Sacramento City Unified School District | Putting Children First

Measure H
Citizens' Bond Oversight Committee

May 8, 2024
Cesar Chavez Elementary School
Multipurpose Room
7500 32nd Street
Sacramento, CA 95822
6:00 to 7:30pm

Agenda

6:00	***1.0 Call to Order***	***Manuel Jimenez, Chair***
	2.0 Roll Call/Establish Quorum	***Staff/All***

__ *Andrew Marks* __ *Arthur Aleman* __ *Brian Hill* __ *Christian Burkin* __ *Christine Casey*
__ *David Mack* __ *Dave O'Toole* __ *Gabriel Tiffany* __ *Ian Davis* __ *James Miller*
__ *Julia Gahagan* __ *Manuel Jimenez* __ *Marie Degelos* __ *Nicole Elton* __ *Robert Herrell*

6:05	***3.0 Public Comment – Individual public comment shall be no more than two minutes in length on each agenda or non-agenda item.***	***Manual Jimenez, Chair***
	4.0 Approval of Agenda/Discussion of Tonight's Meeting *Motion by: _____ Second by: _____* ***That the agenda be approved as presented/amended.***	***Manual Jimenez, Chair***
	5.0 Approval of Minutes *February 21, 2024 – Regular Meeting* *Motion by: _____ Second by: _____* ***That the minutes be approved as presented/amended.***	***Manual Jimenez, Chair***
6:15	***6.0 Chromebook Discussion***	***Janea Marking, CBO***
6:20	***7.0 Measure H Bond Fund Projects Update***	***Cindy Tao*** ***Chris Ralston***
6:30	***8.0 CBOC Annual Report***	***Manuel Jimenez, Chair***
7:00	***9.0 Measures Q and R CBOC Integration***	***Chris Ralston***
7:10	***10.0 Election of Chair for fiscal year 2024-25***	***Chris Ralston***
7:15	***11.0 Election of Vice Chair for fiscal year 2024-25***	***Chris Ralston***

7:20	*12.0 Future Business* • *Annual CBOC Training – August*	*Manuel Jimenez, Chair*
	13.0 Next Meeting Date/Location • *August 7, 2024 / Location TBD*	*All*
7:25	*Adjourn*	

Sacramento City Unified School District | Putting Children First

Measures H
Citizens' Bond Oversight Committee

Wednesday, February 21st, 2024
Tennessee Conference Room
6:00 to 7:00pm

Minutes

1.0 Welcome/Call to Order 6:00

2.0 Call to Order/Members Present/Absent
Present: *Arthur Aleman, Brian Hill, David Mack, Dave O'Toole, Gabriel Tiffany, James Miller, Julia Gahagan, Manuel Jimenez, Marie Degelos, Nicole Elton*
Absent: *Amber Verdugo, Andrea McPhee, Andrew Marks, Charlotte Yates, Christian Burkin, Christine Casey, Ian Davis, Kae Saephanh, Robert Herrell*
Staff Present: *Anthony Lea, Cindy Tao, Chris Ralston, Janea Marking, Mariaisabel Colmenares, Marina Diosdado-Corral*

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

4.0 Approval of Agenda/Discussion of Tonight's Meeting
Motion by: James Miller *Second by: David Mack*
The agenda was approved as presented.

5.0 Approval of Minutes
November 8th, 2023 – Regular Meeting
Motion by: Dave O'Toole *Second by: Brian Hill*
Mr. Ralston brought to everyone's attention that there is a member that was listed as absent but did in fact attend November's meeting. Meeting minutes were approved as amended.

6.0 Measure H Bond Fund Projects Update
Funding Summary
Ms. Tao introduced the district's new construction bond specialist, Marina Diosdado-Corral.
Ms. Tao provided a funding summary report for Measure H. Report was generated as of December 31st, 2023. A detailed report was also provided regarding project status updates and summary by site expenditures.

- *$750M authorization approved in March 2020*
- *$4M interest earned.*

Measure H bond and expenditure as of December 31st
Budget to date: $322.5M
Expended to date: $34.6M
Projects in progress: 41
Projects completed: 1

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Mr. Hill: The budget to date is your estimate of the projects you have in process?

Mr. Ralston: They are the opening budgets for our projects, and we will make the final adjustments to the budget when we get the final approved bid with all costs. With leadership changes, we will be adjusting that in hopes of only opening it up once and not needing to make a budget change at bid time.

Projects Status Update
Academic & Safety Equal Access Project
Budget to date: $226M
Expended to date: $21.1M
Technology Enhancement Project
Budget to date: $6.6M
Expended to date: $3.8M
Safety & Security Improvements
Budget to date: $2.2M
Expended to date: $1.1M
P.E & Athletic Program Projects
Budget to date: $29.7M
Expended to date: $859K
School/Classroom Improvement
Budget to date: $55.8M
Expended to date: $6.5M

There were no questions.

Bond Construction Update
Mr. Ralston introduced the district's Facilities Project Manager, Anthony Lea, who oversees work within the construction department and out in the field. Mr. Ralston provided updates regarding active construction projects.

Current Active Construction Projects Update
Security Improvement Projects *– Currently in close-out phase and are wrapping up within the next 30 to 40 days.*
Edward Kemble/Cesar Chavez ES, Nicholas ES, Oakridge ES New Construction *– All underground utilities are in place, building pads are ready to go, final GMP extension estimated to go to the Board in March/April.*

Mr. Hill: The budgeted is not bid to-date and is still your estimate?

Mr. Ralston: Correct. We are trying to stay inside of that box as much as we can. A lot of these budgets were set up 24 months ago. Construction is expensive, and it does not seem to be changing or slowing down. It is hard to say exactly where we will land but we are using that number heavily as our goal.

Luther Burbank HS / C.K. McClatchy HS Baseball Softball Fields *– Just went out to bid this month and Board approved on Thursday, February 15th.*
John F. Kennedy HS / West Campus HS Baseball Softball Fields – *Both sites will be bid in March/April.*
California MS Campus Renewal Project *– Project is in bid. S+B James Construction was the awarded contractor.*
Matsuyama / Alice Birney Campus Renewal *– Project is in bid. Both projects had a change in Architect but will not affect schedules.*
ADA Pathway Concrete Improvements – *Projects to be completed summer 2024.*
New Joseph Bonnheim/Isador Cohen Playground Replacement – *Timeline is still being finalized.*
Ethel Phillips Campus Renewal – *Project will be budgeted for $20M.*

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Mr. Aleman: What is the plan and schedule to address the outstanding facilities needs at New Joseph Bonnheim and when do parents need to address the Board? What is the process to advocate for the school?

Mr. Ralston: Going through the principal would be the start I believe. I am not overly familiar with how the charter school is set up to run that process as it is out of the districts typical process. The committee doesn't oversee that kind of work. This is for accounting and reconciliation of costs having to do with Measure H. Project planning is not a part of the committee. I would suggest starting with the principal.

Mr. Jimenez: For the three large projects, you said you've done the civil work… then how are you bidding those out? How is the construction being bid out?

Mr. Ralston: Yes, so it's a lease-lease back. They have gone through and bid out through their subs. For Nicholas as an example, we are going through the pages of all their backups showing that they have multiple subs that have bid the jobs. We are reviewing those and making sure they are accurate and meet the scope.

Mr. Jimenez: So, you did that in phases? Are you going through the bidding process twice?

Mr. Ralston: They bid out as DSA has approved a set of plans. I will use Nicholas as an example, there is demo which does not go to DSA. That was bid out as a demo package and then we are doing civil which has the underground, parking lot, sidewalk, and landscape. DSA just recently approved the final package of building plans for Nicholas. CORE Construction, who is the general contractor, had bid that out in December/January. Where they provided their GMP book, and we are going through it now and beginning those conversations.

Mr. Jimenez: They are separate, so if you can't arrive at a GMP that everyone is happy with you can release that contractor or if it's not being competitively bid out…

Mr. Ralston: All the electrical is being competitively bid out as an electrical package by the general contractor. The way the lease-lease back works is they have to provide all of that documentation to us. I then get to go through and review to make sure that it is competitive and within industry prices. I am in constant conversation with all the surrounding districts regarding what is being paid for and how they are getting to those costs. We are doing our due diligence to make sure it is a fair and competitive cost.

Mr. Jimenez: That was the confusing part for me. I don't recall having a project split into two where if you can't agree to a GMP you're tied to that contractor.

Mr. Ralston: No, there is an exit strategy in our contracts that allow us to off ramp in a lease-lease back.

Mr. Jimenez: So, if you can't get to a GMP for the building that civil is done and that contract is closed you can release them and go back out to bid?

Mr. Ralston: In theory yes, legally I can do that. It would certainly delay the project and you would take a risk of cost being higher when you go out and hard bid. We are aware of all those things, that is why I work most of my time talking to other districts and making sure that we ask what they are paying per square foot and talking about packages, etc. I have a good relationship with several other directors in the area. I don't worry about what California is paying, I worry about what Sacramento County is paying. I ask for real data from Sac county districts. I take my job very seriously in making sure that the financials are correct to not jeopardize this district overpaying and not delivering what we promised to the community…My negotiating tactic is that I don't pay for fluff, and I want a reconciliation for all general requirements. I want you to feel comfortable as a group that there is a lot of staff time making sure that this is the real cost of that building. The only way to know that for sure would alternatively be to hard bid and hard bidding a new school is probably going to be more expensive because they will do multiple change orders. They will be able to

make up their own price for a change order. They will say take it or leave it and if we leave it then there is no plan B because we are locked in with that general contractor. The industry standard is probably 10% contingency on a lease-lease back and we are currently at 5%. When the guaranteed maximum price is met then there is no more money, and they will need to pay out of their pocket for the exact set of plans that they agreed to do. These are hard conversations, but we would rather have two months of hard conversations than 24 months of hard conversations.

Mr. Hill: I like your idea of talking to other districts locally. Where are they on spend… from a bond volume today?

Mr. Ralston: I come from San Juan, and they had a billion of authorized bond dollars. They have built several schools and modernized several more. They are in the same boat because that means if I overpay then they will go to them saying that's the new threshold. As a group of districts, we need to do our parts and make sure if can we at least flat line it to have some control of pricing.

Mr. Hill: I guess my question is do you see competition because you are all out there?

Mr. Ralston: Yes, and the worst part is that we are doing three projects right now and we are competing with ourselves. We saw that all three projects were going to go out at the same time, and I don't like that idea, so we asked them to stagger it. Now we know that those subs are identified, we don't want them to be the electrical sub at the other school because I don't know that they will have enough manpower. They will all be doing electrical work at the same time. The general contractors like this as well, they don't want to get committed where their sub electrical/mechanical are committed to three brand new schools just here in Sac City. Some of these strategies are working for us because now we aren't worried about if there are enough people to do this let alone is the price right. We are looking at all the small features during our project set up.

No further questions.

7.0 Fiscal Year Audit Presentation
Ms. Tao introduced Jeff Jensen, CPA engagement partner with Crowe to present the 2023 Measure H performance and financial audits. Mr. Jenson gave a brief background on Proposition 39 and Education Code Section 15278 before reviewing both audit reports.

Audit Results
Measure H Financial Statements – unmodified, no findings or questioned costs
Measure H Performance Audit Report – unmodified, no exceptions identified in tested sample
Total expenditures: $20,067,926.00 (July 1, 2022 – June 30, 2023)
Total expenditures tested: $7,798,060.00

Mr. Hill: The list of invoices here, your audit determined whether it met measure H criteria?

Mr. Jensen: Correct. Our job is to select a sample of expenditures. Then management provides us with the backup for those expenditures. We look at the backup for those expenditures to see what those funds were used for.

