

## MEETING MINUTES

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As authorized by the County of Sonoma Public Health Recommendation for Safely Holding Public Meetings, dated September 22, 2021, and Government Code section 54953(e)(1)(A), the Santa Rosa City Schools Board Meeting of **November 9, 2022** starting at 6:00 pm, is in a hybrid format. The public can attend and comment in person by presenting a blue card to the Executive Assistant at the Santa Rosa City Hall Council Chambers (100 Santa Rosa Ave, Santa Rosa, CA 95404, 17 seats available for public use) or attend and comment in a virtual format via Zoom by using the virtual hand raising feature. For more information on virtual attendance (including how to watch, give public comment and listen in Spanish) please click [HERE](#).

Según lo autorizado por la Recomendación de la Oficina de Salud Pública del Condado de Sonoma para la Celebración Segura de Reuniones Públicas, con fecha del 22 de septiembre de 2021, y la sección 54953(e)(1)(A) del Código del Gobierno, la reunión de la mesa directiva de del distrito escolar Santa Rosa City Schools del **9 de noviembre** de 2022 a partir de las 6 :00 pm, se llevará a cabo en formato híbrido. El público puede asistir y comentar en persona presentando una tarjeta azul a la Asistente Ejecutivo en las Cámaras del Ayuntamiento de Santa Rosa (100 Santa Rosa Ave, Santa Rosa, CA 95404: hay 17 asientos disponibles para uso público) o asistir y comentar en un formato virtual a través de la aplicación Zoom ,usando la función para levantar la mano virtual. Para obtener más información sobre la asistencia virtual (incluido cómo mirar, dar comentarios públicos y escuchar en español), haga clic [AQUÍ](#).

Individual speakers shall be allowed up to three minutes to address the Board on each agenda or non agenda item. The Board may limit the total time for public input on each item to 20 minutes. With Board consent, the presiding officer may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. The presiding officer may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add (BP 9323).

Se les permitirán a los oradores hablar de manera individual por tres minutos ante la mesa directiva sobre cada tema incluido o no en la agenda. La mesa directiva puede limitar el tiempo total para la participación del público a 20 minutos por cada tema. Con el consentimiento de la mesa directiva, la presidenta puede incrementar o disminuir el tiempo asignado para los comentarios del público, dependiendo del tema y la cantidad de personas que deseen ser escuchadas. La presidenta puede llevar a cabo una encuesta para determinar cuántos oradores están a favor o en contra de un tema en particular, y puede pedir que otras personas hablen solo si tienen algo nuevo que agregar (BP 9323).

For questions or comments, please contact the Superintendent's Office at (707) 890-3800 ext. 80201 or [mmartin@srcs.k12.ca.us](mailto:mmartin@srcs.k12.ca.us).

To view future board meeting dates, click [HERE](#).

To view agendas and minutes from July 2016 - August 12, 2020, click [HERE](#).

To view agendas and minutes prior to July 27, 2016, please contact the Superintendent's Office at (707) 890-3800 ext. 80201, [mmartin@srcs.k12.ca.us](mailto:mmartin@srcs.k12.ca.us).

To view recordings of past board meetings, click [HERE](#).

**MISSION:** SRCS ensures equitable access to a transformative educational experience grounded in the assets of our students, staff, and community. We nurture the whole student in an engaging, challenging, and safe environment. We recognize and value each student's individuality and our community's cultural wealth.

**VISION:** SRCS will send students into the world empowered to find purpose, think critically, embrace diversity, work together, and adapt to our changing planet, and live healthy and fulfilling lives.

### **Attendees**

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#### **Voting Members**

Alegria De La Cruz, Director

Ever Flores, Director

Laurie Fong, Director

Stephanie Manieri, Clerk

Jill McCormick, Vice President

Omar Medina, Director

Ed Sheffield, President

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#### **A. CALL TO ORDER (4:45 p.m.)**

##### **1. Public Comment on Closed Session Agenda**

There was no public comment on the Closed Session Agenda.

#### **B. RECESS TO CLOSED SESSION**

##### **1. Public Employee Performance Evaluation (Title of employee being reviewed: Superintendent, Associate Superintendent, Assistant Superintendent, Principals, Vice Principals, Assistant Principals, Directors, Coordinators) [Gov. Code § 54957]**

##### **2. Conference With Labor Negotiator (Name of designated rep attending: Michael Shepherd (SRCS); name of organization: SRTA/CSEA [Gov. Code § 54957.6])**

##### **3. Conference With Legal Counsel - Anticipated Litigation (Number of potential cases: 1) [Gov. Code § 54956.9]**

#### **C. RECONVENE TO OPEN SESSION (6:00 p.m.)**

##### **1. Territorial Land Acknowledgment**

Assistant Superintendent Rand Van Dyke led the Territorial Land Acknowledgment.

##### **2. Pledge of Allegiance**

President Sheffield led the Pledge of Allegiance.

**3. Report of Actions Taken in Closed Session**

There were no actions taken in Closed Session

**4. Items Considered In Closed Session for Action In Open Session**

There were no items considered in Closed Session for action in Open Session.

**5. Statements of Abstention**

There were no statements of abstention.

**6. Adjustments to Agenda**

There were no adjustments to the agenda.

**7. Special Presentations for Student of the Month and Certificated/Classified Employees of the Month (Rincon Valley Middle School)**

The following individuals were acknowledged during the Special Presentation for Student of the Month and Certificated/Classified Employee of the Month.

**Rincon Valley Middle School**

- Momo Zingg, Student of the Month
- Dana Brede, Classified Employee of the Month
- Lindsey Qualls, Certificated Employee of the Month

**8. School Site Parent Organization Updates (Rincon Valley Middle School and Santa Rosa Accelerated Charter School)**

The following individuals gave an update on Parent Organizations:

**Rincon Valley Middle School**

- Amy Famini, STPC President

**Santa Rosa Accelerated Charter School**

- Kelly Kane, SFPO President

**9. Public Comment On Non Agenda Items**

The following individuals addressed the Board during public comment:

- Tina Rogers - MLK Birthday Celebration
- Shelby Pryor - Vaccine Mandates
- Maria Pozzi - Staff Concerns

**D. REPORTS**

**1. California School Employee Association (CSEA) Santa Rosa 75 Report**

There was no report given.

**2. Santa Rosa Teachers Association (SRTA) Report**

There was no report given.

**3. Superintendent Report**

Superintendent Trunnell gave a report.

**4. Board President Report**

President Sheffield gave a report.

**5. Board Member Reports**

Director Fong gave a report.

**6. CSBA Report**

Director Flores gave a report.

**7. Migrant Education Report**

No report was given. This report has been rescheduled for a future meeting.

**E. DISCUSSION / ACTION ITEMS**

**1. (Action) Resolution Recognizing November 14, 2022 as Ruby Bridges Walk to School Day**

Superintendent Trunnell and Christina Panza from Safe Routes to Schools presented the Resolution recognizing November 14, 2022, as Ruby Bridges Walk to School Day.

The duration of the Board's questions lasted 6 minutes.

The following individuals addressed the Board during public comment:

- Christina Little
- Maria Pozzi

Motion Passed: Resolution Recognizing November 14, 2022, as Ruby Bridges Walk to School Day.

Director Bui preferential vote: Aye.

Motion made by: Jill McCormick

Motion seconded by: Ever Flores

Voting:

Alegria De La Cruz - Yes

Ever Flores - Yes

Laurie Fong - Yes

Stephanie Manieri - Yes

Jill McCormick - Yes

Omar Medina - Yes

Ed Sheffield - Yes

**2. (Action) Accept the Measure I and L Citizens' Oversight Committee Annual Reports and Audit Reports**

Interim CBO, Luz Cázares, Erik Oden, Director of M/O and Jennie Bruneman, Co-Chair of Citizens' Oversight Committee presented the Measure I and L Annual Reports and Audit Reports.

Motion Passed: Accept the Measure I and L Citizens' Oversight Committee Annual Reports and Audit Reports

Director Bui preferential vote: Aye.

Motion made by: Jill McCormick

Motion seconded by: Laurie Fong

Voting:

Alegria De La Cruz - Yes

Ever Flores - Yes

Laurie Fong - Yes

Stephanie Manieri - Yes

Jill McCormick - Yes

Omar Medina - Yes

Ed Sheffield - Yes

**3. (Action) Establishment of the Annual Organizational Meeting of the Board of Education**

President Sheffield presented the Establishment of the Annual Organizational Meeting of the Board of Education.

Motion Passed: Establishment of the Annual Organizational Meeting of the Board of Education.

Director Bui preferential vote: Aye.

Motion made by: Omar Medina

Motion seconded by: Alegria De La Cruz

Voting:

Alegria De La Cruz - Yes

Ever Flores - Yes

Laurie Fong - Yes

Stephanie Manieri - Yes

Jill McCormick - Yes

Omar Medina - Yes

Ed Sheffield - Yes

**4. (Action) Public Board Meetings Via Teleconference per AB 361**

Superintendent Trunnell presented the Public Board Meetings Via Teleconference per AB 361 to the Board.

Motion Passed: Public Board Meetings Via Teleconference per AB 361

Director Bui preferential vote: Aye.

Motion made by: Alegria De La Cruz

Motion seconded by: Jill McCormick

Voting:

Unanimously Approved

**F. CONSENT ITEMS**

Approval of Consent Items F.2 - F.12

Motion Passed: Consent Items F.2 - F.12

Director Bui preferential vote: Aye.

Motion made by: Jill McCormick

Motion seconded by: Alegria De La Cruz

Voting:

Alegria De La Cruz - Yes

Ever Flores - Yes

Laurie Fong - Yes

Stephanie Manieri - Yes

Jill McCormick - Yes

Omar Medina - Yes

Ed Sheffield - Yes

- 1. Approval of Absent Board Members**
- 2. Approval of Personnel Transactions**
- 3. Approval of Vendor Warrants**
- 4. Approval of Donations and Gifts**
- 5. Approval of Contracts**
- 6. Authorizing Certificated Teachers to Teach Outside Their Major or Minor Fields**
- 7. Award Bid for the Cesar Chavez Language Academy Roofing and HVAC Project**
- 8. Approval of the Proposal for Construction Management Services for the Cesar Chavez Language Academy Roofing and HVAC Project**
- 9. Approval of CMAS Contract for the Purchase of HVAC Units for the Upcoming SRHS Phase 3 and Brook Hill ES Roof/HVAC Projects**
- 10. Approval of New Visual and Performing Arts Standards (VAPA) Course --Digital Audio Recording 1**
- 11. Approval of CDPH Personnel Support for Antigen Testing Program**
- 12. Approval of Professional Services: Inspire Behavior Services**

**G. APPROVAL OF MINUTES**

**1. Approval of Minutes of the Regular Board Meeting Held On October 26, 2022**

Motion Passed: Approval of Minutes of the Regular Board Meeting Held on October 26, 2022

Director Bui preferential vote: Aye.

Motion made by: Jill McCormick

Motion seconded by: Ever Flores

Voting:

Alegria De La Cruz - Yes

Ever Flores - Yes

Laurie Fong - Yes

Stephanie Manieri - Yes

Jill McCormick - Yes

Omar Medina - Yes

Ed Sheffield - Yes

**H. BOARD MEMBER REQUESTS FOR INFORMATION**

**I. INFORMATION ITEMS**

- 1. Future Board Discussion Items**
- 2. Board Conduct and Code of Ethics**
- 3. Educational Acronyms and Abbreviations**
- 4. School Site Reports**
  - a. Rincon Valley Middle School**
  - b. Santa Rosa Accelerated Charter School**
- 5. Call for Nominations for the CSBA Delegate Assembly**

**J. ADJOURNMENT**

Meeting adjourned at 7:15 pm.



EMBRACE • ENGAGE • EMPOWER

Resolution No. 2022/23-29  
Date: November 9, 2022

### Resolution Proclaiming November 14, 2022 as Ruby Bridges Walk to School Day

**Whereas**, Ruby Bridges is an American activist who walked to school nearly every day and became a symbol of the civil rights movement at age six when she was the youngest of a group of African American students designated to integrate schools in the American South; and

**Whereas**, on November 14, 1960, Ruby Bridges was the only student of the group to enroll in William Frantz Elementary School in New Orleans; and

**Whereas**, on her first day of school, she was escorted by four federal marshals, and spent the entire day in the principal's office as irate parents marched into the school to remove their children; and

**Whereas**, Ruby Bridges stood for equality and desegregation in the early 1960s; and

**Whereas**, Ruby Bridges is currently the chair of the Ruby Bridges Foundation, which she formed in 1999 to promote "the values of tolerance, respect, and appreciation of all differences;" and

**Whereas**, Ruby Bridges has asserted that, "Racism is a grown-up disease and we must stop using our children to spread it;" and

**Whereas**, in the 2017/2018 school year, scholars of Deborah Carlino's fifth-grade class from Martin Elementary School in the South San Francisco Unified School District learned about Ruby Bridges and were advocates for the adoption of a "Ruby Bridges Walk to School Day" as a way to honor Ruby's role in the Civil Rights Movement; and

**Whereas**, on May 10, 2018, the South San Francisco Unified School District Board of Education proclaimed November 14 as the Ruby Bridges Walk to School Day; and

**Whereas**, on October 23, 2019, the students of Martin Elementary School presented a proclamation to the City Council of South San Francisco, who approved the designation of November 14 as the Ruby Bridges Walk to School Day; and

**Whereas**, on September 10, 2021, the Senate of the State of California passed Senate Resolution 59, proclaiming that "November 14, 2021, and each November 14 thereafter, as Ruby Bridges Walk to School Day in the State of California, and in those years when November 14 falls on a Saturday or Sunday, Ruby Bridges Walk to School Day will be celebrated on the following Wednesday;" and

**Whereas**, the Santa Rosa City Schools District believes in engaging student voices in partnering for an educational environment that emphasizes inclusion, diversity, validation and equity; and

**Now, Therefore, Be It Resolved** that the Santa Rosa City Schools District Board of Education hereby approves the adoption of “Ruby Bridges Walk to School Day,” to be honored annually by school-wide activities in both elementary and secondary schools on November 14.

**PASSED AND ADOPTED** by the following vote of the Governing Board of Santa Rosa City Schools, County of Sonoma, State of California on November 9, 2022.



\_\_\_\_\_  
Stephanie Manieri, Clerk of the Board



\_\_\_\_\_  
Date



# ANNUAL REPORT 2021

## Measure I

January 1, 2021 - December 31, 2021

### Santa Rosa City Schools

211 Ridgway Ave.

Santa Rosa, Ca. 95401

[www.srcschools.org](http://www.srcschools.org)



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## Bond Background

### Measure I

On November 4, 2014, the voters of the Santa Rosa High School District authorized measure I under the Proposition 39 statutes. Measure I authorized the issuance of \$175 million in General Obligation Bonds. 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 21<sup>st</sup> Century Education.

Ballot Question: “To improve 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 School District issue \$175 million in bonds at legal rates, including independent citizens’ oversight, annual audits, no money for administrators’ salaries and all funds benefitting local schools (State cannot take the funds).”

### What will Measure I do?

Measure I 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)

In accordance with bond spending rules, Santa Rosa City Schools has convened a Citizen's Bond Oversight Committee to keep the public informed. This committee will review Measure I bond expenditures, review the annual audit 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.

### Role of the Citizens' Oversight Committee:

- Ensure bond revenues are expended only for construction, reconstruction, rehabilitation, or replacement of school facilities.
- Inform the public concerning expenditure of bond proceeds
- Review annual performance audit
- Review annual financial audit
- Inspection of school facilities & grounds to ensure expenditures are for listed projects
- Review District efforts to maximize bond revenues through implementation of cost containment measures:
  - Professional fees
  - Site preparation
  - Joint use of facilities
  - Design deficiencies
  - Reusable facilities plans
- Provide an annual progress report to the Board and the public
- Provide final report to the Board and the public at the completion of all projects
- Review deferred maintenance reports and plans

## Facility Master Plan (FMP)

The Santa Rosa City Schools Facility Master Plan (FMP) was developed to identify and prioritize projects for each of the High Schools. The FMP was approved by the Santa Rosa City School Board of Education on April 27, 2016.

