

2022-2023  
ANNUAL REPORT TO THE  
SANTA ROSA CITY SCHOOL DISTRICT BOARD OF TRUSTEES  
May 22, 2024

## Measures C & G Citizens' Oversight Committee (COC)



*Conceptual renderings of a modernized classroom*

# COC MEMBERSHIP

Name	Member of Business Organization	Member of Senior Citizens' Organization	Parent or Guardian of SRCS Student	Parent/Guardian and Active in Parent Teacher Organization or Booster	Member of Bona Fide Taxpayers' Organization	At Large Community Member
Jennie Bruneman	x					
Mindy Breslin						x
Michael Von Der Porten					x	
James Hague	x					
Carolina Spence		x				
Kristin Hendricks						x
Ben Wolf				x		

## District Staff

Anna Trunnell, Superintendent

Lisa August, Associate Superintendent of Business Services

Erik Oden, Executive Director of Facilities, Maintenance and Operations

Cathy Gotfrid, Project Manager

Paula Cox, Facilities Senior Secretary

# BOND BACKGROUND

On November 8, 2022, the voters of the Santa Rosa Elementary School District authorized Measures C & G under the Proposition 39 statutes. Measures C & G authorized the issuance of \$523 million in General Obligation Bonds (\$398 for the Santa Rosa High School District and \$125 million for the Santa Rosa Elementary School District. Proceeds from the sales of the Bonds will be used to finance the acquisition, construction, furnishing, and equipping of District facilities in accordance with the bond proposition approved at the Election, and a project list including upgrades and capital improvements to classrooms, labs and facilities, school safety, and technology improvements to provide a 21<sup>st</sup> Century Education.

- **Ballot Question:** “To upgrade Santa Rosa middle and high school classrooms, science labs, learning technology, and job training facilities; repair/ replace deteriorating portables, leaky roofs inefficient heating/ cooling/ electrical/ plumbing systems; and improve campus security, fire/ earthquake safety; shall City of Santa Rosa High School District’s measure authorizing \$398,000,000 and \$125,000,000 in bonds at legal rates be adopted, levying 3¢/ \$100 of assessed value (\$20,000,000 annually) while bonds are outstanding, requiring independent oversight, annual audits, and all funds controlled locally?”

# What will Measures C & G Do?

Measures C & G will improve our local schools by:

- Updating classrooms, science labs, learning technology and job training facilities
- Providing updated equipment for classrooms, science and computer labs and libraries
- Replacing deteriorating portable classrooms
- Repairing leaky roofs and replace inefficient heating and cooling systems, electrical systems and plumbing
- Improve campus security, fire and earthquake safety

# CITIZENS' OVERSIGHT COMMITTEE (COC)

## Background

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

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

# CITIZENS' OVERSIGHT COMMITTEE (COC)

## Roles & Responsibilities

### Requirements of the Citizens' Oversight Committee:

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

### Role of the Citizens' Oversight Committee:

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

# FACILITIES MASTER PLAN (FMP)

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

SRCS staff spent the majority of Fiscal Year 2022-2023 updating the 2016 FMP to reflect progress of projects completed and update site priorities and needs. Staff and partners conducted two rounds of site meetings with each campus and their respective communities, one in the spring and one in the fall. Overall, over 90 community meetings were conducted in the course of roughly 8 months. Bond dollars from Measures C & G were not approved for use on projects until the updated FMP was approved in Fiscal Year 2023-2024.

# ROLE OF THE BOARD OF EDUCATION

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

# ANNUAL COMPLIANCE OPINION

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

The Committee advises that, to the best of its knowledge, the Santa Rosa City School District is in compliance with the requirements of Article XIII A, Section 1(b) (3) of the California Constitution. Furthermore, the Committee has reviewed expenditure reports produced by the District to ensure that (a) bond proceeds have been expended only for the purposes set forth in the ballot measure; (b) and not for any other purposes, including classified, (employees in education who are in a position not requiring certification), teacher, administrative salaries and other school operating expenses; (C) and reviewed the staffs process for maximizing bond proceeds. Committee review is supported by independent financial and performance audits required by state law. The statement covers activities for the 2022 - 2023 school year.