Mr. Hill: Would that include a purchase order as an example?

Mr. Jensen: Yes. That information would then lead us to understand whether those were spent under valid things for Measure H or if they were spent for something that was inappropriate under Measure H. We would then report that as a finding in this report.

Mr. Aleman: I thought this bond money was not supposed to be for district salaries. Over here it says that some of this money was used to pay district salaries allowable per opinion of 4110.

Mr. Jensen: When Proposition 39 was first passed, my understanding of it was that no salaries were allowed to be spent on bond funds. The attorney general issued that opinion back in 2004 that said you can spend bond funds related to district salaries as long as they can attribute that they directly related to the bond fund that they are essentially being charged to.

Mr. Aleman: Thank you.

Mr. Jimenez: I have a question. This is a draft. When will the final be available?

Mr. Jensen: Yes, we anticipate issuing the final report on Friday. The reason this is a draft has nothing to do with Measure H. It has to do with the district's audit report and the California Department of Education. If those matters have been resolved, we will be able to issue the report this week.

Mr. Jimenez: I am assuming we will be able to get that with the final report.

Mr. Ralston: We can send it out, absolutely.

Mr. Jensen: I anticipate no changes from this report to the final report.

Mr. Jimenez: Right. So, I'm looking at the front page here and I don't see Crowe on here or anything. I would assume the final report would have your information and someone's signature.

Mr. Jensen: Correct. It will be my signature. Where you see the little black spot there at the bottom that will say Crowe and my signature will be on there. I anticipate that the date of these reports will be this Friday.

Mr. Jimenez: Okay, at one of our previous meetings I had asked about the process for choosing an auditor. Have you done audits for Sac City before?

Mr. Jensen: Yes.

Mr. Jimenez: So that process seemed a little bit odd to me. So, then they assured me that someone at Crow…has a professional business, outstanding, and would never do anything or allow anything to slip through for any reason. So that is what I am wondering. Who is that person? Is that you?

Mr. Jensen: I'm not sure I understand your question. We are the independent auditors for the district. It is very common in California that the auditor of the district is also the auditor of the bond measures because it creates efficiency as far as looking at the internal controls of the district. Also to already be performing an audit of the district, we are able to also do the audit of the bond funds at the same time.

Mr. Jimenez: Yea, but my question and I don't know if you guys remember…it seems like a conflict of interest if an entity gets to choose their own auditor.

Mr. Jensen: Not at all. The state requires under the Ed Code that the district receive an audit on an annual basis. The district is allowed to choose their auditor through whatever means that they feel they would like to do that whether it's through a competitive bid or selecting a firm. That's California law.

Mr. Jimenez: …How many audits have you done for the district?

Mr. Jensen: We have been the auditors for the district for a number of years.

Mr. Jimenez: How many? If you know.

Mr. Jensen: I don't have that number.

Mr. Mack: Can I ask how that's relevant? I mean with all due respect Mr. Chairman. I am trying to gain a picture of where this rabbit hole of questions is going. I don't understand the relevance of it. We are all here to progress and see good business being done. So, I am wondering where the –

Mr. Jimenez: I am interested in the concept that you can choose your own auditor. That seems a little bit unusual to me.

Mr. Mack: I've done it with charter schools. We –

Mr. Jimenez: I am a member of the public off the streets. I am asking him questions and he is answering those questions but I'm not in the auditing world. In my world you typically would not go choose who is supposed to be an impartial judge of your activities. That strikes me as a little bit odd.

Mr. Mack: But with all due respect, if he makes a statement that he's governed, and he is following California law. I don't understand then why there's a next segment of questions.

Mr. Jimenez: You just made that statement, and I haven't followed up with further questions.

Mr. Mack: All is well. I am not trying to discount any opinions here. My whole thing here is that we're all here on our own time to make sure that all this paperwork here is copacetic and everything works out. I understand from his work that as an independent auditor, that's his objective. I think to ask questions to assume that there might be an underlying motive or that there is an ulterior motive somewhere along the way. I mean we all aren't getting paid to know that. Our whole thing here is to make sure that we are providing the proper governance and oversight for the work that's already been done. If I'm wrong in that then by all means tell me I'm wrong. I'm just trying to figure out why we would spend time asking questions that in my opinion, are not relevant to the reason why we're here.

Mr. Jimenez: They are all very relevant to me, that's why I'm asking the questions.

Mr. Mack: And you have your right. Not discounting your opinion.

Mr. Jimenez: You get to ask any questions that you would like to ask.

Mr. Mack: Absolutely, but they're going to be relevant to the work that we have going on here.

Mr. Jimenez: Ok.

Mr. Tiffany: I have a question. No findings in this report so if there had been findings or if there are findings in the future audit… at what point do you present those to us? I know the district has an opportunity to respond and then there may be a response to the response. I work with the state, so I've seen audits and the many responses. I'm just wondering at what point in time we would see what the finding was and then we could maybe ask you questions. Is that before or after the district has already provided their response?

Mr. Jensen: So, I would say that's typically after they've provided their response. It is part of the draft report. There would be a finding and a recommendation in-between that would be how we try to find what we found, what other sort of context, and what other questions in cost there might be. Typically, in these types of audits it's a finding and a district response. There's no further back and forth at that point. I would anticipate that when it comes to this

committee that the discussion between us and management as to what is considered a finding has already been settled. Such as yes that was a finding, and it needs to be reported or no, here is the rest of the information that you need to understand that this was not a finding. We would come to this committee on an annual basis just like we are doing right now and if there were findings that would be a part of this presentation as well.

Mr. Ralston: Can I help clarify maybe also for the chair; we do not get to work behind the scenes to make sure that the only report they ever see is a cleared-up report. They would see the findings, so there would be no hidden secrets. You'll see them but you will also see that we've hopefully addressed those to the satisfaction of everybody. You would also see all the work to make sure that it was corrected if necessary. Also, to your other part, in law it's like architects in professional services that they have to meet certain criteria to be even allowed to be hired through Ed Code and other codes. They have to meet certain state criteria and be licensed to do audits for this purpose. Ed Code allows certain professional services to be contracted in a particular way. In that case, like architects I have an ability that if they meet the qualifications and needs of the district then I can hire that architect. They are professionally licensed through the State of California to be in that space. There are multiple steps and possibilities to make sure…
There are so many eyes on a public agency, it would be difficult to try not to…

Mr. Jimenez: Those are the kind of answers that I'm looking for. I just got pulled off the street so you're telling me that you hired someone that you've hired multiple times before to review your financials. To be honest that doesn't sound…

Mr. Ralston: I totally understand your comment, that's why I wanted to clarify. I can't just hire somebody; they have to meet certain legal requirements.

Mr. Jimenez: That's why I wanted to identify the gentleman who is meeting those legal requirements.

Mr. Ralston: I think an analogy we could also bring is would you want your lawyer and legal representation to be your low bid. There are certain professional services that we want qualifications to matter to us. Highly qualified auditors/firms have high recommendations and qualifications. We want to make sure that you are feeling comfortable that we are finding the best people to review us and provide that information to you. We could low bid legal services and I'm going to get nervous for a minute because am I getting the highest qualified or the lowest price. I can low price a lot of things to get a job.

Mr. Jimenez: Your incentive is kind of running the wrong direction, but I do get your point. On the flip side, the more you pay the better auditor you get too.

Mr. Ralston: You can't just take high price; you would take low price. That's how bidding works. There are certain classifications that you would want super qualified people to represent the process that we are doing. I think Crowe hits that expectation. For the bond, legal services matter, auditing services matter, and accounting services matter. We want qualified people that can handle 750 million dollars.

Mr. Jimenez: So, you can't say how many times they have been your auditors?

Mr. Ralston: Well, I've only been in the district for 30 months. I am trying to have the conversation in this space but there is a wall. I don't get to talk about financials and auditing to protect the process. You don't want me talking to auditors and trying to influence like oh don't look at that one. It is super independent of everything we're doing. You are getting my report card right now.

Mr. Jimenez: You can't tell me how many times you've audited for SCUSD?

Mr. Jensen: I don't have that number in front of me right now.

Mr. Jimenez: Is it more than 10?

Mr. Jensen: It's probably, yes. We are also required under the education code to rotate partners every six years. So, we follow those requirements as well and I'm not the only partner at our firm that serves California school districts. We stay within the requirements of partner rotation and team rotation.

Mr. Ralston: And the committee is made up of other committee members that come from the financial world that I hope would be able to speak up and say that we're following acceptable accounting practices in both finding vendors to help us and what they're reviewing as appropriate reports to this committee.

Ms. Tao: I just want to add, and correct me if I'm wrong, Jeff, in Crowe there's auditors that audit our work and then there's a higher level of auditors within Crowe that audit their work.

Mr. Jensen: Well, I mean every engagement team has a structure to it. There are staff that work underneath me, there's a senior that supervises them, a senior manager that works above them that reports to me. I have two different partners that look over my shoulder to make sure that I am doing what I am supposed to be doing and following the professional standards that Chris has already mentioned here. Maybe I should have started by introducing that we are one of the largest accounting firms in the country, we have over 600 partners and over 6,000 employees that work within the firm. We are one of the largest providers for public education here in California and I work with some of the largest school districts in the state that are larger than Sac City, including ones that are smaller. We've been working with bond fund audits since Prop 39 was passed back in 2000. I don't know if that helps settle anything at all but maybe that was my oversight of not sharing with you all of who I am and what I represent.

Mr. Jimenez: No that's helpful, all this discussion is helpful. Mr. Mack, I think maybe you got put off but like I said, I was brought in off the street…so I'm asking questions that pop into my head. Can you say how much this cost, an audit like this?

Mr. Jensen: I don't have the engagement fees in front of me right now. I would anticipate that this audit cost the district probably about 15,000 dollars for this piece of the audit.

Mr. Jimenez: Let me understand what you're auditing then because I saw some language that you're auditing Prop 39. So, you're confirming that an expenditure meets the project list, right?

Mr. Jensen: Correct.

Mr. Jimenez: Did you have any issues with that project list?

Mr. Jensen: I don't understand your question.

Mr. Jimenez: Well, it is a little bit of an unusual list. Did you have issues with comparing an expenditure to that list or were you given a key of this expenditure. Did you find anything unusual about that list?

Mr. Jensen: I did not find anything unusual about the list.

Mr. Jimenez: And that was part of your activities comparing the expenditure, checking off on that list. Is that accurate?

Mr. Jensen: It is selecting sample of expenditures, looking at the support for those expenditures, and assuring that the expenditures that we selected represent a project that was identified under Measure H.

Mr. Jimenez: How would you verify that it met one of those projects?

Mr. Jensen: By looking at the supporting invoice or as you mentioned a purchase order and reviewing the entire packet of supporting information. As an example, it was listed for one of the school sites that it is under construction and so that wouldn't make sense if that was under Measure H.

Mr. Jimenez: So, location you would confirm that it was identified to go to this school and that architect. Most of those are architect… So, you would locate that by the school site.

Mr. Jensen: Or we identified that on the invoice that we would be matching that back to how the district has coded these expenditures to be able to show what they belong to and what project.

Mr. Jimenez: Were the school sites identified on the project list?

Mr. Ralston: Can I help clarify your question because I think you've asked the question in the past so I might be able to help. The projects that you've audited and checked do the projects meet the language of the ballot measure.

Mr. Jensen: Yes.

Mr. Ralston: Is that kind of what you're asking?

Mr. Jimenez: To me it's still a little bit problematic.