## Role of the Board of Education

- For a Prop. 39 Bond:
  - Places bond measure on ballot
  - Appoints COC
  - Establishes guidelines for the COC
  - Approves bond program project list and an implementation plan
- 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

## Citizens' Oversight Committee (COC) Meeting Schedule

June 28, 2021: General Bond Program Status / 2020 Annual Reports Review /  
Financial Report Review

September 16, 2021: General Bond Program Status / 2020 Annual Reports Review /  
Financial Report Review

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## Financial Summary

## Overall Project Summary Report

Measure I Summary 1/1/2021 to 12/31/2021

Project	Total Budget	Encumbered	Expenditures	Transfers Out	Remaining Budget	Encumbered Balance
230-9540-5192 - Cook Middle - Asbestos/Hazardous Materials	\$1,072.00	\$5,660.00	(\$4,588.00)	\$0.00	(\$4,588.00)	\$1,072.00
230-9650-5192 - Cook Middle - Other Fees	\$380,969.87	\$0.00	(\$708,943.13)	\$0.00	\$380,969.87	(\$708,943.13)
230-9821-5192 - Cook Middle - Roofing Replacement	\$324,504.22	(\$2,660,912.23)	(\$764,676.89)	\$0.00	\$2,985,416.45	(\$3,425,589.12)
230-9851-5192 - Cook Middle - Site Improvements	\$5,830.00	\$0.00	(\$32,010.00)	\$0.00	\$5,830.00	(\$32,010.00)
230-9852-5192 - Cook Middle - Site Improvement 2	\$26,622.39	\$0.00	(\$3,507.80)	\$0.00	\$26,622.39	(\$3,507.80)
231-9650-5192 - Slater Middle - Other Fees	\$3,000.00	\$28,074.09	(\$25,074.09)	\$0.00	(\$25,074.09)	\$3,000.00
231-9821-5192 - Slater Middle - Roofing Replacement	\$137,688.15	\$0.00	(\$5,940.00)	\$0.00	\$137,688.15	(\$5,940.00)
232-9566-5192 - Comstock Middle - School Signage	\$0.00	(\$2,751.35)	(\$40,918.79)	\$0.00	\$2,751.35	(\$43,670.14)
233-9566-5192 - Rincon Valley Middle - School Signage	\$0.00	\$1,899.88	(\$30,940.35)	\$0.00	(\$1,899.88)	(\$29,040.47)
233-9816-5189 - Rincon Valley Middle - HVAC Systems	\$0.00	(\$187,917.00)	\$0.00	\$0.00	\$187,917.00	(\$187,917.00)
234-9535-5192 - Santa Rosa Middle - Site Improvements	\$9,300.00	\$0.00	(\$3,700.00)	\$0.00	\$9,300.00	(\$3,700.00)
234-9540-5192 - Santa Rosa Middle - Asbestos/Hazardous Materials	\$353.00	\$0.00	\$0.00	\$0.00	\$353.00	\$0.00
234-9566-5192 - Santa Rosa Middle - School Signage	\$0.00	(\$2,751.34)	(\$30,930.35)	\$0.00	\$2,751.34	(\$33,681.69)
234-9650-5192 - Santa Rosa Middle - Other Fees	\$49,377.27	\$49,377.27	(\$49,377.27)	\$0.00	\$0.00	\$0.00
234-9821-5192 - Santa Rosa Middle - Roofing Replacement	\$1,319,718.12	(\$1,503,514.40)	(\$371,764.80)	\$0.00	\$2,823,232.52	(\$1,875,279.20)
234-9851-5192 - Santa Rosa Middle - Site Improvements	\$11,110.00	\$0.00	(\$102,630.00)	\$0.00	\$11,110.00	(\$102,630.00)
249-0000-5192 - Secondary District Wide - Undistributed	\$406.00	\$0.00	\$0.00	\$0.00	\$406.00	\$0.00
249-9405-5192 - Secondary District Wide - Parcel Tax Election	\$42,068.98	\$0.00	\$0.00	\$0.00	\$42,068.98	\$0.00
249-9650-5192 - Secondary District Wide - Other Fees	\$220,227.45	\$124,992.00	(\$213,207.10)	\$0.00	\$95,235.45	(\$88,215.10)
249-9851-5189 - Secondary District Wide - Site Improvements	\$0.00	(\$6,650.00)	\$0.00	\$0.00	\$6,650.00	(\$6,650.00)
249-9851-5192 - Secondary District Wide - Site Improvements	\$987,098.12	\$993,000.00	(\$694,944.58)	\$0.00	(\$5,901.88)	\$298,055.42
249-9861-5192 - Secondary District Wide - Management	\$25,458.19	\$34,215.77	(\$35,905.29)	\$0.00	(\$8,757.58)	(\$1,689.52)
249-9900-5189 - Secondary District Wide - Tech. Infrastructure	\$852,946.90	(\$6,875.77)	(\$121,569.71)	\$0.00	\$859,822.67	(\$128,445.48)
250-9532-5189 - Montgomery High - Security	\$6,150.74	\$6,150.74	\$0.00	\$0.00	\$0.00	\$6,150.74
250-9540-5192 - Montgomery High - Asbestos/Hazardous Materials	\$1,233.00	\$13,950.00	(\$12,717.00)	\$0.00	(\$12,717.00)	\$1,233.00
250-9566-5192 - Montgomery High - School Signage	\$0.00	(\$2,751.34)	(\$30,930.35)	\$0.00	\$2,751.34	(\$33,681.69)
250-9800-5192 - Montgomery High - Permanent Bldgs New	\$1,669.28	\$22,000.00	(\$20,330.72)	\$0.00	(\$20,330.72)	\$1,669.28
250-9821-5192 - Montgomery High - Roofing Replacement	\$1,491,337.93	\$235,686.45	(\$4,468,257.50)	\$0.00	\$1,255,651.48	(\$4,232,571.05)
250-9851-5192 - Montgomery High - Site Improvements	\$17,860.00	\$0.00	(\$82,170.00)	\$0.00	\$17,860.00	(\$82,170.00)
250-9907-5189 - Montgomery High - Technology Other	\$0.00	\$5,223.56	(\$5,223.56)	\$0.00	(\$5,223.56)	\$0.00

## Overall Project Summary Report



Measure I Summary 1/1/2021 to 12/31/2021

Project	Total Budget	Encumbered	Expenditures	Transfers Out	Remaining Budget	Encumbered Balance
251-9540-5192 - Piner High - Asbestos/Hazardous Materials	\$0.00	\$5,488.00	(\$5,488.00)	\$0.00	(\$5,488.00)	\$0.00
251-9650-5192 - Piner High - Other Fees	\$321,449.99	\$0.00	(\$711,768.01)	\$0.00	\$321,449.99	(\$711,768.01)
251-9821-5192 - Piner High - Roofing Replacement	\$9,827,990.00	\$9,779,885.00	(\$4,853,223.00)	\$0.00	\$48,105.00	\$4,926,662.00
251-9851-5192 - Piner High - Site Improvements	\$13,140.00	\$13,140.00	\$0.00	\$0.00	\$0.00	\$13,140.00
252-9650-5192 - Santa Rosa High - Traffic Flow	\$43,031.11	\$7,500.00	\$0.00	\$0.00	\$35,531.11	\$7,500.00
252-9821-5192 - Santa Rosa High - Roofing Replacement	\$2,872,602.41	\$250,220.71	(\$3,062,317.97)	\$0.00	\$2,622,381.70	(\$2,812,097.26)
252-9851-5192 - Santa Rosa High - Site Improvements	\$16,683.69	\$28,000.00	(\$41,880.75)	\$0.00	(\$11,316.31)	(\$13,880.75)
254-9500-5192 - Maria Carrillo High - Athletic Fields	\$0.00	\$1,919.40	(\$1,919.40)	\$0.00	(\$1,919.40)	\$0.00
254-9503-5192 - Maria Carrillo High - Athletic Field Equipment	\$1,778.49	\$1,778.49	(\$1,778.49)	\$0.00	\$0.00	\$0.00
254-9536-5192 - Maria Carrillo High - Site Improvements 1	\$0.00	\$25,361.59	(\$210,588.13)	\$0.00	(\$25,361.59)	(\$185,226.54)
254-9566-5192 - Maria Carrillo High - School Signage	\$0.00	(\$2,751.34)	(\$40,918.79)	\$0.00	\$2,751.34	(\$43,670.13)
254-9650-5192 - Maria Carrillo High - Traffic Flow	\$2,252.71	\$2,252.71	(\$2,252.71)	\$0.00	\$0.00	\$0.00
254-9851-5192 - Maria Carrillo High - Site Improvements	\$9,405.00	\$16,742.47	(\$25,046.43)	\$0.00	(\$7,337.47)	(\$8,303.96)
254-9851-5193 - Maria Carrillo High - Site Improvements	\$96,723.00	\$96,723.00	(\$70,323.00)	\$0.00	\$0.00	\$26,400.00
289-9907-5189 - Technology-Secondary - Technology Other	\$5,681.00	\$0.00	\$0.00	\$0.00	\$5,681.00	\$0.00
292-9305-9795 - Secondary For Asst Sup Busines - Operations Servic	\$48,473.81	\$41,483.42	(\$41,483.42)	\$0.00	\$6,990.39	\$0.00
<b>Grand Total:</b>	<b>\$19,175,212.82</b>	<b>\$7,413,849.78</b>	<b>(\$16,929,245.38)</b>	<b>\$0.00</b>	<b>\$11,761,363.04</b>	<b>(\$9,515,395.60)</b>

## Cumulative Measure I Summary - As of 12/31/2021

Project	Total Budget	Encumbered	Expenditures	Remaining Budget	Encumbered Balance
200-9650-5192 - Secondary Schools - Other Fees	\$64,761.00	\$64,761.00	(\$64,761.00)	\$0.00	\$0.00
<b>200 - Secondary Schools Subtotal:</b>	<b>\$64,761.00</b>	<b>\$64,761.00</b>	<b>(\$64,761.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>
230-9532-5189 - Cook Middle - Security	\$109,926.41	\$109,926.41	(\$109,926.41)	\$0.00	\$0.00
230-9540-5192 - Cook Middle - Asbestos/Hazardous Materials	\$5,660.00	\$5,660.00	(\$4,588.00)	\$0.00	\$1,072.00
230-9650-5192 - Cook Middle - Other Fees	\$1,176,463.00	\$1,176,463.00	(\$795,493.13)	\$0.00	\$380,969.87
230-9806-5192 - Cook Middle - Portable Classrooms	\$857,598.13	\$857,598.13	(\$857,598.13)	\$0.00	\$0.00
230-9810-5192 - Cook Middle - Portable Restroom	\$19,800.00	\$19,800.00	(\$19,800.00)	\$0.00	\$0.00
230-9817-5192 - Cook Middle - HVAC Replacement	\$10,490.00	\$10,490.00	(\$10,490.00)	\$0.00	\$0.00
230-9821-5192 - Cook Middle - Roofing Replacement	\$4,575,711.00	\$4,575,711.00	(\$4,474,954.51)	\$0.00	\$100,756.49
230-9851-5192 - Cook Middle - Site Improvements	\$60,726.16	\$55,886.16	(\$54,896.16)	\$4,840.00	\$990.00
230-9852-5192 - Cook Middle - Site Improvement 2	\$319,532.54	\$294,922.61	(\$292,910.15)	\$24,609.93	\$2,012.46
230-9875-5192 - Cook Middle - Modernization	\$2,631.88	\$2,631.88	(\$2,631.88)	\$0.00	\$0.00
230-9876-5192 - Cook Middle - Modernization 2	\$20,223.72	\$20,223.72	(\$20,223.72)	\$0.00	\$0.00
<b>230 - Cook Middle Subtotal:</b>	<b>\$7,158,762.84</b>	<b>\$7,129,312.91</b>	<b>(\$6,643,512.09)</b>	<b>\$29,449.93</b>	<b>\$485,800.82</b>
231-9532-5189 - Slater Middle - Security	\$98,825.23	\$98,825.23	(\$98,825.23)	\$0.00	\$0.00
231-9540-5192 - Slater Middle - Asbestos/Hazardous Materials	\$62,404.00	\$62,404.00	(\$62,404.00)	\$0.00	\$0.00
231-9566-5192 - Slater Middle - School Signage	\$27,976.04	\$27,976.04	(\$27,976.04)	\$0.00	\$0.00
231-9650-5192 - Slater Middle - Other Fees	\$106,824.09	\$106,824.09	(\$103,824.09)	\$0.00	\$3,000.00
231-9816-5192 - Slater Middle - HVAC Systems	\$95,814.00	\$95,814.00	(\$95,814.00)	\$0.00	\$0.00
231-9821-5192 - Slater Middle - Roofing Replacement	\$6,626,587.00	\$6,626,587.00	(\$6,488,898.85)	\$0.00	\$137,688.15
231-9907-5189 - Slater Middle - Technology Other	\$38,556.00	\$38,556.00	(\$38,556.00)	\$0.00	\$0.00
<b>231 - Slater Middle Subtotal:</b>	<b>\$7,056,986.36</b>	<b>\$7,056,986.36</b>	<b>(\$6,916,298.21)</b>	<b>\$0.00</b>	<b>\$140,688.15</b>
232-9532-5189 - Comstock Middle - Security	\$110,332.61	\$110,332.61	(\$110,332.61)	\$0.00	\$0.00
232-9532-5192 - Comstock Middle - Security	\$13,891.00	\$13,891.00	(\$13,891.00)	\$0.00	\$0.00
232-9540-5192 - Comstock Middle - Asbestos/Haz. Mat.	\$1,038.00	\$1,038.00	(\$1,038.00)	\$0.00	\$0.00
232-9566-5192 - Comstock Middle - School Signage	\$63,922.99	\$63,922.99	(\$63,922.99)	\$0.00	\$0.00
232-9806-5192 - Comstock Middle - Portable Classrooms	\$6,083.00	\$6,083.00	(\$6,083.00)	\$0.00	\$0.00
232-9821-5192 - Comstock Middle - Roofing Replacement	\$5,063,949.97	\$5,063,949.97	(\$5,063,949.97)	\$0.00	\$0.00
232-9851-5192 - Comstock Middle - Site Improvements	\$12,853.16	\$12,853.16	(\$12,853.16)	\$0.00	\$0.00
232-9876-5192 - Comstock Middle - Modernization 2	\$20,223.73	\$20,223.73	(\$20,223.73)	\$0.00	\$0.00
<b>232 - Comstock Middle Subtotal:</b>	<b>\$5,292,294.46</b>	<b>\$5,292,294.46</b>	<b>(\$5,292,294.46)</b>	<b>\$0.00</b>	<b>\$0.00</b>

