

Eureka City Schools Citizens' Oversight Committee

2100 J Street, Eureka, CA 95501

REGULAR MEETING

4:00 P.M. – 5:30 P.M., Room 118

AUGUST 18, 2015

AGENDA

- A. CALL TO ORDER OF REGULAR MEETING
- B. PUBLIC COMMENT ON NONAGENDA ITEMS
- C. CONSENT
 - 1. Minutes of the Regular Meeting of June 8, 2015
- D. DISCUSSION / ACTION
 - 2. Term Assignments
 - 3. Performance & Financial Bond Auditor Review & Recommendation
- E. DISCUSSION
 - 4. Future Guest Speakers
 - 5. Financial Update
 - 6. Project Update
 - 7. Site Tours
 - 8. Lease – Leaseback Update
 - 9. Brown Act Training
 - 10. Directors & Officers Insurance
 - 11. Replacing COC Members
 - 12. Agenda Items for Next Meeting
- F. ADJOURNMENT

NOT OFFICIAL UNTIL APPROVED ON AUGUST 18, 2015

Eureka City Schools Citizens' Oversight Committee

2100 J Street, Eureka, CA 95501

REGULAR MEETING

4:00 PM, Room 118

JUNE 8, 2015

MINUTES

Chair Denise Jones called the regular meeting to order at 4:02 p.m.

Members Present : Jones, Bass, Noel, Pell, Reece

Members Absent : None

Staff Present : Ziegler, Snipes, Batini

B. PUBLIC COMMENT ON NONAGENDA ITEMS*

There were no public comments on nonagenda items.

C. DISCUSSION

1. Introduction of Citizens' Oversight Committee (COC) Members

Chair Denise Jones asked the members to introduce themselves and explain why they were interested in serving on the COC.

- Denise Jones went first and explained that she was interested in the COC because she was a former administrator in education.
- Gene Bass stated that he was asked to be on the committee and also helped out with Measure S.
- Becky Reece has an interest in the students. She is very involved with PTA, CRRA softball and Cal Ripken baseball.
- Jim Pell mentioned that he is fairly new to the community. He has been here for about 10 years. He is the president of the Humboldt Taxpayer's League.
- Syn-dee Noel was curious from the beginning of Measure S since we are still paying on the other measures.
- Charley Batini explained his position to the COC and that he has been with the district since 1983.
- Paul Ziegler introduced himself to the committee and explained the he will be at all the meetings and that Charley will be at most.

2. COC Protocol

Denise asked if everyone received the Brown Act information and Bylaws. Paul referenced bylaw 6.3 Ethics: Conflicts-of-Interest and that members will need to fill out the Form 700 document. Reporting is not required until March, 2016. He also referenced bylaw 6.4 Term. We need to establish terms but we cannot act on it at this time because it is not on the agenda. It will be on the next agenda. Denise mentioned that the bylaws will be how the committee functions. It speaks of the COC duties. She went briefly through the bylaw sections. She explained that the COC is 100% oversight.

3. Brown Act

The Brown Act became California legislation several years ago. It became legislation for the public so that decisions are not made without the knowledge of the public. The document provided to the COC at this meeting is a quick overview of the Brown Act. The Brown Act

allows the public to speak on non-agenda items and agenda items after they are discussed. The COC is not allowed to have serial meetings. All COC work needs to be done in the public. Paul will get clarification of how COC members can communicate. He will also look into getting Brown Act training for the committee. New Agenda Items should go to Denise prior to the next meeting and she will get them to Jen Snipes at least one week prior to the next meeting. Jim asked if members could research an item as an ad hoc committee. Paul was going to look into this further.

4. Performance Audit

Paul shared that we are about to send out our RFP to 4-5 firms. The RFP will ask about experience and expertise. The performance audit should happen in September or October with a report in December. Paul explained that we have always used CPA firms. Paul asked how they want to go through the RFP application process i.e., with or without a COC member. Becky mentioned that she just went through the RFP application process with another entity and is interested in being a part of the process. Syn-dee is interested also. Jim would like to see the text of the RFP. Paul is hoping to get the RFP selection to the July Board meeting agenda.