Mr. Ralston: What you are asking is that you want the ballot measure to say Cesar Chavez Elementary got a new school. It doesn't say that, and it won't change. This is Measure H for the entirety of 750 million dollars. What the ballot measure does say is reconstruction or modernization of schools. Cesar Chavez is a project that he audited, we found an architect invoice for that and that meets the ballot measure language. That is what Measure H says. We won't be able to change the ballot measure. That's a common question and that doesn't exist. The project list that you're looking for is in the ballot measure and it's very vague. It allows discretion to the Board of Education to make those determinations.

Mr. Jimenez: Right, so I was curious how someone would match a specific expenditure to a very vague project list.

Mr. Ralston: I think we just went through it…Cesar Chavez is a new construction. We've identified it through our accounting system as a new construction and ballot Measure H says new construction of school sites.

Mr. Jimenez: Are you verifying that there's a bond committee, is that part of your verification?

Mr. Jensen: Yes.

Mr. Jimenez: I don't think I have any further questions, thank you.

Mr. Tiffany: Congratulations to the district staff for the good work on the audit report.

No further questions.

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8.0 Board Presentation and Bond Report Preparation – Dale Scott & Company

Ms. Marking introduced our financial advisor Nicole Roberts, partner with DS&C and Meredith B. Johnson, attorney for DWK. Ms. Roberts provided templates and requirements for the annual report to the Board (required) and community report (optional). Members asked questions throughout the presentation.

Mr. Hill: How many districts send their community reports out? Is that common or a few?

Ms. Roberts: We see about half and half. It also depends on the timing as well, heading into a presidential election a lot of districts that are looking to get on the November ballot will decide to do the community report because it is a reminder to the community that these are the things that we're doing and we have a lot more to do, etc.

Mr. Aleman: Of the remaining 525 million dollars, has that already been allocated for other purposes?

Mr. Ralston: Not all of it.

Mr. Jimenez: As the chair I understand that I am supposed to do this. That is supposed to be my signature on the report. One thing that is obvious is that I appear to have very different opinions than a lot of people. My findings would be that I have an issue with the project list. I think everything that the district is doing is great and Chris you appear to be doing a fantastic job. Everything that has been presented is great. I have no agenda other than I was pulled off the street to be an overview of the process and I find something off. Additionally, we are missing a member so that would be my findings. I don't know what everyone wants to do but I saw that sample report that was given to us a couple months ago and I have no problem doing that myself but if other people want to be a part of it then I don't know how to include them. They are certainly welcome. That's what I'm going to put in the report. In terms of a community report if others would like to do that, I think that would be great.

Ms. Roberts: Districts do it in different ways and you guys can decide what works for your group. The chair will simply take the template, mark it up, and share it with the rest of the group. They will then provide their comments and then will be finalized. At some point you will need to come to a consensus.

Mr. Hill: So, if I had done this and showed up in front of the Board to talk about an audit that was unmodified…some of the items were things like you mentioned that were asked to be done…Chris says I think as community communication…and here are all the projects that we have going. Anybody that is at the Board meeting needs to feel good about if the district is spending the money appropriately and if they're spending money on their kids/improving the schools. That's what the Board needs to hear. If there's an issue…and I know you have a problem with the project list. You can probably put that on there but I'm not sure what the Board is going to do with that…We can get legal staff in the room, and we could argue for years about that.

Mr. Jimenez: And I have no interest in doing that, but I agree with what you're saying. I think it's important to me to make that observation. I'm not invested in pursuing legal.

Mr. Hill: Honestly, I think that's the next bond. Maybe you ought to think about having an improved project list, which is probably 10 years from now.

Mr. Jimenez: Ideally that's how life works, you move forward.

Mr. Hill: I think the Board does need to hear from this committee. I think standing up and saying that we have asked these guys questions and they come back with appropriate responses. For something, I got asked a couple questions by the Board, I had one of my friends on the staff and they helped out. This is a 5 – 7-minute activity. It's important that the Board sees a committee.

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Mr. Jimenez: That makes sense. I understand that they want to see that we've asked these questions.

Mr. Hill: They want to know when you were in the room did you ask tough questions. I think after today's meeting we can say we've asked tough questions and the auditor as well. His signature is going to be on the document that we present to the Board.

Ms. Johnson: I'll just address one point that you made about having different opinions. For the annual report that is required under education code, the chairperson usually does the heavy lifting and you're right we'll probably start with you drafting it and then providing it for feedback until you are satisfied that you think your draft is final. At that point the committee needs to vote by majority to approve the report. So that it is in fact coming from the committee approval before it goes to the Board. If it goes to the Board without approval from the committee then it is not the committee's report because it does not meet the requirements. It needs to be reported that a majority of the members of the committee approve.

Mr. Jimenez: And what code is that in?

Ms. Johnson: It's in the education code under property 15278.

Mr. Jimenez: Was that part of what we were given initially?

Mr. Ralston: It was not in today's packet.

Mr. Hill: This is the committee's report. So, this is not one person's report or a chairperson's report.

Mr. Jimenez: No that makes sense. I'm just wondering if there's specific guidelines on that process or…

Mr. Hill: You've seen the direction you're supposed to take. It says provide a report to the Board.

Multiple conversations happening at once

Ms. Johnson: In this section it describes the oversight committee. There is a section that says a committee shall produce an annual report to the Board. By definition, a committee's report means it has the approval of the majority of the committee. It doesn't specifically say the committee shall take a vote…

Mr. Jimenez: That's why I brought this discussion up. I was the one that identified that I feel my opinions are different than others.

Comment from committee member: I mean if you're not comfortable I would understand if you didn't want to be the chairperson anymore or be the person signing off. Perhaps someone else would be better suited for that.

Mr. Jimenez: No, I'm comfortable being that person who signs off.

Comment from committee member: You want to draft this entire thing and then we are going to sit and argue about it. You might be the only person who doesn't agree.

Mr. Jimenez: I think that's what we are talking about right now.

Comment from committee member: I'm listed as a parent of a student but I'm also a CPA. I am comfortable with looking at these statements and knowing that Crowe has a good standing. I think the point of the committee is to review the thing we are supposed to review and not the purpose of what accounting does.

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Mr. Jimenez: Well like I said, the two exceptions that I have are that we're missing two members and that I have an issue with the project list.

Comment from committee member: The bond was passed by the voters with that project list. I think most people and I'll speak for myself, that is what was approved. I would not want to put in the committee's report that we feel uncomfortable with the language that was approved. That has passed and it's over.

Mr. Jimenez: That seems to be the perception but I'm not sure I follow that. The district and the Board chose to put that language just because people voted on something. How does that remove…

Comment from committee member: You want to challenge the language that was approved. You need to file a written commitment to the court and say that it was illegally passed. And you say you don't want to do that, so we have to accept the language that was in Measure H.

Mr. Jimenez: I don't have an agenda to challenge or change. I have been asked to join a committee and am asked my opinion. One of my findings is that I think that is not a specific project list. I don't understand how that couldn't be an observation like anyone else is capable of putting something on the report that would be a person's opinion. I have been asked to verify that the expenditure goes to a very specific project list. I'm perfectly capable of saying that all the process that unfolded and the work of all the district, construction, and audit seems very thorough but that doesn't look like a specific project list.

Comment from committee member: And if the committee does not agree then the committee cannot say that we feel that the project list is improper for the report.

Mr. Jimenez: Then what do we do?

Comment from committee member: I don't know.

Mr. Jimenez: So, it doesn't appear that there's any legal written guidance for what a committee does.

Ms. Johnson: As long as a majority of the members of the committee approve of the report then it can be presented to the Board.

Mr. Jimenez: Where is that, is that written guidance somewhere…

Ms. Johnson: No. That's relying on the fact that the committee has to present an annual report.

Mr. Jimenez: I propose that people put in the report what they feel is pertinent and allow others to put on there what they feel is pertinent. If someone has an observation, well we are all members of the public, most of us have children in the district and have been asked to be a part of this committee.

Comment from committee member: We volunteered for this committee. Also, we are supposed to be following Measure H and it doesn't sound like you want to do that.

Mr. Jimenez: How am I not following Measure H?

Comment from committee member: You don't like what it says and so you want to provide a report to the committee that says that you don't agree with it. That's not what we're here to do.

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Mr. Jimenez: If I use an example, I feel like I'm asked if I'm sat in front of a judge and there's a small apple and big apple. And the judge asks me which is the smaller orange? And I feel like everyone is forcing me to identify which is the smaller orange but there's two apples. So, it's just an observation, that's not a specific project list.

Question from committee member: What is the Board going to do with that comment?

Mr. Jimenez: I have no idea. That is not my responsibility.

Ms. Roberts: I think both of you are right. You would then say, but you want everybody to write, that a majority of the members find the project list acceptable…The project list mentions the expenditures. Is that accurate?

Mr. Jimenez: What are you proposing?

Ms. Roberts: …To say the majority of the committee agrees even though they're not putting this specific person agrees or this person agrees…

Mr. Jimenez: Why don't we just write a report of our findings. That one member has an issue with the project list.

Ms. Roberts: I think we are getting to the same story.

Mr. Jimenez: We could draft something up and say there were discussions. And that one member had an issue with the project list.

Mr. Ralston: Meredith can a process be where every committee member if they chose to offer bullet points to be inside of the report and they can vote on each one of those bullet points that will be incorporated into the report. That way every comment can be suggested to the group, and they can get their majority opinion on what will go forward and what will not. It is not one single person's version, it's a committee version. That way everything can be heard, and everything should be heard. Everybody's comments need to be on the table, and you could even go one at a time and then vote. The ones that get a yes are incorporated into a final report.

Mr. Jimenez: I don't think that would work for me. Why would you side with somebody else's opinion? Where does it say the committee functions on a majority rule? Why can't we all share our opinions?

Ms. Johnson: Your opinion as an individual, you have the right to go in front of the Board and provide that opinion. It's just that opinion doesn't represent the committee. You can't represent that opinion as being the committee report. The only opinion that comes from a committee has to be approved by majority rule.

Mr. Jimenez: You're saying that's the definition of a committee?

Ms. Johnson: correct.

Mr. Jimenez: I think you're proposing that…

Ms. Johnson: If one person has an opinion different than the rest of the committee and goes in front of the Board to express that opinion then they're not representing the committee…

Mr. Hill: I mean there's going to be public comment at the Board meeting. When this is presented, you can show up and say I've got something to say. You get your two minutes and go.

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Mr. Jimenez: Yea I mean despite what you all think. I'm a reasonable person and I've given my opinion to the Board many times before.

Question from committee member: To move this process forward, are we able to as a group discuss this potentially offline or outside of this meeting? What are the rules?

Ms. Johnson: You are subject to the Brown Act. So, when a majority of the committee convenes…you could create a subcommittee with a smaller amount of people who want to work on the annual report. Those folks, less than ten can meet together and create an annual report. In any case it must be brought back to the entire committee during a meeting.

Question from committee member: How does the committee feel about forming a subcommittee?

Mr. Hill: I think so that we don't sit here and have this conversation again.

Ms. Johnson: Also take into account if the quorum is going to shrink.

Mr. Hill: Good point because our quorum may be less than ten here in a month.

Mr. Jimenez: Can we have an informal vote? I am hearing that no one else has an issue with the project list. Does anyone have an issue with the project list?

Mr. Hill: I only have an issue with the initial legislation, but I do not have a problem with the project list.

Comment from committee member: I agree. The project list is not specific. I would hope for something more detailed as well, but it just is what it is.

Mr. Jimenez: You don't feel that now is your opportunity to say something?

Comment from committee member: No because the voters passed it. It's already passed, it's the law.

Mr. Hill: Nobody jumped up in March of 2020 and said that's not a project list.

Ms. Roberts: There's a period prior to the election where someone can challenge the measure and that's the only point in time where a challenge to a measure can be made.

