

MEETING MINUTES

The Santa Rosa City Schools Board Meeting of April 12, 2023, 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) 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](#).

La reunión de la mesa directiva de del distrito escolar Santa Rosa City Schools 12 del abril de 2023 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) 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.

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.

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

Voting Members

Ever Flores, Board of Education Clerk

Omar Medina, Board of Education Vice President

Ed Sheffield, Board of Education Director

Roxanne McNally, Board of Education Director

A. CALL TO ORDER (4:30 p.m.)

1. Public Comment on Closed Session Agenda

The following individuals addressed the Board during the closed session agenda:

- Peter Tscherneff - Student Expulsions

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 Legal Counsel - Anticipated Litigation (Number of potential cases: 1) [Gov. Code § 54956.9]**
- 3. Student Expulsions (Case Nos: 22/23-27, 22/23-25, 22/23-24) [Ed. Code § 48918]**

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

1. Pledge of Allegiance

Vice-President Medina led the Pledge of Allegiance.

2. Territorial Land Acknowledgment

Jessica Hernandez led the Territorial Land Acknowledgment.

3. Report of Actions Taken in Closed Session

There was no report of action taken during closed session.

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

Motion Passed: Case No. 22/23-27

Motion made by: Ever Flores

Motion seconded by: Roxanne McNally

Voting:

Ever Flores - Yes

Roxanne McNally - Yes

Ed Sheffield - Yes

Omar Medina - Yes

Motion Passed: Case No. 22/23-25

Motion made by: Ever Flores

Motion seconded by: Roxanne McNally

Voting:

Ever Flores - Yes

Roxanne McNally - Yes

Ed Sheffield - Yes

Omar Medina - Yes

Motion Passed: Case No. 22/23-24

Motion made by: Ever Flores

Motion seconded by: Ed Sheffield

Voting:

Ever Flores - Yes

Roxanne McNally - Yes

Ed Sheffield - Yes

Omar Medina - Yes

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 (Santa Rosa Charter School for the Arts and Santa Rosa Middle School)

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

Santa Rosa Charter School for the Arts

- Alice Stumbaugh, Student of the Month
- Alesana Sunia, Classified Employee of the Month
- Michelle Holmstedt, Certificated Employee of the Month

Santa Rosa Middle School

- Alexa Torres, Student of the Month
- Brooke Wilcox, Classified Employee of the Month
- Casey Maytorena, Certificated Employee of the Month

8. School Site Parent Organization Updates (Santa Rosa Charter School for the Arts and Santa Rosa Middle School)

The following individuals gave an update on their School Site Parent Organization:

Santa Rosa Charter School for the Arts

- Gina Javier and Abby Mooney, PTO Representatives

Santa Rosa Middle School

- Maria Martinez, ELAC Representative
- Will Lyons, PFSO Representative

9. Public Comment On Non Agenda Items

The following individuals addressed the Board during public comment:

- Peter Tscherneff - Concern for the District
- Eric Feith - Safety
- Meryl Blomseth - Class sizes
- Adina Flores - Employment issues
- Johnathan Muchow - School support
- Shelby Pryor - District concerns
- Holly Cumbie - Class sizes
- Scotty Santana - Class sizes
- Deanna Olivarez - Safety
- Margaret Buhn - Employee salaries/wages

D. REPORTS

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

CSEA 75 President Mary Lehman gave a report.

2. Santa Rosa Teachers Association (SRTA) Report

SRTA President Kathryn Howell gave a report.

3. Superintendent Report

Superintendent Trunnell gave a report.

a. Safety Advisory Round Table (SART)

Superintendent Trunnell gave an update regarding the Safety Advisory Round Table (SART) committee. There is a total of 30 people on the committee which consists of students, parents, staff, and community members. The Committee will meet weekly.

4. Board President Report

There was no Board President report.

5. Board Member Reports

Director Sheffield reported that he attended Cesar Chavez Day at CCLA. Vice President Medina reported that he attended the Safety Advisory Round Table meeting.

6. CSBA Report

There was no CSBA report.

7. Migrant Education

Kathy Frye, Coordinator of State and Federal Programs, and Jessica Hernandez, TOSA for Migrant Education, shared a report on Migrant Education and the current programs being offered. A copy of the presentation is attached to the minutes.

E. DISCUSSION / ACTION ITEMS

1. (Action) Resolution in Support of National Sexual Assault Awareness Month

Superintendent Trunnell, Christine Castillo, Executive Director of Verity, and Metzli Perez, Victim Advocate, presented the Resolution in Support of National Sexual Assault Awareness Month to the Board.

The duration of the Board's questions and comments lasted two minutes.

Motion Passed: Resolution in Support of National Sexual Assault Awareness Month

Director Bui preferential vote: Aye.

Motion made by: Roxanne McNally

Motion seconded by: Ever Flores

Voting:

Ever Flores - Yes

Omar Medina - Yes

Ed Sheffield - Yes

Roxanne McNally - Yes

2. (Discussion) 2023 Summer School

Michael Reimer, Director of Educational Services, presented the 2023 Summer School discussion to the Board. Mr. Reimer gave an overview of the summer school and the expanded learning programs that are offered to students.

The duration of the Board's questions and comments lasted 14 minutes.

The following individuals addressed the Board during public comment:

- Margaret Buhn

3. (Action) Adoption of Resolution No. 2022/23-63, Approving Lease-Leaseback Contracts with Wright Contracting LLC dba Wright Contracting General Builders for the: (i) Brook Hill Elementary School Project; (ii) Santa Rosa High School Modernization Project; and (iii) Santa Rosa High School DeSoto Hall Project and Making Related Findings

Associate Superintendent Lisa Cavin and Director of Maintenance and Operations Erik Oden presented the Adoption of Resolution No. 2022/23-63, Approving Lease-Leaseback Contracts with Wright Contracting LLC dba Wright Contracting General Builders for the: (i) Brook Hill Elementary School Project; (ii) Santa Rosa High School Modernization Project; and (iii) Santa Rosa High School DeSoto Hall Project and Making Related Findings to the Board.

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

The following individuals addressed the Board during public comment:

- Karen Wagner

Motion Passed: Adoption of Resolution No. 2022/23-63, Approving Lease-Leaseback Contracts with Wright Contracting LLC dba Wright Contracting General Builders for the: (i) Brook Hill Elementary School Project; (ii) Santa Rosa High School Modernization Project; and (iii) Santa Rosa High School DeSoto Hall Project and Making Related Findings.

Director Bui preferential vote: Aye.

Motion made by: Ed Sheffield

Motion seconded by: Ever Flores

Voting:

Ever Flores - Yes

Omar Medina - Yes

Ed Sheffield - Yes

Roxanne McNally - Yes

4. (Action) Acceptance of 2021/22 Measure I and Measure L Bond Audit Reports

Associate Superintendent Lisa Cavin presented the Acceptance of the 2021/22 Measure I and Measure L Bond Audit Reports to the Board.