5. Financial Update

Paul informed the committee that accounting services will come out of our Fiscal Services office. There will be quarterly reports to the committee. The committee received a Bond Fund 23 (Measure S) activity report from 7.1.14 – 3.31.15. The reports will be quarterly from here on out. Paul will try to answer any questions about the report and if need be get back to the committee with answers. All financial questions should be routed to Paul. Gene asked about the S Street entrance project. Charley gave an explanation of the project and where we are in the process.

6. Underwriters for Bond Sales: Stifel, Nicolaus & Co.

Paul announced that we are now under contract with Stifel as our underwriter. Five firms returned applications. Jim Pell and Mark Epstein, our financial advisor, reviewed the applications with Paul. Stifel had a stronger presence and knowledge of California. We are aiming for a July bond sale. The market is good right now and interest rates are low. The District will do bond sales in two series with the first series up to \$25,000,000 in sales. Underwriter fees are paid with bond monies as are performance fees.

7. Project Update: Charley Batini, Director of Maintenance and Facilities

- Paul explained that we started with a large wish list of projects for Eureka City Schools. He had FF&J Architect cost out the list and it was about three times the amount of the bond. The Board then prioritized the list with a promise list that will get done with bond monies and the other list will be prioritized by the Board if there are remaining bond funds. Charley explained that ECS hit the ground running with projects once the bond passed.
- Winzler: Playground has been ordered and is being stored at the Corp Yard prior to installation.
- Alice Birney: Purchased a three classroom modular with an expected September

delivery. Charley will not remove the portables that the three classroom modular is replacing yet so they can be used as a staging area. They will be removed after the project is complete.

- Grant, Lafayette, and Washington: No bond projects yet.
- Winship: Siding replacement on the gymnasium was done in house and is complete. Paul explained that we are trying to do as much as we can in house. We legally have up to 350 labor hours of in house per project.
- Zane: Plan development for S street is a little bit behind schedule. The CTE classroom is being modernized and will be done in house.
- EHS: No bond projects yet.
- Lincoln: This project is a 3 phase project. Phase one was completed before the bond. We are now deep into phase 2 and that phase should be completed in late August. Phase 3 is going out to bid the end of June and to DSA about the same time. Phase 3 should be complete around the end of September.
- Jacobs: Paul and Charley explained the situation at that site.

Construction sub work quotes from Lincoln phase 2 were handed out to committee with the breakdown of the bids. Paul mentioned that this is a way of tracking where we are on our bond dollars. Paul explained the controversy over lease leasebacks right now and said that we will not enter into another lease leaseback until we get direction from our legal counsel.

8. Replacing COC Members

This was discussed at the last Board meeting. The Governing Board gave Paul the authority to move forward with the replacement process. COC members can be part of the process if that is the direction they want to go. Much of the process will be reaching out to community members. They will go through the same application process as the current COC members. Paul believes there should be at least one COC member involved.

9. Day & Time of Future Meetings

Paul recommends quarterly meetings in the second month of a new quarter. Those months for meetings would be May, August, November, and February. 4:00 pm was a good time for all members and staff. Our next meetings will be Tuesday, August 18th, and Wednesday, November 18th at 4pm in the PDC, room 118. The COC will plan two meetings ahead at each meeting moving forward.

10. Agenda Items for Next Meeting

Term Assignments
Lease Leaseback Discussion
Brown Act Training
Finance Updates (ongoing)
Project Updates (ongoing)
Project Tours
Agenda Items for Next Meeting (ongoing)
Replacing COC Members
Guest Speakers (ongoing)
Minutes from Prior Meeting (ongoing)

D. DISCUSSION / ACTION

11. Elect COC Vice Chair

*It was M/S by Pell/Bass to elect Becky Reece as the COC Vice Chair.
All in favor, motion carries.*

E. ADJOURNMENT

Chair Jones adjourned the meeting at 6:06 p.m.

