



School Bond Transparency in San Diego County

September 2020

OVERVIEW AND INTENT

Since its establishment in 1988, the San Diego Taxpayers Educational Foundation (SDTEF) has conducted research on issues relevant to taxpayers, including the transparency of public institutions that are funded by taxpayer dollars. Taxpayers should be able to easily determine whether school district officials have carried out their promises to effectively use funds to construct new buildings and upgrade facilities.

Schools should be as transparent as possible with their bond program information and how they are allocating funds, so the purpose of this report is to evaluate whether San Diego schools with active bond programs are meeting the standards of transparency. This report is the most recent update of the SDTEF 2007 study, which created the San Diego County Taxpayers Association's "Oversight Committee Best Practices," last amended in May 2019, to appraise the transparency of schools' Independent Citizen Oversight Committees (ICOCs). **It should be noted that the scope of this study evaluates only the transparency and not the quality of bond programs, measuring the public existence of information needed for taxpayers to assess the overall performance of school bond programs.** We do not evaluate the accountability of schools' bond programs, and whether they are honestly listing their spending. We can only evaluate the extent to which they make their bond materials publicly available. The Transparency Report Card does not comment on the quality of material available or ease of access. Our recommendations at the end of this report, however, suggest how to improve these aspects of a district's bond program.

This year, there was a region wide downward trend of scores. Of the twenty-five fully evaluated school districts, the average transparency grade of ICOCs was 88.7%, down from 91.8% in 2019. Unfortunately, there were no perfect scores this year, since none of the schools met the last two

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requirements: performance audits still remained very narrow in scope and did not meet the SDCTA minimum standards for oversight committee best practices, and no school districts passed a resolution to require a set of standards for performance audits that would give ICOCs more freedom to contribute and improve the bond program's transparency. After warning the districts of these concerns about Performance Audits every year, SDTEF hopes that the official counting of these points will encourage districts to widen their scope and thus improve the transparency of their reports in following years. Of the twenty-nine districts, only six failed to meet at least 70% of the criteria examined. Eighteen out of twenty-nine school districts (62%) met over 85% of the categories, compared to 80% in 2019.

FINDINGS

Currently, twenty-nine schools in San Diego County have active facilities bond programs, but we have current scoring data on twenty-four. We did not fully evaluate five school districts, since their bonds were recently passed in 2018 or 2020: Borrego Springs Unified School District, Del Mar Union School District, Mountain Empire Unified School District, Santee School District, and San Ysidro School District. These five schools received scores out of 15 based on their ICOC website transparency, but were not graded on the second half of criteria regarding reports and audits because they have not issued bonds for the 2018-19 fiscal year. While SDTEF has included them in its Transparency Report Card and summary report, it will begin scoring their performance in 2021 to allow for the issuance of bonds and the construction of projects. The remaining twenty-four schools were graded out of 27 points, as all were expected to have financial and performance audits as well as annual reports. These are the twenty-nine districts with current bonds:

- F** Borrego Springs Unified School District
- A-** Cajon Valley Union School District
- A-** Cardiff School District
- A-** Carlsbad Unified School District
- A-** Chula Vista Elementary School District
- B-** Del Mar Union School District
- C-** Encinitas Union School District
- A-** Escondido Union School District

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- C- Fallbrook Union High School District
- A- Grossmont Union High School District
- A- Grossmont-Cuyamaca Community College District
- A- Lakeside Union School District
- A- Lemon Grove School District
- A- MiraCosta Community College District
- F Mountain Empire Unified School District
- F National School District
- A- Oceanside Unified School District
- A- Palomar Community College District
- A- San Diego Community College District
- B+ San Diego Unified School District
- A- San Dieguito Union High School District
- A- San Marcos Unified School District
- F Santee School District
- D San Ysidro School District
- A- Solana Beach School District
- C- South Bay Union School District
- A- Southwestern Community College District
- F Sweetwater Union High School District
- C- Vista Unified School District

Overall, there is much room for improvement. Again, SDTEF is concerned about the inability of districts to update bond-related materials in a timely manner. However, in light of the COVID-19 pandemic, SDTEF understands that publication and timely updating may have been put on pause along with many other operations as priorities shifted.