## Overall Project Summary Report



Cumulative Measure I Summary - As of 12/31/2021

Project	Total Budget	Encumbered	Expenditures	Remaining Budget	Encumbered Balance
233-9531-5192 - Rincon Valley Middle - Site Safety	\$43,841.00	\$43,841.00	(\$43,841.00)	\$0.00	\$0.00
233-9532-5189 - Rincon Valley Middle - Security	\$106,016.87	\$106,016.87	(\$106,016.87)	\$0.00	\$0.00
233-9566-5192 - Rincon Valley Middle - School Signage	\$45,433.00	\$45,433.00	(\$45,433.00)	\$0.00	\$0.00
233-9806-5192 - Rincon Valley Middle - Portable Classrooms	\$2,249.35	\$2,249.35	(\$2,249.35)	\$0.00	\$0.00
233-9816-5189 - Rincon Valley Middle - HVAC Systems	\$187,917.00	\$187,917.00	(\$187,917.00)	\$0.00	\$0.00
233-9816-5192 - Rincon Valley Middle - HVAC Systems	\$80,536.00	\$80,536.00	(\$80,536.00)	\$0.00	\$0.00
233-9875-5192 - Rincon Valley Middle - Modernization	\$669.00	\$669.00	(\$669.00)	\$0.00	\$0.00
<b>233 - Rincon Valley Middle Subtotal:</b>	<b>\$466,662.22</b>	<b>\$466,662.22</b>	<b>(\$466,662.22)</b>	<b>\$0.00</b>	<b>\$0.00</b>
234-9532-5189 - Santa Rosa Middle - Security	\$105,106.77	\$105,106.77	(\$105,106.77)	\$0.00	\$0.00
234-9535-5192 - Santa Rosa Middle - Site Improvements	\$13,000.00	\$13,000.00	(\$3,700.00)	\$0.00	\$9,300.00
234-9540-5192 - Santa Rosa Middle - Asbestos/Hazardous Materials	\$7,367.00	\$7,367.00	(\$7,014.00)	\$0.00	\$353.00
234-9566-5192 - Santa Rosa Middle - School Signage	\$45,423.00	\$45,423.00	(\$45,423.00)	\$0.00	\$0.00
234-9650-5192 - Santa Rosa Middle - Other Fees	\$49,377.27	\$49,377.27	(\$49,377.27)	\$0.00	\$0.00
234-9821-5192 - Santa Rosa Middle - Roofing Replacement	\$7,996,404.40	\$7,996,404.40	(\$6,839,341.76)	\$0.00	\$1,157,062.64
234-9851-5192 - Santa Rosa Middle - Site Improvements	\$174,790.00	\$174,790.00	(\$163,680.00)	\$0.00	\$11,110.00
<b>234 - Santa Rosa Middle Subtotal:</b>	<b>\$8,391,468.44</b>	<b>\$8,391,468.44</b>	<b>(\$7,213,642.80)</b>	<b>\$0.00</b>	<b>\$1,177,825.64</b>
243-9816-5189 - Lewis / Alternative Ed - Hvac Systems	\$22,987.00	\$22,987.00	(\$22,987.00)	\$0.00	\$0.00
243-9851-5192 - Lewis / Alternative Ed - Site Improvements	\$4,500.00	\$4,500.00	(\$4,500.00)	\$0.00	\$0.00
<b>243 - Lewis / Alternative Ed Subtotal:</b>	<b>\$27,487.00</b>	<b>\$27,487.00</b>	<b>(\$27,487.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>
249-0000-5192 - Secondary District Wide - Undistributed	\$12,490.50	\$12,084.50	(\$12,084.50)	\$406.00	\$0.00
249-9402-5192 - Secondary District Wide - Bond Election 2014	(\$50,407.42)	(\$50,407.42)	\$50,407.42	\$0.00	\$0.00
249-9403-5192 - Secondary District Wide - Security	\$46,000.00	\$46,000.00	(\$46,000.00)	\$0.00	\$0.00
249-9405-5192 - Secondary District Wide - Parcel Tax Election	\$42,068.98	\$0.00	\$0.00	\$42,068.98	\$0.00
249-9500-5192 - Secondary District Wide - Athletic Fields	\$626.32	\$626.32	(\$626.32)	\$0.00	\$0.00
249-9531-5192 - Secondary District Wide - Site Safety	\$66,240.64	\$66,240.64	(\$66,240.64)	\$0.00	\$0.00
249-9532-5189 - Secondary District Wide - Security	\$108,528.65	\$108,528.65	(\$108,528.65)	\$0.00	\$0.00
249-9540-5192 - Secondary District Wide - Asbestos/Hazardous	\$13,438.06	\$13,438.06	(\$13,438.06)	\$0.00	\$0.00
249-9650-5192 - Secondary District Wide - Other Fees	\$6,642,678.80	\$6,511,914.98	(\$6,469,701.35)	\$130,763.82	\$42,213.63
249-9806-5192 - Secondary District Wide - Portable Classrooms	\$405,095.08	\$405,095.08	(\$405,095.08)	\$0.00	\$0.00
249-9816-5189 - Secondary District Wide - Hvac Systems	\$12,230.00	\$12,230.00	(\$12,230.00)	\$0.00	\$0.00
249-9816-5192 - Secondary District Wide - Hvac Systems	\$25,359.90	\$25,359.90	(\$25,359.90)	\$0.00	\$0.00

## Cumulative Measure I Summary - As of 12/31/2021

Project	Total Budget	Encumbered	Expenditures	Remaining Budget	Encumbered Balance
249-9817-5192 - Secondary District Wide - Hvac Replacement	\$7,953.40	\$7,953.40	(\$7,953.40)	\$0.00	\$0.00
249-9821-5192 - Secondary District Wide - Roofing Replacement	\$178,859.08	\$178,859.08	(\$178,859.08)	\$0.00	\$0.00
249-9851-5189 - Secondary District Wide - Site Improvements	\$7,000.00	\$7,000.00	(\$7,000.00)	\$0.00	\$0.00
249-9851-5192 - Secondary District Wide - Site Improvements	\$1,001,988.50	\$1,001,988.50	(\$703,933.08)	\$0.00	\$298,055.42
249-9852-5192 - Secondary District Wide - Site Improvement 2	\$304,131.76	\$304,131.76	(\$304,131.76)	\$0.00	\$0.00
249-9861-5192 - Secondary District Wide - Management	\$209,747.54	\$192,689.35	(\$192,689.35)	\$17,058.19	\$0.00
249-9900-5189 - Secondary District Wide - Tech. Infrastructure	\$9,365,388.96	\$8,837,522.06	(\$8,603,162.06)	\$527,866.90	\$234,360.00
249-9902-5189 - Secondary District Wide - Phone Intercom System	\$3,117,581.77	\$3,117,581.77	(\$3,117,581.77)	\$0.00	\$0.00
249-9907-5189 - Secondary District Wide - Technology Other	\$11,443,589.30	\$11,443,589.30	(\$11,443,589.30)	\$0.00	\$0.00
249-9977-5192 - Secondary District Wide - Master Plan - Infrastruc	\$1,704,260.52	\$1,704,260.52	(\$1,704,260.52)	\$0.00	\$0.00
<b>249 - Secondary District Wide Subtotal:</b>	<b>\$34,664,850.34</b>	<b>\$33,946,686.45</b>	<b>(\$33,372,057.40)</b>	<b>\$718,163.89</b>	<b>\$574,629.05</b>
250-9500-5192 - Montgomery High - Athletic Fields	\$9,748.16	\$9,748.16	(\$9,748.16)	\$0.00	\$0.00
250-9502-5192 - Montgomery High - Track Repairs	\$1,976,591.47	\$1,976,591.47	(\$1,976,591.47)	\$0.00	\$0.00
250-9532-5189 - Montgomery High - Security	\$160,265.49	\$160,265.49	(\$154,114.75)	\$0.00	\$6,150.74
250-9540-5192 - Montgomery High - Asbestos/Hazardous Materials	\$20,686.00	\$20,686.00	(\$19,453.00)	\$0.00	\$1,233.00
250-9566-5192 - Montgomery High - School Signage	\$45,423.00	\$45,423.00	(\$45,423.00)	\$0.00	\$0.00
250-9650-5192 - Montgomery High - Other Fees	\$500.00	\$500.00	(\$500.00)	\$0.00	\$0.00
250-9654-5192 - Montgomery High - Restroom Reconditioning	\$16,709.62	\$16,709.62	(\$16,709.62)	\$0.00	\$0.00
250-9800-5192 - Montgomery High - Permanent Bldgs New	\$906,327.89	\$906,327.89	(\$904,658.61)	\$0.00	\$1,669.28
250-9821-5192 - Montgomery High - Roofing Replacement	\$19,873,857.97	\$19,873,857.97	(\$18,694,651.97)	\$0.00	\$1,179,206.00
250-9851-5192 - Montgomery High - Site Improvements	\$711,679.50	\$711,679.50	(\$693,819.50)	\$0.00	\$17,860.00
250-9900-5189 - Montgomery High - Technology Infrastructure	\$803.04	\$803.04	(\$803.04)	\$0.00	\$0.00
250-9907-5189 - Montgomery High - Technology Other	\$8,893.58	\$8,893.58	(\$8,893.58)	\$0.00	\$0.00
<b>250 - Montgomery High Subtotal:</b>	<b>\$23,731,485.72</b>	<b>\$23,731,485.72</b>	<b>(\$22,525,366.70)</b>	<b>\$0.00</b>	<b>\$1,206,119.02</b>
251-9500-5192 - Piner High - Athletic Fields	\$7,902.70	\$7,902.70	(\$7,902.70)	\$0.00	\$0.00
251-9502-5192 - Piner High - Track Repairs	\$1,890,641.71	\$1,890,641.71	(\$1,890,641.71)	\$0.00	\$0.00
251-9506-5192 - Piner High - Athletic Field Lighting	\$1,868,972.62	\$1,868,972.62	(\$1,868,972.62)	\$0.00	\$0.00
251-9532-5189 - Piner High - Security	\$175,001.76	\$175,001.76	(\$175,001.76)	\$0.00	\$0.00
251-9536-5192 - Piner High - Site Improvements 1	\$99,993.18	\$99,993.18	(\$99,993.18)	\$0.00	\$0.00
251-9540-5192 - Piner High - Asbestos/Hazardous Materials	\$9,175.00	\$9,175.00	(\$9,175.00)	\$0.00	\$0.00
251-9566-5192 - Piner High - School Signage	\$72,169.36	\$72,169.36	(\$72,169.36)	\$0.00	\$0.00

## Cumulative Measure I Summary - As of 12/31/2021

Project	Total Budget	Encumbered	Expenditures	Remaining Budget	Encumbered Balance
251-9650-5192 - Piner High - Other Fees	\$1,119,244.32	\$1,119,244.32	(\$797,794.33)	\$0.00	\$321,449.99
251-9654-5192 - Piner High - Restroom Reconditioning	\$16,709.62	\$16,709.62	(\$16,709.62)	\$0.00	\$0.00
251-9821-5192 - Piner High - Roofing Replacement	\$13,778,807.99	\$13,730,702.99	(\$8,804,040.99)	\$48,105.00	\$4,926,662.00
251-9851-5192 - Piner High - Site Improvements	\$401,250.14	\$401,250.14	(\$388,110.14)	\$0.00	\$13,140.00
251-9861-5192 - Piner High - Management	\$3,000.00	\$3,000.00	(\$3,000.00)	\$0.00	\$0.00
251-9900-5192 - Piner High - Technology Infrastructure	\$24,200.00	\$24,200.00	(\$24,200.00)	\$0.00	\$0.00
251-9907-5189 - Piner High - Technology Other	\$2,950.00	\$2,950.00	(\$2,950.00)	\$0.00	\$0.00
<b>251 - Piner High Subtotal:</b>	<b>\$19,470,018.40</b>	<b>\$19,421,913.40</b>	<b>(\$14,160,661.41)</b>	<b>\$48,105.00</b>	<b>\$5,261,251.99</b>
252-9500-5192 - Santa Rosa High - Athletic Fields	\$3,004.30	\$3,004.30	(\$3,004.30)	\$0.00	\$0.00
252-9502-5192 - Santa Rosa High - Track Repairs	\$1,921,066.09	\$1,921,066.09	(\$1,921,066.09)	\$0.00	\$0.00
252-9532-5189 - Santa Rosa High - Security	\$172,316.57	\$172,316.57	(\$172,316.57)	\$0.00	\$0.00
252-9650-5192 - Santa Rosa High - Traffic Flow	\$67,852.92	\$32,322.12	(\$24,821.81)	\$35,530.80	\$7,500.31
252-9654-5192 - Santa Rosa High - Restroom Reconditioning	\$26,257.97	\$26,257.97	(\$26,257.97)	\$0.00	\$0.00
252-9817-5192 - Santa Rosa High - HVAC Replacement	\$146,630.00	\$146,630.00	(\$146,630.00)	\$0.00	\$0.00
252-9821-5192 - Santa Rosa High - Roofing Replacement	\$17,347,701.51	\$17,347,701.51	(\$14,475,099.10)	\$0.00	\$2,872,602.41
252-9851-5192 - Santa Rosa High - Site Improvements	\$106,826.00	\$106,826.00	(\$95,972.31)	\$0.00	\$10,853.69
252-9907-5189 - Santa Rosa High - Technology Other	\$3,084.00	\$3,084.00	(\$3,084.00)	\$0.00	\$0.00
<b>252 - Santa Rosa High Subtotal:</b>	<b>\$19,794,739.36</b>	<b>\$19,759,208.56</b>	<b>(\$16,868,252.15)</b>	<b>\$35,530.80</b>	<b>\$2,890,956.41</b>
253-9500-5192 - Elsie Allen High - Athletic Fields	\$1,388.16	\$1,388.16	(\$1,388.16)	\$0.00	\$0.00
253-9502-5192 - Elsie Allen High - Track Repairs	\$1,934,770.73	\$1,934,770.73	(\$1,934,770.73)	\$0.00	\$0.00
253-9532-5189 - Elsie Allen High - Security	\$177,156.36	\$177,156.36	(\$177,156.36)	\$0.00	\$0.00
253-9566-5192 - Elsie Allen High - School Signage	\$56,300.44	\$56,300.44	(\$56,300.44)	\$0.00	\$0.00
253-9654-5192 - Elsie Allen High - Restroom Reconditioning	\$9,548.35	\$9,548.35	(\$9,548.35)	\$0.00	\$0.00
253-9817-5192 - Elsie Allen High - HVAC Replacement	\$8,955.00	\$8,955.00	(\$8,955.00)	\$0.00	\$0.00
253-9821-5192 - Elsie Allen High - Roofing Replacement	\$6,665,743.61	\$6,665,743.61	(\$6,665,743.61)	\$0.00	\$0.00
253-9851-5192 - Elsie Allen High - Site Improvements	\$75,668.77	\$75,668.77	(\$75,668.77)	\$0.00	\$0.00
253-9907-5189 - Elsie Allen High - Technology Other	\$3,843.98	\$3,843.98	(\$3,843.98)	\$0.00	\$0.00
<b>253 - Elsie Allen High Subtotal:</b>	<b>\$8,933,375.40</b>	<b>\$8,933,375.40</b>	<b>(\$8,933,375.40)</b>	<b>\$0.00</b>	<b>\$0.00</b>
254-9500-5192 - Maria Carrillo High - Athletic Fields	\$33,535.00	\$33,535.00	(\$33,535.00)	\$0.00	\$0.00
254-9502-5192 - Maria Carrillo High - Track Repairs	\$5,133,657.36	\$5,133,657.36	(\$5,133,657.36)	\$0.00	\$0.00
254-9503-5192 - Maria Carrillo High - Athletic Field Equipment	\$1,778.49	\$1,778.49	(\$1,778.49)	\$0.00	\$0.00