Motion Passed: Acceptance of the 2021/22 Measure I and Measure L Bond Audit Reports

Director Bui preferential vote: Aye

Motion made by: Ed Sheffield

Motion seconded by: Roxanne McNally

Voting:

Ever Flores - Yes

Omar Medina - Yes

Ed Sheffield - Yes

Roxanne McNally - Yes

F. CONSENT ITEMS

Motion Passed: Consent Items F.2 - F.11

Director Bui preferential vote: Aye.

Motion made by: Ever Flores

Motion seconded by: Roxanne McNally

Voting:

Ever Flores - Yes

Omar Medina - Yes

Ed Sheffield - Yes

Roxanne McNally - 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. Approval of Contract with Permanente Medicine, Santa Rosa for Special Services 18-22 Transition Program**
- 7. Approval of California Environmental Quality Act (CEQA) Categorical Exemptions for the District-wide Solar, Cesar Chavez Learning Academy HVAC, Lewis Early Learning Academy Shade Structure, and the Santa Rosa HS & Brook Hill ES Modernization Projects**
- 8. Approval of Final Decision of Reclassifications for California School Employees Association, Chapter 75 (CSEA 75) Instructional Materials Technician, Technology Assistant, Food Service Worker III, Food Service Worker II, Senior High School Technician III**
- 9. Approval of Appointment to Measure I , Measure L, Measure C and Measure G Citizens' Oversight Committees**

- 10. Approval of Development Group, Inc (DGI) SPURR Contract for Acquisition and Installation of N1C Uninterruptible Power Supplies (UPS)**
- 11. Approval of Contract for Consulting Services with Dr. Tracy A. Benson**

G. APPROVAL OF MINUTES

1. Approval of Minutes of the Regular Board Meeting Held On March 29, 2023

Motion Passed: Approval of Minutes of the Regular Board Meeting Held on March 29, 2023

Director Bui preferential vote: Aye.

Motion made by: Ever Flores

Motion seconded by: Ed Sheffield

Voting:

Ever Flores - Yes

Omar Medina - Yes

Ed Sheffield - Yes

Roxanne McNally - Yes

H. BOARD MEMBER REQUESTS FOR INFORMATION

The following Board members requested information:

- Director Flores requested a future meeting focusing on data and the progression of the District.
- Director Sheffield requested a mid-summer school update.
- Director Flores requested information on specific programs that have been eliminated.
- Vice President Medina requested information on student engagement and current clubs that are offered on campuses, and resources that are available to students during lunchtime.
- Director Bui requested information on the numbers/percentage of students who are not on track to graduate at all high schools.

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. Santa Rosa Charter School for the Arts**
 - b. Santa Rosa Middle School**

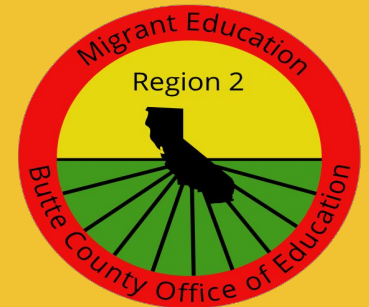
J. ADJOURNMENT

The meeting adjourned at 9:00 pm.

Migrant Education Program

State & Federal Programs

Board Presentation
April 12, 2023

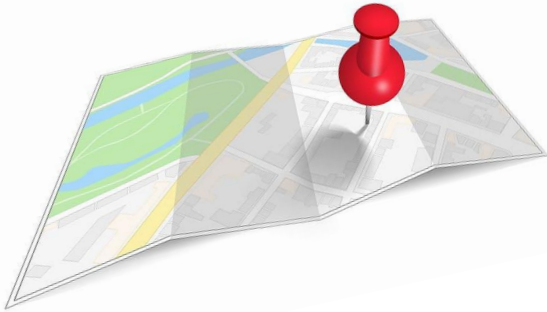


Overview of Migrant Program

- **Students**
- **Programs**
- **Staffing**
- **Parent & Family Engagement**
- **Summer School**
- **School Year 2023-2024**



SRCS Migrant Students



Elementary & Charter Schools: 115 Students

Highest Concentration of Migrant Students:
Luther Burbank, James Monroe & Cesar Chavez

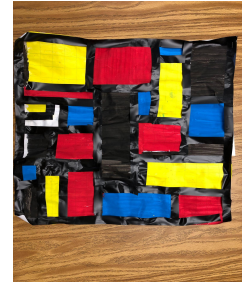
Secondary Schools: 200 Students

Highest Concentration of Migrant Students:
Hilliard Comstock Middle, Elsie Allen, Montgomery &
Piner High Schools

Preschool Students: 23 students

After School Elementary Intervention Support

- Intervention Teachers (SRCS teachers)
- Coaching Guidance for the teachers from Migrant Ed TOSA
- All sessions focus on integrated ELD, Math, Self-Pride and Cultural Awareness



Session	Number of Teachers	Number of students participating
Fall (ELA)	7	38
Winter (Math)	8	51
3rd Session (ELA/Math)	4	22

On Saturday, Destiny's mom dropped her off at Razliki's house. ^(A) Destiny and Razliki went to the store to pick out a bunch of ice cream toppings. They bought waffle cone bowls, different types of ice cream, sprinkles, got other goodies for toppings. ^(B) Then, they went back home and set everything out on the counter. First, they each put ice cream into a waffle cone bowl. Destiny picked mint chocolate chip ice cream, and Razliki picked moose tracks ice cream. ^(C) Fourth, they put on lots of toppings. They used cookies, candy, and sprinkles. ^(D) They ate in and enjoyed making the best ice cream sandwiches they ever had!

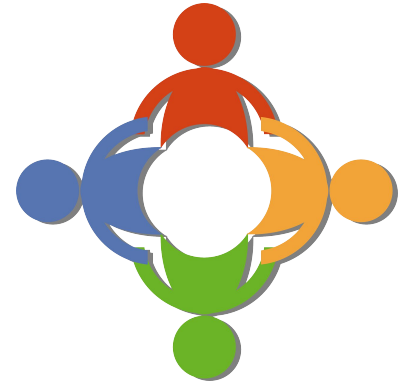
1. What kind of ice cream did Destiny pick compared to Razliki's?
- Destiny picked chocolate while Razliki picked vanilla. *(orange)*
 - Destiny picked strawberry while Razliki picked orange sherbert. *(blue)*
 - Destiny picked mint chocolate chip while Razliki picked moose tracks. *(green)*
 - Destiny picked cookie dough while Razliki picked chocolate. *(gray)*
2. What was the fourth step of making ice cream sandwiches?
- Destiny and Razliki went shopping for ice cream supplies. *(pink)*
 - Destiny and Razliki set all toppings on the counter. *(red)*
 - Destiny and Razliki put ice cream into waffle cone bowls. *(blue)*
 - Destiny and Razliki put on lots of toppings. *(purple)*

3. Which word is NOT a sequencing word?
- they *(purple)*
 - last *(orange)*
 - early *(blue)*
 - fourth *(brown)*
4. Which is the favorite thing for Destiny and Razliki to do together?
- Destiny and Razliki love to paint pictures. *(blue)*
 - Destiny and Razliki love to make new recipes. *(purple)*
 - Destiny and Razliki love to draw. *(red)*



Professional Learning Community

- 3 Intervention Teachers and Migrant Ed. TOSA
- Focus on identifying a Problem of Practice in our Migrant Ed. Math Intervention Program.
- Data from CAASPP 21-22 Math Scores
- Focus: Problem-Solving & Data Analysis
- Key Strategies:
 - Jeff Zwiers on Constructive Conversations Skills
 - Jo Boaler Growth Mindset Mathematics



Credit Recovery Program



- Cyber High for 11th and 12th graders
- March 7th - May 25th
- Montgomery, Santa Rosa High, Piner, Elsie and Ridgway
- 2 in person sessions per week
- Office hours
- 21 Students participating currently
- Students are expected to work on modules 7.5 hours per week
- Some course can be taken in Spanish.