Mr. Jimenez: Everyone seems to be comfortable with everyone saying that those are oranges…

Mr. Mack: But you're putting your opinion on the same level as what has been defined by the law. That's the difference. I think you're thinking that your opinion has the same weight. It's the law. So, I can think whatever I'd like about the law, but I don't have any standing because the law supersedes whatever I have as an opinion that came through a synapse in my brain. I'm not being facetious. I'm saying that there's a difference and I'm not a lawyer, but I've been around hundreds of lawyers. The law is what governs. It's what makes us who we are. That's what makes us conduct the business that we conduct. When someone says we have a committee and it's formed based on a majority vote. That's what it is. "Well, my opinion is you know, I'm chairman and I think I should be able to say whatever I want, and I should be able to govern and say this is the way it's going to go." Well, you have an opinion but that still makes it something that your committee has to vote on to say yes, we'll go with you or we descent from that view. We live where we can share these opinions but at some point, someone is going to have to raise their hands and say I'm with that or I'm not with that.

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Mr. Aleman: If you look at the by-laws on the page 85, it says commitment to the district…A committee member shall place the interest of the district above any personal or business interest of the member. That's in the by-laws.

Mr. Jimenez: I'm happy to form a subcommittee. Whether I want to continue writing it I don't really know. I don't feel like I have all the information right now and I don't understand exactly the description of what the committee is supposed to do. Other than I feel like we are kind of at a standstill. If people are interested in a subcommittee, I don't have a problem writing that. The template was straightforward, I don't think it's going to take a long time writing it. Maybe we can just start there. I can write things out and we can take a vote. If people want to get their voices heard within this report, I'm happy to. If people want to have a subcommittee to put their input into this report, I certainly encourage that. Where are people at?

Comment from committee member: I think we want to move this forward, and you have expressed concern signing a report that would reflect the overall committee. We are trying to navigate through this.

Mr. Jimenez: I understand, we're just working it out. Why don't we do this? I will write the report. Whether we move forward with my opinion or whatever we do, we can decide at some point at a later day. But first someone needs to draft the actual document.

Mr. Hill: Right but the Brown Act question. An email chain with that…

Ms. Johnson: If you send something out and everybody responds back to you by email under the Brown Act that is something called a serial meeting where you are basically discussing committee business, but you didn't actually…it's a violation. Any discussion of what you draft needs to happen here at a meeting.

Mr. Ralston: We can set up for the chair and anybody that is willing to help…At Facilities there's an office space where you could work on your own, but we can provide the space for it. We can do a small zoom where you work with a professional that can help you type up the draft. We have these services available and we're encouraging you to use these spaces so you're not single-handedly having to type a thousand words right. There are people here to help you. We can set up those isolated meetings to help get you to a date and whether it's the next meeting in May where you present a draft where the committee would vote to approve. Then we can find you that Board date. We can't offer you a Board date until you have an approved report. If you go May 8th, you will have the June Board date and that's us still seeking permission to be put on that Board date. If we want to wrap it up in this fiscal year that's kind of the timeline in front of us. We want to help you and make sure that there's support there to do it. If there's a subcommittee, again you could do this in isolation as a committee on your own without anybody and we will still offer you the space at Facilities. We want to make sure you know that you don't have to do this by yourself. There are resources here for you. I can help you with the power point, I did help with the power point for Measure Q but not the report because that's obviously the committee's report. You can go back to our Board meetings, which I can't remember the date, but we can find so you can see the YouTube video. I think I've offered that idea before where you can see how we did it last time for Measure Q.

Mr. Jimenez: I appreciate the offer and help…I guess I'm proposing that I write that report and then we meet again where we can all review and vote on it. Is that what I'm hearing? Then we go to the June Board or is there another way for everyone else to review this? Can people unsolicited send me information or opinions…I invite everyone to send me their opinions. Otherwise, what I'm hearing is that there is no finding in order of compliance with everything.

Multiple members respond "Yes."

Ms. Marking: To support what Chris was saying, that's what I was thinking as far as timeline. However, the report comes together over the next several weeks that a draft would then be included in the packet for the May 8th meeting. That way the committee can review it ahead of arrival and it's also been posted publicly. That way we can have that

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discussion then in this quorum and allows us to move forward. I'm sure Chris would be happy to provide the June Board meeting ahead of time.

Mr. Tiffany: I have a question. On the slide, it says one of the requirements for the report is a certification the district has…is that the certification that the district makes or is the committee making that…

Ms. Johnson: The certification that should be in the annual report is that the district complied with the requirements and terms.

No further questions

9.0 Future Business/Audit

Annual CBOC Training

- *Date and Location TBD*

Mr. O'Toole: Are we able to add new items to the agenda for the next meeting?

Mr. Ralston: You can propose them now or you can propose them in an email. I would certainly ask that you always cc the chair because I more just facilitate on your behalf. I don't want to impose too much.

Mr. O'Toole: Briefly, the item has to do with the technology purchases. Chrome books are listed as one of the purchases and I question whether that is a facilities related purchase. We've all read Measure H carefully and I would just like to discuss how that is an appropriate purchase and how that complies with Measure H. Measure H was passed on March 5th, which was before the pandemic. I know we've been buying technology before then, but I question whether that was the intent of the voters when it was passed. It was also not listed as one of the ones to be reviewed.

Mr. Ralston: We will write it down and we can discuss.

10.0 Next Meeting Dates/Locations

- *May 8th, 2024, at Cesar Chavez Elementary School*
  All members agreed on the location.

Adjourn: 7:50
Motion by: Dave O'Toole *Second by: Brian Hill*

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
5735 47th Avenue ● Sacramento, CA 95824
(916) 643-7400 ● FAX (916) 399-2058

Measure H
Bond Program Status Report
Period Ending March 31, 2024

Prepared for:
Bond Oversight Committee Meeting, May 8th, 2024

General Obligation Bonds Summary

As of March 31st, 2024

MEASURE H		
Authorized	**Bonds Sold**	**Available Authorization**
$750,000,000	$225,000,000	$525,000,000
Building Fund Proceeds	**Total Expensed**	**To Be Expensed**
$231,467,324	$48,006,768	$183,460,556

SUMMARY BY SITE EXPENDITURES

07/01/2022-3/31/2024

(D) Dependent Charter / (I) Independent Charter

Location/Site	G.O. Bond Measure H Funds	District & Other Funds	State Bond Funds	Total All Funds
Abraham Lincoln	7,253	-	-	7,253
Bowling Green McCoy (D)	55,703	-	-	55,703
Caleb Greenwood	16,557	-	-	16,557
Caroline Wenzel	23,282	-	-	23,282
Earl Warren	8,207	-	-	8,207
Edward Kemble	14,383,655	-	-	14,383,655
Elder Creek	8,756	-	-	8,756
Ethel I. Baker	7,318	-	-	7,318
Ethel Phillips	7,232	-	-	7,232
H.W. Harkness	8,155	-	-	8,155
Hubert H. Bancroft	10,600	-	-	10,600
Isador Cohen	681,557	-	-	681,557
James W. Marshall	12,753	-	-	12,753
John D. Sloat	6,364	-	-	6,364
Matsuyama	759,161	-	-	759,161
New Joseph Bonnheim (D)	7,862	-	-	7,862
Nicholas	9,044,493	-	-	9,044,493
O.W. Erlewine	9,944	-	-	9,944
Oak Ridge	6,124,254	-	-	6,124,254
Pacific	213,844	-	-	213,844
Parkway	326,388	-	-	326,388
Sequoia	9,599	-	-	9,599
Susan B. Anthony	6,851	-	-	6,851
Sutterville	360,723	-	-	360,723
Suy:u	7,971	-	-	7,971
Tahoe	44,438	-	-	44,438
Woodbine	5,761	-	-	5,761
TOTAL - ELEMENTARY	**$ 32,158,681**	**$ -**	**$ -**	**$ 32,158,681**

SUMMARY BY SITE EXPENDITURES

07/01/2022-3/31/2024

Location / Site	G.O. Bond Measure H Funds	District & Other Funds	State Bond Funds	Total All Funds
A.M. Winn	8,093	-	-	8,093
Alice Birney	399,434	-	-	399,434
California	2,387,286	-	-	2,387,286
California Montessori Project Capitol	6,898	-	-	6,898
Father Keith B. Kenny	73,349	-	-	73,349
Fern Bacon	620,176	-	-	620,176
Martin Luther King Jr.	8,812	-	-	8,812
Rosa Parks	782,508	-	-	782,508
Sam Brannan	28,885	-	-	28,885
Will C. Wood	33,451	-	-	33,451
TOTAL - MIDDLE/K-8 SCHOOLS	**$ 4,348,892**	**$ -**	**$ -**	**$ 4,348,892**

SUMMARY BY SITE EXPENDITURES

07/01/2022-3/31/2024

Location / Site	G.O. Bond Measure H Funds	District & Other Funds	State Bond Funds	Total All Funds
C.K. McClatchy	622,286	-	-	622,286
Capital City Independent Study	7,376	-	-	7,376
George Washington Carver Charter School of Arts and Science (D)	42,780	-	-	42,780
Hiram Johnson	75,094	-	-	75,094
John F. Kennedy	375,144	-	-	375,144
Luther Burbank	448,109	-	-	448,109
MET Sacramento Charter (D)	37,700	-	-	37,700
Rosemont	144,913	-	-	144,913
Umoja International Academy	58,244	-	-	58,244
West Campus	340,416	-	-	340,416
TOTAL - HIGH SCHOOLS / MULTI-GRADE SCHOOLS	**$ 2,152,059**	**$ -**	**$ -**	**$ 2,152,059**

SUMMARY BY SITE EXPENDITURES

07/01/2022-3/31/2024

Location / Site	G.O. Bond Measure H Funds	District & Other Funds	State Bond Funds	Total All Funds
A. Warren McClaskey	3,575	-	-	3,575
Clayton B. Wire	4,234,343	-	-	4,234,343
District Operations / Admin	5,109,217	-	-	5,109,217
TOTAL - ADMIN	**$ 9,347,135**	**$ -**	**$ -**	**$ 9,347,135**

GRAND TOTALS	G.O. Bond Measure H Funds	District & Other Funds	State Bond Funds	Total All Funds
TOTAL - ALL SITES	**$ 48,006,768**	**$ -**	**$ -**	**$ 48,006,768**

Sacramento City UNIFIED SCHOOL DISTRICT

Project Status Update - (For BOC) MSR H - **Active Projects as of 03/31/2024***

Filter By:

Project Status equals **02 - Pre-Design, 03 - Design, 04 - Construction, 05 - Close-Out**