## Overall Project Summary Report



Cumulative Measure I Summary - As of 12/31/2021

Project	Total Budget	Encumbered	Expenditures	Remaining Budget	Encumbered Balance
254-9532-5189 - Maria Carrillo High - Security	\$168,349.01	\$168,349.01	(\$168,349.01)	\$0.00	\$0.00
254-9536-5192 - Maria Carrillo High - Site Improvements 1	\$434,061.59	\$434,061.59	(\$434,061.59)	\$0.00	\$0.00
254-9566-5192 - Maria Carrillo High - School Signage	\$63,923.00	\$63,923.00	(\$63,923.00)	\$0.00	\$0.00
254-9650-5192 - Maria Carrillo High - Traffic Flow	\$24,776.68	\$24,776.68	(\$24,776.68)	\$0.00	\$0.00
254-9654-5192 - Maria Carrillo High - Restroom Reconditioning	\$7,161.27	\$7,161.27	(\$7,161.27)	\$0.00	\$0.00
254-9800-5192 - Maria Carrillo High - Permanent Bldgs New	\$15,378.00	\$15,378.00	(\$15,378.00)	\$0.00	\$0.00
254-9821-5192 - Maria Carrillo High - Roofing Replacement	\$4,983,888.63	\$4,983,888.63	(\$4,983,888.63)	\$0.00	\$0.00
254-9851-5192 - Maria Carrillo High - Site Improvements	\$137,024.29	\$137,024.29	(\$127,619.29)	\$0.00	\$9,405.00
254-9851-5193 - Maria Carrillo High - Site Improvements	\$96,723.00	\$96,723.00	(\$70,323.00)	\$0.00	\$26,400.00
<b>254 - Maria Carrillo High Subtotal:</b>	<b>\$11,100,256.32</b>	<b>\$11,100,256.32</b>	<b>(\$11,064,451.32)</b>	<b>\$0.00</b>	<b>\$35,805.00</b>
260-9532-5189 - Ridgway Continuation High - Security	\$61,749.77	\$61,749.77	(\$61,749.77)	\$0.00	\$0.00
260-9654-5192 - Ridgway Continuation High - Restroom Reconditionin	\$4,774.18	\$4,774.18	(\$4,774.18)	\$0.00	\$0.00
260-9806-5192 - Ridgway Continuation High - Portable Classrooms	\$10,195.62	\$10,195.62	(\$10,195.62)	\$0.00	\$0.00
260-9808-5192 - Ridgway Continuation High - Portable Classroom	\$90,921.52	\$90,921.52	(\$90,921.52)	\$0.00	\$0.00
260-9851-5192 - Ridgway Continuation High - Site Improvements	\$23,000.00	\$23,000.00	(\$23,000.00)	\$0.00	\$0.00
260-9854-5192 - Ridgway Continuation High - Site Improvements 4	\$26,858.92	\$26,858.92	(\$26,858.92)	\$0.00	\$0.00
260-9875-5192 - Ridgway Continuation High - Modernization	\$1,094.88	\$1,094.88	(\$1,094.88)	\$0.00	\$0.00
260-9900-5189 - Ridgway Continuation High - Tech. Infrastructure	\$1,798.81	\$1,798.81	(\$1,798.81)	\$0.00	\$0.00
260-9907-5189 - Ridgway Continuation High - Technology Other	\$3,730.00	\$3,730.00	(\$3,730.00)	\$0.00	\$0.00
<b>260 - Ridgway Continuation High Subtotal:</b>	<b>\$224,123.70</b>	<b>\$224,123.70</b>	<b>(\$224,123.70)</b>	<b>\$0.00</b>	<b>\$0.00</b>
289-9907-5189 - Technology-Secondary - Technology Other	\$5,681.00	\$0.00	\$0.00	\$5,681.00	\$0.00
<b>289 - Technology-Secondary Subtotal:</b>	<b>\$5,681.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,681.00</b>	<b>\$0.00</b>
291-9305-9795 - Secondary For Director Dp - Operations Services	\$251,024.85	\$251,024.85	(\$251,024.85)	\$0.00	\$0.00
<b>291 - Secondary For Director Dp Subtotal:</b>	<b>\$251,024.85</b>	<b>\$251,024.85</b>	<b>(\$251,024.85)</b>	<b>\$0.00</b>	<b>\$0.00</b>
292-9305-9795 - Secondary For Asst Sup Busines - Operations Servic	\$258,183.45	\$230,554.66	(\$230,554.66)	\$27,628.79	\$0.00
<b>292 - Secondary For Asst Sup Busines Subtotal:</b>	<b>\$258,183.45</b>	<b>\$230,554.66</b>	<b>(\$230,554.66)</b>	<b>\$27,628.79</b>	<b>\$0.00</b>
389-9907-5192 - Technology District Wide - Technology Other	\$1,216.71	\$1,216.71	(\$1,216.71)	\$0.00	\$0.00
<b>389 - Technology District Wide Subtotal:</b>	<b>\$1,216.71</b>	<b>\$1,216.71</b>	<b>(\$1,216.71)</b>	<b>\$0.00</b>	<b>\$0.00</b>
392-9535-5192 - Business - Site Improvements	\$877.12	\$877.12	(\$877.12)	\$0.00	\$0.00
<b>392 - Business Subtotal:</b>	<b>\$877.12</b>	<b>\$877.12</b>	<b>(\$877.12)</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Grand Total:</b>	<b>\$146,894,254.69</b>	<b>\$146,029,695.28</b>	<b>(\$134,256,619.20)</b>	<b>\$864,559.41</b>	<b>\$11,773,076.08</b>

## Fiscal and Performance Audit

The COC has reviewed:

1. The Audit Report dated March 6, 2022, for the year ended June 30, 2021 prepared by Chavan & Associates, LLP, Certified Public Accountants. This report included the following:
  - Independent Auditor's Report
  - Program Statements
  - Schedule of Findings and Recommendations
  - Other Independent Auditor's Reports
  
  - The Audit Report can be viewed at <https://www.srcschools.org/Page/4289>
  
  - **Schedule of Findings and Recommendations from the audit:**
    - a. The audit tests resulted in no findings and recommendations
  
  - **Schedule of Prior Year Findings and Recommendations from the audit:**
    - a. There were no prior year findings and recommendations to be reported
  
2. District prepared financial reports at each COC meeting

Photos

Roof/HVAC Summer Project



Piner High School

## Committee Members

### Measure I - High School District

Name	Representing	Term Expires
Carolina Spence	Senior Citizen's Organization	2024
Mindy Breslin	Community Member/At Large	2024
Frank Pugh	Community Member/Finance Background	2024
Michael Von der Porten	Bona Fide Taxpayers' Organization	2023
Jennie Bruneman	Parent or Guardian	2024
Kristin Hendricks	Parent or Guardian/Active PTO	2024
Bonnie Falconer	Member at Large	2024
Vacant	Senior Citizen's Organization	
Vacant	Community Member/Construction Background	
Vacant	Business Organization	

[COC Information](https://www.srcschools.org/bond) - <https://www.srcschools.org/bond>

## Contact Information

### Measure I Bond

Melanie Martin

Confidential Administrative Assistant  
Business Services

[mmartin@srcs.k12.ca.us](mailto:mmartin@srcs.k12.ca.us)

707.890.3800 x 80201

211 Ridgway Avenue, Santa Rosa, CA 95401



EMBRACE • ENGAGE • EMPOWER



# ANNUAL REPORT 2021

## Measure L

January 1, 2021– December 31, 2021

### Santa Rosa City Schools

211 Ridgway Ave.

Santa Rosa, Ca. 95401

[www.srcschools.org](http://www.srcschools.org)



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## Bond Background

### Measure L

On November 4, 2014, the voters of the Santa Rosa Elementary School District authorized Measure L under the Proposition 39 statutes. Measure L authorized the issuance of \$54 million in General Obligation Bonds. 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 21<sup>st</sup> Century Education.

Ballot Question: “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).”

### What will Measure L do?

Measure L will improve our local elementary 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)

In accordance with bond spending rules, Santa Rosa City Schools has convened a Citizen's Bond Oversight Committee to keep the public informed. This committee will review Measure L bond expenditures, review the annual audit 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.

Role of the Citizens' Oversight Committee:

- Ensure bond revenues are expended only for construction, reconstruction, rehabilitation, or replacement of school facilities.
- Inform the public concerning expenditure of bond proceeds
- Review annual performance audit
- Review annual financial audit
- Inspection of school facilities & grounds to ensure expenditures are for listed projects
- Review District efforts to maximize bond revenues through implementation of cost containment measures:
  - Professional fees
  - Site preparation
  - Joint use of facilities
  - Design deficiencies
  - Reusable facilities plans
- Provide an annual progress report to the Board and the public
- Provide final report to the Board and the public at the completion of all projects
- Review deferred maintenance reports and plans

## Facility Master Plan (FMP)

The Santa Rosa City Schools Facility Master Plan (FMP) was developed to identify and prioritize projects for each of the Elementary Schools. The FMP was approved by the Santa Rosa City School Board of Education on April 27, 2016.

## Role of the Board of Education

- For a Prop. 39 Bond:
  - Places bond measure on ballot
  - Appoints COC
  - Establishes guidelines for the COC
  - Approves bond program project list and an implementation plan
- 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

## Citizens' Oversight Committee (COC) Meeting Schedule

June 28, 2021: General Bond Program Status / 2020 Annual Reports Review /  
Financial Report Review

September 16, 2021: General Bond Program Status / 2020 Annual Reports Review /  
Financial Report Review

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## Financial Summary

## Overall Project Summary Report

Measure L Summary 1/1/2021 to 12/31/2021

Project	Total Budget	Encumbered	Expenditures	Transfers Out	Remaining Budget	Encumbered Balance
101-9650-5192 - Brookhill Elementary - Other Fees	\$49,500.00	\$0.00	\$0.00	\$0.00	\$49,500.00	\$0.00
101-9851-5192 - Brookhill Elementary - Site Improvements	\$599,150.00	\$0.00	\$0.00	\$0.00	\$599,150.00	\$0.00
104-9230-5192 - Charter School For The Arts - Debt Service	\$228,619.00	\$227,046.25	(\$227,046.25)	\$0.00	\$1,572.75	\$0.00
104-9566-5192 - Charter School for the Arts - School Signage	\$53,115.00	\$53,115.00	\$0.00	\$0.00	\$0.00	\$53,115.00
107-9821-5192 - Lincoln - Roofing Replacement	\$0.00	(\$208,727.53)	(\$244,788.41)	\$0.00	\$208,727.53	(\$453,515.94)
109-9566-5192 - Proctor Terrace - School Signage	\$0.00	\$1,864.88	(\$33,604.93)	\$0.00	(\$1,864.88)	(\$31,740.05)
111-9540-5192 - Steele Lane - Asbestos/Hazardous Materials	\$4,233.00	\$7,030.00	(\$6,173.00)	\$0.00	(\$2,797.00)	\$857.00
111-9650-5192 - Steele Lane - Other Fees	\$149,943.59	\$0.00	(\$331,475.41)	\$0.00	\$149,943.59	(\$331,475.41)
111-9821-5192 - Steele Lane Elementary - Roofing Replacement	\$6,409,907.00	\$6,398,137.00	(\$3,752,439.19)	\$0.00	\$11,770.00	\$2,645,697.81
111-9851-5192 - Steele Lane - Site Improvements	\$9,900.00	\$9,900.00	\$0.00	\$0.00	\$0.00	\$9,900.00
112-9566-5192 - Hidden Valley - School Signage	\$0.00	(\$1,122.10)	(\$29,117.94)	\$0.00	\$1,122.10	(\$30,240.04)
119-0000-5192 - Elementary District Wide - Undistributed	\$174.00	\$0.00	\$0.00	\$0.00	\$174.00	\$0.00
119-9405-5192 - Elementary District Wide - Parcel Tax Election	\$13,717.50	\$0.00	\$0.00	\$0.00	\$13,717.50	\$0.00
119-9650-5192 - Elementary District Wide - Other Fees	\$214,807.03	\$54,882.00	(\$91,313.87)	\$0.00	\$159,925.03	(\$36,431.87)
119-9816-5189 - Elementary District Wide - HVAC Systems	\$0.00	(\$1,965.96)	\$0.00	\$0.00	\$1,965.96	(\$1,965.96)
119-9851-5189 - Elementary District Wide - Site Improvements	\$0.00	(\$2,850.00)	\$0.00	\$0.00	\$2,850.00	(\$2,850.00)
119-9851-5192 - Elementary District Wide - Site Improvements	\$710,785.58	\$723,259.00	(\$550,535.76)	\$0.00	(\$12,473.42)	\$172,723.24
119-9861-5192 - Elementary District Wide - Management	\$10,897.79	\$15,037.35	(\$16,726.87)	\$0.00	(\$4,139.56)	(\$1,689.52)
119-9900-5189 - Elementary District Wide - Tech Infrastructure	\$365,548.68	(\$2,946.76)	(\$52,101.30)	\$0.00	\$368,495.44	(\$55,048.06)
123-9566-5192 - Santa Rosa Accelerated Charter - School Signage	\$53,115.00	\$53,115.00	\$0.00	\$0.00	\$0.00	\$53,115.00
124-9566-5192 - SR French American Charter - School Signage	\$53,115.00	\$53,115.00	\$0.00	\$0.00	\$0.00	\$53,115.00
127-9800-5192 - Cesar Chavez Language Academy - Permanent Bldgs Ne	\$935.00	\$0.00	(\$2,974.00)	\$0.00	\$935.00	(\$2,974.00)
192-9305-9795 - Elementary For Asst Sup Bus. - Operations Services	\$17,901.60	\$15,343.20	(\$15,343.20)	\$0.00	\$2,558.40	\$0.00
<b>Grand Total:</b>	<b>\$8,945,364.77</b>	<b>\$7,394,232.33</b>	<b>(\$5,353,640.13)</b>	<b>\$0.00</b>	<b>\$1,551,132.44</b>	<b>\$2,040,592.20</b>