Pasitos Científicos

Bilingual STEAM School Readiness Skills to preschool migrant children 3-4 years old

Taught by a Bilingual SRCS kindergarten teacher Maestra Sandoval

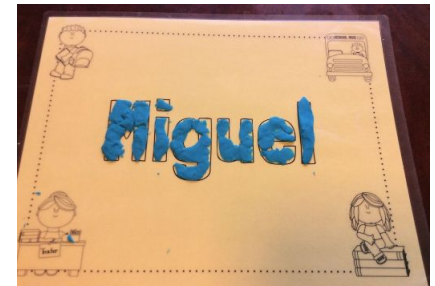
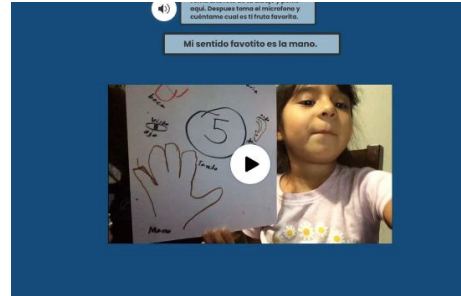
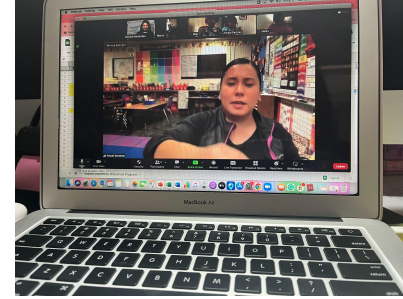
Winter Session there are 12 students

Last day will be Saturday April 22th at CCLA.

Parents will receive a parent training.

Students have been working on:

- Pre-literacy, letter & sound recognition
- Songs, Chants, Poetry
- Science: Five senses
- Digital literacy
- Fine-motor skills



Migrant Parent Advisory Committee (PAC)

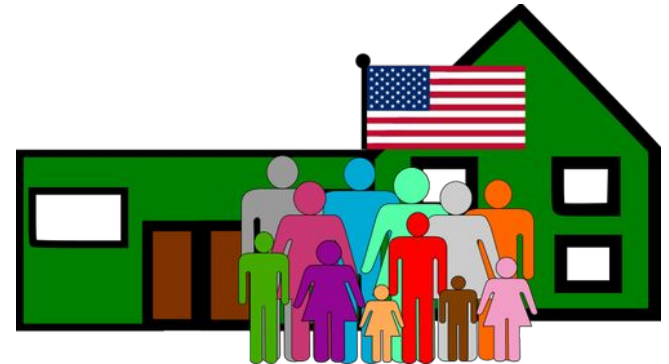
- Hosted by: Butte County Office of Education Region 2 Migrant Ed. Program & SRCS Migrant Ed. TOSA
- Our March 30th focus on celebrating our Migrant Ed. families in commemoration of Cesar Chavez Day
 - Some of the topics presented were:
 - i. 4Cs: Trauma Informed Series, child care stipends
 - ii. 10,000 degrees: College readiness and financial aid
 - iii. Summer Programs: Adelante and our summer program
- High Parent Participation
- Our Regional Parent Advisory Committee (RPAC)
- Next meeting is May 25th at 6:00 p.m.



Family Engagement

Collaboration between Migrant Ed. Regional Program Staff, Migrant Ed. TOSA and Migrant Ed. Family Facilitator.

- Family Engagement Facilitator supports in engaging our Preschool -12th families to ensure the following:
 - Support with Individual Needs Assessment Survey/ Individual Learning Plan (INA/ILP)
 - Students participate in programs offered per our District Service Agreement (DSA) and attends regularly
 - Parents are informed of our programs
 - Parents attend our Parent Advisory Committee meetings
 - Support parents with referrals to other services
 - Support in recruitment



Migrant Education Summer School 2023

Kindergarten-5th Grades

- English Language Arts
- English Language Development
- Project Based Mathematics
- Self-Respect & Cultural Pride



Adelante Migrant Summer Program

- 6th-12 grade Migrant Students
- Santa Rosa Junior College
- Credit Recovery
- ELA, ELD, Math, Science
- Cultural pride in being a migrant and Latino



What the future holds in 2023-2024 for Migrant Education

District Service Agreement

- Year 1: Rewrite
- Year 2: Roll over with minor adjustments
- Opportunity to strengthen the programs we've designed

Legislative changes

- Classified staff can be hired to offer ELA and Math
- Spanish language service for Newcomers
- Increased emphasis on Out of School Youth
- More collaboration between districts is encouraged



“As Sonoma County public school enrollment continues to decline, the number of homeless students increase.” Press Democrat, April 6th, 2023

There is an increase in the number of migrant students in our county.

Under the McKinney Vento Act many of our migrant students are or could be classified as “homeless”.

An increase in the number of migrant students equals the need for continued and increased support.



Questions & Answers





EMBRACE • ENGAGE • EMPOWER

Resolution No. 2022/23-62
Date: April 12, 2023

Resolution in Recognition of Sexual Assault Awareness Month

WHEREAS, sexual assault is illegal, a form of sex discrimination, and is a violation of Title VII of the Civil Rights Act of 1964; and

WHEREAS, research shows that of all victims under eighteen, two out of three are ages twelve to seventeen, representing sixty-six percent, with vast underreporting of these statistics also identified; and

WHEREAS, research shows that twenty percent or more of college-aged students report being victims of sexual harassment and sexual violence, much of which takes place among peers at educational institutions; and

WHEREAS, sexual violence or sexual harassment have devastating effects on students by negatively impacting their emotional and physical well-being, and can become a barrier to equal and free access to public education; and

WHEREAS, the viral “Me Too” movement on social media has helped demonstrate the widespread prevalence of sexual assault and harassment, especially in the workplace, while also bringing vital conversations about sexual violence into the mainstream; and

WHEREAS, free, confidential help is available to all victims and survivors of sexual assault through the Verity organization: by telephone at 707-545-7273; and online at <https://www.ourverity.org/>; and

WHEREAS, April has been declared National Sexual Assault Awareness Month by the National Sexual Violence Resource Center, as a means of educating the public on the actions and behaviors and their consequences that can deeply impact the well-being of our communities. NOW,

THEREFORE BE IT RESOLVED, that the Board of Trustees of the Santa Rosa City Schools District hereby proclaims April 2023 as “Sexual Assault Awareness Month,” and encourages all faculty, staff, and students to increase their knowledge of the many types of sexual violence and promote an environment of mutual respect and dignity in and outside of their campuses.