Project Name contains **(H)**

Project Number	Project Name	Project Categories	Project Status	Start Date	Target Date	Delivery Method	Architect of Record - Company	General Contractor - Company	Original Budget	Current Budget	Current Commitments	Actuals Approved
0594-468	A. Warren McClaskey Campus Renewal (H)	Modernization / Renovation	01 - Feasibility / Planning	03.01.2023	09.30.2024	Design-Bid-Build			4,000,000.00	4,000,000.00	0.00	0.00
0004-468	Alice Birney Campus Renewal (H)	Modernization / Renovation	02 - Pre-Design	03.01.2023	09.30.2024	Design-Bid-Build	California Design West		4,000,000.00	4,000,000.00	1,027,380.00	391,676.25
479	Bowling Green Modernization & New Construction (H)	Modernization / Renovation, New Construction	01 - Feasibility / Planning	08.01.2023	12.31.2026				82,000,000.00	20,000,000.00	2,237,735.50	108,332.50
0510-465-1	C.K. McClatchy CCTV (H) (2023)	Modernization / Renovation	04 - Construction	12.01.2022	05.01.2023		Lionakis	3D DATA COM (3D Technology Services Inc./3DTSI)	214,726.00	214,726.00	214,726.00	0.00
0510-470	C.K. McClatchy New Softball Field and Baseball Field Improvements (H) (2023)	Land Improvement	04 - Construction	03.04.2024	10.31.2024	Design-Bid-Build	LIONAKIS	BOTHMAN CONSTRUCTION	6,000,000.00	11,000,000.00	9,630,926.50	472,273.91
0510-465	C.K. McClatchy Security Improvements (H) (2023)	Modernization / Renovation	04 - Construction	12.01.2022	05.01.2023	Design-Bid-Build	Warren Consulting Engineers	Joe's Landscaping & Concrete	474,926.00	633,926.00	274,978.72	198,853.73
0032-465	Caleb Greenwood Safety and Security Improvements (H) (2024)	Modernization / Renovation	01 - Feasibility / Planning	08.25.2023	08.25.2023				200,000.00	200,000.00	16,557.14	16,557.14
0415-468	California Campus Renewal (H) (2023)	Modernization / Renovation	03 - Design	01.01.2023	11.30.2024	Lease Lease Back	JK ARCHITECTURE ENGINEERING	S&B James Construction	15,800,000.00	15,800,000.00	2,845,932.33	1,111,859.88
0415-468-1	California Roof Replacement Bldg 1 & 3A (H) (2023)	Modernization / Renovation	05 - Close-Out	02.14.2023	10.31.2023	Lease Lease Back		Best Contracting Services, INC.	2,200,000.00	2,200,000.00	1,372,632.87	1,372,632.87
460	Cesar Chavez / Edward Kemble New Construction (H) (2023)	New Construction	04 - Construction	05.01.2022	08.31.2025	Lease Lease Back	LIONAKIS	BALFOUR BEATTY / CLARK & SULLIVAN (A JOINT VENTURE)	88,000,000.00	93,000,000.00	19,346,784.25	14,429,417.39
469	Concrete Work for Safety & Path of Travel (H)	Land Improvement	04 - Construction	01.01.2023	06.30.2024			Precision Concrete Cutting	1,000,000.00	1,000,000.00	50,900.00	50,900.00
466	Cybersecurity Equipment & Software (H)	Technology - Infrastructure	03 - Design	12.01.2022	03.31.2023				300,000.00	300,000.00	110,365.51	0.00
0108-461	Ethel I. Baker Elementary School New Construction (H) (2025)	New Construction	01 - Feasibility / Planning	06.01.2027	08.01.2029	Design Build			1,000,000.00	1,000,000.00	0.00	0.00
0110-468	Ethel Phillips Campus Renewal (H)	Modernization / Renovation	01 - Feasibility / Planning	03.01.2023	09.30.2024	Design-Bid-Build			7,000,000.00	7,000,000.00	54,100.00	0.00
0117-465	Father Keith B. Kenny Security Improvements (H) (2023)	Modernization / Renovation	05 - Close-Out	07.01.2023	10.31.2023	Quote(s)	KMM Services, Inc.	Precision Communications Inc.	35,000.00	40,000.00	39,492.60	38,358.60
478	Fern Bacon Modernization & New Construction (H)	Modernization / Renovation, New Construction	02 - Pre-Design	07.01.2023	12.31.2026		Nacht & Lewis		75,000,000.00	75,000,000.00	6,151,667.50	150,882.50
0431-465	Fern Bacon Security Improvements (H) (2023)	Modernization / Renovation	04 - Construction	12.01.2022	08.15.2023	Design-Bid-Build	Warren Consulting Engineers	Joe's Landscaping & Concrete	649,190.00	649,190.00	633,479.28	500,757.91
0505-465	George Washington Carver Security Improvements (H) (2023)	Modernization / Renovation	05 - Close-Out	12.01.2022	04.01.2023	Design-Bid-Build	KMM Services, Inc.	Perkins Electric, Inc.	65,000.00	65,000.00	43,217.00	42,779.50
0142-468	Hollywood Park Campus Renewal (H)	Modernization / Renovation	01 - Feasibility / Planning	03.01.2023	09.30.2024	Design-Bid-Build			3,500,000.00	3,500,000.00	43,200.00	0.00
474	Instructional Technology Refresh (H)	Technology - Classroom	04 - Construction	05.01.2023	09.01.2023				1,680,000.00	1,684,500.00	1,678,001.83	132,029.75
0146-470	Isador Cohen Playground Replacement (H) (2023/2024)	Land Improvement	03 - Design	01.01.2023	06.30.2024	Design-Bid-Build	California Design West Architects		1,500,000.00	1,500,000.00	72,969.12	0.00
0146-465	Isador Cohen Security Improvements (H) (2023)	Modernization / Renovation	04 - Construction	12.01.2022	08.15.2023	Design-Bid-Build	WARREN CONSULTING ENG INC	Precision Communications Inc.	150,000.00	1,069,420.00	1,018,190.51	713,738.42
0305-468	James Marshall Campus Renewal (H)	Modernization / Renovation	01 - Feasibility / Planning	03.01.2023	09.30.2024				4,000,000.00	4,000,000.00	0.00	0.00
0525-471	John F. Kennedy Parking Lot Solar Canopy (H) (2023)	Land Improvement	01 - Feasibility / Planning	01.01.2023	06.30.2024	Energy Service (CalGovCode 4217.10)			4,000,000.00	4,000,000.00	0.00	0.00

Sacramento City UNIFIED SCHOOL DISTRICT

Project Status Update - (For BOC) MSR H - **Active Projects as of 03/31/2024***

Filter By:

Project Status equals **02 - Pre-Design, 03 - Design, 04 - Construction, 05 - Close-Out**

Project Name contains **(H)**

0525-470	John F. Kennedy Softball and Baseball Field Improvements (H) (2023)	Land Improvement	03 - Design	01.01.2023	10.31.2024	Design-Bid-Build	VERDE DESIGN INC		6,000,000.00	6,000,000.00	735,124.50	375,144.06
467	LED Lighting Improvements (2023) (H)	Green	04 - Construction	01.01.2023	06.30.2024	Energy Service (CalGovCode 4217.10)		Efficient Lighting Designs Inc.	2,500,000.00	2,500,000.00	2,330,853.00	824,609.60
0530-403	Luther Burbank Kitchen Modernization (H) (2023)	Modernization / Renovation	02 - Pre-Design	01.16.2024	01.16.2024		HMC ARCHITECTS		4,000,000.00	4,000,000.00	335,625.00	0.00
0530-470	Luther Burbank New Softball Field and Baseball Field Improvements (H) (2023)	Land Improvement	04 - Construction	02.05.2024	10.31.2024	Design-Bid-Build	LIONAKIS	RODAN BUILDERS	7,200,000.00	12,200,000.00	9,472,962.50	448,160.55
0242-468	Matsuyama Campus Renewal (H) (2023)	Modernization / Renovation	03 - Design	01.01.2023	06.30.2024	Design-Bid-Build	HMC ARCHITECTS		8,000,000.00	8,000,000.00	1,522,022.50	516,637.03
0242-465	Matsuyama Security Improvements (H) (2023)	Modernization / Renovation	04 - Construction	12.01.2022	05.01.2023	Design-Bid-Build	WARREN CONSULTING ENG INC	Joe's Landscaping & Concrete	362,087.00	362,087.00	360,922.11	267,766.17
0560-403	Met Sacramento Front Door Security (H)	Modernization / Renovation	04 - Construction	09.15.2023	09.15.2023	Quote(s)	KMM Services, Inc.	Perkins Electric, Inc.	50,000.00	50,000.00	38,890.00	37,700.00
0183-470	New Joseph Bonnheim Playground Replacement (H)	Land Improvement	03 - Design	01.01.2023	06.30.2024	Design-Bid-Build	California Design West Architects		1,500,000.00	1,500,000.00	196,296.54	11,977.50
0040-461	Nicholas Elementary Interim Housing at Clayton B Wire (H) (2023)	Modernization / Renovation	05 - Close-Out	02.21.2023	06.30.2023	Bid		Otto Construction	3,481,877.48	3,481,957.00	3,360,577.04	3,259,247.83
0040-461-1	Nicholas Elementary Interim Housing at Clayton B Wire Hazmat (H) (2023)	Modernization / Renovation	05 - Close-Out	01.01.2023	06.30.2024			JM Environmental	338,000.00	338,000.00	293,277.07	293,277.07
0040-461-2	Nicholas Elementary Interim Housing at Clayton B Wire Technology Infrastructure (H) (2023)	Technology - Infrastructure	05 - Close-Out	02.01.2023	07.31.2023	Bid		C.H. Reynolds Electric, Inc.	1,000,000.00	1,000,000.00	827,082.06	787,434.43
0262-461	Nicholas Elementary School New Construction (H) (2023)	New Construction	04 - Construction	06.01.2022	08.31.2025	Lease Lease Back	HMC ARCHITECTS	CORE West, Inc.	71,000,000.00	66,180,043.00	23,485,707.32	9,279,341.60
0267-468	O.W. Erlewine Campus Renewal (H)	Modernization / Renovation	01 - Feasibility / Planning	03.01.2023	09.30.2024	Design-Bid-Build			2,500,000.00	2,500,000.00	0.00	0.00
0265-461	Oak Ridge Elementary School New Construction (H) (2023)	New Construction	04 - Construction	06.01.2022	08.31.2025	Lease Lease Back	Nacht & Lewis	Otto Construction	67,000,000.00	67,000,000.00	15,360,632.10	6,346,508.84
477	Pacific Elementary School New Construction (H)	New Construction	02 - Pre-Design	07.01.2023	12.31.2026	Lease Lease Back	LIONAKIS		93,000,000.00	93,000,000.00	6,745,286.50	599,887.04
0272-465	Parkway Security Improvements (H) (2023)	Modernization / Renovation	04 - Construction	12.01.2022	05.01.2023	Design-Bid-Build	WARREN CONSULTING ENG INC	Joe's Landscaping & Concrete	425,000.00	425,000.00	424,192.44	293,032.23
0272-416	Parkway Shade Structure (H) (2024)	Land Improvement	03 - Design	06.17.2024	08.31.2024		HMC ARCHITECTS		750,000.00	750,000.00	156,715.00	50,985.00
0420-465	Rosa Parks Security Improvements (H) (2023)	Modernization / Renovation	04 - Construction	12.01.2022	08.15.2023	Design-Bid-Build	WARREN CONSULTING ENG INC	Joe's Landscaping & Concrete	980,308.00	980,308.00	967,258.42	815,796.49
0540-465	Rosemont Security Improvements (H) (2023)	Land Improvement	04 - Construction	12.01.2022	05.01.2023	Design-Bid-Build	WARREN CONSULTING ENG INC	Joe's Landscaping & Concrete	150,000.00	209,800.00	209,000.50	151,859.45

Sacramento City UNIFIED SCHOOL DISTRICT

Project Status Update - (For BOC) MSR H - ## Completed Projects as of 03/31/2024*

Filter By:
Project Status equals **06 - Complete, 07 - Archived**
Project Name contains **(H)**

Project Number	Project Name	Project Categories	Project Status	Start Date	Target Date	Delivery Method	Architect of Record - Company	General Contractor - Company	Original Budget	Current Budget	Actuals Paid
0037-465	Caroline Wenzel Security Improvements (H) (2023)	Modernization / Renovation	06 - Complete	12.01.2022	04.01.2023	Design-Bid-Build	KMM Services, Inc.	Precision Communications Inc.	50,000.00	23,282.36	23,282.36
472	Chromebook Refresh (H)	Technology - Classroom	07 - Archived	02.01.2023	09.01.2023				3,800,000.00	1,675,569.39	1,675,569.39
Grand Totals									**3,850,000.00**	**1,698,851.75**	**1,698,851.75**

The project status update report functions as a momentary representation of the project's existing state within the district's construction management software, Ebuilder. It may not align with the financial reports due to a delay in updating data within our financial ERP system. This delay is attributed to the lack of integration between the systems and the manual data entry process in our ERP system. Furthermore, it's essential to note that this report doesn't encompass district labor expenses related to the projects or other indirect project-related costs as those are not recorded in the construction management software.