Respectfully Submitted:

Measure C & G Citizens' Oversight Committee

Date: \_\_\_\_\_



# COC MEETING SCHEDULE

Date	Major Items Reviewed
March 30, 2023	<ul style="list-style-type: none"><li>● Measure I&amp;L Updates</li><li>● Measure I&amp;L Financial Reports</li><li>● Annual Audit Reports</li><li>● Measure C&amp;G COC Formation &amp; Bond Sales</li></ul>
May 25, 2023	<ul style="list-style-type: none"><li>● Review of Audit Reports</li><li>● Annual Report Draft Review</li><li>● Measure I&amp;L/C&amp;G Updates</li><li>● Project Updates</li></ul>

# FINANCIAL SUMMARY

## Measure G



### Overall Project Summary Report

Measure G Summary 7/1/22 to 6/30/23

Project	Total Budget	Encumbered	Expenditures	Remaining Budget
000-0000-0000 - District Wide (CLOSED)	\$0.00	\$0.00	\$0.00	\$0.00
000-9630-5192 - District Wide - Maintenance & Operations Facilities	\$0.00	\$0.00	\$0.00	\$0.00
000-CKMZ-5192 - District Wide - Central Kitchen Modernization	\$0.00	\$0.00	\$0.00	\$0.00
000-DOSS-5192 - District Wide - District Office and Support Services	\$0.00	\$0.00	\$0.00	\$0.00
000-ECHE-5192 - District Wide - Early Childhood Education	\$0.00	\$0.00	\$0.00	\$0.00
000-ECSW-5192 - District Wide - Education Center Site Work	\$0.00	\$0.00	\$0.00	\$0.00
000-NATC-5192 - District Wide - New Adult Transition Center	\$0.00	\$0.00	\$0.00	\$0.00
100-0000-0000 - Elementary Schools (CLOSED)	\$0.00	\$0.00	\$0.00	\$0.00
101-9904-5250 - Brook Hill Elementary - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
102-9862-5210 - Burbank Elementary - Program Management	\$0.00	\$0.00	\$0.00	\$0.00
102-9875-5202 - Burbank High - Modernization	\$0.00	\$0.00	\$0.00	\$0.00
102-9904-5250 - Burbank Elementary - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
105-9875-5202 - Lehman Elementary - Modernization	\$0.00	\$0.00	\$0.00	\$0.00
105-9904-5250 - Lehman Elementary - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
106-9904-5250 - Biella Elementary - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
107-9875-5205 - Lincoln Elementary - Modernization	\$0.00	\$0.00	\$0.00	\$0.00
107-9904-5250 - Lincoln Elementary - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
109-9851-5202 - Proctor Terrace - Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00
109-9904-5250 - Proctor Terrace - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
111-9904-5250 - Steele Lane Elementary - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
112-9904-5250 - Hidden Valley Elementary - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
119-9531-5192 - Elementary District Wide - Safety & Security	\$0.00	\$0.00	\$0.00	\$0.00
119-9800-5192 - Elementary District Wide - New Construction/Additions	\$0.00	\$0.00	\$0.00	\$0.00
119-9851-5192 - Elementary District Wide - Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00
119-9856-5192 - Elementary District Wide - Furniture & Equipment	\$0.00	\$0.00	\$0.00	\$0.00
119-9875-5192 - Elementary District Wide - Modernization	\$0.00	\$0.00	\$0.00	\$0.00
119-CONT-5192 - Elementary District Wide - Bond Program Contingency	\$0.00	\$0.00	\$0.00	\$0.00
119-ESCA-5192 - Elementary District Wide - Bond Construction Escalation	\$0.00	\$0.00	\$0.00	\$0.00
119-NTKG-5192 - Elementary District Wide - Transitional Kinder	\$0.00	\$0.00	\$0.00	\$0.00
121-9904-5250 - Lewis Early Learning Academy - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
123-9904-5250 - Santa Rosa Accelerated Charter - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
124-9904-5250 - SR French American Charter - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
127-9904-5250 - Cesar Chavez Language Academy - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00