PASSED AND ADOPTED by the Governing Board of the Santa Rosa City Schools District on the 12th day of April, 2023.

Ever Flores, Clerk

4/12/2023

Date



Summer Programs 2023

Update & Overview

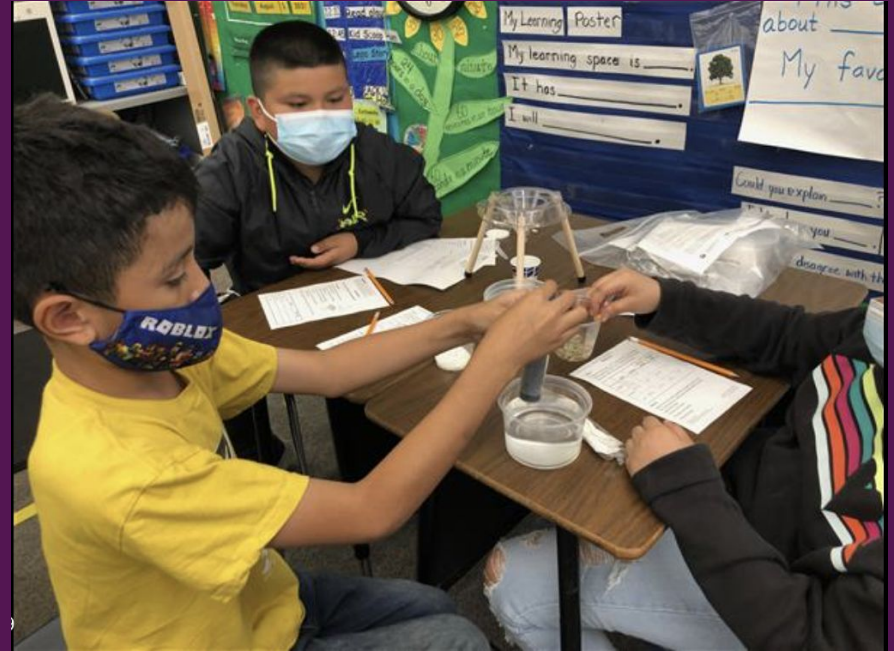
Talent

- 9 summer school principals lead 5 programs:
 - 2 per session in HSCR (x2)
 - 2 for ESY Special Ed
 - 1 Migrant Education
 - 1 K-6 Academy
 - 1 EXCEL/SSU
- Principals continue to recruit and hire for classified and credentialed positions.



Support

- 2 strands of planning teams:
 - District
 - Principals
- Tailored to address specific timelines and needs to launch successful programs.
- External partners to develop & integrate camp experiences.



Resources



Summer School Quick Start Sheet 2023

Summer Planning Resources		
Planning	Programmatic	Operations
<p><u>Agendas</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> SRCS Summer School Planning Meetings <input type="checkbox"/> Principal Summer School Planning Meetings <p><u>Videos</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Principal Summer School Planning Meetings <p><u>Budget</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Budget - Draft (site leaders only) <p><u>Human Resources & Payroll</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Hiring Process <input type="checkbox"/> Applicant Links <input type="checkbox"/> Certificated Payroll <input type="checkbox"/> Classified Payroll 	<p><u>General</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Summer Programs 2023 <input type="checkbox"/> Bell & Master Schedule Times <input type="checkbox"/> Summer Site Phone Numbers & Extensions <p><u>Program Resources</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Summer School Program Folders <input type="checkbox"/> Springboard Connect (Elementary Academy) <input type="checkbox"/> Curricular Materials & Supports <p><u>SRCS Related Links</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Student & Family Handbook <input type="checkbox"/> SRCS Summer School Webpage <input type="checkbox"/> BOE Summer Programs 2023 Overview PPT <input type="checkbox"/> E(X)panded Learning Programs Twitter @SRCSchools_XLP 	<p><u>Facilities</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> SchoolDude link <p><u>Resources</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Attendance 1-pager <input type="checkbox"/> Climate & Culture <input type="checkbox"/> Emergency Response <input type="checkbox"/> Enrollment Info <input type="checkbox"/> Substitutes <input type="checkbox"/> Supplies & Materials <input type="checkbox"/> Transportation <p><u>Principal Support Zooms</u></p> <ul style="list-style-type: none"> <input type="checkbox"/> Drop-In Support Zooms Link (coming soon)
Additional Information & Reminders		
Key Dates	Important Contacts	
<ul style="list-style-type: none"> <input type="checkbox"/> June 2nd - Last Day of School <input type="checkbox"/> June 12th - Summer school programs begin <input type="checkbox"/> June 19th - Juneteenth Holiday (No programs) <input type="checkbox"/> July 4th - Independence Holiday (No programs) <input type="checkbox"/> July 28th - Summer school programs conclude <input type="checkbox"/> August 6th - Administrators report for 23-24 SY <input type="checkbox"/> August 16th - First day for students for 23-24 SY 	<ul style="list-style-type: none"> <input type="checkbox"/> Michael Reimer (707-899-6112) - Summer School <input type="checkbox"/> SRPD Non-Emergency Line (707-528-5222) <input type="checkbox"/> Ida Woldelessie (707-890-3800 x 80610) - HR <input type="checkbox"/> Linda Zabala (707-890-3800 x 80514) - SIS <input type="checkbox"/> Carey Cox (707-338-9783) - Transportation <input type="checkbox"/> Ed Burke (707-318-5580) - Student Nutrition <input type="checkbox"/> Dave Harden (707-975-1774) - Facilities 	

Opportunities

- Staff via: Comunicado, Edjoin, Staff Hub.
- Family & students via: principals, webpage & social media.
- Celebrating via: radio and social media.



Overview & Financial Impact

- High School Credit Recovery* (\$388,591)
 - K-6 Academy/Boys & Girls Club* (\$814,513)
 - Migrant Education Summer Program (\$27,188)
 - EXCEL for Youth (\$117,599)
 - Mike Hauser Academy (\$53,022)
 - Extended School Year (ESY) (\$569,644)
 - Mariachi and Art Camp (\$48,743)
 - LandPaths (\$86,400)
 - SCOE MathLab* (\$21,564)
 - SRCS Child Care Programs
 - Newcomer High School Summer Program* (\$23,023)
 - Central Budget (\$125,009)
- Projected: \$2,275,296**

* = new or expanded offerings



Summer Programs 2023

Questions & Discussion



Santa Rosa City Schools **Expanded Learning Programs** **Summer 2023**

Our district is proud to offer a wide variety of in-person, academic and enrichment summer school offerings to SRCS students and families this year! Programs are free of charge, and include breakfast, snack and lunch for participating students. Families are invited to review these summer school programs and camp opportunities carefully, as they consider their summer plans. Please refer to the “Registration” bullet for specifics on enrollment. We’re looking forward to working together with your child in summer 2023!

Mike Hauser Academy Program:

- Eligibility: Incoming 9th grade students
- Dates: June 13-30 (Tues-Fri)
- Times: 8:30-1:30
- Location: Various onsite job locations in Santa Rosa

- Overview: Opportunity to use part of your summer before 9th grade to learn about local companies, interact with engineers and professionals, and explore how they use science, technology, engineering and mathematics (STEM) as part of their job. Bussing provided as part of program.