Ebuilder is a construction project management software program designed to streamline and manage various aspects of construction projects. It typically offers features such as project tracking, cost control, document management, and communication tools tailored for construction and capital projects.

*Data pulled from e-Builder on 04/01/2024

Date: May, 2024

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.

1. Summary

The Board representatives have diligently and with great care, consideration, effort and professionalism undertaken the establishment of the Citizens' Bond Oversight Committee (CBOC or Committee) and provided the Committee with all information, scheduling assistance, educational material, Bond information, legal guidance, Brown act information and guidance, school site visits, transportation assistance, Master Plan educational information, financial information, project status updates, audit reports and in any and all aspects have made themselves available to the members of the Committee at all times for whatever was asked of them.

The Committee has met quarterly and under their responsibilities is submitting this annual report to the Board of Directors of Sacramento City Unified School District.

Section 2. below identifies the requirements of the Committee and Section 3 details the Committees finding of in compliance or out of compliance with a brief description why. In some regards the Committee did not come to a unanimous finding and the differences of opinions are relayed. Section 3 concludes with a summary.

2. CBOC Requirements and Responsibilities

a. Per *CA Educ Code § 15264 (2022)*

As set forth per the above code and excerpted below A requirement that:

(b) Taxpayers directly participate in the oversight of bond expenditures.

This is interpreted by the CBOC as the requirement for the committee itself.

b. Per *CA Educ Code § 15278 (2022)*

As set forth per the above code and excerpted below the Committee must be established within 60 days:

(a) If a bond measure authorized pursuant to paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution and subdivision (b) of Section 18 of Article XVI of the California Constitution is approved, the governing board of the school district or community college shall establish and appoint members to an independent citizens' oversight committee, pursuant to Section 15282, within 60 days of the date that the governing board enters the election results on its minutes pursuant to Section 15274.

c. Per *CA Educ Code § 15278 (2022)*

As set forth per the above code and excerpted below the CBOC is to perform its oversight such that it is:

(1) Ensuring that bond revenues are expended only for the purposes described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

(2) Ensuring that, as prohibited by subparagraph (A) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, no funds are used for any teacher or administrative salaries or other school operating expenses.

Paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution is excerpted below:

(3) Bonded indebtedness incurred by a school district, community college district, or county office of education for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, approved by 55 percent of the voters of the district or county, as appropriate, voting on the proposition on or after the effective date of the measure adding this paragraph. This paragraph shall apply only if the proposition approved by the voters and resulting in the bonded indebtedness includes all of the following accountability requirements:

(A) A requirement that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIIIA, Section 1(b)(3), 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 school district board, community college board, or county office of education has evaluated safety, class size reduction, and information technology needs in developing that list.

(C) A requirement that the school district board, community college board, or county office of education conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed.

(D) A requirement that the school district board, community

college board, or county office of education conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects.

d. Per *CA Educ Code § 15278 (2022)*

As set forth per the above code and excerpted below the Committee may engage in the following activities:

(3) Inspecting school facilities and grounds to ensure that bond revenues are expended in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

(4) Receiving and reviewing copies of any deferred maintenance proposals or plans developed by a school district or community college district, including any reports required by Section 17584.1.

(5) Reviewing efforts by the school district or community college district to maximize bond revenues by implementing cost-saving measures, including, but not limited to, all of the following:

(A) Mechanisms designed to reduce the costs of professional fees.

(B) Mechanisms designed to reduce the costs of site preparation.

(C) Recommendations regarding the joint use of core facilities.

(D) Mechanisms designed to reduce costs by incorporating efficiencies in schoolsite design.

(E) Recommendations regarding the use of cost-effective and efficient reusable facility plans.

e. Per CA Educ Code § 15280 (2022)

As set forth per the above code and excerpted below the responsibilities regarding assistance to the CBOC are outlined:

(a) (1) The governing board of the district shall, without expending bond funds, provide the citizens' oversight committee with any necessary technical assistance and shall provide administrative assistance in furtherance of its purpose and sufficient resources to publicize the conclusions of the citizens' oversight committee.

(2) The governing board of the district shall provide the citizens' oversight committee with responses to any and all findings, recommendations, and concerns addressed in the annual, independent financial and performance audits required by subparagraphs (C) and (D) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution within three months of receiving the audits.

(b) All citizens' oversight committee proceedings shall be open to the public and notice to the public shall be provided in the same manner as the proceedings of the governing board of the district. The citizens' oversight committee shall issue regular reports on the results of its activities. A report shall be issued at least once a year. Minutes of the proceedings of the citizens' oversight committee and all documents received and reports issued shall be a matter

of public record and be made available on an Internet Web site maintained by the governing board of the district.

f. Per *CA Educ Code § 15282 (2022)*

As set forth per the above code and excerpted below regarding the membership of the committe:

(a) The citizens' oversight committee shall consist of at least seven members who shall serve for a minimum term of two years without compensation and for no more than three consecutive terms. While consisting of a minimum of at least seven members, the citizens' oversight committee shall be comprised, as follows:

(1) One member shall be active in a business organization representing the business community located within the school district or community college district.

(2) One member shall be active in a senior citizens' organization.

(3) One member shall be active in a bona fide taxpayers' organization.

(4) For a school district, one member shall be the parent or guardian of a child enrolled in the school district. For a community college district, one member shall be a student who is both currently enrolled in the community college district and active in a community college group, such as student government. The community college student member may, at the discretion of the governing board of the community college district, serve up to six months after his or her graduation.

(5) For a school district, one member shall be both a parent or guardian of a child enrolled in the school district and active in a parent-teacher organization, such as the Parent Teacher Association or schoolsite council. For a community college district, one member shall be active in the support and organization of a community college or the community colleges of the district, such as a member of an advisory council or foundation.

(b) An employee or official of the school district or community college district shall not be appointed to the citizens' oversight committee. A vendor, contractor, or consultant of the school district or community college district shall not be appointed to the citizens' oversight committee. Members of the citizens' oversight committee shall, pursuant to Sections 35233 and 72533, abide by the prohibitions contained in Article 4 (commencing with Section 1090) and Article 4.7 (commencing with Section 1125) of Chapter 1 of Division 4 of Title 1 of the Government Code.

g. Per Ballot Measure H language

As set forth in the Measure H Proposition to the voters there are a number of assertions that fall under the responsibility of the CBOC to oversight. These appear to be granted by the statement on the Measure H ballot that reads:

To assure that the funds are spent only as specified in the measure, Measure H requires: 1) the appointment of a citizen's oversight committee……

Therefore all the following language of the Measure H proposition as represented to the voters and all the assertions and actions it makes, appear to fall under the required oversight of the committee. Some assertions are redundant with already stated requirements and as such have been omitted. These remaining assertions are listed below:

i. All moneys to be spent locally
ii. The measure requires a clear system of accountability to the public including a project list detailing exactly how the money will be used
iii. [This measure requires] The development of internal District equity indices to help identify funding priorities based on level of need
iv. The District plans to utilize a formulaic approach to prioritize projects for implementation, with factors that may include the condition of the existing building/or infrastructure, need for adequate space to accommodate programs, demographic data and an analysis of capacity needed to serve the future student population.

3. CBOC Findings on Required Responsibilities

a. CBOC Findings on requirement (1) and (2) of *CA Educ Code § 15278 (2022)* [item (1) references paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution with the following items A,B,C and D]

i. (1) (A)

The CBOC finds the Board **in compliance** with the later portion of (A) in that to the best of the Committees understanding no funds have been spent "*for any other purpose, including teacher and administrator salaries and other school operating expenses"*. The first portion of requirements per (A) appears to be circular and redundant with (B), (C) and (D).

ii. (1) (B)

The CBOC debated requirement (1)(B) and the chair of the Committee finds the Board **out of compliance** with this item while all other members find that since the voters passed the measure **the requirement is irrelevant**. The chair finds that the Specific Project List is not a specific project list but rather a general list and thus out of compliance. The wording on the proposition as presented for the voters, under heading "Bond Project List" and reads:

> *The Bond Project List below lists the specific (types of) projects the District proposes to finance….*

The insertion of "types of" in parentheses augments the list such that the list is not a specific project list. Upon reading the list it appears clear to the Chair that it is not a specific project list as required. The Board is required to furnish a specific project list on the proposition to the voters but has not done so because it augmented the list by labeling it "types of". A list of types of projects is not the same as a list of projects. The term "specific project list" indicates that the items on the list are bound and aggregated by a commonality. No commonality is found between the expenditures and the list. For example, a specific project on the list is: Electrical Systems and Components. There, however, is no single location where this project is implemented. There is no single contract under which this project is executed. There is no defined time period when this project would occur. This project would in fact occur numerous times, numerous places and under numerous contracts throughout the Bond expenditures. Finding that the Specific Project List provided on the Proposition to the voters is a specific project list would require a redefining of the words specific and project outside of their use in plain English.

The CBOC finds the Board **in partial compliance** with the later requirement of (1)(B) in that it has "*has evaluated safety, class size reduction, and information technology needs in developing that list"*. Board representatives have extensively shared their methodology in these evaluations and it appears to the CBOC that they are largely in compliance. However the requirement to evaluate class size reduction in developing the list appears to not have been fully explained to the CBOC. The CBOC welcomes further discussion regarding this topic. It would be reasonable to assume a class size reduction would be done by increasing the teacher to student ratio and it is not cleat how this would be done from a facilities perspective. Furthermore, the entirety of the discussions and explanations from the Board representatives have been regarding the projects under design and construction and not regarding their development of the project list. If the CBOC grants that the Board has made these evaluations at a later stage than required by the law then the CBOC finds the Board **in compliance**.

iii. (1) (C)

The CBOC finds the Board **out of compliance** on item (C). Crowe LLP provided a financial audit but it does not appear to have addressed assuring that the funds have been spent on the Specific Project List. It does not appear that the Board has performed an independent "performance audit" per item (C) that ensures expenditures have only been spent on the Specific Project List. Verbal communications during the CBOC meeting of February 21st 2024 furthermore indicate that Crowe LLP was not complying with (C) appropriately even if they were attempting to. The Chair of the CBOC asked Mr. Jensen, representing Crowe LLP, how they determined that the expenditures were spent on the specific project list and he stated that they matched the school site associated with the expenditure with the list of schools. However a list of schools is not part of the Specific Project list and their methodology would not have assured that expenditures were spent on the Specific Project List. The Committee thus finds that the Board is out of compliance with item (C).

