

2024-2025
ANNUAL REPORT TO THE
SANTA ROSA CITY SCHOOL DISTRICT BOARD OF TRUSTEES
June 24, 2026

Measures I & L Citizens' Oversight Committee (COC)



COC MEMBERSHIP

Name	Member of Business Organization	Member of Senior Citizens' Organization	Parent or Guardian of SRCS Student	Parent/Guardian and Active in Parent Teacher Organization or Booster	Member of Bona Fide Taxpayers' Organization	At Large Community Member
Jennie Bruneman						x
Mindy Breslin						x
Michael Von der Porten						x
James Hague	x					
Donna Gomes		x				
Edwin Schulze			x			
Ben Wolf				x		

District Staff

Lisa August, Associate Superintendent of Business Services / Interim Superintendent

Erik Oden, Executive Director of Facilities, Maintenance and Operations

Cathy Gotfrid, Project Manager

Lizbeth Angeles Hernandez, Facilities Administrative Secretary

BOND BACKGROUND

On November 4, 2014, the voters of the Santa Rosa Elementary School District and Santa Rosa High School District authorized Measures I & L under the Proposition 39 statutes. Measure L authorized the issuance of \$54 million in General Obligation Bonds under the Santa Rosa Elementary School District, while Measure I authorized the issuance of \$175 million in General Obligation Bonds under the Santa Rosa High School District. Proceeds from the sales of the Bonds will be used to finance the acquisition, construction, furnishing, and equipping of District facilities in accordance with the bond proposition approved at the Election, and a project list including basic school repairs, upgrades and capital improvements to classrooms, labs and facilities, school safety, and technology improvements to provide a 21st Century Education.

- **Ballot Question - Measure L:** “To improve the elementary school educational quality and student safety by upgrading classrooms and science labs, replacing deteriorating and outdated plumbing, heating, ventilation and air-conditioning systems, providing updated 21st century classroom technology, and acquiring, renovating or constructing classrooms, equipment, sites and facilities, shall Santa Rosa Elementary District issue \$54 million in bonds at legal rates, including independent citizens’ oversight, annual audits, no money for administrators’ salaries and all funds benefiting local schools (State cannot take the funds).”
- **Ballot Question - Measure I:** “To improve the high school educational quality and student safety by upgrading classrooms and science labs, replacing deteriorating and outdated plumbing, heating, ventilation and air-conditioning systems, providing updated 21st century classroom technology, and acquiring, renovating or constructing classrooms, equipment, sites and facilities, shall Santa Rosa High District issue \$175 million in bonds at legal rates, including independent citizens’ oversight, annual audits, no money for administrators’ salaries and all funds benefiting local schools (State cannot take the funds).”

What will Measures I & L Do?

Measures I & L will improve our local middle and high schools by:

- Providing up-to-date, 21st-century technology to prepare students for college and careers
- Repairing leaky roofs and deteriorating plumbing, sewer and electrical systems
- Replacing outdated heating and air conditioning systems
- Improving access to classrooms and labs for students with disabilities
- Upgrading campus security, safety and fire systems at all schools
- Renovating aging classrooms, science, labs, restrooms and other educational facilities

CITIZENS' OVERSIGHT COMMITTEE (COC)

Background

In accordance with bond spending rules, Santa Rosa City Schools has convened a Citizens' Bond Oversight Committee to keep the public informed. This committee will review Measure I & L bond expenditures, review the annual audits prepared by an independent auditing firm, and ensure that funds are spent according to the terms of the ballot language.

District will solicit applications from the community to form the oversight committee. By law, the oversight committee must include a member active in business organization, a member active in a senior citizens' organization, a member active in bona fide taxpayers' organization, a member active in the Parent Teachers Association (PTA) as well as a member who is a parent or guardian of a child enrolled in the District. No employee or official of the District can be appointed to the oversight committee.