- Registration: [Mike Hauser Academy - Student Flyer](#)
- Administrator: N/A
- MHA Info: Ananda Sweet (MHA@SantaRosaMetroChamber.com)
- SRCS Info: Debi Cardozo (dcardozo@srcs.k12.ca.us)

Newcomer English High School Program:

- Eligibility: Qualifying incoming 9-12 grade newcomer English students
- Dates: June 13-30 (Tues-Fri)
- Times: 8:30-2:00
- Location: Elsie Allen High School

- Overview: Provides English language support to newcomer English students at the high school level.

- Registration: Contact your child’s high school counselor directly to register.
- Administrator: Kim Clissold
kclissold@srcs.k12.ca.us
Andrea Correia
acorreia@srcs.k12.ca.us
- SRCS Info: Eduwiges Llamas (ellamas@srcs.k12.ca.us)



High School Credit Recovery Program:

- Eligibility: Qualifying incoming 11th & 12th grade students
- Dates: Session 1: June 13-30 (Tues-Fri)
Session 2: July 11-28 (Tues-Fri)
- Times: 8:30-2:00
- Location: Elsie Allen High School

- Overview: Provides various academic credit recovery course (English, math, etc) options for students who are off-track towards graduation.

- Registration: Contact your child's high school counselor directly to register.
- Administrator: Kim Clissold (session 1)
kclissold@srcs.k12.ca.us
Andrea Correia (session 1)
acorreia@srcs.k12.ca.us

Randy Burbank (session 2)
rburbank@srcs.k12.ca.us
Casey Cunningham (session 2)
ccunningham@srcs.k12.ca.us
- SRCS Info: Tim Zalunardo (tzalunardo@srcs.k12.ca.us)

Elementary Summer Academy Program:

- Eligibility: Qualifying incoming K-6 students
- Dates: June 12-July 14 (excluding June 19th and July 4th)
- Times: 8:00-12:30 Academic program
12:30-5:30 Boys & Girls Club Activities
- Location: Luther Burbank Elementary School

- Overview: Participating students will be invited to a morning academic program focusing on the development of early literacy (reading and writing) skills. Students stay for afternoon enrichment activities with the Boys & Girls Club. Bussing provided as part of program.

- Registration: Contact your elementary school principal to inquire about registration.
- Administrator: Guadalupe Perez-Cook (gperez-cook@srcs.k12.ca.us)
- SRCS Info: Michael Reimer (mreimer@srcs.k12.ca.us)



Migrant Education Summer Program:

- Eligibility: Qualifying incoming K-6 students
- Dates: June 13-July 14 (excluding June 19th and July 4th)
- Times: 8:00-12:30 Academic program (see Elementary Summer Academy)
12:30-5:30 Migrant Education and Boys & Girls Club Activities
- Location: Luther Burbank Elementary School
- Overview: Participating students will be invited to a morning academic program focusing on the development of early literacy (reading and writing) skills. Students stay for afternoon enrichment activities with the Migrant Education program, followed by Boys & Girls Club activities. Bussing provided as part of program.
- Registration: Contact your elementary school principal to inquire about registration.
- Administrator: Isaac Estrada (iestrada@srcs.k12.ca.us)
- SRCS Info: Kathy Frye (kfrye@srcs.k12.ca.us)

Special Education - Extended School Year (ESY) Program:

- Eligibility: Qualifying special education K-12 grade students
- Dates: June 13-July 11 (excluding June 19th and July 4th)
- Times: 8:00-12:00 Pre-school & Elementary programs
8:30-12:30 Middle & High School programs
- Location: Hidden Valley Elementary Pre-school Program
Lincoln Elementary Elementary Program
Slater Middle School Middle & High School Programs
- Overview: Qualifying special education students will be provided with academic and enrichment activities (in accordance with the goals and objectives detailed in their IEPs). Bussing provided as part of program.
- Registration: [ESY Application 2022/23 form](#). Contact your child's special education program manager or principal for additional details.
- Administrator: Julie Grange (jgrange@srcs.k12.ca.us)
Mark McLain (mmclain@srcs.k12.ca.us)
- SRCS Info: Sonya Randrup (srandrup@srcs.k12.ca.us)

Mariachi Camp (Advanced Art, Visual Art, Dance & Creative Drama):

- Eligibility: Incoming K-12 students
- Dates: July 3-July 21 (excluding July 4th)
- Times: 8:30-1:00 (all programs)



- Location: 12:30-3:15 (Advanced Mariachi program)
Hilliard Comstock Middle School
- Overview: Students will participate in a variety of arts themed learning activities, including mariachi, visual and advanced art, dance and drama. The camp experience is offered in conjunction with the Luther Burbank Center for the Arts.
- Registration: Mariachi Camp flyer (link pending from Tracy Sawyer - LBC group)
- Administrator: N/A
- LBC Info: Tracy Sawyer (tsawyer@lutherburbankcenter.org)
- SRCS Info: Michael Reimer (mreimer@srcs.k12.ca.us)

LandPaths Camp:

- Eligibility: Incoming K-6 students from: Abraham Lincoln, Albert Biella, Brook Hill, Helen Lehman, James Monroe, Luther Burbank, and Steele Lane elementary schools.
- Dates: Week-long experiences: June 5-9; June 12-16; June 26-30; July 10-14; July 17-21; and July 24-28.
- Times: 8:00-3:45
- Location: Various outdoor education locations, including: Bohemia Ecological Preserve, Preston's Farm, and the Duckworth Family Farm.
- Overview: Students will participate in a variety of outdoor educational activities and experiences in the local community. Bussing provided as part of program (pick up and drop off at Helen Lehman Elementary).
- Registration: [LandPaths Owl Camp flyer](#)
- Administrator: N/A
- LP Info: Jamie Nakama (jamie@landpaths.org); Lesly Caballero Garcia (lesly@landpaths.org)
- SRCS Info: Michael Reimer (mreimer@srcs.k12.ca.us)

EXCEL for Youth Camp (Sonoma State University):

- Eligibility: Incoming 4-8 grade students
- Dates: June 12-16 Week 1
June 20-23 Week 2
- Times: 9:00-12:00 Session 1
1:00-4:00 Session 2
- Location: Helen Lehman Elementary School
- Overview: A Sonoma State University sponsored camp that provides various



enrichment classes and opportunities, including: manga art classes, drama and acting, programming in Python, various design classes, a criminology for kids course, and a dinosaurs class.

- Registration: EXCEL Camp flyer (link pending from John Green from SSU)
- Administrator: April Santos (asantos@srcs.k12.ca.us)
- EXCEL Info: John Green (greenj@sonoma.edu); Angelica Andrews Buot (andrewsbuo@sonoma.edu)
- SRCS Info: Michael Reimer (mreimer@srcs.k12.ca.us)

Sonoma County Office of Education (SCOE) MathLab Camp:

- Eligibility: Incoming 4-6 grade students
- Dates: June 12-15 and June 20-23
- Times: 8:30-1:00
- Location: James Monroe Elementary

- Overview: This Sonoma County Office of Education camp allow students to deepen their understanding of mathematics by participating in a variety of engaging, small-group activities.