In previous years, SDTEF has frequently communicated with school districts about their ICOC websites, pointing out missing information and reminding them to update their pages. This year, in an effort to capture real time transparency and increase the legitimacy of this transparency evaluation, SDTEF reduced back and forth communication with districts. This is to encourage schools to be truly transparent by uploading their materials in a timely fashion regardless of the incentive or pressure from an outside organization. One email was sent to all districts alerting them of the commencement of the evaluation, and schools were given one week to update missing information. After that, the scores were final. This, in combination with the nationwide



circumstances and the two newly counted criteria, saw that scores were lower than in previous years. However, this offers ample room for improvement and upward trends of scores in the coming years. After all, SDTEF’s goal is to push districts to hold themselves accountable for their bond program transparency.

SDTEF is also interested in continuing its dialogue on the standards of Performance and Financial Audits by observing auditors’ trends. In all cases, we found that the independent auditor that executes the performance audit is the same auditor responsible for the financial audit. The following list outlines the firms that conducted the required third-party independent audits, with a frequency tally for each:

- Christy White Associates •••••
- Clifton Larson Allen LLP •
- Crowe LLP •
- CWDL CPA ••
- EideBailly LLP (formerly Vavrinek, Trine, Day & Co., LLP) ••••
- Nigro & Nigro, PC •
- The Pun Group •
- Wilkinson Hadley King & Co. LLP •••••

A recurring concern is with the scope of performance audits. They tend to be too narrowly focused on law compliance and do not provide recommendations to improve the general bond program or the oversight committee. In 2017 and 2018, districts struggled to meet SDCTA Performance Audit Standards, which are based off of SDCTA’s “[Oversight Committee Best Practices](#)” that were physically sent to each school district and taught in educational courses on bonds. Therefore, in May 2019 SDCTA amended its Best Practices to further clarify the standards for performance audits, adding new transparency criteria effective 2020. These requirements will be discussed in the Recommendation section.

RECOMMENDATIONS



Recommendation #1: Review the recently amended SDCTA Standards on Performance Audits and pass a resolution requiring specific elements of oversight during the performance auditing process.

As was the case in 2017 and 2018, most of the districts' performance audits fail to truly evaluate the performance of a school district's facilities bond program. A performance audit's aim should not be to evaluate financial compliance with law. Instead, a performance audit should aim to increase accountability in the actual construction process.

After conducting the development of best practices on Performance Audits through a public process, SDCTA developed two new criteria that are incorporated into the 2020 Transparency Report Card and that it recommends the districts review and implement to keep or increase their scores:

(1) Performance Audits meet SDCTA Standards: Performance audits are in line with SDCTA's Oversight Committee Best Practices requirements.

The performance audit scope should align with the construction progress to measure the effectiveness of the bond program. In order to assist the oversight committee, SDCTA proposes the scope of work for the Performance Audit must include a review of at least the following:

- Current Bond Program Management Program/Plan
- Construction Project Delivery Methods and Performance Analysis
- Review of Project Budgets and Program Performance and Forecasting
- Evaluation of Overall Transparency of Bond Program

(2) Did the district pass a resolution on Performance Audits? Did the oversight committee pass a resolution requiring the following elements of the Performance and/or the Financial Audit:

- That the District conduct a Performance Audit that considers the appropriate scope and ways to improve Program effectiveness and efficiency;
- That a member of the oversight committee is involved in the auditor selection process and in the development of the audit's scope of work; and
- That the oversight committee review the Performance and Financial Audits



before they are presented to the Board

SDTEF would like to address an issue with the wording in last year's transparency report, where the new criteria was written as "Did the oversight committee pass a resolution on Performance Audits?" instead of "Did the **district** pass a resolution on Performance Audits?" As ICOCs do not have the authority to pass resolutions on audits, it was a mistake on our end and we apologize for any confusion it may have caused.