## Cumulative Measure L Summary - As of 12/31/2021

Project	Total Budget	Encumbered	Expenditures	Remaining Budget	Encumbered Balance
101-9532-5189 - Brookhill - Security	\$61,211.58	\$61,211.58	(\$61,211.58)	\$0.00	\$0.00
101-9566-5192 - Brookhill - School Signage	\$38,438.87	\$38,438.87	(\$38,438.87)	\$0.00	\$0.00
101-9650-5192 - Brookhill Elementary - Other Fees	\$49,500.00	\$0.00	\$0.00	\$49,500.00	\$0.00
101-9851-5192 - Brookhill Elementary - Site Improvements	\$599,150.00	\$0.00	\$0.00	\$599,150.00	\$0.00
<b>101 - Brookhill Elementary Subtotal:</b>	<b>\$748,300.45</b>	<b>\$99,650.45</b>	<b>(\$99,650.45)</b>	<b>\$648,650.00</b>	<b>\$0.00</b>
102-9532-5189 - Burbank - Security	\$66,855.64	\$66,855.64	(\$66,855.64)	\$0.00	\$0.00
102-9566-5192 - Burbank - School Signage	\$38,438.87	\$38,438.87	(\$38,438.87)	\$0.00	\$0.00
<b>102 - Burbank Elementary Subtotal:</b>	<b>\$105,294.51</b>	<b>\$105,294.51</b>	<b>(\$105,294.51)</b>	<b>\$0.00</b>	<b>\$0.00</b>
104-9230-5192 - Charter School For The Arts - Debt Service	\$953,177.06	\$850,694.86	(\$850,694.86)	\$102,482.20	\$0.00
104-9532-5189 - Charter School For The Arts - Security	\$97,420.14	\$97,420.14	(\$97,420.14)	\$0.00	\$0.00
104-9540-5192 - Charter School For Arts-Asbestos/Haz. Mat-Complete	\$40,669.00	\$40,669.00	(\$40,669.00)	\$0.00	\$0.00
104-9566-5192 - Charter School for the Arts - School Signage	\$53,115.00	\$53,115.00	\$0.00	\$0.00	\$53,115.00
104-9631-5192 - Charter School For The Arts - Expansion Project	\$19,530.98	\$19,530.98	(\$19,530.98)	\$0.00	\$0.00
104-9650-5192 - Charter School For The Arts - Other Fees	\$8,964.33	\$8,964.33	(\$8,964.33)	\$0.00	\$0.00
104-9851-5192 - Charter School For The Arts - Site Improvements	\$2,833.88	\$2,833.88	(\$2,833.88)	\$0.00	\$0.00
104-9856-5192 - Charter School For The Arts - Furniture & Equipmen	\$118,917.54	\$118,917.54	(\$118,917.54)	\$0.00	\$0.00
104-9875-5192 - Charter School For The Arts - Modernization	\$17,167.42	\$17,167.42	(\$17,167.42)	\$0.00	\$0.00
104-9876-5192 - Charter School For The Arts - Modernization 2	\$2,613,043.12	\$2,613,043.12	(\$2,613,043.12)	\$0.00	\$0.00
104-9900-5189 - Charter School For The Arts - Tech Infrastructure	\$5,267.96	\$5,267.96	(\$5,267.96)	\$0.00	\$0.00
<b>104 - Charter School For The Arts Subtotal:</b>	<b>\$3,930,106.43</b>	<b>\$3,827,624.23</b>	<b>(\$3,774,509.23)</b>	<b>\$102,482.20</b>	<b>\$53,115.00</b>
105-9532-5189 - Lehman - Security	\$68,223.97	\$68,223.97	(\$68,223.97)	\$0.00	\$0.00
105-9566-5192 - Lehman - School Signage	\$31,842.86	\$31,842.86	(\$31,842.86)	\$0.00	\$0.00
<b>105 - Lehman Elementary Subtotal:</b>	<b>\$100,066.83</b>	<b>\$100,066.83</b>	<b>(\$100,066.83)</b>	<b>\$0.00</b>	<b>\$0.00</b>
106-9532-5189 - Biella - Security	\$77,562.50	\$77,562.50	(\$77,562.50)	\$0.00	\$0.00
106-9566-5192 - Biella - School Signage	\$31,842.86	\$31,842.86	(\$31,842.86)	\$0.00	\$0.00
106-9806-5192 - Biella - Portable Classrooms	\$15,505.91	\$15,505.91	(\$15,505.91)	\$0.00	\$0.00
106-9821-5192 - Biella - Roofing Replacement	\$1,403,381.01	\$1,403,381.01	(\$1,403,381.01)	\$0.00	\$0.00
106-9851-5192 - Biella - Site Improvements	\$4,050.72	\$4,050.72	(\$4,050.72)	\$0.00	\$0.00
<b>106 - Biella Elementary Subtotal:</b>	<b>\$1,532,343.00</b>	<b>\$1,532,343.00</b>	<b>(\$1,532,343.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>
107-9531-5192 - Lincoln - Site Safety	\$39,732.00	\$39,732.00	(\$39,732.00)	\$0.00	\$0.00
107-9532-5189 - Lincoln - Security	\$65,953.20	\$65,953.20	(\$65,953.20)	\$0.00	\$0.00
107-9540-5192 - Lincoln - Asbestos/Hazardous Materials	\$2,242.00	\$2,242.00	(\$2,242.00)	\$0.00	\$0.00
107-9566-5192 - Lincoln - School Signage	\$31,842.86	\$31,842.86	(\$31,842.86)	\$0.00	\$0.00



## Overall Project Summary Report



Cumulative Measure L Summary - As of 12/31/2021

Project	Total Budget	Encumbered	Expenditures	Remaining Budget	Encumbered Balance
107-9620-5192 - Lincoln - Portable Relocation	\$18,500.00	\$18,500.00	(\$18,500.00)	\$0.00	\$0.00
107-9821-5192 - Lincoln - Roofing Replacement	\$3,319,855.62	\$3,319,855.62	(\$3,319,855.62)	\$0.00	\$0.00
107-9907-5189 - Lincoln - Technology Other	\$21,172.00	\$21,172.00	(\$21,172.00)	\$0.00	\$0.00
<b>107 - Lincoln Elementary Subtotal:</b>	<b>\$3,499,297.68</b>	<b>\$3,499,297.68</b>	<b>(\$3,499,297.68)</b>	<b>\$0.00</b>	<b>\$0.00</b>
108-9532-5189 - Monroe - Security	\$72,507.75	\$72,507.75	(\$72,507.75)	\$0.00	\$0.00
108-9566-5192 - Monroe - School Signage	\$31,842.86	\$31,842.86	(\$31,842.86)	\$0.00	\$0.00
108-9650-5192 - Monroe - Other Fees	\$500.00	\$500.00	(\$500.00)	\$0.00	\$0.00
108-9816-5189 - Monroe - HVAC Systems	\$14,173.00	\$14,173.00	(\$14,173.00)	\$0.00	\$0.00
108-9817-5192 - Monroe - HVAC Replacement	\$105,220.00	\$105,220.00	(\$105,220.00)	\$0.00	\$0.00
108-9821-5192 - Monroe - Roofing Replacement	\$3,018,008.54	\$3,018,008.54	(\$3,018,008.54)	\$0.00	\$0.00
108-9851-5192 - Monroe - Site Improvements	\$1,532.94	\$1,532.94	(\$1,532.94)	\$0.00	\$0.00
108-9900-5189 - Monroe - Tech. Infrastructure	\$2,955.19	\$2,955.19	(\$2,955.19)	\$0.00	\$0.00
<b>108 - Monroe Elementary Subtotal:</b>	<b>\$3,246,740.28</b>	<b>\$3,246,740.28</b>	<b>(\$3,246,740.28)</b>	<b>\$0.00</b>	<b>\$0.00</b>
109-9532-5189 - Proctor Terrace - Security	\$71,578.76	\$71,578.76	(\$71,578.76)	\$0.00	\$0.00
109-9566-5192 - Proctor Terrace - School Signage	\$50,398.00	\$50,398.00	(\$50,398.00)	\$0.00	\$0.00
109-9650-5192 - Proctor Terrace - Other Fees	\$1,888.94	\$1,888.94	(\$1,888.94)	\$0.00	\$0.00
109-9806-5192 - Proctor Terrace - Portable Classrooms	\$5,825.00	\$5,825.00	(\$5,825.00)	\$0.00	\$0.00
109-9807-5192 - Proctor Terrace - Portable Classrooms	\$73,399.61	\$73,399.61	(\$73,399.61)	\$0.00	\$0.00
109-9810-5192 - Proctor Terrace - Portable Restroom	\$755,436.70	\$755,436.70	(\$755,436.70)	\$0.00	\$0.00
109-9816-5189 - Proctor Terrace - HVAC Systems	\$12,472.00	\$12,472.00	(\$12,472.00)	\$0.00	\$0.00
<b>109 - Proctor Terrace Subtotal:</b>	<b>\$970,999.01</b>	<b>\$970,999.01</b>	<b>(\$970,999.01)</b>	<b>\$0.00</b>	<b>\$0.00</b>
111-9532-5189 - Steele Lane - Security	\$61,594.41	\$61,594.41	(\$61,594.41)	\$0.00	\$0.00
111-9540-5192 - Steele Lane - Asbestos/Hazardous Materials	\$8,798.00	\$7,798.00	(\$6,941.00)	\$1,000.00	\$857.00
111-9566-5192 - Steele Lane - School Signage	\$44,109.32	\$44,109.32	(\$44,109.32)	\$0.00	\$0.00
111-9650-5192 - Steele Lane - Other Fees	\$524,319.00	\$524,319.00	(\$374,375.41)	\$0.00	\$149,943.59
111-9816-5192 - Steele Lane - HVAC Systems	\$10,540.00	\$10,540.00	(\$10,540.00)	\$0.00	\$0.00
111-9821-5192 - Steele Lane Elementary - Roofing Replacement	\$6,409,907.00	\$6,398,137.00	(\$3,752,439.19)	\$11,770.00	\$2,645,697.81
111-9851-5192 - Steele Lane - Site Improvements	\$604,617.57	\$604,617.57	(\$594,717.57)	\$0.00	\$9,900.00
<b>111 - Steele Lane Elementary Subtotal:</b>	<b>\$7,663,885.30</b>	<b>\$7,651,115.30</b>	<b>(\$4,844,716.90)</b>	<b>\$12,770.00</b>	<b>\$2,806,398.40</b>
112-9531-5192 - Hidden Valley - Site Safety	\$3,145.20	\$3,145.20	(\$3,145.20)	\$0.00	\$0.00
112-9532-5189 - Hidden Valley - Security	\$74,851.39	\$74,851.39	(\$74,851.39)	\$0.00	\$0.00
112-9540-5192 - Hidden Valley Middle School - Asbestos/Hazardous	\$1,657.00	\$1,657.00	(\$1,657.00)	\$0.00	\$0.00
112-9566-5192 - Hidden Valley - School Signage	\$45,911.01	\$45,911.01	(\$45,911.01)	\$0.00	\$0.00
112-9650-5192 - Hidden Valley - Other Fees	\$3,594.67	\$3,594.67	(\$3,594.67)	\$0.00	\$0.00

## Overall Project Summary Report

Cumulative Measure L Summary - As of 12/31/2021

Project	Total Budget	Encumbered	Expenditures	Remaining Budget	Encumbered Balance
112-9821-5192 - Hidden Valley - Roofing Replacement	\$1,282,071.00	\$1,282,071.00	(\$1,282,071.00)	\$0.00	\$0.00
<b>112 - Hidden Valley Elementary Subtotal:</b>	<b>\$1,411,230.27</b>	<b>\$1,411,230.27</b>	<b>(\$1,411,230.27)</b>	<b>\$0.00</b>	<b>\$0.00</b>
119-0000-5192 - Elementary District Wide - Undistributed	\$22,773.50	\$22,599.50	(\$22,599.50)	\$174.00	\$0.00
119-9402-5192 - Elementary District Wide - Bond Election 2014	\$28,997.83	\$28,997.83	(\$28,997.83)	\$0.00	\$0.00
119-9403-5192 - Elementary District Wide - Cost of Issuance	\$66,000.00	\$66,000.00	(\$66,000.00)	\$0.00	\$0.00
119-9405-5192 - Elementary District Wide - Parcel Tax Election	\$13,717.50	\$0.00	\$0.00	\$13,717.50	\$0.00
119-9531-5192 - Elementary District Wide - Site Safety	\$47,114.80	\$47,114.80	(\$47,114.80)	\$0.00	\$0.00
119-9532-5189 - Elementary District Wide - Security	\$46,512.07	\$46,512.07	(\$46,512.07)	\$0.00	\$0.00
119-9540-5192 - Elementary District Wide - Asbestos/Hazardous	\$11,278.34	\$11,278.34	(\$11,278.34)	\$0.00	\$0.00
119-9650-5192 - Elementary District Wide - Other Fees	\$1,095,098.03	\$1,050,031.52	(\$901,855.00)	\$45,066.51	\$148,176.52
119-9816-5189 - Elementary District Wide - HVAC Systems	\$54,858.00	\$54,858.00	(\$54,858.00)	\$0.00	\$0.00
119-9816-5192 - Elementary District Wide - Hvac Systems	\$6,264.38	\$6,264.38	(\$6,264.38)	\$0.00	\$0.00
119-9817-5192 - Elementary District Wide - Hvac Replacement	\$3,408.60	\$3,408.60	(\$3,408.60)	\$0.00	\$0.00
119-9821-5192 - Elementary District Wide - Roofing Replacement	\$98,677.76	\$98,677.76	(\$98,677.76)	\$0.00	\$0.00
119-9851-5189 - Elementary District Wide - Site Improvements	\$3,000.00	\$3,000.00	(\$3,000.00)	\$0.00	\$0.00
119-9851-5192 - Elementary District Wide - Site Improvements	\$727,111.22	\$727,111.22	(\$554,387.98)	\$0.00	\$172,723.24
119-9852-5192 - Elementary District Wide - Site Improvement 2	\$206,201.21	\$206,201.21	(\$206,201.21)	\$0.00	\$0.00
119-9861-5192 - Elementary District Wide - Management	\$95,167.52	\$87,869.73	(\$87,869.73)	\$7,297.79	\$0.00
119-9900-5189 - Elementary District Wide - Tech Infrastructure	\$3,080,671.77	\$2,854,443.09	(\$2,754,003.09)	\$226,228.68	\$100,440.00
119-9902-5189 - Elementary District Wide - Phone Intercom System	\$1,141,409.87	\$1,141,409.87	(\$1,141,409.87)	\$0.00	\$0.00
119-9907-5189 - Elementary District Wide - Technology Other	\$6,210,426.48	\$6,210,426.48	(\$6,210,426.48)	\$0.00	\$0.00
119-9977-5192 - Elementary District Wide - Master Plan - Infrastru	\$227,781.68	\$227,781.68	(\$227,781.68)	\$0.00	\$0.00
<b>119 - Elementary District Wide Subtotal:</b>	<b>\$13,186,470.56</b>	<b>\$12,893,986.08</b>	<b>(\$12,472,646.32)</b>	<b>\$292,484.48</b>	<b>\$421,339.76</b>
123-9566-5192 - Santa Rosa Accelerated Charter - School Signage	\$53,115.00	\$53,115.00	\$0.00	\$0.00	\$53,115.00
<b>123 - Santa Rosa Accelerated Charter Subtotal:</b>	<b>\$53,115.00</b>	<b>\$53,115.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$53,115.00</b>
124-9532-5189 - SR French American Charter - Security	\$75,467.50	\$75,467.50	(\$75,467.50)	\$0.00	\$0.00
124-9566-5192 - SR French American Charter - School Signage	\$53,115.00	\$53,115.00	\$0.00	\$0.00	\$53,115.00
124-9851-5192 - SR French American Charter - Site Improvements	\$4,302.00	\$4,302.00	(\$4,302.00)	\$0.00	\$0.00
<b>124 - SR French American Charter Subtotal:</b>	<b>\$132,884.50</b>	<b>\$132,884.50</b>	<b>(\$79,769.50)</b>	<b>\$0.00</b>	<b>\$53,115.00</b>
127-9535-5192 - Cesar Chavez Language Academy - Site Improvements	\$2,135.00	\$2,135.00	(\$2,135.00)	\$0.00	\$0.00
127-9800-5192 - Cesar Chavez Language Academy - Permanent Bldgs Ne	\$17,500.00	\$17,500.00	(\$16,896.50)	\$0.00	\$603.50
127-9807-5192 - Cesar Chavez Language Academy - Portable Classroom	\$4,500.00	\$4,500.00	(\$4,500.00)	\$0.00	\$0.00
127-9851-5192 - Cesar Chavez Language Academy - Site Improvements	\$874,153.42	\$874,153.42	(\$874,153.42)	\$0.00	\$0.00

## Overall Project Summary Report

Cumulative Measure L Summary - As of 12/31/2021

Project	Total Budget	Encumbered	Expenditures	Remaining Budget	Encumbered Balance
<b>127 - Cesar Chavez Language Academy Subtotal:</b>	<b>\$898,288.42</b>	<b>\$898,288.42</b>	<b>(\$897,684.92)</b>	<b>\$0.00</b>	<b>\$603.50</b>
128-9240-5192 - Hope Academy-Charter School	\$25,515.00	\$25,515.00	(\$25,515.00)	\$0.00	\$0.00
128-9806-5192 - Hope Academy - Portable Classrooms	\$40,560.00	\$40,560.00	(\$40,560.00)	\$0.00	\$0.00
<b>128 - Hope Academy Subtotal:</b>	<b>\$66,075.00</b>	<b>\$66,075.00</b>	<b>(\$66,075.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>
191-9305-9795 - Elementary For Director Dp - Operations Services	\$92,844.42	\$92,844.42	(\$92,844.42)	\$0.00	\$0.00
<b>191 - Elementary For Director Dp Subtotal:</b>	<b>\$92,844.42</b>	<b>\$92,844.42</b>	<b>(\$92,844.42)</b>	<b>\$0.00</b>	<b>\$0.00</b>
192-9305-9795 - Elementary For Asst Sup Bus. - Operations Services	\$95,465.70	\$85,273.88	(\$85,273.88)	\$10,191.82	\$0.00
<b>192 - Elementary For Asst Sup Bus. Subtotal:</b>	<b>\$95,465.70</b>	<b>\$85,273.88</b>	<b>(\$85,273.88)</b>	<b>\$10,191.82</b>	<b>\$0.00</b>
389-9907-5192 - Technology District Wide - Technology Other	\$526.96	\$526.96	(\$526.96)	\$0.00	\$0.00
<b>389 - Technology District Wide Subtotal:</b>	<b>\$526.96</b>	<b>\$526.96</b>	<b>(\$526.96)</b>	<b>\$0.00</b>	<b>\$0.00</b>
392-9535-5192 - Business - Site Improvements	\$13,948.43	\$13,948.43	(\$13,948.43)	\$0.00	\$0.00
<b>392 - Business Subtotal:</b>	<b>\$13,948.43</b>	<b>\$13,948.43</b>	<b>(\$13,948.43)</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Grand Total:</b>	<b>\$37,747,882.75</b>	<b>\$36,681,304.25</b>	<b>(\$33,293,617.59)</b>	<b>\$1,066,578.50</b>	<b>\$3,387,686.66</b>