Respectfully submitted,

Paul Ziegler
Assistant Superintendent / Business Services

Recording Secretary, Jen Snipes

CHAIR OF THE COMMITTEE

DATE

*The next regular meeting will be held August 18, 2015, at 4:00 p.m. in the PDC Room #118 at
2100 J Street, Eureka, CA.*

(MINUTES /js)



EUREKA CITY SCHOOLS

Request For Proposal For Proposition 39 Bond Financial & Performance Audit Services

June 17, 2015

Eureka City Schools
2100 J Street
Eureka, CA 95501

REQUEST FOR PROPOSAL FOR
PROPOSITION 39 BOND FINANCIAL & PERFORMANCE
AUDITING SERVICES

Notice is Hereby Given that Eureka City School District (District) is requesting proposals from qualified firms to conduct the annual financial and performance audit of the District's Proposition 39 bond program as required by Education Code Section 15286 for the fiscal year ended June 30, 2015 (with two annual optional extensions to fiscal years ended June 30, 2016 and 2017).

DUE DATE

RFPs are due for time and date stamping on or before 4:00 p.m., July 14, 2015. To be considered, one (1) unbound and three (3) bound copies of a proposal must be submitted in a sealed envelope, clearly marked **Proposition 39 Financial and Performance Audit Services** to:

Eureka City Schools
Business Services
2100 J Street
Eureka, CA 95501

Proposals received after the deadline will be returned unopened. Proposals missing required information will be deemed nonresponsive, and will not be considered.

QUESTIONS

Question regarding the RFP may be submitted by email to Paul Ziegler at zieglerp@eurekacityschools.org by Tuesday, July 7, 2015. Emails must include the subject line "Proposition 39 RFP Questions".

TIMETABLE FOR REP PROCESS

<i>June 17, 2015</i>	<i>RFP Released</i>
<i>July 7, 2015</i>	<i>Deadline to Receive Questions</i>
<i>July 14, 2015</i>	<i>RFP Response Due</i>
<i>July 21, 2015</i>	<i>Selection Process</i>
<i>July 30, 2015</i>	<i>Board Action to Award</i>

BACKGROUND INFORMATION

Eureka City Schools is a K-12 public school district in Humboldt County, California. The District covers approximately 17.71 square miles and operates four elementary schools, two middle schools, one high school, and one alternative high school. The District serves approximately 3,700 K-12 students.

Measure S

The Board of Education unanimously approved a measure for the 2014 ballot asking for voter authorization to issue \$49.75 million in bonds to improve school facilities. The measure passed with 57.39% voter approval in a Proposition election.

To date, no bonds have been issued. The sale of the first series is anticipated in July, 2015.

SCOPE OF WORK

Pursuant to California Education Code Section 15286, the financial and performance audit of the District's Proposition 39 bond program shall be performed in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for financial and performance audits. In addition, the audit shall ensure that bond proceeds are expended as authorized by the bond ballot measure, including bond proceeds expended in funds other than the Building Fund (if applicable).

The auditor shall be available, at the District's discretion, to make a presentation of the financial and performance audit report to the Citizens' Oversight Committee of the Eureka City School District at the COC's January meeting each year and to the Board of Education's January Board meeting date.

Auditor shall retain working papers for a period of at least five years unless otherwise specified in writing by the District. Such working papers shall be available for review by the District, representatives of Federal and State governments, and other individuals designated by the District.

PROPOSAL FORMAT AND CONTENTS

We request that the proposals contain, at a minimum, the following information:

Letter of Interest

- Please submit a brief introduction of your firm including the number of years in business, number of licensed personnel, and total employees.

Scope of Services

- A description of the firm's understanding of the scope of services required in this proposal.

Methodology

- Include a description of the overall approach to the engagement, including the work plan.
- Describe how the examination will be conducted in order to comply with applicable laws and regulations.
- A brief description of the firm's system of quality control.

