



William S. Hart Union High School District

May 3, 2011

Measure SA Citizens' Oversight Committee

Dear Committee Members:

I hereby certify that the original capital expenditures totaling \$37.9 million that occurred in Fiscal Years 2002/03 through 2005/06 were for capital expenditures and were compliant with Proposition 39 restrictions. The Measure SA Citizen's Oversight Committee has requested this letter since the original capital expenditure transactions occurred in a time period prior to independent performance audits for Bond Measures V and SA. It should be noted that these transactions were subject to fiscal audits, and the auditors for the first Performance Audit for Measure SA expenditures found that the repayment of the debt for these transactions was an appropriate use of Measure SA funds.

Sincerely,

Susan A. Hoerber
Chief Financial Officer

Measure SA Citizen's Oversight Committee

May 11, 2011

The Governing Board
William S. Hart Union High School District
21515 Centre Pointe Parkway
Santa Clarita, CA 91350

RE: GENERAL OBLIGATION BONDS MEASURE SA 2009/2010 PERFORMANCE AUDIT REPORT

Vicenti, Lloyd & Stutzman, LLP issued the first Proposition 39 General Obligation Bonds Measure SA Performance Audit for the 14 months, May 1, 2009 through June 30, 2010 on February 22, 2011. The Performance Audit Report was presented to the Governing Board (Board) of the William S. Hart Union High School District (District) on March 16, 2011, followed by a similar presentation to the Measure SA Oversight Committee (Committee) on April 11, 2011.

The purpose of the Measure SA Oversight Committee is to review and report on the expenditure of Measure SA bond proceeds. Measure SA, a general bond in an amount up to \$300 million, was approved by voters in November 2008. The Board authorized the formation of the Committee pursuant to Education Code Section 15278. The committee meets as needed and meetings are open to the public. Information regarding the Committee and reports can be found at: <http://www.hartdistrict.org/oversight>. The Committee is obligated by Proposition 39 to meet and report to the public on an annual basis.

The Performance Audit Report contains the following conclusion: "The results of our tests indicated that, in all significant respects, the William S. Hart Union High School District has properly accounted for the expenditures made with Measure SA funds and that such expenditures were made on authorized bond projects. Further, it was noted that Measure SA funds held and expended by the District were not expended for salaries of school administrators or other operating expenditures."

Based upon the Committee's review of the Performance Audit Report of the Measure SA Bond proceeds, the Committee finds that the District has complied with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution. The expenditures were consistent with the District's approved local bond Measure SA for the 14 month period ending June 30, 2010. The Committee accepts the Performance Audit Report as presented.

Sincerely,

A handwritten signature in black ink, appearing to read "A. P. Pattantyus", written in a cursive style.

ANDREW PATTANTYUS, Chairman
Measure SA Citizen's Oversight Committee