CITIZENS' OVERSIGHT COMMITTEE (COC)

Roles & Responsibilities

Requirements of the Citizens' Oversight Committee:

1. Determine whether a district is spending the bond monies for 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.
2. Advise the public as to whether a district is spending the bond monies for the purposes specified above and not for any other purpose, including teacher and administrator salaries and other school operating expenses
3. Determine whether a district is spending the bond monies for the specific school facilities projects listed in the bond measure information given to the public prior to the vote.
4. Receive and review copies of an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed.
5. Receive and review copies of an annual, independent financial audit of the proceeds from the sale of the bonds until all those proceeds have been expended for the school facilities projects (listed in the bond measure)

Role of the Citizens' Oversight Committee:

- The purpose of this committee is to inform the public concerning the expenditure of bond revenues. To fulfill this responsibility, the oversight committee is expressly required “to actively review and report on the proper expenditure of taxpayers’ money for school construction” and to “verify that the funds are being spent only for authorized purposes.” The oversight committee must promptly alert the public to any waste or improper expenditure of bond revenue. (Education Code Section 15278 b)

FACILITIES MASTER PLAN (FMP)

The Santa Rosa City Schools Facility Master Plan (FMP) for previous Bond Measures I & L was developed in 2016 to identify and prioritize projects. The FMP was approved by the Santa Rosa City School Board of Education on April 27, 2016.

SRCS staff spent the majority of Fiscal Year 2022-2023 updating the 2016 FMP to reflect progress of projects completed and update site priorities and needs. Staff and partners conducted two rounds of site meetings with each campus and their respective communities, one in the spring and one in the fall. Overall, over 90 community meetings were conducted in the course of roughly 8 months. The updated FMP was approved by the board on December 13, 2023 and will be utilized for future bond Measures C & G.

ROLE OF THE BOARD OF EDUCATION

- For a Prop. 39 Bond:
 - Establishes guidelines for the COC
 - Approves bond program project list and an implementation plan
 - Appoints COC and members
 - Established guidelines for COC
- Evaluate school facilities needs
- Approve additions or alterations to existing buildings
- Determine when new facilities are needed
- Select and acquires sites
- Determine the method of financing
- Approve selection of architects and engineers
- Authorize projects for bid
- Award contracts for design and construction
- Approve change orders to construction contracts

ANNUAL COMPLIANCE OPINION

This Annual Report is submitted to the Board of Trustees by the Santa Rosa City Schools Citizens' Bond Oversight Committee.

The Committee advises that, to the best of its knowledge, the Santa Rosa City School District is in compliance with the requirements of Article XIII A, Section 1(b) (3) of the California Constitution. Furthermore, the Committee has reviewed expenditure reports produced by the District to ensure that (a) bond proceeds have been expended only for the purposes set forth in the ballot measure; (b) and not for any other purposes, including teacher and administrative salaries and other school operating expenses; (C) and reviewed the staffs process for maximizing bond proceeds. Committee review is supported by independent financial and performance audits required by state law. The statement covers activities for the 2024 - 2025 school year.

Respectfully Submitted:

Measure I & L Citizens' Oversight Committee

Date: 6/24/2026



COC MEETING SCHEDULE

Date	Major Items Reviewed
October 29, 2024	<ul style="list-style-type: none">● Site Visit - ALES & SRHS● Project Updates● School Consolidation Update
May 19, 2025	<ul style="list-style-type: none">● General Bond Program Status● Project Updates● Review of Audit Reports● Annual Report Draft Review