Qualification of the Project Team

- The proposal must contain a detailed statement of qualifications of staff as to education, including education courses taken during the past three (3) years, position in the firm, and years and types of experience.
- Identify the following members of the project team:
 - Principal or Partner in charge
 - Project manager who will be the District's primary contact throughout the project.
 - Identify all project team members expected to be involved throughout the life of the project
- The persons assigned to perform the audit function must have a demonstrated record of performing financial and performance audits for school districts, state agencies, and/or local governments.

Legal/Regulatory

- Please indicate in your response if there is or has been any pending or recent litigation against your firm; and whether there is any pending or recent disciplinary matter(s) involving your firm by a state or federal regulatory agency.

Examples of Relevant Projects

- A list of related clients for whom such like services have been performed during the past five (5) years. The reference list shall include the name, address, and phone number of contact person, the dates the work was performed, and a description of the work performed.

Cost

- The total contract bid fee for the services described. The fee must be a “not-to-exceed” basis. Other costs including travel and other expenses should also be included.

SELECTION

All proposals received by the specified deadline will be reviewed by a District panel familiar with the requirements of this RFP and the needs of the District. Proposals will be reviewed for content, completeness, technical experience, qualifications, cost, references, and other considerations that may be deemed relevant by the District.

Eureka City Schools reserves the right to select the firm that best meets the needs of the District, based on the criteria set forth herein. The District reserves the right to waive minor irregularities in the RFP and in the proposals submitted in response to the RFP. The District may or may not conduct interviews as part of the selection process. The District reserves the right to reject any and all proposals and to negotiate the terms and conditions of the contract for provisions of audit services.

The District intends to notify the successful firm by July 2015, with the understanding that approval by the District’s Board of Education is required. Submission of the contract to the Board for ratification is scheduled for July 30, 2015, but may occur at a later meeting of the Board at the District’s discretion.

Note: Eureka City Schools and its District Administration, reserves the right to modify the selection process.



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CONFIDENTIAL

ATTORNEY-CLIENT PRIVILEGE LEGAL MEMORANDUM

To: Dr. Fred Van Vleck, Superintendent Paul Ziegler, Assistant Superintendent of Business Services Eureka City Schools
From: Patrick C. Wilson, Senior Associate General Counsel Loren W. Soukup, Associate General Counsel School & College Legal Services of California
Date: June 23, 2015
Re: Lease-Leaseback Agreement – Lincoln Project Phase 3

You have asked us to provide you with our legal opinion concerning the use of a lease-leaseback agreement for Phase 3 of the Lincoln Project in light of the recent Fifth Appellate District Court decision entitled Davis v. Fresno Unified School District.

In the Fresno Unified case, a lawsuit was brought against the Fresno Unified School District and its contractor by a contractor who alleged that the District had failed to competitively bid its middle school construction project due to the District's and contractor's failure to comply with Education Code section 17406, which allows an exception to the competitive bidding process through lease-leaseback agreements.

The lawsuit also asserted that the preconstruction service agreement entered into between the District and its contractor constituted a conflict of interest in violation of Government Code section 1090, since the contractor, as a consultant to the District, was a participant in the design of the project in which the contractor later had a financial interest.

In short, the Fresno Unified decision held that a lease-leaseback agreement may be used as an exception to bidding if the following criteria are met:

- A genuine lease agreement is entered into by the parties;
A financing component is included in the lease-leaseback arrangement; and
The District uses the facilities constructed during the term of the lease.



Fred Van Vleck, Superintendent
Paul Ziegler, Assistant Superintendent of Business Services
Eureka City Schools
June 23, 2015
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In the *Fresno Unified* case, the Court noted that the lease in that case terminated when the construction was complete; accordingly, there was no time period during the lease when the District was actually using the premises. As a result, the Court found that the “lease” was not a true lease within the meaning of EC 17406. The Court did not offer an opinion regarding how long the second lease involving the use of the premises must be or what level of lease payments are sufficient under the second lease.

Based on our review of the *Fresno Unified* decision and the information we have been provided concerning Phase 3 of the Lincoln Project, we believe that the District is legally permitted to enter into a lease-leaseback agreement provided it complies with the following recommendations:

First, the lease-leaseback agreement must contain a second lease which allows the District to occupy and use the facilities during the term of the second lease and requires the District to make fixed lease payments to the contractor during the entire second lease term. We recommend that the second lease be at least 12 months in length and that the total lease payments to the contractor under the second lease equal or exceed 5% of the overall project price.