## Fiscal and Performance Audit

The COC has reviewed:

1. The Audit Report dated March 6, 2022, for the year ended June 30, 2021 prepared by Chavan & Associates, LLP, Certified Public Accountants. This report included the following:
  - Independent Auditor's Report
  - Program Statements
  - Schedule of Findings and Recommendations
  - Other Independent Auditor's Reports
  
  - The Audit Report can be viewed at <https://www.srscschools.org/Page/4289>
  
  - **Schedule of Findings and Recommendations from the audit:**
    - a. The audit tests resulted in no findings and recommendations
  
  - **Schedule of Prior Year Findings and Recommendations from the audit:**
    - a. There were no prior year findings and recommendations to be reported
  
2. District prepared financial reports at each COC meeting

Photos

Roof/HVAC Summer Project



Steele Lane Elementary School

# New Security Locks Project - Multiple Sites



## Committee Members

### Measure L Bond - Elementary School District

Name	Representing	Term Expires
Kristin Hendricks	Community Member/At Large	2024
Frank Pugh	Community Member/Finance Background	2024
Michael Von der Porten	Bona Fide Taxpayers' Organization	2023
Bonnie Falconer	Member at Large	2024
Vacant	Business Organization	
Vacant	Senior Citizen's Organization	
Vacant	Taxpayer's Organization	
Vacant	Parent or Guardian/Active PTO	
Vacant	Community Member/Construction Background	

[COC Information](https://www.srcschools.org/bond) - <https://www.srcschools.org/bond>

## Contact Information

### Measure L Bond

Melanie Martin

Confidential Administrative Assistant  
Business Services

[mmartin@srcs.k12.ca.us](mailto:mmartin@srcs.k12.ca.us)

707.890.3800 x 80201

211 Ridgway Avenue, Santa Rosa, CA 95401



EMBRACE • ENGAGE • EMPOWER

**SANTA ROSA CITY SCHOOLS**

**MEASURE I BONDS**

**AUDIT REPORT**

**For the Fiscal Year Ended June 30, 2021**

\* \* \*



**Chavan & Associates, LLP**

Certified Public Accountants  
15105 Concord Circle, Suite 130  
Morgan Hill, CA 95037

**SANTA ROSA CITY SCHOOLS  
MEASURE I BONDS  
For the Fiscal Year Ended June 30, 2021**

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## **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

Measure I Citizens' Oversight Committee and  
Governing Board Members  
Santa Rosa City Schools

### Report on the Financial Statements

We have audited the accompanying financial statements of the Measure I Bonds of Santa Rosa City Schools (the "District"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Santa Rosa City Schools' management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of these financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure I Bonds of Santa Rosa City Schools, as of June 30, 2021, and the changes in the financial position thereof for the year then ended in accordance with accounting principles



generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 1, the financial statements of the Measure I Building Fund are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2021 and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### **Other Matters**

As discussed in Note 1, the financial statements present only the Measure I Bonds and do not purport to, and do not, present fairly the financial position of Santa Rosa City Schools, as of June 30, 2021, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Measure I Bonds of Santa Rosa City Schools' basic financial statements. The Measure I Bonds Schedule of Expenditures is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subject to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Measure I Bonds Schedule of Expenditures is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have issued our report dated March 6, 2022 on our consideration of the Measure I Bonds of Santa Rosa City Schools' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Measure I Bonds of Santa Rosa City Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Measure I Bonds of Santa Rosa City Schools' internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated March 6, 2022 on our consideration of the Measure I Bonds' compliance with the requirements of Proposition 39. That report is an integral part of



Chavan and Associates, LLP  
Certified Public Accountants

our audit of the Measure I Bonds for the fiscal year ended June 30, 2021 and should be considered in assessing the results of our financial audit.

*C & A LLP*

March 6, 2022  
Morgan Hill, California

**SANTA ROSA CITY SCHOOLS**  
**MEASURE I BONDS**  
**Balance Sheet**  
**June 30, 2021**

---

<b>Assets</b>	
Cash and investments	<u>\$ 50,278,877</u>
Total Assets	<u>\$ 50,278,877</u>
<b>Liabilities and Fund Balance</b>	
Liabilities:	
Accounts payable	<u>\$ 578,664</u>
Total Liabilities	<u>578,664</u>
Fund balance:	
Restricted for capital projects	<u>49,700,213</u>
Total Fund Balance	<u>49,700,213</u>
Total Liabilities and Fund Balance	<u>\$ 50,278,877</u>

*The notes to basic financial statements are an integral part of this statement.*

**SANTA ROSA CITY SCHOOLS  
MEASURE I BONDS  
Statement of Revenue, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2021**

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Revenues:	
Interest earnings	<u>\$ 223,722</u>
Expenditures:	
Classified salaries	30,082
Classified benefits	8,411
Supplies and materials	5,438
Services and other operating expenditures	1,675,382
Capital outlay	<u>41,146,110</u>
Total Expenditures	<u>42,865,423</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(42,641,701)</u>
Other financing sources (uses):	
Bond issuances	<u>42,675,000</u>
Net Changes in Fund Balance	33,299
Fund Balance Beginning	<u>49,666,914</u>
Fund Balance Ending	<u>\$ 49,700,213</u>

*The notes to basic financial statements are an integral part of this statement.*

**SANTA ROSA CITY SCHOOLS  
MEASURE I BONDS  
Notes to Basic Financial Statements  
For the Fiscal Year Ended June 30, 2021**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

A. Accounting Principles

Santa Rosa City Schools (the “District”) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the U. S. Governmental Accounting Standards Board (“GASB”) and the American Institute of Certified Public Accountants (“AICPA”).

B. Reporting Entity

The District is the level of government primarily accountable for activities related to public education. The governing authority consists of five elected officials who, together, constitute the Board of Trustees.

A committee to the District’s Governing Board and Superintendent, called the Citizens’ Bond Oversight Committee was established to inform the public concerning the expenditure and uses of the District’s bond measure revenues. The committee’s legal charge is to actively review and report on the expenditure of taxpayer money for school construction in accordance with voter approved projects.

The financial statements presented are for the Measure I Bonds and are not intended to be a complete presentation of the District’s financial position on operations.

C. Basis of Presentation

**Fund Financial Statements**

Fund financial statements report detailed information about the District. The Measure I Bonds is reported in the District’s Building Fund which is a governmental fund and is presented as a major fund in the District’s combined financial statements. The Building Fund is used to account for proceeds from the sale of real property and account for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds such as Measure I general obligation bonds.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources, are generally included on the balance sheet. The Statement of Revenues, Expenditures and Changes in Fund Balance for the Measure I Bonds presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**SANTA ROSA CITY SCHOOLS**  
**MEASURE I BONDS**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

**Revenues - Exchange and Non-Exchange Transactions**

On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. To achieve comparability of reporting among California districts, and so as not to distort normal revenue patterns with specific respect to reimbursement grants and correction to state-aid apportionments, the California Department of Education has defined available for district as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue**

Unearned revenue arises when assets (such as cash) are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements (such as qualified expenditures) are met are recorded as liabilities from unearned revenue.

**Unavailable Revenue**

In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows of resources as unavailable revenue.

**Expenditures**

On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**SANTA ROSA CITY SCHOOLS**  
**MEASURE I BONDS**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. These budgets are revised by the District's governing board and District superintendent during the year to give consideration to unanticipated income and expenditures. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object.

F. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated on June 30.

G. Assets, Liabilities, and Equity

1. Cash and Investments

Cash balances held in banks and in revolving funds are insured up to \$250,000 by the Federal Deposit Insurance Corporation.

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The County pools these funds with those of other Districts in the County and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

All District-directed investments are governed by *Government Code* Section 53601 and Treasury investment guidelines. The guidelines limit specific investments to government securities, domestic chartered financial securities, domestic corporate issues, and California municipal securities. The District's securities portfolio is held by the County Treasurer. Interest earned on investments is recorded as revenue of the fund from which the investment was made.

2. Cash & Cash Equivalents

The District's cash deposits are considered to be cash on hand and cash in banks. Cash and Cash Equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date.

**SANTA ROSA CITY SCHOOLS**  
**MEASURE I BONDS**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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3. Investments

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

4. Long-Term Liabilities

In the Measure I Bonds financial statements, bond premiums, discounts and bond issuance costs are recognized during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses.

5. Fund Balance Classifications

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies governmental fund balances as follows:

- Non-spendable includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts constrained due to constitutional provisions or enabling legislation.
- Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of

**SANTA ROSA CITY SCHOOLS  
MEASURE I BONDS  
Notes to Basic Financial Statements  
For the Fiscal Year Ended June 30, 2021**

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decision-making authority and does not lapse at year-end. Committed fund balances are imposed by the District's board of education.

- Assigned includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Assignments may be identified by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.
- Unassigned includes positive fund balance that has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The District uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

6. Accounting Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**NOTE 2 - CASH AND INVESTMENTS**

Summary of Deposits

A summary of deposits as of June 30, 2021, is as follows:

	Carrying Amount	Fair Value
Cash in county treasury investment pool	\$ 50,278,877	\$ 50,263,793

Fair Value Measurements

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

**SANTA ROSA CITY SCHOOLS**  
**MEASURE I BONDS**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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Investments in the Sonoma County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

Cash in 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 (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Policies and Practices

The District is authorized under *California Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Risk Disclosures

Limitations as they relate to interest rate risk, credit risk, custodial credit risk - deposits, and concentration of credit risk are described below:

- *Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains cash with the Sonoma County Investment Pool. The pool has a fair value of approximately \$3.124 billion and an amortized book value of \$3.125 billion. Average weighted maturity for this pool is 749 days.

- *Credit Risk*

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County of Sonoma's investment pool is not rated, however, the investments within the pool are either not rated or rated as low as AA by Standard & Poor's Investor Services.

**SANTA ROSA CITY SCHOOLS**  
**MEASURE I BONDS**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

- *Custodial Credit Risk - Deposits*

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

- *Concentration of Credit Risk*

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the *California Government Code*. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are therefore exempt.

**NOTE 3 - MEASURE I GENERAL OBLIGATION BONDS**

The following schedule summarizes the District's Measure I general obligation bonds as of June 30, 2021:

Bond	Maturity Date	Interest Rate	Original Issue	Bonds		Adjustments & Redeemed	Bonds
				Outstanding July 01, 2020	Issued		Outstanding June 30, 2021
2016 GOB, Series B	2041	2-5%	50,000,000	34,920,000	-	315,000	34,605,000
2018 GOB, Series C	2043	4-5%	65,000,000	65,000,000	-	5,050,000	59,950,000
2021 GORB	2044	.247-2.102	5,080,000	-	5,080,000	-	5,080,000
2021 GOB, Series E	2044	.22-4%	42,835,000	-	42,835,000	-	42,835,000
Subtotal General Obligation Bonds			162,915,000	99,920,000	47,915,000	5,365,000	142,470,000
Bond Premiums				12,517,193	6,643,264	877,488	18,282,969
Total General Obligation Bonds			<u>\$ 162,915,000</u>	<u>\$ 112,437,193</u>	<u>\$ 54,558,264</u>	<u>\$ 6,242,488</u>	<u>\$ 160,752,969</u>

In 2016, the District issued \$9,500,000 in 2014 General Obligation Bonds, Series 2016A and 2016B, (Elementary School District), with an interest rate of 2-5%, for capital projects throughout the District. The District also issued \$12,165,000 in 2014 General Obligation Bonds, Series 2016A, (High School District), with an interest rate of 2-4%, for capital projects throughout the District. The net proceeds were \$22,098,070 (after payment of \$450,220 in underwriting fees, insurance, and other issuance costs and premiums of \$883,290).

In May 2018, the District issued \$65,000,000 and 5,000,000 in 2014 General Obligation Bonds, Series 2018C and Series 2018D, (High School District), with an interest rate of 3-5%, for capital projects throughout the District. The net proceeds were \$78,734,290 (after payment of \$647,802 in issuance costs and premiums of \$9,382,092). Interest is due semi-annually on February 1 and August 1, commencing August 1, 2018. For Series 2018C, principal payments begin August 1, 2020 and are

**SANTA ROSA CITY SCHOOLS**  
**MEASURE I BONDS**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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due annually thereafter until August 1, 2043. For Series 2018D, only one principal payment is due on August 1, 2019.

In May 2021, the District issued \$5,080,000 of 2021 General Obligation Refunding Bonds. The net proceeds of \$4,969,662 (after issuance costs of \$110,338) were used to defease and redeem a portion of the District's outstanding 2013 General Obligation Refunding Bonds. The amounts defeased have been removed from the government-wide Statement of Net Position. The District completed the refunding to obtain an economic gain of \$286,451. Interest is due semi-annually on February 1 and August 1, commencing August 1, 2021. Principal payments begin August 1, 2021 and are due annually thereafter until August 1, 2030.

In May 2021, the District issued \$42,835,000 in 2021 General Obligation Bonds, Series E for capital projects throughout the District. The net proceeds were \$49,090,118 after premiums of \$6,643,264 and the payment of \$388,146 in issuance costs. Interest is due semi-annually on February 1 and August 1, commencing August 1, 2021. Principal payments begin August 1, 2021 and are due annually thereafter until August 1, 2043.

The following is a summary of the annual debt service requirements as of June 30, 2021:

For the Fiscal Year Ending June 30,	Principal	Interest	Total
2022	\$ 7,505,000	\$ 5,680,772	\$ 13,185,772
2023	1,255,000	6,140,338	7,395,338
2024	2,215,000	6,083,452	8,298,452
2025	2,505,000	6,011,024	8,516,024
2026	2,820,000	5,923,640	8,743,640
2027-2031	18,625,000	27,631,767	46,256,767
2032-2036	27,660,000	22,587,300	50,247,300
2037-2041	43,685,000	14,384,600	58,069,600
2042-2046	36,200,000	2,699,175	38,899,175
Total Debt Service	<u>\$ 142,470,000</u>	<u>\$ 97,142,068</u>	<u>\$ 239,612,068</u>

**NOTE 4 - COMMITMENTS**

As of fiscal year end of June 30, 2021, the District had encumbered \$982,831 of the Measure I Bonds proceeds to be spent on capital projects in the fiscal year ended June 30, 2022.

