

Date: August 9, 2023
To: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION
From: CITIZENS' BOND OVERSIGHT COMMITTEE ("CBOC")
MEASURE H
Subject: CBOC FY 2022-23 ANNUAL REPORT TO THE BOARD OF EDUCATION

As required under California state law, the Sacramento City Unified School District Measure H **Citizens' Bond Oversight Committee** ("CBOC") delivers this **Annual Report** to the Sacramento City Unified School District Board of Education for the fiscal year 2022-23.

CBOC OVERVIEW

As set forth under California state law:

- The CBOC is responsible for reviewing the District's expenditures of bond proceeds.
- The CBOC is subject to the Ralph M. Brown Public Meetings Act of the State of California.

It should be noted that the expenditure of District funds on regular and deferred maintenance projects and the use of funds generated from sources other than the bond measures fall **outside** the scope of the Committee's review.

REPORT TO THE BOARD/SUMMARY OF ACTIVITIES/COMPLIANCE

Regarding the CBOC's proceedings and activities for the fiscal year 2022-23, the following information is provided:

1. **Annual Report.** The CBOC is required to present an annual report to the Board of Education, which shall include a statement indicating whether the District complies with the requirements of Article XIII A, Section 1(b)(3) of the California State Constitution, as follows:
 - a. The bond proceeds from the sale of a Prop 39 bond are to be used only for the purposes specified and not for any other purpose, including teacher and administrator salaries and other school operating expenses;
 - b. A list of the specific school facilities projects to be funded, and certification that the district has evaluated safety, class size reduction, and information technology needs in developing that list;
 - c. The district board shall conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed; and
 - d. The district shall conduct an annual independent financial audit of the proceeds from the sale of the bonds until all proceeds have been expended for the projects.

Finding: COMPLIANT. The CBOC hereby states that it finds the District to comply with the requirements of Article XIII A, Section 1(b)(3) of the California State Constitution.

2. **Review of Expenditures.** It is the duty of the CBOC to provide oversight of bond expenditures, including the review of specific reports produced by the District, in order to ensure that bond proceeds are being expended only for the purposes outlined in the ballot measures and that no bond proceeds are used for teacher or administrative salaries or district operating expenses.

Finding: COMPLIANT. Activity successfully completed by CBOC.

3. **Review of Financial and Performance Audit.** The CBOC has reviewed the Sacramento City Unified School District Measure H Financial and Performance Audits.
4. **Finding: COMPLIANT/ONGOING ATTENTION REQUIRED.** Once available, the CBOC will review the Sacramento City Unified School District Measure H Financial and Performance Audits. Financial and Performance audits will also need to be added to the District’s website.
5. **Inform the Public.** The CBOC is to provide information to the public concerning the District’s expenditure of bond proceeds.

Finding: COMPLIANT/ONGOING ATTENTION REQUIRED. The report to the community is currently planned for early 2024.

Regular Meetings. The CBOC is required to hold at least one annual meeting but meets no more frequently than quarterly. All meetings are to be open to the public under the Ralph M. Brown Act.

Finding: COMPLIANT. Regular meetings were successfully held. The CBOC held meetings on March 8, 2023, and May 10, 2023. Minutes for the May 10, 2023, meeting need to be made available on the website.

6. **CBOC Membership.** The CBOC membership is to consist of seven members appointed by the Board. The table below reviews the status of the required positions, as specified under Proposition 39 and CBOC bylaws:

Finding: COMPLIANT/ONGOING ATTENTION REQUIRED. Efforts are required on the part of the District to fill vacant positions.

COMMITTEE MEMBERSHIP

Under state law, a member’s term is limited to two years. Members may serve up to three consecutive terms. Information regarding the terms of the current members is shown below.

Member	Position	Term Number	Current Term Ends
Amber Verdugo	Parent/guardian of a current student within the District	1	01/2025
Andrea McPhee	Parent/guardian of a current student within the District	1	01/2025
Andrew Marks	Parent/guardian of a current student within the District	1	01/2025
Arthur Aleman	Member of a labor organization	1	01/2025
Member	Position	Term Number	Current Term Ends
Brian Hill	Member of a community-based organization	1	01/2025
Charlotte Yates	Parent/guardian of a current student within the District	1	01/2025
Christian Burkin	Parent/guardian of a current student within the District	1	01/2025
Christine Casey	Parent/guardian of a current student within the District / active in a PTA/PTO/SSC	1	01/2025

David Mack	Member of a local business community	1	01/2025
Dave O'Toole	Parent/guardian of a current student within the District	1	01/2025
Gabriel Tiffany	Parent/guardian of a current student within the District	1	01/2025
Ian Davis	Parent/guardian of a current student within the District	1	01/2025
James Miller	Parent/guardian of a current student within the District	1	01/2025
Julia Gahagan	Parent/guardian of a current student within the District	1	01/2025
Kae Saephanh	Parent/guardian of a current student within the District	1	01/2025
Manuel Jimenez	Parent/guardian of a current student within the District	1	01/2025
Marie Degelos	Parent/guardian of a current student within the District	1	01/2025
Nicole Elton	Parent/guardian of a current student within the District	1	01/2025
Robert Herrell	Member of a community-based organization	1	01/2025
Vacant	Member of a senior citizens' organization		
Vacant	Member of a taxpayers' organization		

Respectfully submitted,

Manuel Jimenez, Chair
 Sacramento City Unified School District
 Measure H
 Citizens' Bond Oversight Committee