Recommendation #2: Update all information on the oversight committee's website on a regular basis, including posting up-to-date agendas, minutes, financial and performance audits, and annual reports.

Access to up-to-date information remains vital to transparency. Districts should frequently update all website materials to reflect the most accurate information. Audits and financial reports should be available in a more timely fashion, as they should take no longer than a few months to prepare. Similarly, project status updates should be regularly provided— not just as budget updates, but construction progress with expected timelines for completion as well. While it is the practice of SDTEF to provide an initial assessment of our findings to the districts, this should not serve as a reminder to share all of this information with taxpayers.

Recommendation #3: Adjust oversight committees' websites for easier navigation.

Simply including all of the recommended information such as financial audits and meeting minutes does not guarantee transparency. Instead, an ideal ICOC website would organize these files by type and date in separate links, so that any interested party could easily find the information available. All files are important, but they are often not easy to differentiate between, especially when uploaded with a nondescript file name. Carlsbad Unified School District, MiraCosta Community College District, and Cajon Valley Union School District have showcased exemplary organization of its ICOC website. These districts stand out for having a website with a user-friendly interface in which all information is categorized and presented separately for better navigation, and the ICOC page is clearly labelled on their homepage.

In the future, SDTEF may consider evaluating accessibility of bond information by recording how many clicks are required to go from the district's home page to their ICOC page. Some



schools require you to click through many subheadings in order to find the bond information, which is not intuitive and causes friction for users. Some links take users to In addition, to make sure all taxpayers are able to freely and easily use the district’s website, SDTEF may incorporate criteria from the [Web Content Accessibility Guidelines](#) that will check compliance with state-mandated laws that allow disabled persons to navigate government websites. Currently, all government websites are required to comply with Level AA of the WCAG 2.0 to ensure accessibility. Although school websites are not officially categorized as government websites, they are tools that are necessary for parents, students, and taxpayers looking for bond information to use, so they should be usable to all types of people.

Recommendation #4: Use the best-established oversight committees as models when starting an oversight committee.

In order to properly establish themselves, new school districts and their ICOCs should turn not only to the San Diego County Taxpayers Association’s “Oversight Committee Best Practices,” but should also look toward the most transparent established ICOCs as models for success. By following the already established methods that have proven successful in other school districts, such as the proper and timely dissemination of information that districts like Grossmont-Cuyamaca Community College District, Cajon Valley Union School District, and San Diego Community College District have shown, new ICOCs can more easily establish themselves as transparent.

CRITERIA

On the District’s ICOC Website	
Committee Bylaws	A link to the committee bylaws is available on the ICOC website.
Member Information	A list of the names of all ICOC members is available on the ICOC website.
Meeting Agendas and Minutes	Links to the most up-to-date meeting minutes and agendas are available on the ICOC websites.
Additional Meeting Materials	Links to attachments, appendices, presentations, and other additional materials for every ICOC meeting are available on the ICOC website.



Annual Reports	A link to the Annual Reports is available on the ICOC website.
Performance Audits	A link to separate Performance Audits is available on the ICOC website, or under a separate heading within the Financial Audits.
Financial Audits	A link to the Financial Audit is available on the ICOC website.
Project List	All projects currently being funded by the bond are listed on the ICOC website.
Project Descriptions	A brief written description of each project can be found on the ICOC website.
Project Progress	The current status and plan of action for each project can be found on the ICOC website.
Bond Background	A brief description of the bond, for what it is intended, when it was passed, and its amount can be found on the ICOC website.
Contact Information	The school district phone number and an email address of the ICOC point of contact is listed on the ICOC website.
Vacancies listed	Any committee vacancies, expected vacancies, or lack of vacancies are listed on the ICOC website.
Number of Vacancies	The number of current ICOC committee vacancies is listed on the ICOC website. While this is not a scored criterion, SDTEF recommends having no vacancies when possible.
2019 Reports Available	The 2019 Audits and Annual Reports are available on the ICOC website. This criterion must be met in order to meet the criteria listed below.