## **SUPPLEMENTARY INFORMATION**

**SANTA ROSA CITY SCHOOLS  
MEASURE I BONDS  
Schedule of Expenditures  
For the Fiscal Year Ended June 30, 2021**

Site	Object	Total
Comstock Middle School	Capital Outlay	63,922
Comstock Middle School Total		63,922
Cook Middle School	Capital Outlay	4,370,174
	Services	123,148
Cook Middle School Total		4,493,322
Maria Carrillo High	Capital Outlay	497,804
	Services	52,689
Maria Carrillo High Total		550,493
Montgomery High	Capital Outlay	18,181,042
	Services	100,111
Montgomery High Total		18,281,153
Piner High School	Capital Outlay	711,768
	Services	87,978
Piner High School Total		799,746
Rincon Valley Middle School	Capital Outlay	233,350
Rincon Valley Middle School Total		233,350
Santa Rosa High	Capital Outlay	9,398,320
	Services	95,785
Santa Rosa High Total		9,494,105
Santa Rosa Middle	Capital Outlay	6,257,778
	Services	106,330
Santa Rosa Middle Total		6,364,108
Secondary District Wide	Books and Supplies	5,438
	Capital Outlay	1,111,979
	Services	1,058,882
Secondary District Wide Total		2,176,299
Secondary For Asst Sup Business	Classified Personnel Salaries	30,082
	Employee Benefits	8,411
	Services	526
Secondary For Asst Sup Business Total		39,019
Slater Middle	Capital Outlay	319,972
	Services and Other Operating	49,934
Slater Middle Total		369,906
<b>Grand Total</b>		<b>42,865,423</b>

*The notes to program statement are an integral part of this schedule.*

**SANTA ROSA CITY SCHOOLS  
MEASURE I BONDS  
Notes to Program Schedule  
For the Fiscal Year Ended June 30, 2021**

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**NOTE 1 - THE PROGRAM**

Proposition 39 was enacted by the voters on November 7, 2000 and changed the required majority for local voter approval of the public school and community college general obligation bonds from two-thirds to fifty-five percent of votes. It also required school districts to provide facilities to charter schools operating within their jurisdictions.

On November 4, 2014, voters approved Santa Rosa City Schools' Measure I Bonds. Measure I authorized the District to increase its debt by \$175 million through issuing general obligation bonds in order to update, renovate, repair, construct and purchase district facilities and technology. District officials estimated the additional property tax rate required to pay off this debt at \$30 per \$100,000 of assessed valuation.

A 55 percent supermajority vote was required for the approval of Measure I.

**NOTE 2 - ORGANIZATION**

Santa Rosa City Elementary School District and Santa Rosa City High School District were established in 1878. They are now comprised of two districts, elementary and high school, governed by a common seven-member Board of Education. Santa Rosa City Schools currently operates nine elementary schools, one satellite elementary, five middle schools, five comprehensive high schools, one opportunity schools, one continuation school, four necessary small continuation schools, and five charter schools. Santa Rosa City Schools covers an area of approximately 280 square miles. There were no changes in the District's boundaries in the current year.

The Board of Education and District Administrators for the fiscal year ended June 30, 2021, included the following members:

<b>Governing Board</b>		
Member	Office	Term Expires
Laurie Fong	President	2024
Jill McCormick	Vice-President	2022
Ever Flores	Clerk	2024
Ed Sheffield	Trustee	2024
Alegria De La Cruz	Trustee	2024
Stephanie Manieri	Trustee	2022
Omar Medina	Trustee	2022

<b>District Administration</b>	
Name	Position
Diann Kitamura, Ed.D.	Superintendent
Rick Edson	Deputy Superintendent, Chief Business Official
Anna Trunnell	Assistant Superintendent, Human Resources
Steve Mizera	Assistant Superintendent, Student and Family Services
Anna-Maria Guzman, Ed.D.	Assistant Superintendent, Teaching and Learning
Joel Dontos	Executive Director, Fiscal Services

**SANTA ROSA CITY SCHOOLS**  
**MEASURE I BONDS**  
**Notes to Program Schedule**  
**For the Fiscal Year Ended June 30, 2021**

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**NOTE 3 - CITIZEN'S OVERSIGHT COMMITTEE**

Duties of the committee include ensuring that bond revenues are expended only 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. The committee must also ensure that no funds are used for any teacher or administrative salaries or other school operation expenses.

Furthermore, the committee is authorized to receive and review copies of the annual independent performance audit and the annual independent financial audit required by Article XIII A, Section 1(b)(3)(C) and Article XIII A, Section 1(b)(3)(D), respectively, of the California Constitution.

The Committee was formed by the Board of Trustees, as required by State law. During the fiscal year ended June 30, 2019, the District was unable to fill all of the committee positions, however, as required by Article XIII A, the District was actively seeking to fill these roles and publicly posted the vacancies. The Citizens' Bond Oversight Committee was comprised of the following members as of June 30, 2021:

<u>Name</u>	<u>Representing</u>	<u>Term Expiration</u>
Jennie Bruneman	Parent or Guardian	2024
Kristin Hendricks	Parent or Guardian/Active PTO	2023
Mindy Breslin	Community Member/At Large	2022
Frank Pugh	Community Member/Finance Background	2024
Carolina Spence	Senior Citizen's Organization	2023
Michael Von der Porten	Bona Fide Taxpayers' Organization Representative	2025
Vacant	Senior Citizen's Organization	-
Vacant	Construction Background	-
Vacant	Business Organization	-

**SCHEDULE OF FINDINGS  
AND  
RECOMMENDATIONS**

**SANTA ROSA CITY SCHOOLS**  
**MEASURE I BONDS**  
**Schedule of Findings and Recommendations**  
**For the Fiscal Year Ended June 30, 2021**

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This section identifies the deficiencies, significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

Our tests resulted in no findings and recommendations.

**SANTA ROSA CITY SCHOOLS  
MEASURE I BONDS  
Schedule of Prior Year Findings and Recommendations  
For the Fiscal Year Ended June 30, 2021**

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There were no prior year findings and recommendations to be reported.

**OTHER INDEPENDENT  
AUDITOR'S REPORTS**



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Measure I Citizens' Oversight Committee and  
Governing Board Members  
Santa Rosa City Schools

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure I Bonds of Santa Rosa City Schools (the "District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Santa Rosa City Schools' Measure I Bonds financial statements, and have issued our report thereon dated March 6, 2022.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Santa Rosa City Schools' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Santa Rosa City Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Santa Rosa City Schools' internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Santa Rosa City Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



Chavan and Associates, LLP  
Certified Public Accountants

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

March 6, 2022  
Morgan Hill, California



## INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Measure I Citizens' Oversight Committee and  
Governing Board Members  
Santa Rosa City Schools

### *Performance Audit*

We were engaged to conduct a performance audit of the Santa Rosa City Schools (District) Measure I Fund (Fund) for the year ended June 30, 2021.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the 2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District expended 2014 Measure I Funds only for the specific projects approved by the voters in accordance with Proposition 39, and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

This report is intended solely for the information and use of the District and is not intended to be, and should not be used by, anyone other than the specified party.

### *Auditor Objectives*

Our audit included the following objectives:

1. Determine whether expenditures charged to the Fund have been made in accordance with the bond project list approved by the voters through the approval of the Measure I, and verify that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.



2. Determine whether salary transactions charged to the Fund were in support of Measure I and not for District general administration or operations, and verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

### *Scope*

The scope of our performance audit covered the period of July 1, 2020 to June 30, 2021. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2021 were not reviewed or included within the scope of our audit or in this report.

### *Methodology*

To meet the objectives of our performance audit, procedures we performed included, the following methodology:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
2. We selected a sample of expenditures using the following criteria:
  - a. We considered all expenditures recorded in all object codes, including transfers out.
  - b. We considered all expenditures recorded in all projects that were funded from July 1, 2020 through June 30, 2021 from Measure I bond proceeds.
  - c. We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified as individual transactions (expenditures) that exceeded approximately 5% of the total expenditures incurred.
  - d. For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for period starting July 1, 2020 and ending June 30, 2021.
3. We examined 68% of all expenditures within the bond program to ensure they were valid, allowable, accurate, charged to the facilities projects, and expended on specific projects listed in the text of the applicable ballot measure. by vouching the actual invoices and other supporting documentation to determine that:
  - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
  - b. Expenditures were supported by proper bid documentation, as applicable.
  - c. Expenditures were expended in accordance with voter-approved bond project list.
  - d. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District
4. We verified that salary transactions charged to the Fund were in support of Measure I and not for District general administration or operations, and verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State



of California Attorney General by vouching to supporting records such as offer letter, position control reports, timecards and payroll reports.

5. We verified that the District was in compliance with Assembly Bill 1908 and Ed Code Section 15278, where the District is required to establish a bond oversight committee for Proposition 39 bonds that includes one active member from each of the following sectors: a business organization, senior citizens' organization, bona fide taxpayer's association, and one parent/guardian of a child enrolled in the District and one parent/guardian of a child enrolled in the District who is also a member of a parent teacher association.
6. We verified the Citizens' Oversight Committee met pursuant to Education Code Section 15280.

***Conclusion***

We did not identify any exceptions to the procedures performed above, in all significant respects. Based on the procedures performed, the District has properly accounted for the expenditures held in the Measure I Fund and that such expenditures were made for authorized bond projects. Our audit was made for the purposes set forth in the Objectives section of this report and would not necessarily disclose all instances of nonperformance.

*C & A LLP*

March 6, 2022  
Morgan Hill, California

**SANTA ROSA CITY SCHOOLS**

**MEASURE L BONDS**

**AUDIT REPORT**

**For the Fiscal Year Ended June 30, 2021**

\* \* \*



**Chavan & Associates, LLP**

Certified Public Accountants  
15105 Concord Circle, Suite 130  
Morgan Hill, CA 95037

**SANTA ROSA CITY SCHOOLS  
MEASURE L BONDS  
For the Fiscal Year Ended June 30, 2021**

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## **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

Measure L Citizens' Oversight Committee and  
Governing Board Members  
Santa Rosa City Schools

### Report on the Financial Statements

We have audited the accompanying financial statements of the Measure L Bonds of Santa Rosa City Schools (the "District"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Santa Rosa City Schools' management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of these financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure L Bonds of Santa Rosa City Schools, as of June 30, 2021, and the changes in the financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



### **Emphasis of Matter**

As discussed in Note 1, the financial statements of the Measure L Building Fund are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2021 and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### **Other Matters**

As discussed in Note 1, the financial statements present only the Measure L Bonds and do not purport to, and do not, present fairly the financial position of Santa Rosa City Schools, as of June 30, 2021, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Measure L Bonds of Santa Rosa City Schools' basic financial statements. The Measure L Bonds Schedule of Expenditures is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subject to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Measure L Bonds Schedule of Expenditures is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have issued our report dated March 6, 2022 on our consideration of the Measure L Bonds of Santa Rosa City Schools' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Measure L Bonds of Santa Rosa City Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Measure L Bonds of Santa Rosa City Schools' internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated March 6, 2022 on our consideration of the Measure L Bonds' compliance with the requirements of Proposition 39. That report is an integral part of



Chavan and Associates, llp  
Certified Public Accountants

our audit of the Measure L Bonds for the fiscal year ended June 30, 2021 and should be considered in assessing the results of our financial audit.

*C & A CP*

March 6, 2022  
Morgan Hill, California

**SANTA ROSA CITY SCHOOLS  
MEASURE L BONDS  
Balance Sheet  
June 30, 2021**

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<b>Assets</b>	
Cash and investments	<u>\$ 25,550,329</u>
Total Assets	<u><u>\$ 25,550,329</u></u>
<b>Liabilities and Fund Balance</b>	
Liabilities:	
Accounts payable	<u>\$ 46,312</u>
Total Liabilities	<u>46,312</u>
Fund balance:	
Restricted for capital projects	<u>25,504,017</u>
Total Fund Balance	<u>25,504,017</u>
Total Liabilities and Fund Balance	<u><u>\$ 25,550,329</u></u>

*The notes to basic financial statements are an integral part of this statement.*

**SANTA ROSA CITY SCHOOLS  
MEASURE L BONDS  
Statement of Revenue, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2021**

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Revenues:	
Interest earnings	<u>\$ 80,748</u>
Expenditures:	
Classified salaries	11,126
Classified benefits	3,111
Supplies and materials	22
Professional services	320,356
Capital outlay	1,238,989
Other	<u>292,723</u>
Total Expenditures	<u>1,866,327</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,785,579)</u>
Other financing sources (uses):	
Bond issuances	<u>16,350,000</u>
Net Changes in Fund Balance	14,564,421
Fund Balance Beginning	<u>10,939,596</u>
Fund Balance Ending	<u>\$ 25,504,017</u>

*The notes to basic financial statements are an integral part of this statement.*

**SANTA ROSA CITY SCHOOLS  
MEASURE L BONDS  
Notes to Basic Financial Statements  
For the Fiscal Year Ended June 30, 2021**

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**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

A. Accounting Principles

Santa Rosa City Schools (the “District”) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the U. S. Governmental Accounting Standards Board (“GASB”) and the American Institute of Certified Public Accountants (“AICPA”).

B. Reporting Entity

The District is the level of government primarily accountable for activities related to public education. The governing authority consists of five elected officials who, together, constitute the Board of Trustees.

A committee to the District’s Governing Board and Superintendent, called the Citizens’ Bond Oversight Committee was established to inform the public concerning the expenditure and uses of the District’s bond measure revenues. The committee’s legal charge is to actively review and report on the expenditure of taxpayer money for school construction in accordance with voter approved projects.

The financial statements presented are for the Measure L Bonds and are not intended to be a complete presentation of the District’s financial position on operations.

C. Basis of Presentation

**Fund Financial Statements**

Fund financial statements report detailed information about the District. The Measure L Bonds is reported in the District’s Building Fund which is a governmental fund and is presented as a major fund in the District’s combined financial statements. The Building Fund is used to account for proceeds from the sale of real property and account for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds such as Measure L general obligation bonds.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources, are generally included on the balance sheet. The Statement of Revenues, Expenditures and Changes in Fund Balance for the Measure L Bonds presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**SANTA ROSA CITY SCHOOLS**  
**MEASURE L BONDS**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

**Revenues - Exchange and Non-Exchange Transactions**

On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. To achieve comparability of reporting among California districts, and so as not to distort normal revenue patterns with specific respect to reimbursement grants and correction to state-aid apportionments, the California Department of Education has defined available for district as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue**

Unearned revenue arises when assets (such as cash) are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements (such as qualified expenditures) are met are recorded as liabilities from unearned revenue.

**Unavailable Revenue**

In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows of resources as unavailable revenue.

**Expenditures**

On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**SANTA ROSA CITY SCHOOLS**  
**MEASURE L BONDS**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. These budgets are revised by the District's governing board and District superintendent during the year to give consideration to unanticipated income and expenditures. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object.

F. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated on June 30.

G. Assets, Liabilities, and Equity

1. Cash and Investments

Cash balances held in banks and in revolving funds are insured up to \$250,000 by the Federal Deposit Insurance Corporation.

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The County pools these funds with those of other Districts in the County and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

All District-directed investments are governed by *Government Code* Section 53601 and Treasury investment guidelines. The guidelines limit specific investments to government securities, domestic chartered financial securities, domestic corporate issues, and California municipal securities. The District's securities portfolio is held by the County Treasurer. Interest earned on investments is recorded as revenue of the fund from which the investment was made.

2. Cash & Cash Equivalents

The District's cash deposits are considered to be cash on hand and cash in banks. Cash and Cash Equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date.

**SANTA ROSA CITY SCHOOLS**  
**MEASURE L BONDS**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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3. Investments

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

4. Long-Term Liabilities

In the Measure L Bonds financial statements, bond premiums, discounts and bond issuance costs are recognized during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses.

5. Fund Balance Classifications

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies governmental fund balances as follows:

- Non-spendable includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts constrained due to constitutional provisions or enabling legislation.
- Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of

**SANTA ROSA CITY SCHOOLS  
MEASURE L BONDS  
Notes to Basic Financial Statements  
For the Fiscal Year Ended June 30, 2021**

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decision-making authority and does not lapse at year-end. Committed fund balances are imposed by the District's board of education.