Second, the District should be cautious about entering into a preconstruction services agreement with the contractor and should not allow the contractor to act as a consultant on Phase 3 of the project as it pertains to recommended design changes.

In summary, the lease leaseback process remains a viable procurement method and so long as the District complies with the above recommendations, it may enter into a lease-leaseback agreement for Phase 3 of the Lincoln Project. We also recommend that Districts continue to bid projects as a general matter and reserve lease leaseback for complex projects on a tight construction schedule.

The Appellate Court reviewed the history of the lease-leaseback concept in law and found Education Code 17406 to be a legal alternative means for the construction of a school if the components of a lease-leaseback structure identified by the Court in its decision are incorporated into the arrangement. The matter was remanded back to the trial court.

The decision of the Appellate Court will have the force and effect of law throughout California after July 1, 2015 unless action is requested and granted to depublish the decision. The District has the option of requesting a review of the matter by the California Supreme Court.

School districts that are currently contemplating entering into a lease-leaseback agreement but have yet to do so need to stop before proceeding and consult with legal counsel. We will be discussing this issue at the C.A.S.H. Legislative Advisory Committee meeting at the Long Beach Unified School District located at 2425 Webster Avenue beginning at 10:00 a.m. on June 12; and at the Monthly Update meeting in Sacramento on Tuesday, June 30 at 11:00 a.m.

~ Tom Duffy, C.A.S.H.

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This entry was posted in Legal and tagged C.A.S.H. Legislative Advisory Committee, C.A.S.H. Monthly Update Meeting, Davis v. Fresno, Education Code, Education Code 17406, fifth appellate district court, Fresno Unified School District, Government Code, Harris Construction, Lease-Leaseback, Long Beach Unified School District, Section 1090 on June 8, 2015 [<http://cashfacilitiesnews.org/summary-and-briefing-davis-v-fresno-appellate-court-decision-on-the-lease-leaseback-provisions-of-the-education-code/>] by Laurie Eaton.

CASBO Calls on the California Supreme Court in *Davis v. Fresno USD*

By Enrique Ruacho, Governmental Relations

Earlier today, CASBO filed two separate amicus letters with the California Supreme Court in response to the recent Fifth District of the California Court of Appeal's holding in *Davis v. Fresno Unified School District* concerning lease-leaseback contracts and conflicts of interest. The Appellate Court's ruling, which has the force and effect of law throughout the state, established that:

- Lease-leaseback is available only if a genuine lease is entered into by the parties, the lease-leaseback arrangement is primarily a financing component, and a district uses the facilities in question during the term of the lease; and
- Corporate consultants may be considered employees of a school district for purposes of conflict of interest law, and therefore subject to the prohibitions of Section 1090 of the Government Code.

CASBO's actions, included in the amicus letters, are a request for depublication of the Appellate Court's decision, and if the request for depublication is not granted, a second request supporting Fresno USD's request for review of the Appellate Court's decision. If depublication is granted, then it would mean that the California Supreme Court neither affirms nor reverses the Appellate Court's decision, and the case would no longer have any precedential value. In other words, the *Davis v. Fresno* case would no longer have the force and effect of law throughout the state. If depublication is not granted, then the California Supreme Court would have to consider whether to grant review of the case.

Both of CASBO's amicus letters urge the California Supreme Court to respond to the Appellate Court's decision, which has left school districts with irreconcilable legal requirements not sanctioned by the State Legislature regarding lease-leaseback, and which has expanded the scope of Government Code section 1090 so broadly that public agencies are potentially limited in their ability to retain needed outside consultants.

The final outcome of these actions are yet to be determined, but we will continue to monitor these legal developments and report back as events warrant.