On the 2019 Annual Report and/or Audits	
Budget Overview	A breakdown of how the budget was allocated for the past year is found in the annual report or audit.
Program Status Updates	An explanation of the current status of the bond program is found in the annual report or audit.
Detailed Discussion of Projects	A detailed discussion about what was accomplished in the past year and future plans for bond projects are found in the annual report
Basic Financial Information	Basic financial information can be found in the audit in accordance with general auditing standards.
Expenditures Itemized by Project/Site	All expenditures are itemized by project within the Financial Audit.

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Prop 39 Required Audit Findings	Audits fulfill the requirements set forth by Proposition 39.
Additional Recommendations	There is a separate heading within the Audit called “Additional Recommendations,” or a clear list of recommendations by the Auditor is easily found within the Audit.
Detailed ICOC Member Information	Section includes member names and positions, as well as contact information for at least one member.
Project Progress Report	The current status of all projects, further work that needs to be completed, and a general timeline for expected completion can be found in the annual report or audit.
Audits Performed by Third Party	Audits are performed by an independent auditor in accordance with the law.
Performance Audits meet SDCTA Standards	Performance audits are in line with SDCTA’s Oversight Committee Best Practices requirements.
Did the District pass a resolution on Performance Audits?	<p>Did the District pass a resolution requiring the following elements of the Performance and/or the Financial Audit:</p> <ul style="list-style-type: none"> • That the District conduct a Performance Audit that considers the appropriate scope and ways to improve Program effectiveness and efficiency; • That a member of the oversight committee is involved in the auditor selection process and in the development of the audit’s scope of work; and • That the oversight committee review the Performance and Financial Audits before they are presented to the Board?

[Insert Spreadsheet]



**SDTEF 2020 SCHOOL BOND
TRANSPARENCY REPORT CARD**

BORREGO SPRINGS UNIFIED SCHOOL DISTRICT	F
CAJON VALLEY UNION SCHOOL DISTRICT	A-
CARDIFF SCHOOL DISTRICT	A-
CARLSBAD UNIFIED SCHOOL DISTRICT	A-
CHULA VISTA ELEMENTARY SCHOOL DISTRICT	A-
DEL MAR UNION SCHOOL DISTRICT	B-
ENCINITAS UNION SCHOOL DISTRICT	C-
ESCONDIDO UNION SCHOOL DISTRICT	A-
FALLBROOK UNION HIGH SCHOOL DISTRICT	C-
GROSSMONT UNION HIGH SCHOOL DISTRICT	A-
GROSSMONT-CUYAMACA COMMUNITY COLLEGE DISTRICT	A-
LAKESIDE UNION SCHOOL DISTRICT	A-
LEMON GROVE SCHOOL DISTRICT	A-
MIRACOSTA COMMUNITY COLLEGE DISTRICT	A-

**SDTEF 2020 SCHOOL BOND
TRANSPARENCY REPORT CARD**

MOUNTAIN EMPIRE UNIFIED SCHOOL DISTRICT	F
NATIONAL SCHOOL DISTRICT	F
OCEANSIDE UNIFIED SCHOOL DISTRICT	A-
PALOMAR COMMUNITY COLLEGE DISTRICT	A-
SAN DIEGO COMMUNITY COLLEGE DISTRICT	A-
SAN DIEGO UNIFIED SCHOOL DISTRICT	B+
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT	A-
SAN MARCOS UNIFIED SCHOOL DISTRICT	A-
SANTEE SCHOOL DISTRICT	F
SAN YSIDRO SCHOOL DISTRICT	D-
SOLANA BEACH SCHOOL DISTRICT	A-
SOUTH BAY UNION SCHOOL DISTRICT	C-
SOUTHWESTERN COMMUNITY COLLEGE DISTRICT	A-
SWEETWATER UNION HIGH SCHOOL DISTRICT	F
VISTA UNIFIED SCHOOL DISTRICT	C-

