentation.

The scope of this performance audit included procedures to verify the use of the Bond funds for approved funding source purposes. While these agreed-upon procedures were performed under AICPA attestation standards and did not constitute a District financial audit performed under AICPA assurance standards, these procedures were prudent to help verify that the school Bond program performance is effective and consistent with funding source purposes.

* * *