In addition, Crowe LLP upon questioning was not able to identify how many audits they have performed for the District. When pressed they indicated that they have performed more than 10. The requirement per (C) is for an "*independent*" audit. The CBOC finds a routine and consistent auditing relationship between Crowe LLP and the District to be inconsistent and problematic with the term "independent" as required per (C) and finds the District **out of compliance** on this requirement.

iv. (1) (D)

The CBOC finds the Board **in compliance** with item (D). The Board has provided evidence showing it has conducted an "*independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects*" for the 2022-2023 FY.

v. (2)

This requirement appears to be redundant with item (A). The CBOC finds the Board **in compliance** in that to the best of the Committees understanding no funds have been spent *"for any other purpose, including teacher and administrator salaries and other school operating expenses"*.

b. CBOC findings on requirement per *CA Educ Code § 15264 (2022)*

The CBOC finds the Board **in compliance** in that it has established a Committee.

c. CBOC findings on requirements per *CA Educ Code § 15282 (2022)*

The CBOC finds the Board **out of compliance** in that the Committee does not include a member of a senior citizen's organization nor a member of a taxpayer's organization. The Chair has suggested the Board solicit these specific organizations and furnish documentation of solicitations. To date representatives of the Board have decline to answer whether they have solicited any tax payer or senior citizen organizations and have responded that they solicit via the SCUSD website. To date the Committee has not been furnished any solicitation documentation.

d. CBOC findings Per *CA Educ Code § 15278 (2022)*

The CBOC finds the Board **in compliance** in that it has fully supported and engaged in all the listed aspects that the code identifies that the Committee may engage in. The Board representatives initiated and planned visits to school sites, furnished reports on maintenance required and physical conditions of school sites, fully explained and elaborated on their methods to reduce costs of construction, professional fees and site development, thoroughly answered all committee member questions regarding bidding, planning, master planning and more, and in all other ways have provided the committee with any and all information that appears available. In no instance has the Board representatives withheld information or not willingly responded in all requests, questions or interests of any Committee members.

Throughout the quarterly meetings the Board representatives have thoroughly demonstrated their individual and collective competency in managing and directing the Facilities Master Plan and the decisions as to which specific projects to undertake while being consistent with the language of the Bond Measure in the general promise it makes to the voters. And in similar fashion the Board representatives have demonstrated their competency in managing the bidding, procurement and construction of the projects.

e. CBOC findings per CA Educ Code § 15280 (2022)

The CBOC finds the Board **in compliance** in that it has provided technical assistance to the Committee and has instructed the Committee on its requirements for an annual report. Continued assistance on these regards is assumed to be forthcoming.

f. CBOC findings on requirements per *CA Educ Code § 15282 (2022)*

The CBOC finds the Board **out of compliance** in that the Committee does not include a member of a senior citizen's organization nor a member of a taxpayer's organization. The Chair has suggested the Board solicit these specific organizations and furnish documentation of solicitations. To date representatives of the Board have decline to answer whether they have solicited any tax payer or senior citizen organizations and have responded that they solicit via the SCUSD website. To date the Committee has not been furnished any solicitation documentation.

g. CBOC findings on Measure H language

i. All moneys to be spent locally

The CBOC finds the Board **in compliance** with the above stated requirement.

ii. Clear system of accountability to the public including a project list detailing exactly how the money will be used

The CBOC finds the Board **in compliance** with the above stated requirement with the understanding that this has been done through their development of specific projects that have been furnished to the Committee, and hence the public, post ballot measure.

iii. The development of internal District equity indices to help identify funding priorities based on level of need

The CBOC finds the Board **in compliance** with the above stated requirement. The Board representatives have provided an extensive overview of their methodology and approach to comply. The representatives have explained how their post ballot measure project list decisions take into account not only the physical condition of a school site but the quality of the surrounding neighborhoods, the safety of the surroundings, the historical disadvantages of the student population and demographic data indicating the student's likelihood of post secondary options.

iv. Utilize a formulaic approach to prioritize projects for implementation, with factors that may include the condition of the existing building/or infrastructure, need for adequate space to accommodate programs, demographic data and an analysis of capacity needed to serve the future student population.

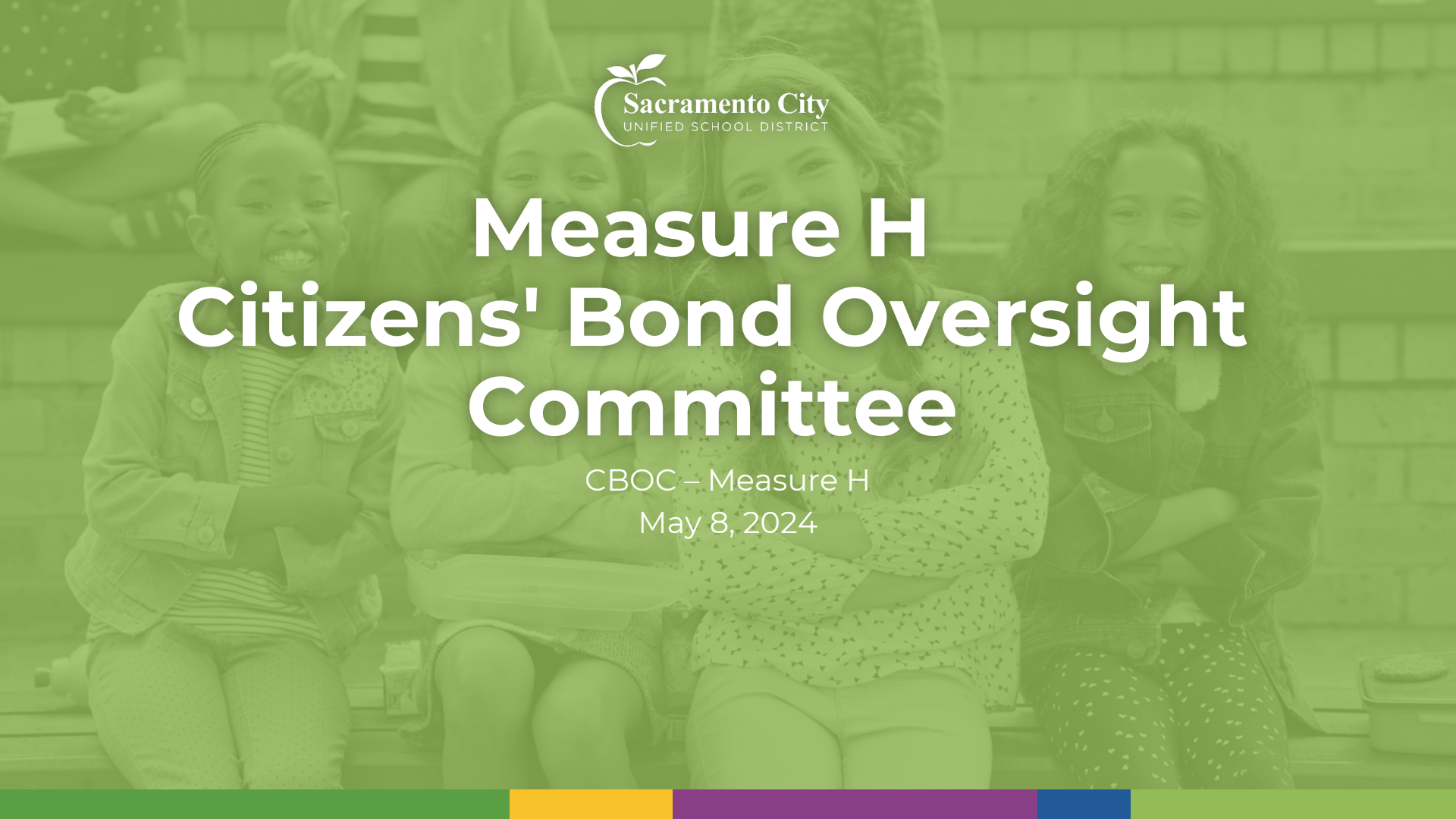
The CBOC finds the Board **in compliance** with the above stated requirement. The Board representatives have provided an extensive overview of their methodology and approach to comply with this stated requirement. The representatives have explained their evaluation of conditions of school sites through thorough physical surveys, their evaluation of demographic needs and a strong understanding of expected student populations informing their project plans.

4. Summary

The Committee overall appears very assured in that the Board of Directors and the District in general, as represented to the Citizens' Bond Oversight Committee, is meeting the intent of Measure H as represented to the voters. While there are some findings of out of compliance the Committee as a whole finds the Board and District is meeting the broad intent of Measure H in their choice of projects, the manner in which the projects are executed and the financial responsibility under which the Bond funds are managed.

Respectfully submitted,

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



Sacramento City
UNIFIED SCHOOL DISTRICT

Measure H Citizens' Bond Oversight Committee

CBOC – Measure H

May 8, 2024

Agenda

- Call to Order
- Roll Call
- Public Comment
- Approval of Agenda
- Approval of Minutes
- Chromebook Discussion
- Measure H Bond Fund Projects/Updates
- CBOC Annual Report
- Measure Q and R CBOC Integration
- Election of Chair for fiscal year 2024-25
- Election of Vice Chair for fiscal year 2024-25
- Future Business
- Next Meeting Dates/Locations
- Adjourn

Sacramento City
UNIFIED SCHOOL DISTRICT

Bond Accounting Update

Cindy Tao
Director III, Accounting Services

Measure H Funding Summary

Funding

- $750M authorization approved by voters March 2020
- $6.5M interest

Bond Sales to Date

Series	Date	Issuance	Running	Remaining
A	July 2022	$225M	$225M	$525M

Measure H Budget & Expenditures as of 03/31/2024

	Project Category per Measure H bond language	Budget to Date	Expended to Date	# of Projects in Progress	# of Projects Completed
Measure H	Academic and Safety Equal Access	$246M	$29.8M	4	-
	Technology Enhancement	$6.6M	$4.3M	6	1
	Safety and Security Improvements	$6M	$3.4M	13	1
	PE and Athletic Programs	$29.8M	$1.5M	7	-
	School and Classroom Improvements	$60.6M	$7.6M	13	-
	*Program Management	$2M	$1.3M	N/A	N/A
	Subtotal	**$322.5M**	**$48M**	**43**	**2**
	Future Projects per FMP	**$399M**			
	TOTAL	**$750M**	**$48M**	**43**	**2**

N/A Program Management includes cost of bond issuance, staff, administrative (legal, continuing disclosure), and other related fees (audit)*

Note: FMP is Facilities Master Plan

Academic and Safety Equal Access Projects Budget & Expenditures as of 03/31/2024

Project	Budget to Date	Expended to Date	Balance
Bowling Green Modernization and New Construction	20,000,000	108,333	19,891,668
Cesar Chavez / Edward Kemble Elementary New Construction	88,000,000	14,383,655	73,616,345
Nicholas Elementary	71,000,000	9,044,493	61,955,507
Oak Ridge Elementary	67,000,000	6,346,509	60,653,491
TOTAL	**$ 246,000,000**	**$ 29,882,990**	**$ 216,117,010**

Technology Enhancement Projects Budget & Expenditures as of 03/31/2024

Project	Budget to Date	Expended to Date	Balance
Cybersecurity Equipment & Software	300,000	149,159	150,841
Instructional Technology Refresh	1,680,000	1,672,601	7,399
Chromebook Refresh	1,675,569	1,675,569	-
LED Lighting Improvements	2,500,000	495,275	2,004,725
Serna Center Network Upgrade	225,000	214,793	10,207
Serna Conference Rooms AV Equipment Upgrade	298,997	133,867	165,129
TOTAL	**$ 6,679,566**	**$ 4,341,265**	**$ 2,338,301**

Safety and Security Improvement Projects Budget & Expenditures as of 03/31/2024

Project	Budget to Date	Expended to Date	Balance
Caroline Wenzel Security Improvements	23,282	23,282	-
CK McClatchy Security Improvements	633,926	190,896	443,030
Concrete Work for Safety & Path of Travel	1,000,000	50,900	949,100
Fern Bacon Security Improvements	649,190	451,035	198,155
George Washington Carver Security Improvements	65,000	42,780	22,221
Isador Cohen Security Improvements	1,069,420	681,557	387,863
Matsuyama Security Improvements	362,087	257,497	104,590
Parkway Security Improvements	425,000	280,267	144,733
Rosa Parks Security Improvements	980,308	782,508	197,800
Rosemont Security Improvements	150,000	144,913	5,087
Sutterville Security Improvements	550,000	360,723	189,277
Tahoe Security Improvements	50,000	38,397	11,603
Umoja Security Improvements	70,000	58,244	11,756
TOTAL	**$ 6,028,213**	**$ 3,362,998**	**$ 2,665,215**