FINANCIAL SUMMARY - Measure I

7/1/2024 - 6/30/2025

Project	Total Budget	Encumbered	Expenditures	Remaining Budget	Encumbered Balance
127-9650-5192 - Cesar Chavez Language Academy - Other Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
127-9821-5192 - Cesar Chavez Language Academy - Roofing Replacement	\$75,547.48	\$75,547.48	(\$75,547.48)	\$0.00	\$0.00
233-9535-5192 - Rincon Valley Middle - Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
233-9851-5202 - Rincon Valley Middle - Site Improvements	\$234,688.10	\$234,688.10	(\$234,688.10)	\$0.00	\$0.00
233-9875-5202 - Rincon Valley Middle - Modernization - Roofing & HVAC	\$849,656.98	\$849,656.98	(\$849,656.98)	\$0.00	\$0.00
249-0000-5192 - Secondary District Wide - Undistributed	\$10,784.75	\$10,784.75	(\$10,784.75)	\$0.00	\$0.00
249-9650-5192 - Secondary District Wide - Other Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
249-9851-5192 - Secondary District Wide - Site Improvements	\$34,244.23	\$34,244.23	(\$34,244.23)	\$0.00	\$0.00
249-9861-5192 - Secondary District Wide - Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
249-9900-5189 - Secondary District Wide - Tech. Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
249-9977-5192 - Secondary District Wide - Master Plan - Infrastruc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250-9851-5192 - Montgomery High - Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
251-9650-5192 - Piner High - Other Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
251-9654-5192 - Piner High - Restroom Reconditioning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
251-9807-5192 - Piner High - Portable Classrooms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
252-9654-5192 - Santa Rosa High - Restroom Reconditioning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
252-9816-5192 - Santa Rosa High - HVAC Systems (CLOSED)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
252-9821-5192 - Santa Rosa High - Roofing Replacement	\$12,847.14	\$12,847.14	(\$12,847.14)	\$0.00	\$0.00
252-9851-5192 - Santa Rosa High - Site Improvements	\$73.20	\$73.20	(\$73.20)	\$0.00	\$0.00
253-9654-5192 - Elsie Allen High - Restroom Reconditioning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
254-9654-5192 - Maria Carrillo High - Restroom Reconditioning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
292-9305-9795 - Secondary For Asst Sup Busines - Operations Services	\$39,017.44	\$39,017.44	(\$39,017.44)	\$0.00	\$0.00
293-9640-5203 - Secondary For Director M & O - Administrative Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:	\$1,256,859.32	\$1,256,859.32	(\$1,256,859.32)	\$0.00	\$0.00