- Registration: [SCOE Math Lab Camp flyer](#)
- Administrator: N/A
- MathLab Info: Emily Akinshin (eakinshin@scoe.org); Sarah Lundy (slundy@scoe.org)
- SRCS Info: Michael Reimer (mreimer@srcs.k12.ca.us)

*** **

Follow us for more on the SRCS Expanded Learning Programs summer activities!!

[@srcschools_xlp](#)

RESOLUTION NO. 2022/23-63

RESOLUTION APPROVING LEASE LEASEBACK CONTRACT WITH WRIGHT CONTRACTING LLC DBA WRIGHT CONTRACTING GENERAL BUILDERS FOR THE BROOK HILL ELEMENTARY SCHOOL PROJECT; SANTA ROSA HIGH SCHOOL MODERNIZATION PROJECT; SANTA ROSA HIGH SCHOOL DESOTO HALL PROJECT, AND MAKING RELATED FINDINGS

WHEREAS, the Santa Rosa Elementary School District (“Elementary District”) is a California public school district subject to the California Education Code;

WHEREAS, the Santa Rosa High School District (“High School District”) is a California public school district subject to the California Education Code;

WHEREAS, the Elementary District and the High School District are governed by a common administration collectively referred to as Santa Rosa City Schools. The Elementary District and High School District are collectively referred to herein as the “District”;

WHEREAS, the Elementary District owns real property known as Brook Hill Elementary School, located at 1850 Vallejo Street, Santa Rosa, California, 95404;

WHEREAS, the High School District owns real property known as Santa Rosa High School, located at 1235 Mendocino Avenue, Santa Rosa, California 95401;

WHEREAS, the District desires to perform certain improvements relating to the: (i) Brook Hill Elementary School Project; (ii) Santa Rosa High School Modernization Project; and (iii) Santa Rosa High School DeSoto Hall Project (collectively, the “Projects”);

WHEREAS, the District developed and issued a Request for Proposals (“RFP”), which sought proposals from prequalified entities to perform the work. The RFP provided detailed information regarding the District’s Projects, and identified the criteria and methodology the District would consider in evaluating the proposals and qualifications of the proposers to determine which would provide the best value;

WHEREAS, the District received proposals from contractors in response to its RFP. Based upon the information provided by the prospective contractors, the District evaluated the proposals to determine which contractor would provide the District with the best value, taking into consideration their demonstrated competence and professional qualifications necessary for the satisfactory performance of the services required for the Projects;

WHEREAS, the District has reviewed responses to the RFP and determined that Wright Contracting LLB dba Wright Contracting General Builders’ (“Wright”) proposal will provide the best value for the District, considering price, experience, safety record, and the other criteria identified in the RFP;

648-167/6590211.1 **WHEREAS**, the District scored the proposals and determined that Wright had the highest score and was the best value contractor; and

WHEREAS, the District’s staff and legal counsel, and Wright have developed a mutually agreeable contract embodied in the Site Leases and the Facilities Leases now being presented.

NOW, THEREFORE, the Board of Education of the District does hereby resolve, determine, and order as follows:

Section 1. Recitals. All of the recitals above are true and correct.

Section 2. Determination and Basis for Award. Wright’s proposal provides the best value to the District, taking into consideration Wright’s demonstrated competence and professional qualifications necessary for the satisfactory performance of the services required for the Projects. This is the basis of the award.

Section 3. Best Interest Determination. The Site Leases and the Facilities Leases are in the best interest of the District.

Section 4. Contract Approval. The Site Leases and Facilities Leases presented are hereby ratified and approved subject to any necessary revisions approved by staff and legal counsel.

Section 5. Authority to Execute. The District’s Superintendent, or her designee, is hereby authorized to execute and deliver the Site Leases and the Facilities Leases and take any other actions necessary to affect the intent of this resolution and begin work on the Projects.

Section 6. Effective Date. The Resolution shall take effect upon adoption.

PASSED AND ADOPTED, by the Board of Education of the District on April 12, 2023, by the following vote:

YEAS: 4
NOES: 0
ABSENT: 2
ABSTAIN: 0



President
Board of Education, Santa Rosa City Schools

Attest: 

Clerk
Board of Education, Santa Rosa City Schools

SANTA ROSA CITY SCHOOLS

MEASURE I BONDS

AUDIT REPORT

For the Fiscal Year Ended June 30, 2022

* * *



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, 2022**

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the Measure I Bonds of the Santa Rosa City Schools, as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure I Bonds of the Santa Rosa City Schools, as of June 30, 2022, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Other Matter

As discussed in Note 1, the financial statements of the Measure I Bonds 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, 2022 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.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to



continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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. The Measure I Bonds Schedule of Expenditures 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 subjected 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 10 2023, on our consideration of the 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 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 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 10, 2023, on our consideration of the Measure I Bonds' compliance with the requirements of Proposition 39. That report is an integral part of our audit of the Measure I Bonds for the fiscal year ended June 30, 2022, and should be considered in assessing the results of our financial audit.

C & A LLP

March 10, 2023
Morgan Hill, California

SANTA ROSA CITY SCHOOLS
MEASURE I BONDS
Balance Sheet
June 30, 2022

Assets	
Cash and investments	\$ 32,076,982
Due from other funds	<u>3,952,341</u>
Total Assets	<u>\$ 36,029,323</u>
Liabilities and Fund Balance	
Liabilities:	
Accounts payable	<u>\$ 651,147</u>
Total Liabilities	<u>651,147</u>
Fund balance:	
Restricted for capital projects	<u>35,378,176</u>
Total Fund Balance	<u>35,378,176</u>
Total Liabilities and Fund Balance	<u>\$ 36,029,323</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, 2022

Revenues:	
Interest earnings	\$ 225,749
Net increase (decrease) in fair value investment	<u>(1,131,497)</u>
Total Revenues	<u>(905,748)</u>
Expenditures:	
Classified salaries	36,810
Classified benefits	10,715
Supplies and materials	20,277
Services and other operating expenditures	684,171
Capital outlay	<u>12,839,452</u>
Total Expenditures	<u>13,591,425</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,497,173)</u>
Other Financing Sources (Uses):	
Issuance from debt	23,678,000
Bond defeasance	<u>(23,502,864)</u>
Total Other Financing Sources (Uses)	<u>175,136</u>
Net Changes in Fund Balance	(14,322,037)
Fund Balance Beginning	<u>49,700,213</u>
Fund Balance Ending	<u><u>\$ 35,378,176</u></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, 2022

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, 2022

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.

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

SANTA ROSA CITY SCHOOLS
MEASURE I BONDS
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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.

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.

SANTA ROSA CITY SCHOOLS
MEASURE I BONDS
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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 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.

**SANTA ROSA CITY SCHOOLS
MEASURE I BONDS
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2022**

- 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, 2022, is as follows:

	Carrying Amount	Fair Value
Cash in county treasury investment pool	\$ 33,208,479	\$ 32,076,982

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.

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

SANTA ROSA CITY SCHOOLS
MEASURE I BONDS
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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 \$3.214 billion and an amortized book value of \$3.328 billion. Average weighted maturity for this pool is 651 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.

