



Putting
Children
First

Measures Q and R Citizens' Bond Oversight Committee

Wednesday, May 3, 2023

5:30 to 6:30 p.m.

Hiram Johnson HS

Minutes

1.0 Welcome/Call to Order 5:31

2.0 Public Comment – Individual public comment shall be no more than two minutes in length on each agenda or non-agenda item. No public comment.

3.0 Call to Order/Members Present/Absent

Brian Hill, Marcia Fritz

Terrence Gladney (Absent)

Staff Present: Rose Ramos, Chris Ralston, Mike Taxara, Crystal Hoff, Elena Hankard

4.0 Approval of Agenda/Discussion of Tonight's Meeting

Motion by: Brian Hill

Second by: Marcia Fritz

The agenda was approved as presented. All in favor.

5.0 Approval of Minutes

February 1, 2022 – Regular Meeting

Motion by: Marcia Fritz

Second by: Brian Hill

The minutes were approved as presented. All in favor.

6.0 Measures Q and R CBOC Financial and Performance Audits for the Fiscal Year ending June 30, 2022

Elizabeth Sav from Crowe, the District's external auditors, presented the financial and performance audits for Measures Q and R to the Committee.

Measure Q General Obligation Bonds Financial Statements Year Ended June 30, 2022

We have audited the financial statements of the Measure Q General Obligation Bonds (the "Bonds") activity of Sacramento City Unified School District (the "District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Measure Q General Obligation Bonds activity, of Sacramento City Unified School District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

No matters were reported.

Measure Q General Obligation Bonds Performance Audit June 30, 2022

We have conducted a performance audit of the Sacramento City Unified School District (the “District”) Measure Q General Obligation Bond funds for the year ended June 30, 2022.

We conducted our performance audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The results of our procedures indicated that, in all significant respects, Sacramento City Unified School District expended Measure Q General Bond funds for the year ended June 30, 2022 only for the specific projects developed by the District’s Governing Board and approved by the voters, in accordance with the requirements of Proposition 39, as specified in Section 1(b)(3)(C) of Article XIII A of the California Constitution.

Measure R General Obligation Bonds Financial Statements Year Ended June 30, 2022

We have audited the financial statements of the Measure R General Obligation Bonds (the “Bonds) activity of Sacramento City Unified School District (the “District”), as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Measure R General Obligation Bonds activity, of Sacramento City Unified School District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

No matters were reported.

Measure R General Obligation Bonds Performance Audit June 30, 2022

We have conducted a performance audit of the Sacramento City Unified School District (the “District”) Measure R General Obligation Bond funds for the year ended June 30, 2022.

We conducted our performance audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The results of our procedures indicated that, in all significant respects, Sacramento City Unified School District expended Measure R General Bond funds for the year ended June 30, 2022 only for the specific projects developed by the District’s Governing Board and approved by the voters, in accordance with the requirements of Proposition 39, as specified in Section 1(b)(3)(C) of Article XIII A of the California Constitution.

All reports are posted to the SCUSD website.

Entrance conferences will be scheduled for Chair and Co-Chairs of Measures Q, R and H to participate in with Crowe and SCUSD.

SCUSDs CBO Rose Ramos announced her retirement. This will be her last meeting with the Committee.

7.0 Future Business-Next Meeting Dates/Locations

August 2, 2023- TBD

November 1, 2023

Adjourn: 6:10

Motion by: Brian Hill

Second by: Brian Hill

Hiram Johnson Stadium Tour- Meeting adjourned prior to site tour.