CALBOC CALIFORNIA LEAGUE OF BOND OVERSIGHT COMMITTEES

REVIEW

HELPING SCHOOL BOND OVERSIGHT COMMITTEES SERVE THEIR COMMUNITIES

June 8, 2015

ISSUE 76



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Mission Statement

To promote school district accountability by improving the training and resources available to California's Proposition 39 School Bond Oversight Committees and educating the state legislature, local school boards and the public about the oversight and reporting powers these Citizens' Bond Oversight Committees (CBOCs) have, and to advocate on a state level, where appropriate, on issues of common concern to all CBOCs.

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Court reverses decision on Fresno Unified's controversial contract to build Gaston school

June 2, 2015 | By Hannah Furfaro | www.FresnoBee.com

Highlights:

- 5th District Court of Appeal reversed a Fresno County Superior Court ruling on a case involving Fresno Unified and Harris Construction
- The court says a lease-leaseback deal between the district and company didn't follow the intent of state law
- The decision also raises questions about whether the head of Harris Construction had a conflict of interest

EXCERPT: A Fresno County Superior Court decision involving two of the city's biggest-name public and private players - Fresno Unified School District and Harris Construction Co. - has been reversed, calling into question a controversial construction deal the district made for Rutherford B. Gaston Middle School. ...The appellate court doesn't tackle the conflict-of-interest question. But the court does say Davis has grounds to press the issue in Fresno County Superior Court.

The court also makes it clear that corporate consultants like Spencer, not just elected officials and government employees, are subject to state conflict-of-interest laws.

"What I was most impressed with in this appellate court opinion was the level of analysis and detail this appellate court went to," said Kevin Carlin, Davis' attorney. "This is a significant public interest issue and I think it's a big win for taxpayers because it clarifies integrity in the process." Carlin said he and Davis are weighing whether they'll request a new case in Fresno County Superior Court. Davis did not return phone messages from The Bee. ...

To read the complete article please visit:

<http://www.fresnobee.com/news/local/education/article22956666.html>

Link to court opinion:

<http://www.courts.ca.gov/opinions/documents/F068477.PDF>

Could Waste and Fraud be Happening in Your School District?

May 22, 2015 | By Theresa Harrington | www.contracostatimes.com

EXCERPT: ... We have all heard horror stories about fraud, waste and abuse in government agencies. But most people are hesitant to believe that such malfeasance is going on in their own communities, according to a well-respected certified fraud examiner who gave a keynote presentation earlier this week at the fourth annual California League of Bond Oversight Committees conference in Sacramento.

Don Mullinax, a former Inspector General of the Los Angeles Unified School District, told the citizen watchdogs from around the state that average fraud schemes last about 18 months before being detected. "But, I've seen them take nine years or more," he said. "Think fraud to find fraud." The best way to avoid or detect fraud is to ask a lot of questions and don't believe everything people tell you, he said. "I'm not saying everyone's a liar, a cheater and a thief," he said. "But, if you go into some sort of oversight and you don't have skepticism, you're going to get burned."...

He also outlined several "warning signs" for fraud. As a general rule, these are "a set of circumstances that are unusual in nature or vary from normal activity," he said. Problems arise when these warning signs are ignored or not adequately investigated.

... Such warning signs may include: a single vendor receiving a majority of contracts, refusal to produce records and files, significant lifestyle change of people involved in bond program, refusal to take vacations (for fear someone else will look at the books), turning down promotions or transfers, no exceptions or errors (reports are "too clean"), lack of separation of duties (minimal checks and balances), successful bidders subcontracting to losing bidders, winning bidder always bids last, losing bidder cannot be located in business directories, numerous or large dollar change orders, and invoices without addresses and phone numbers for vendors, and costs billed are not consistent with progress of construction.

"Change orders are a big deal," he said. "Contractors will bid low, then add change orders sometimes the day after they get the contracts." ...

But the buck stops, he said, with district leaders.

"It all comes back to the ethics and integrity of people in charge," he said.

"Trust is not a control." ... **To read the complete article please visit:**
http://www.contracostatimes.com/news/ci_28174397/could-waste-and-fraud-be-happening-in-your-school-district

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