- Assigned includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Assignments may be identified by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.
- Unassigned includes positive fund balance that has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

The District uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

6. Accounting Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**NOTE 2 - CASH AND INVESTMENTS**

Summary of Deposits

A summary of deposits as of June 30, 2021, is as follows:

	Carrying Amount	Fair Value
Cash in county treasury investment pool	\$ 25,550,329	\$ 25,542,664

Fair Value Measurements

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

**SANTA ROSA CITY SCHOOLS**  
**MEASURE L BONDS**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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Investments in the Sonoma County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

Cash in 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 (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Policies and Practices

The District is authorized under *California Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Risk Disclosures

Limitations as they relate to interest rate risk, credit risk, custodial credit risk - deposits, and concentration of credit risk are described below:

- *Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to the changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains cash with the Sonoma County Investment Pool. The pool has a fair value of approximately \$3.124 billion and an amortized book value of \$3.125 billion. Average weighted maturity for this pool is 749 days.

- *Credit Risk*

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County of Sonoma's investment pool is not rated, however, the investments within the pool are either not rated or rated as low as AA by Standard & Poor's Investor Services.

**SANTA ROSA CITY SCHOOLS**  
**MEASURE L BONDS**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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- *Custodial Credit Risk - Deposits*

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the *California Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

- *Concentration of Credit Risk*

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the *California Government Code*. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are therefore exempt.

**NOTE 3 - MEASURE L GENERAL OBLIGATION BONDS**

The following schedule summarizes the District's Measure L general obligation bonds as of June 30, 2021:

Bond	Maturity Date	Interest Rate	Original Issue	Bonds		Adjustments & Redeemed	Bonds
				Outstanding July 01, 2020	Issued		Outstanding June 30, 2021
2016 GOB, Series A	2035	2-5%	\$ 5,700,000	\$ 3,665,000	\$ -	\$ 175,000	\$ 3,490,000
2016 GOB, Series C	2041	2-5%	15,000,000	11,975,000	-	75,000	11,900,000
2018 GOB, Series D	2043	5%	10,000,000	10,000,000	-	-	10,000,000
2018 GOB, Series E	2021	3-4%	3,000,000	1,855,000	-	1,090,000	765,000
2021 GORB Series A	2027	4%	1,830,000	-	1,830,000	-	1,830,000
2021 GORB Series B	2031	.297-2.182%	5,325,000	-	5,325,000	-	5,325,000
2021 GOB, Series F	2044	.25-4%	16,500,000	-	16,500,000	-	16,500,000
Subtotal General Obligation Bonds			57,355,000	27,495,000	23,655,000	1,340,000	49,810,000
Bond Premiums				3,096,065	2,521,510	291,066	5,326,509
Total General Obligation Bonds			<u>\$ 57,355,000</u>	<u>\$ 30,591,065</u>	<u>\$ 26,176,510</u>	<u>\$ 1,631,066</u>	<u>\$ 55,136,509</u>

In 2016, the District issued \$9,500,000 in 2014 General Obligation Bonds, Series 2016A and 2016B, (Elementary School District), with an interest rate of 2-5%, for capital projects throughout the District. The District also issued \$12,165,000 in 2014 General Obligation Bonds, Series 2016A, (High School District), with an interest rate of 2-4%, for capital projects throughout the District. The net proceeds were \$22,098,070 (after payment of \$450,220 in underwriting fees, insurance, and other issuance costs and premiums of \$883,290).

**SANTA ROSA CITY SCHOOLS**  
**MEASURE L BONDS**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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In 2017, the District issued \$15,000,000 in 2014 General Obligation Bonds, Series 2016C, (Elementary School District), with an interest rate of 2-5% for capital projects throughout the District. The District also issued \$50,000,000 in 2014 General Obligation Bonds, Series 2016B, (High School District), with an interest rate of 2-5% for capital projects throughout the District. The net proceeds were \$71,420,188 (after payment of \$540,000 in issuance costs and premiums of \$6,960,188).

In May 2018, the District issued \$10,000,000 and \$3,000,000 in 2014 General Obligation Bonds, Series 2018D and 2018E, (Elementary School District), with an interest rate of 3-5%, for capital projects throughout the District. The net proceeds were \$14,276,898 (after payment of \$280,955 in issuance costs and premiums of \$1,557,853). Interest is due semi-annually on February 1 and August 1, commencing August 1, 2018. For Series 2018D, principal payments begin August 1, 2026 and are due annually thereafter until August 1, 2043. For Series 2018E, principal payments begin August 1, 2019 and are due annually thereafter until August 1, 2021.

In May 2021, the District issued \$16,500,000 in 2021 General Obligation Bonds, Series F for capital projects throughout the District. The net proceeds were \$18,749,628 after premiums of \$2,521,510 and the payment of \$271,882 in issuance costs. Interest is due semi-annually on February 1 and August 1, commencing August 1, 2021. Principal payments begin August 1, 2021 and are due annually thereafter until August 1, 2043.

In May 2021, the District issued \$1,830,000 of 2021 General Obligation Refunding Bonds. The net proceeds of \$1,956,338 (after issuance costs of \$82,578 and premiums of \$208,916) were used to defease and redeem a portion of the District's outstanding 2011 General Obligation Refunding Bonds. The amounts defeased have been removed from the government-wide Statement of Net Position. The District completed the refunding to obtain an economic gain of \$46,308. Interest is due semi-annually on February 1 and August 1, commencing February 1, 2022. Principal payments begin August 1, 2022 and are due annually thereafter until August 1, 2026.

In May 2021, the District issued \$5,325,000 of 2021 General Obligation Refunding Bonds. The net proceeds of \$5,258,724 (after issuance costs of \$66,276) were used to defease and redeem a portion of the District's outstanding 2013 General Obligation Refunding Bonds. The amounts defeased have been removed from the government-wide Statement of Net Position. The District completed the refunding to obtain an economic gain of \$343,737. Interest is due semi-annually on February 1 and August 1, commencing August 1, 2021. Principal payments begin August 1, 2021 and are due annually thereafter until August 1, 2030.

**SANTA ROSA CITY SCHOOLS**  
**MEASURE L BONDS**  
**Notes to Basic Financial Statements**  
**For the Fiscal Year Ended June 30, 2021**

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The following is a summary of the annual debt service requirements as of June 30, 2021:

For the Fiscal Year Ending June 30,	Principal	Interest	Total
2022	\$ 3,420,000	\$ 1,703,859	\$ 5,123,859
2023	795,000	1,909,873	2,704,873
2024	1,550,000	1,879,529	3,429,529
2025	1,645,000	1,840,914	3,485,914
2026	1,765,000	1,793,790	3,558,790
2027-2031	8,305,000	8,119,919	16,424,919
2032-2036	8,410,000	6,530,500	14,940,500
2037-2041	13,115,000	4,157,600	17,272,600
2042-2046	10,805,000	767,675	11,572,675
Total Debt Service	<u>\$ 49,810,000</u>	<u>\$ 28,703,659</u>	<u>\$ 78,513,659</u>

**NOTE 4 - COMMITMENTS**

As of fiscal year end of June 30, 2021, the District had encumbered \$3,970,079 of the Measure L Bonds proceeds to be spent on capital projects in the fiscal year ended June 30, 2022.

## **SUPPLEMENTARY INFORMATION**

**SANTA ROSA CITY SCHOOLS**  
**MEASURE L BONDS**  
**Schedule of Expenditures**  
**For the Fiscal Year Ended June 30, 2021**

Site	Object	Total
Abraham Lincoln Elementary	Capital Outlay	244,788
Abraham Lincoln Elementary Total		244,788
Cesar Chavez Language Academy	Capital Outlay	6,268
Cesar Chavez Language Academy Total		6,268
Charter School For The Arts	Other Outgo	292,723
Charter School For The Arts Total		292,723
Elementary District Wide	Books and Supplies	22
	Capital Outlay	560,147
	Services	271,575
Elementary District Wide Total		831,745
Elementary For Asst Sup Busins	Classified Personnel Salaries	11,126
	Employee Benefits	3,111
	Services	194
Elementary For Asst Sup Busins Total		14,432
Hidden Valley	Capital Outlay	45,911
Hidden Valley Total		45,911
Proctor Terrace	Capital Outlay	50,398
	Services	1,889
Proctor Terrace Total		52,287
Steele Lane	Capital Outlay	331,475
	Services	46,697
Steele Lane Total		378,172
<b>Grand Total</b>		<b>1,866,327</b>

*The notes to program statement are an integral part of this schedule.*

**SANTA ROSA CITY SCHOOLS  
MEASURE L BONDS  
Notes to Program Schedule  
For the Fiscal Year Ended June 30, 2021**

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**NOTE 1 - THE PROGRAM**

Proposition 39 was enacted by the voters on November 7, 2000, and changed the required majority for local voter approval of the public school and community college general obligation bonds from two-thirds to fifty-five percent of votes. It also required school districts to provide facilities to charter schools operating within their jurisdictions.

On November 4, 2014, voters approved Santa Rosa City Schools' Measure L Bonds. Measure L authorized the District to increase its debt by \$54 million through issuing general obligation bonds in order to update, renovate, repair, construct and purchase district facilities and technology. District officials estimated the additional property tax rate required to pay off this debt at \$30 per \$100,000 of assessed valuation.

A 55 percent supermajority vote was required for the approval of Measure L.

**NOTE 2 - ORGANIZATION**

Santa Rosa City Elementary School District and Santa Rosa City High School District were established in 1878. They are now comprised of two districts, elementary and high school, governed by a common seven-member Board of Education. Santa Rosa City Schools currently operates nine elementary schools, one satellite elementary, five middle schools, five comprehensive high schools, one opportunity schools, one continuation school, four necessary small continuation schools, and five charter schools. Santa Rosa City Schools covers an area of approximately 280 square miles. There were no changes in the District's boundaries in the current year.

The Board of Education and District Administrators for the fiscal year ended June 30, 2021, included the following members:

<b>Governing Board</b>		
Member	Office	Term Expires
Laurie Fong	President	2024
Jill McCormick	Vice-President	2022
Ever Flores	Clerk	2024
Ed Sheffield	Trustee	2024
Alegria De La Cruz	Trustee	2024
Stephanie Manieri	Trustee	2022
Omar Medina	Trustee	2022

<b>District Administration</b>	
Name	Position
Diann Kitamura, Ed.D.	Superintendent
Rick Edson	Deputy Superintendent, Chief Business Official
Anna Trunnell	Assistant Superintendent, Human Resources
Steve Mizera	Assistant Superintendent, Student and Family Services
Anna-Maria Guzman, Ed.D.	Assistant Superintendent, Teaching and Learning
Joel Dontos	Executive Director, Fiscal Services

**SANTA ROSA CITY SCHOOLS  
MEASURE L BONDS  
Notes to Program Schedule  
For the Fiscal Year Ended June 30, 2021**

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**NOTE 3 - CITIZEN'S OVERSIGHT COMMITTEE**

Duties of the committee include ensuring that bond revenues are expended only 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. The committee must also ensure that no funds are used for any teacher or administrative salaries or other school operation expenses.

Furthermore, the committee is authorized to receive and review copies of the annual independent performance audit and the annual independent financial audit required by Article XIII A, Section 1(b)(3)(C) and Article XIII A, Section 1(b)(3)(D), respectively, of the California Constitution.

The Committee was formed by the Board of Trustees, as required by State law. During the fiscal year ended June 30, 2019, the District was unable to fill all of the committee positions, however, as required by Article XIII A, the District was actively seeking to fill these roles and publicly posted the vacancies. The Citizens' Bond Oversight Committee was comprised of the following members as of June 30, 2021:

<u>Name</u>	<u>Representing</u>	<u>Term Expiration</u>
Kristin Hendricks	Community Member/At Large	2023
Frank Pugh	Community Member/Finance Background	2024
Michael Von der Porten	Bona Fide Taxpayers' Organization Representative	2025
Vacant	Business Organization	-
Vacant	Senior Citizen's Organaization	-
Vacant	Taxpayer's Organization	-
Vacant	Parent or Guardian/Active PTO	-
Vacant	Community Member/Construction Background	-

**SCHEDULE OF FINDINGS  
AND  
RECOMMENDATIONS**

**SANTA ROSA CITY SCHOOLS**  
**MEASURE L BONDS**  
**Schedule of Findings and Recommendations**  
**For the Fiscal Year Ended June 30, 2021**

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This section identifies the deficiencies, significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

Our tests resulted in no findings and recommendations.

**SANTA ROSA CITY SCHOOLS  
MEASURE L BONDS  
Schedule of Prior Year Findings and Recommendations  
For the Fiscal Year Ended June 30, 2021**

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There were no prior year findings and recommendations to be reported.

**OTHER INDEPENDENT  
AUDITOR'S REPORTS**



**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Measure L Citizens’ Oversight Committee and  
Governing Board Members  
Santa Rosa City Schools

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure L Bonds of Santa Rosa City Schools (the “District”) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Santa Rosa City Schools’ Measure L Bonds financial statements, and have issued our report thereon dated March 6, 2022.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Santa Rosa City Schools’ internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Santa Rosa City Schools’ internal control. Accordingly, we do not express an opinion on the effectiveness of Santa Rosa City Schools’ internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Santa Rosa City Schools’ financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



Chavan and Associates, LLP  
Certified Public Accountants

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

March 6, 2022  
Morgan Hill, California



## INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Measure L Citizens' Oversight Committee and  
Governing Board Members  
Santa Rosa City Schools

### *Performance Audit*

We were engaged to conduct a performance audit of the Santa Rosa City Schools (District) Measure L Fund (Fund) for the year ended June 30, 2021.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the 2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District expended 2014 Measure L Funds only for the specific projects approved by the voters in accordance with Proposition 39, and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

This report is intended solely for the information and use of the District and is not intended to be, and should not be used by, anyone other than the specified party.

### *Auditor Objectives*

Our audit included the following objectives:

1. Determine whether expenditures charged to the Fund have been made in accordance with the bond project list approved by the voters through the approval of the Measure L, and verify that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.



2. Determine whether salary transactions charged to the Fund were in support of Measure L and not for District general administration or operations, and verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

### *Scope*

The scope of our performance audit covered the period of July 1, 2020 to June 30, 2021. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2021 were not reviewed or included within the scope of our audit or in this report.

### *Methodology*

To meet the objectives of our performance audit, procedures we performed included, the following methodology:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
2. We selected a sample of expenditures using the following criteria:
  - a. We considered all expenditures recorded in all object codes, including transfers out.
  - b. We considered all expenditures recorded in all projects that were funded from July 1, 2020 through June 30, 2021 from Measure L bond proceeds.
  - c. We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified as individual transactions (expenditures) that exceeded approximately 5% of the total expenditures incurred.
  - d. For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for period starting July 1, 2020 and ending June 30, 2021.
3. We examined 70% of all expenditures within the bond program to ensure they were valid, allowable, accurate, charged to the facilities projects, and expended on specific projects listed in the text of the applicable ballot measure. by vouching the actual invoices and other supporting documentation to determine that:
  - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
  - b. Expenditures were supported by proper bid documentation, as applicable.
  - c. Expenditures were expended in accordance with voter-approved bond project list.
  - d. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District
4. We verified that salary transactions charged to the Fund were in support of Measure L and not for District general administration or operations, and verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004



by the State of California Attorney General by vouching to supporting records such as offer letter, position control reports, timecards and payroll reports.

5. We verified that the District was in compliance with Assembly Bill 1908 and Ed Code Section 15278, where the District is required to establish a bond oversight committee for Proposition 39 bonds that includes one active member from each of the following sectors: a business organization, senior citizens' organization, bona fide taxpayer's association, and one parent/guardian of a child enrolled in the District and one parent/guardian of a child enrolled in the District who is also a member of a parent teacher association.
6. We verified the Citizens' Oversight Committee met pursuant to Education Code Section 15280.

***Conclusion***

We did not identify any exceptions to the procedures performed above, in all significant respects. Based on the procedures performed, the District has properly accounted for the expenditures held in the Measure L Fund and that such expenditures were made for authorized bond projects. Our audit was made for the purposes set forth in the Objectives section of this report and would not necessarily disclose all instances of nonperformance.

*C & A LLP*

March 6, 2022  
Morgan Hill, California