<u>SDTEF School Bond Transparency Scorecard</u>	<u>CVUSD Cajon Valley Union School District</u>	<u>CSD Cardiff School District</u>	<u>*CUSD Carlsbad Unified School District</u>	<u>*CVESD Chula Vista Elementary School District</u>	<u>EnUSD Encinitas Union School District</u>	<u>EsUSD Escondido Union School District</u>	<u>FUHSD Fallbrook Union High School District</u>	<u>GUHSD Grossmont Union High School District</u>	<u>GCCCD Grossmont- Cuyamaca Community</u>	<u>LSUSD Lakeside Union School District</u>
Website Information Provision										
Committee Bylaws	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Member Information	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Meeting Agendas and Minutes	Y	Y	Y	Y	Y***	Y	Y***	Y	Y	Y
Additional Meeting Materials	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Annual Reports	Y	Y	Y	Y	Y	Y	N	Y	Y	Y
Performance Audits	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Financial Audits	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Project List	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Project Descriptions	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Project Progress	Y	Y	Y	Y	N	Y	Y	Y	Y	Y
Bond Background	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Contact Information	Y	Y	Y	Y	N	Y	Y	Y	Y	Y
Vacancies listed	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Number of Vacancies	0	0	1	0	1	0	0	1	0	0
2019 Annual Reports Available	Y	Y	Y	Y	Y	Y	N 17-18	Y	Y	Y
2019 Audits Available	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Notes	D passed 2008	GG passed 2016	assed 2018, P passed	20, E 2012. Reports	P passed 2010	E passed 2014	AA passed 2016	BB 2016, U 2008	V passed 2012	L 2014, V 2008
2019 Report/Audit Information Provision										
Budget Overview	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Program Status Updates	Y	Y	Y	Y	Y	Y	Y**	Y	Y	Y**
Detailed Discussion of Projects	Y	Y	Y	Y	N	Y	N	Y	Y	Y
Basic Financial Info	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Expenditures Itemized by Project/Site	Y	Y	Y	Y	N	Y	Y**	Y	Y	Y
Prop 39 Required Audit Findings	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Additional Recommendations	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Detailed ICOC Member Info	Y**	Y	Y	Y**	Y**	Y	N	Y	Y	Y**
Project Progress Report	Y	Y	Y	Y	N	Y	N	Y	Y	Y
Audits Performed by 3rd Party	Y [8]	Y [8]	Y [1]	Y [8]	Y [5]	Y [6]	Y [5]	Y [1]	Y [4]	Y [8]
Performance Audits Meet SDCTA Standards	N	N	N	N	N	N	N	N	N	N
Pass a resolution on Performance Audits ?	N	N	N	N	N	N	N	N	N	N
Points out of 27	25/27	25/27	25/27	25/27	20/27	25/27	20/27	25/27	25/27	25/27
2020 Transparency Grade	93%	93%	93%	93%	74%	93%	74%	93%	93%	93%
2019 Transparency Grade	100%	100%	92%	100%	72%	100%	24%	96%	100%	92%
2018 Transparency Grade	100%	96%	92%	92%	92%	100%	20%	96%	100%	84%
Change from Previous Year	7%↓	7%↓	1%↑	7%↓	2%↑	7%↓	50%↑	3%↓	7%↓	1%↑