FINANCIAL SUMMARY - Measure L

7/1/2024 - 6/30/2025

Project	Total Budget	Encumbered	Expenditures	Remaining Budget	Encumbered Balance
000-0000-0000 - District Wide (CLOSED)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-9821-5192 - Brookhill Elementary - Roofing Replacement	\$721,292.18	\$721,292.18	(\$721,292.18)	\$0.00	\$0.00
101-9851-5192 - Brookhill Elementary - Site Improvements	\$21,832.62	\$21,832.62	(\$21,832.62)	\$0.00	\$0.00
101-9875-5250 - Brook Hill Elementary - Modernization - TV Boards	\$4,325.71	\$4,325.71	(\$4,325.71)	\$0.00	\$0.00
102-9540-5192 - Burbank Elementary - Asbestos/Hazardous Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
102-9851-5202 - Burbank Elementary - Site Work	\$839,878.12	\$839,878.12	(\$839,878.12)	\$0.00	\$0.00
102-9875-5202 - Burbank Elementary - Modernization - Roofing and HVAC	\$52,298.78	\$52,298.78	(\$52,298.78)	\$0.00	\$0.00
104-9230-5192 - Charter School For The Arts - Debt Service	\$227,046.24	\$227,046.24	(\$227,046.24)	\$0.00	\$0.00
104-9875-5250 - Charter School For the Arts - Modernization - TV Boards	\$75,543.19	\$75,543.19	(\$75,543.19)	\$0.00	\$0.00
105-9851-5202 - Lehman Elementary - Site Work	\$1,844,704.95	\$1,844,704.95	(\$1,844,704.95)	\$0.00	\$0.00
105-9875-5202 - Lehman Elementary - Mod. - Roofing and HVAC	\$73,809.89	\$73,809.89	(\$73,809.89)	\$0.00	\$0.00
106-9851-5192 - Biella Elementary - Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
106-9875-5250 - Biella Elementary - Modernization - TV Boards	\$12,977.13	\$12,977.13	(\$12,977.13)	\$0.00	\$0.00
107-9875-5250 - Lincoln Elementary - Modernization - TV Boards	\$12,977.13	\$12,977.13	(\$12,977.13)	\$0.00	\$0.00
109-9875-5250 - Proctor Terrace Elem. - Modernization - TV Boards	\$4,325.71	\$4,325.71	(\$4,325.71)	\$0.00	\$0.00
111-9875-5250 - Steele Lane Elementary - Modernization - TV Boards	\$8,651.41	\$8,651.41	(\$8,651.41)	\$0.00	\$0.00
112-9875-5250 - Hidden Valley Elementary - Modernization - TV Boards	\$74,561.00	\$74,561.00	(\$74,561.00)	\$0.00	\$0.00
119-0000-5192 - Elementary District Wide - Undistributed	\$4,588.98	\$4,588.98	(\$4,588.98)	\$0.00	\$0.00
119-9650-5192 - Elementary District Wide - Other Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
119-9851-5192 - Elementary District Wide - Site Improvements	\$6,269.27	\$6,269.27	(\$6,269.27)	\$0.00	\$0.00
119-9861-5192 - Elementary District Wide - Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
119-9875-5192 - Elementary District Wide - Modernization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
119-9900-5189 - Elementary District Wide - Tech Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
119-9977-5192 - Elementary District Wide - Master Plan - Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
121-9875-5250 - Lewis Early Learning Academy - Modernization - TV Boards	\$4,325.71	\$4,325.71	(\$4,325.71)	\$0.00	\$0.00
123-9875-5250 - Santa Rosa Accelerated Charter - Modernization - TV Boards	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
124-9875-5250 - SR French American Charter - Modernization - TV Boards	\$33,700.13	\$33,700.13	(\$33,700.13)	\$0.00	\$0.00
192-9305-9795 - Elementary For Asst Sup Bus. - Operations Services	\$14,431.08	\$14,431.08	(\$14,431.08)	\$0.00	\$0.00
193-9640-5203 - Elementary For Director M & O - Administrative Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:	\$4,037,539.23	\$4,037,539.23	(\$4,037,539.23)	\$0.00	\$0.00

FISCAL & PERFORMANCE AUDITS

The COC has reviewed both Measures I & L Audit Reports for the year ended June 30, 2025 prepared by Chavan & Associates, LLP, Certified Public Accountants. These reports included the following:

- Independent Auditor's Report
- Program Statements
- Schedule of Findings and Recommendations

Schedule of Findings and Recommendations from the audit:

- a. Financial Statement Findings: The audit tests resulted in no findings and recommendations.
- b. Performance Audit Findings: The audit tests resulted in finding 2025-001: Citizens' Oversight Committee.

Cause: Due to the lack of new candidates for the citizens' oversight committee, the District's legal counsel recommended for members, who had exceeded their term limits, to continue to stay on the Committee until new candidates could be appointed.

Recommendation: We recommend that the District set up a tracking system to review the term limits of each of the citizens' oversight committee member and actively recruit new candidates into the Committee to ensure that the District remain in compliance with the requirements set forth by the Education code 15282.

Schedule of Prior Year Findings and Recommendations from the audit:

- a. Finding 2024-001: Citizens' Oversight Committee.

MAJOR TAKEAWAYS FROM 2024 - 2025

- Regarding Cash reported in the County Treasury, the District is an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (per Education Code Section 41001), and the Santa Rosa City Schools Citizens' Bond Oversight Committee has no opinion, nor is required to offer an opinion, about the results generated by that investment pool; the Santa Rosa City Schools Citizens' Bond Oversight Committee's role is to offer an opinion about the expenditure, not treasury management, of the bond proceeds.
- Committee commends the District staff for expending bond dollars according to the ballot language requirements resulting in no fiscal audit findings. 23/24
- The Committee would also like to recognize the hard work and dedication of District staff and consultants in managing the bond program. Over the past year, staff have demonstrated exceptional flexibility and commitment by rapidly adjusting project priorities and delivery schedules in response to school consolidation efforts. Their ability to successfully adapt while maintaining progress on critical facility improvements is commendable. 24/25