PE and Athletic Program Projects Budget & Expenditures as of 03/31/2023

Project	Budget to Date	Expended to Date	Balance
CK McClatchy Ball Fields	6,000,000	431,390	5,568,611
Isador Cohen Playground Replacement	1,500,000	-	1,500,000
John F Kennedy Ball Fields	6,000,000	375,144	5,624,856
Luther Burbank Ball Fields	7,200,000	448,109	6,751,892
New Joseph Bonnheim Playground Replacement	1,500,000	-	1,500,000
Rosemont Ball Fields	1,562,500	-	1,562,500
West Campus Ball Fields	6,000,000	264,278	5,735,722
TOTAL	**$ 29,762,500**	**$ 1,518,920**	**$ 28,243,580**

School and Classroom Improvement Projects Budget & Expenditures as of 03/31/2024

Project	Budget to Date	Expended to Date	Balance
A. Warren McClaskey Campus Renewal	4,000,000	-	4,000,000
Alice Birney Campus Renewal	4,000,000	389,874	3,610,126
California Campus Renewal & California Roof Replacement Bldg 1 & 3A	18,000,000	2,387,286	15,612,714
Ethel Phillips Campus Renewal	7,000,000	-	7,000,000
Hollywood Park Campus Renewal	3,500,000	-	3,500,000
James Marshall Campus Renewal	4,000,000	-	4,000,000
John F Kennedy Parking Lot Solar Canopy	4,000,000	-	4,000,000
Matsuyama Campus Renewal	8,000,000	501,664	7,498,336
Nicholas Elementary Interim Housing at Clayton B Wire	4,819,957	4,234,343	585,614
OW Erlewine Campus Renewal	2,500,000	-	2,500,000
Parkway Shade Structure	750,000	55,885	694,115
TOTAL	**$ 60,569,957**	**$ 7,569,052**	**$ 53,000,905**

Bond Construction Update

Chris Ralston, Assistant Superintendent
Facilities Support Services

The Phases of a Construction Project

Phase 1: Planning

- Identify project scope, funding, design, construction team entities, and schedule

Phase 2: Design

- Project design
- Division of State Architect approval

Phase 3: Procurement

- Project Bids

Phase 4: Construction

- Constructing the project

Phase 5: Close-out

- Project close out, DSA, compliance, audit, accounting, and archiving of records

Current Active Projects

Edward Kemble/Cesar Chavez Elementary New Construction *Construction Phase*

- Building new 72,000 sq ft elementary school
- Budgeted for $88M; Updated Budget $93M
- Est. completion Fall 2025
- GMP: $1080 Sq. Ft.

Nicholas Elementary School New Construction *Construction Phase*

- Building new 55,000 sq ft elementary school
- Interim housing at C.B. Wire for two school years 23-24 & 24-25
- Budgeted for $71M; Updated Budget $72M
- Est. complete Fall 2025
- GMP: $1110 Sq. Ft.

Oak Ridge Elementary New Construction *Construction Phase*

- Building new 53,000 sq ft elementary school
- Budgeted for $67M
- Est. complete Fall 2025
- GMP: $1105 Sq. Ft.

Burbank Softball/Baseball Title IX Modernization *Construction Phase*

- Replacement of athletic facilities for baseball and softball
- Construction started March 2024 and estimated completion of September 2024

Current Active Projects

Kennedy Softball/Baseball Title IX Modernization *Procurement Phase*

- Replacement of athletic facilities for baseball and softball
- Construction summer 2024 and estimated completion of January 2025

McClatchy Softball/Baseball Title IX Modernization *Construction Phase*

- Replacement of athletic facilities for baseball and softball
- Construction started March 4 and estimated completion of September 2024

West Campus Softball/Baseball Title IX Modernization *Procurement Phase*

- Replacement of athletic facilities
- Bidding in spring 2024, construction summer 2024 and estimated completion of January 2025

Cal Middle Campus Renewal *Design & Construction Phase*

- Project consist two phases:
- 1. Summer 2023 roof replacement &
- 2. Summer 2024 ADA improvements, security improvements, interior floor and paint, technology upgrades, bathroom modernizations, and new furniture
- Budgeted for $18M for both phases. Estimated completion Fall 2024; Switchgear + 18 months

Matsuyama Campus Renewal *Construction Phase*

- ADA improvements, security improvements, interior floor and paint, technology upgrades, bathroom modernizations, and new furniture.
- Budgeted for $12M, Bid $8.2M
- Construction through Fall 2024

Current Active Projects

Alice Birney Campus Renewal *Construction Phase*

- ADA improvements, security improvements, interior floor and paint, technology upgrades, bathroom modernizations, and new furniture
- Budgeted for $8M, Bid $9.5M

New Joseph Bonnheim Playground Replacement *Planning Phase*

- Safety
- Replace playground is new play apparatus and ground material to meet current safety expectations
- Budgeted for $1.5M; bid in spring 2025 and estimated construction summer 2025

Ethel Phillips Campus Renewal *Planning Phase*

- Security
- Carpet, Paint, ADA improvements
- Replace playground with new play apparatus and ground material to meet current safety expectations
- Budgeted for $20M; bid in spring 2025 and estimated construction summer 2025

Hollywood Park Campus Renewal *Planning Phase*

- Security
- Carpet, Paint, ADA improvements
- Replace playground with new play apparatus and ground material to meet current safety expectations
- Budgeted for $8M; bid in spring 2025 and estimated construction summer 2025

Pacific Elementary New Build *Design Phase*

- New 65,000 sq. ft. Elementary School for 650 students
- Construction budget $1200 sq. ft. - total project budget: $98M
- Construction start Fall 2025; interim housing at C.B. Wire

Current Active Projects

Fern Bacon Middle School *Design Phase*

- New classroom buildings, Modernization for remaining buildings
- Construction target $1200 Sq. Ft.
- Construction begin Summer 2025

Security Access "Single Point of Entry Buzzer" (Various Sites) *Design Phase*

- Install door access control at remaining sites that do not have it
- Project Budget $2M
- Construction through Winter 2024/25

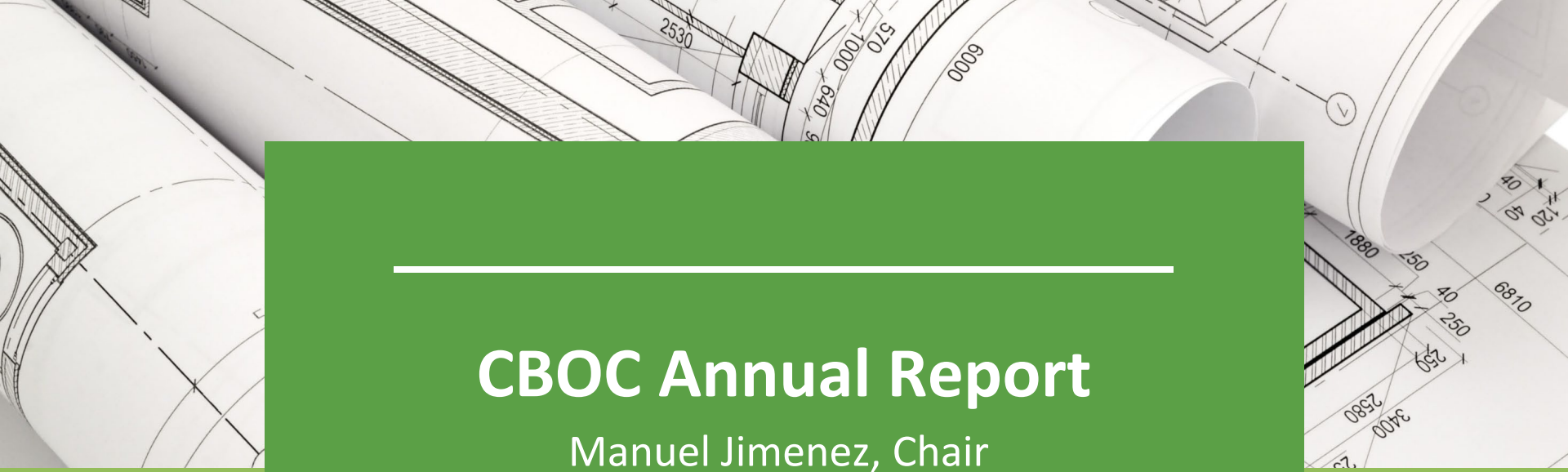
Security Cameras (Various Sites) *Planning Phase*

- Update and expand camera's at all campuses
- Project Budget $10M
- Construction through Fall 2026

Current Active Projects

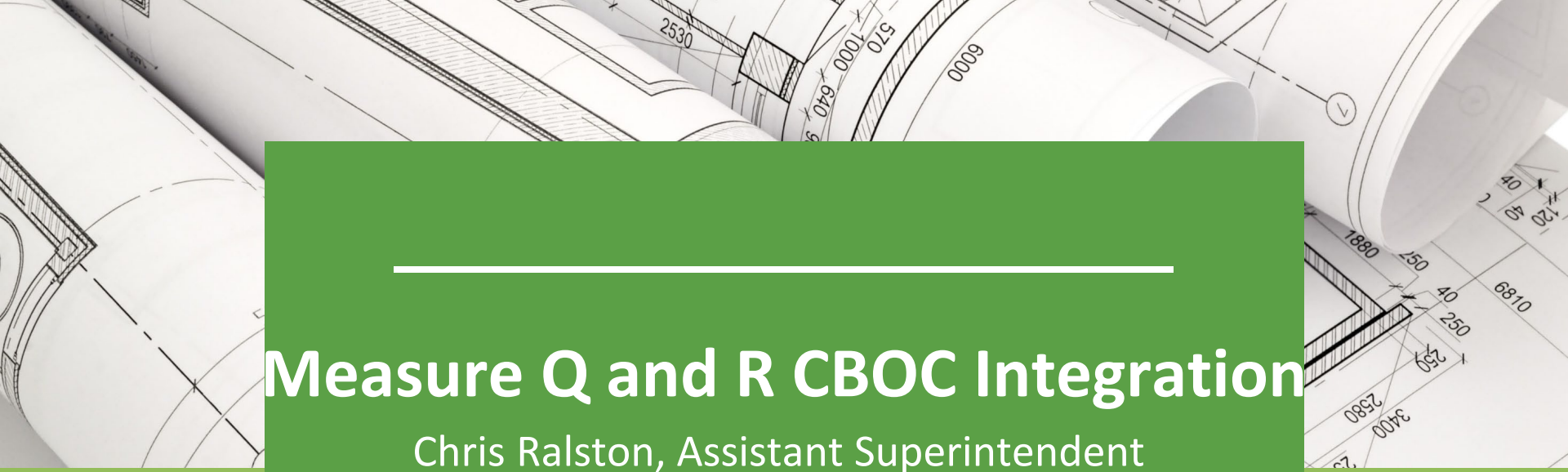
McClatchy Field

Kemble/ Chavez



CBOC Annual Report

Manuel Jimenez, Chair



Measure Q and R CBOC Integration

Chris Ralston, Assistant Superintendent
Facilities Support Services

Elections

Chris Ralston, Assistant Superintendent
Facilities Support Services

Adjorn

Chris Ralston, Assistant Superintendent
Facilities Support Services