- *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

SANTA ROSA CITY SCHOOLS
MEASURE I BONDS
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2022

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, 2022:

Bond	Maturity Date	Interest Rate	Original Issue	Bonds			Adjustments		Bonds
				Outstanding July 01, 2021	Issued	& Redeemed	Defeased	Outstanding June 30, 2022	
2016 GOB, Series B	2041	2-5%	\$ 50,000,000	\$ 34,605,000	\$ -	\$ 385,000	\$ 21,495,000	\$ 12,725,000	
2018 GOB Series C	2043	4-5%	65,000,000	59,950,000	-	850,000	-	59,100,000	
2021 GORB	2044	.247-2.102	5,080,000	5,080,000	-	95,000	-	4,985,000	
2021 GORB, Series E	2044	.22-4%	42,835,000	42,835,000	-	6,175,000	-	36,660,000	
2022 GORB High School	2042	4.5-5%	23,678,000	-	23,678,000	-	-	23,678,000	
Subtotal General Obligation Bonds			186,593,000	142,470,000	23,678,000	7,505,000	21,495,000	137,148,000	
Bond Premiums				18,292,969	-	877,488	2,421,266	17,415,481	
Total General Obligation Bonds			\$ 186,593,000	\$ 160,762,969	\$ 23,678,000	\$ 8,382,488	\$ 23,916,266	\$ 154,563,481	

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 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

**SANTA ROSA CITY SCHOOLS
MEASURE I BONDS
Notes to Basic Financial Statements
For the Fiscal Year Ended June 30, 2022**

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.

In June 2022, the District issued \$23,678,000 of 2022 General Obligation Refunding Bonds. The net proceeds of \$23,502,864 (after issuance costs of \$175,135) were used to defease and redeem a portion of the District's outstanding 2016 General Obligation Refunding Bonds, Series B. 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 \$413,402. Interest is due semi-annually on February 1 and August 1. Principal payments begin August 1, 2022 and are due annually thereafter until August 1, 2041.

The following is a summary of the annual debt service requirements as of June 30, 2022:

For the Fiscal Year Ending June 30,	Principal	Interest	Total
2023	\$ 1,687,000	\$ 6,663,251	\$ 8,350,251
2024	2,215,000	6,939,247	9,154,247
2025	2,505,000	6,864,947	9,369,947
2026	2,820,000	6,775,615	9,595,615
2027	3,155,000	6,555,669	9,710,669
2028-2032	20,866,000	29,609,244	50,475,244
2033-2037	31,412,000	20,372,318	51,784,318
2038-2042	47,423,000	10,735,271	58,158,271
2043-2047	25,065,000	1,201,243	26,266,243
Total Debt Service	<u>\$ 137,148,000</u>	<u>\$ 95,716,805</u>	<u>\$ 232,864,805</u>

NOTE 4 - COMMITMENTS

As of March 10, 2023, the District had encumbered \$17,748,876 of the Measure I Bonds proceeds to be spent on capital projects in the fiscal year ended June 30, 2023.

SUPPLEMENTARY INFORMATION

SANTA ROSA CITY SCHOOLS
MEASURE I BONDS
Schedule of Expenditures
For the Fiscal Year Ended June 30, 2022

Site	Object	Total
Cook Middle School	Capital Outlay	\$ 249,862
	Services	5,830
Cook Middle School Total		255,692
Maria Carillo High	Books and Supplies	1,778
	Services	73,325
Maria Carillo High Total		75,103
Montgomery High	Capital Outlay	4,150
	Services	312,132
	Supplies	17,400
Montgomery High Total		333,682
Piner High School	Capital Outlay	8,806,729
Piner High School Total		8,806,729
Ridgeway High School	Capital Outlay	23,169
Ridgeway High School Total		23,169
Santa Rosa High	Capital Outlay	1,216,421
	Services	206,522
Santa Rosa High Total		1,422,943
Santa Rosa Middle	Capital Outlay	861,427
	Services	58,507
Santa Rosa Middle School Total		919,934
Secondary District Wide	Books and Supplies	145
	Capital Outlay	1,369,713
	Services	321,711
Secondary District Wide Total		1,691,569
Secondary For Asst Sup Business	Salaries	36,810
	Benefits	10,715
	Expenditures	876
Secondary For Asst Sup Business Total		48,401
Technology-Secondary	Supplies	14,203
Technology-Secondary Total		14,203
Grand Total		\$ 13,591,425

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, 2022

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, 2022, included the following members:

Governing Board

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

District Administration

Name	Position
Anna Trunnell	Superintendent
Lisa Cavin	Associate Superintendent, Business Services
Michael Shepherd	Assistant Superintendent, Human Resources
Dr. Roderick Castro	Assistant Superintendent, Educational Services
Joel Dontos	Executive Director, Fiscal Services

**SANTA ROSA CITY SCHOOLS
MEASURE I BONDS
Notes to Program Schedule
For the Fiscal Year Ended June 30, 2022**

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, 2022:

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

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, 2022**

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, 2022, 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 10, 2023.

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*.

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 10, 2023
San Jose, 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, 2022.

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 2021-2022 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 2016 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, 2021 to June 30, 2022. 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, 2022 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, 2021 through June 30, 2022 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, 2021 and ending June 30, 2022.



3. We examined 73% 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 10, 2023
Morgan Hill, California

SANTA ROSA CITY SCHOOLS

MEASURE L BONDS

AUDIT REPORT

For the Fiscal Year Ended June 30, 2022

* * *



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, 2022**

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying financial statements of the Measure L Bonds of the Santa Rosa City Schools, as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure L Bonds of the Santa Rosa City Schools, as of June 30, 2022, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Other Matter

As discussed in Note 1, the financial statements of the Measure L Bonds 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, 2022 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.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to



continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

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. The Measure L Bonds Schedule of Expenditures 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 subjected 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 10, 2023, on our consideration of the 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 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 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 10, 2023, on our consideration of the Measure L Bonds' compliance with the requirements of Proposition 39. That report is an integral part of our audit of the Measure L Bonds for the fiscal year ended June 30, 2022, and should be considered in assessing the results of our financial audit.

March 10, 2023
Morgan Hill, California

**SANTA ROSA CITY SCHOOLS
MEASURE L BONDS
Balance Sheet
June 30, 2022**

Assets	
Cash and investments	<u>\$ 17,539,413</u>
Total Assets	<u><u>\$ 17,539,413</u></u>
Liabilities and Fund Balance	
Liabilities:	
Accounts payable	<u>\$ 69,575</u>
Total Liabilities	<u>69,575</u>
Fund balance:	
Restricted for capital projects	<u>17,469,838</u>
Total Fund Balance	<u>17,469,838</u>
Total Liabilities and Fund Balance	<u><u>\$ 17,539,413</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, 2022

Revenues:	
Interest earnings	\$ 120,357
Net increase (decrease) in fair value of investments	(618,693)
Other local revenue	<u>22,000</u>
Total Revenues	<u>(476,336)</u>
Expenditures:	
Classified salaries	13,615
Classified benefits	3,963
Supplies and materials	14,258
Services and other operating expenditures	163,149
Professional services	138,320
Capital outlay	7,172,966
Other	<u>227,046</u>
Total Expenditures	<u>7,733,317</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,209,653)</u>
Other Financing Sources (Uses):	
Issuance from debt	22,849,000
Bond defeasance	<u>(22,673,526)</u>
Total Other Financing Sources (Uses)	<u>175,474</u>
Net Changes in Fund Balance	(8,034,179)
Fund Balance Beginning	<u>25,504,017</u>
Fund Balance Ending	<u><u>\$ 17,469,838</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, 2022

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
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2022

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.