<u>LGSD Lemon Grove School District</u>	<u>MCCCD MiraCosta Community College District</u>	<u>NSD National School District</u>	<u>OUSD Oceanside Unified School District</u>	<u>PCCD Palomar Community College District</u>	<u>SDCCD San Diego Community College District</u>	<u>SDUSD San Diego Unified School District</u>	<u>SDUHSD San Dieguito Union High School District</u>	<u>SMUSD San Marcos Unified School District</u>	<u>SBSD Solana Beach School District</u>	<u>*SBUSD South Bay Union School District</u>	<u>SWCCD Southwestern Community College District</u>
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y***	Y	Y***	Y***	Y***	Y	Y	Y	Y***	Y
Y	Y	Y***	Y	Y	Y***	Y	Y	Y	Y	Y	Y
Y	Y	Y***	Y	Y	Y***	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y**	Y	Y	Y	Y**	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
1	1	1	1	0	1	2	0	0	0	1	0
Y	Y	N 17-18	Y	Y	Y	N 17-18	Y	Y	Y	Y***	Y
Y	Y	N 17-18	Y	Y	Y	Y	Y	Y	Y	Y	Y
V passed 2008, R 201	MM passed 2016	H passed 2016, N 20	H passed 2008	M passed 2006	passed 2002, N 200	Measure YY passed 2018	N passed 2018, Measure Y passed 2012, Prop X passed 2008.	SBUSD only has audited 2016, R passed			
Y	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	N/A	Y	Y	Y	Y	Y	Y	Y	N	Y
Y	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	N/A	Y	Y	Y	Y	Y	Y	Y	N	Y
Y	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	N/A	Y	Y**	Y	Y	Y	Y	Y	Y**	Y**
Y	Y	N/A	Y	Y	Y	Y**	Y	Y	Y	N	Y
Y [1]	Y [5]	N/A	Y [1]	Y [5]	Y [2]	Y [3]	Y [8]	Y [1]	Y [1]	Y [1]	Y [7]
N	N	N/A	N	N	N	N - had 2/4 criteria	N	N	N	N	N
N	N	N/A	N	N	N	N	N	N	N	N	N
25/27	25/27	13/27	25/27	25/27	25/27	24/27	25/27	25/27	25/27	20/27	25/27
93%	93%	48%	93%	93%	93%	89%	93%	93%	93%	74%	93%
96%	100%	96%	96%	100%	100%	100%	100%	100%	100%	-	100%
96%	100%	76%	96%	92%	100%	100%	100%	96%	88%	-	100%
3%↓	7%↓	48%↓	3%↓	7%↓	7%↓	11%↓	7%↓	7%↓	7%↓	-	7%↓

<u>*SUHSD Sweetwater Union High School District</u>	<u>*^VUSD Vista Unified School District</u>	<u>*^BSUSD Borrego Springs Unified School District</u>	<u>*^DMUSD Del Mar Union School District</u>	<u>*^MEUSD Mountain Empire Unified School District</u>	<u>*^SSD Santee School District</u>	<u>*^SYSD San Ysidro School District</u>
Y	Y	N	Y	N	Y	Y
Y	Y	N	Y	N	N	Y
Y	N	N	Y	N	Y	Y***
Y	Y	N	Y	N	Y	Y
Y	N	N	Y	N	N*	Y
Y***	Y	N*	N*	N*	N*	N*
Y***	Y	N*	N*	N*	N*	N*
N	Y	N	Y	N	Y	N
N	Y	N	Y	N	N	N
N	Y	N	Y	N	Y	Y
Y	Y	N	Y	N	Y	Y
Y	Y	N	Y	N	N	Y
Y	Y	N	Y	N	Y	Y
2	4	N/A	0	N/A	0	0
Y	N	N	Y	N	N	Y
N*	Y	N*	N*	N*	N*	N*
O passed 2006, DD measure LL passed 2010, measure GG passed 2011, measure MM passed 2012, measure JJ passed 2013, bonds - passed in 2018, more laws that required						
N/A	Y	N/A	N/A	N/A	N/A	N/A
N/A	Y	N/A	N/A	N/A	N/A	N/A
N/A	N	N/A	N/A	N/A	N/A	N/A
N/A	Y	N/A	N/A	N/A	N/A	N/A
N/A	Y	N/A	N/A	N/A	N/A	N/A
N/A	Y	N/A	N/A	N/A	N/A	N/A
N/A	Y	N/A	N/A	N/A	N/A	N/A
N/A	Y**	N/A	N/A	N/A	N/A	N/A
N/A	N	N/A	N/A	N/A	N/A	N/A
N/A	Y [8]	N/A	N/A	N/A	N/A	N/A
N/A	N	N/A	N/A	N/A	N/A	N/A
N/A	N	N/A	N/A	N/A	N/A	N/A
11/27	20/27	0/15	12/15	0/15	6/15	9/15
41%	74%	0%	80%	0%	40%	60%
88%	-	-	-	-	-	-
88%	-	-	-	-	-	-
47%↓	-	-	-	-	-	-