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

SANTA ROSA CITY SCHOOLS
MEASURE L BONDS
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2022

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.

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.

SANTA ROSA CITY SCHOOLS
MEASURE L BONDS
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2022

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 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.

**SANTA ROSA CITY SCHOOLS
MEASURE L BONDS
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2022**

- 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, 2022, is as follows:

	Carrying Amount	Fair Value
Cash in county treasury investment pool	\$ 18,158,106	\$ 17,539,413

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.

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

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MEASURE L BONDS
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2022

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 \$3.214 billion and an amortized book value of \$3.328 billion. Average weighted maturity for this pool is 651 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.

- *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

SANTA ROSA CITY SCHOOLS
MEASURE L BONDS
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2022

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, 2022:

Bond	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds	
				Outstanding July 1, 2021	Issued	Adjustments & Redeemed	Defeased	Outstanding June 30, 2022
2016 GOB, Series A	2035	2-5%	\$ 5,700,000	\$ 3,490,000	\$ -	\$ 180,000	\$ -	\$ 3,310,000
2016 GOB, Series C	2041	2-5%	15,000,000	11,900,000	-	100,000	10,860,000	940,000
2018 GOB, Series D	2043	5%	10,000,000	10,000,000	-	-	9,840,000	160,000
2018 GOB, Series E	2021	3-4%	3,000,000	765,000	-	765,000	-	-
2021 GORB Series A	2027	4.00%	1,830,000	1,830,000	-	-	-	1,830,000
2021 GORB Series B	2031	.297-2.182%	5,325,000	5,325,000	-	70,000	-	5,255,000
2021 GOB, Series F	2044	.25-4%	16,500,000	16,500,000	-	2,305,000	-	14,195,000
2022 GORB Elementary	2043	3.82%	22,849,000	-	22,849,000	-	-	22,849,000
Subtotal General Obligation Bonds			80,204,000	49,810,000	22,849,000	3,420,000	20,700,000	48,539,000
Bond Premiums				5,326,509	-	282,222	2,473,250	2,571,037
			\$ 80,204,000	\$ 55,136,509	\$ 22,849,000	\$ 3,702,222	\$ 23,173,250	\$ 51,110,037

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 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,

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MEASURE L BONDS
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For the Fiscal Year Ended June 30, 2022

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.

In June 2022, the District issued \$22,849,000 of 2022 General Obligation Refunding Bonds. The net proceeds of \$22,673,526 (after issuance costs of \$175,474) were used to defease and redeem a portion of the District's outstanding 2016 General Obligation Refunding Bonds, Series C, and 2018 General Obligation Refunding Bonds, Series D. 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 \$499,724. Interest is due semi-annually on February 1 and August 1. Principal payments begin August 1, 2022 and are due annually thereafter until August 1, 2043.

SANTA ROSA CITY SCHOOLS
MEASURE L BONDS
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2022

The following is a summary of the annual debt service requirements as of June 30, 2022:

For the Fiscal Year Ending June 30, 2022	Principal	Interest	Total
2023	\$ 1,217,000	\$ 2,432,786	\$ 3,649,786
2024	1,598,000	2,735,324	4,333,324
2025	1,695,000	2,694,837	4,389,837
2026	1,817,000	2,645,765	4,462,765
2027	1,944,000	2,473,014	4,417,014
2028-2032	9,162,000	5,765,601	14,927,601
2033-2037	9,207,000	4,274,218	13,481,218
2038-2042	14,710,000	2,376,496	17,086,496
2043-2047	7,189,000	282,493	7,471,493
Total	\$ 48,539,000	\$ 25,680,534	\$ 74,219,534

NOTE 4 - COMMITMENTS

As of March 10, 2023, the District had encumbered \$1,551,096 of the Measure L Bonds proceeds to be spent on capital projects in the fiscal year ended June 30, 2023.

SUPPLEMENTARY INFORMATION

**SANTA ROSA CITY SCHOOLS
MEASURE L BONDS
Schedule of Expenditures
For the Fiscal Year Ended June 30, 2022**

Site	Object	Total
Brookhill	Capital Outlay	\$ 366,204
	Services	49,500
Brookhill Total		415,704
Cesar Chavez Language Academy	Capital Outlay	23,500
Cesar Chavez Language Academy Total		23,500
Charter School For The Arts	Capital Outlay	52,360
	Other Outgo	227,046
Charter School For The Arts Total		279,406
Elementary District Wide	Books and Supplies	56
	Capital Outlay	908,493
	Services	247,869
Elementary District Wide Total		1,156,418
Elementary For Asst Sup Business	Classified Benefits	3,963
	Services	324
	Classified Salaries	13,615
Elementary For Asst Sup Business Total		17,902
SR French American Charter	Capital Outlay	52,360
SR French American Charter Total		52,360
Steele Lane	Capital Outlay	5,717,688
	Services	3,776
Steele Lane Total		5,721,464
Technology-Elementary School	Books and Supplies	14,203
Other Total		14,203
Santa Rosa Accelerated Charter School	Capital Outlay	52,360
Santa Rosa Accelerated Charter School Total		52,360
Grand Total		\$ 7,733,317

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, 2022**

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, 2022, included the following members:

Governing Board

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

District Administration

Name	Position
Anna Trunnell	Superintendent
Lisa Cavin	Associate Superintendent, Business Services
Michael Shepherd	Assistant Superintendent, Human Resources
Dr. Roderick Castro	Assistant Superintendent, Educational Services
Joel Dontos	Executive Director, Fiscal Services

**SANTA ROSA CITY SCHOOLS
MEASURE L BONDS
Notes to Program Schedule
For the Fiscal Year Ended June 30, 2022**

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, 2022:

<u>Name</u>	<u>Representing</u>	<u>Term Expiration</u>
Kristin Hendricks	Community Member/At Large	2023
Michael Von der Porten	Bona Fide Taxpayers' Organization Representative	2025
Frank Pugh	Community Member/Finance Background	2024
Vacant	Parent	-
Vacant	Parent/Active PTO	-
Vacant	Senior Citizen's Organization	-
Vacant	Taxpayer’s Organization	-
Vacant	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, 2022

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, 2022**

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, 2022, 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 10, 2023.

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*.

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 10, 2023
Morgan Hill, California



INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Measure L Facilities Bond 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, 2022.

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 2021-2022 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 Measure L Bond 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, 2021 to June 30, 2022. 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, 2022 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, 2021 through June 30, 2022 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, 2021 and ending June 30, 2022.



3. We examined 78% 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.

March 10, 2023
Morgan Hill, California