# FINANCIAL SUMMARY

## Measure G - Grand Totals



### Overall Project Summary Report

Measure G Summary 7/1/22 to 6/30/23

Project	Total Budget	Encumbered	Expenditures	Remaining Budget
173-9640-5192 - Stony Point District Office - Elementary - Administrative Buildings	\$0.00	\$0.00	\$0.00	\$0.00
192-9305-5192 - Elementary For Asst Sup Bus. - Operations Services	\$0.00	\$0.00	\$0.00	\$0.00
192-9305-9795 - Elementary For Asst Sup Bus. - Operations Services	\$3,869.65	\$3,869.65	(\$3,869.65)	\$0.00
192-9862-5192 - Elementary for Asst Sup Business - Program Management	\$0.00	\$0.00	\$0.00	\$0.00
193-9640-5203 - Elementary For Director M & O - Administrative Buildings	\$0.00	\$0.00	\$0.00	\$0.00
193-9840-5203 - Elementary for Director M & O - District Office/Education Center	\$0.00	\$0.00	\$0.00	\$0.00
193-9851-5203 - Elementary For Director M & O -Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00
193-9862-5210 - Elementary for Director M & O - Program Management	\$0.00	\$0.00	\$0.00	\$0.00
193-9862-5212 - Elementary for Director M & O - Program Management	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grand Total:</b>	<b>\$3,869.65</b>	<b>\$3,869.65</b>	<b>(\$3,869.65)</b>	<b>\$0.00</b>

# FINANCIAL SUMMARY

## Measure C



### Overall Project Summary Report

Measure C Summary 7/1/22 to 6/30/23

Project	Total Budget	Encumbered	Expenditures	Remaining Budget
000-0000-0000 - District Wide (CLOSED)	\$0.00	\$0.00	\$0.00	\$0.00
000-9630-5192 - District Wide - Maintenance & Operations Facilities	\$0.00	\$0.00	\$0.00	\$0.00
000-CKM2-5192 - District Wide - Central Kitchen Modernization	\$0.00	\$0.00	\$0.00	\$0.00
000-DOSS-5192 - District Wide - District Office and Support Services	\$0.00	\$0.00	\$0.00	\$0.00
000-ECHE-5192 - District Wide - Early Childhood Education	\$0.00	\$0.00	\$0.00	\$0.00
000-ECSW-5192 - District Wide - Education Center Site Work	\$0.00	\$0.00	\$0.00	\$0.00
000-NATC-5192 - District Wide - New Adult Transition Center	\$0.00	\$0.00	\$0.00	\$0.00
127-9875-5205 - Cesar Chavez Language Academy - Modernization	\$0.00	\$0.00	\$0.00	\$0.00
200-0000-0000 - Secondary Schools (CLOSED)	\$0.00	\$0.00	\$0.00	\$0.00
213-9640-5192 - Stony Point District Office - Secondary - Administrative Buildings	\$0.00	\$0.00	\$0.00	\$0.00
231-9851-5220 - Slater Middle - Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00
231-9904-5250 - Slater Middle - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
232-9904-5250 - Comstock Middle - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
233-9851-5202 - Rincon Valley Middle - Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00
233-9851-5220 - Rincon Valley Middle - Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00
233-9875-5202 - Rincon Valley Middle - Modernization	\$0.00	\$0.00	\$0.00	\$0.00
233-9904-5250 - Rincon Valley Middle - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
234-9650-5210 - Santa Rosa Middle - Other Fees	\$0.00	\$0.00	\$0.00	\$0.00
234-9904-5250 - Santa Rosa Middle - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
249-9531-5192 - Secondary District Wide - Safety & Security	\$0.00	\$0.00	\$0.00	\$0.00
249-9654-5192 - Secondary District Wide - Student Access Restroom	\$0.00	\$0.00	\$0.00	\$0.00
249-9800-5192 - Secondary District Wide - New Construction	\$0.00	\$0.00	\$0.00	\$0.00
249-9851-5192 - Secondary District Wide - Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00
249-9856-5192 - Secondary District Wide - Furniture & Equipment	\$0.00	\$0.00	\$0.00	\$0.00
249-9875-5192 - Secondary District Wide - Modernization	\$0.00	\$0.00	\$0.00	\$0.00
249-CONT-5192 - Secondary District Wide - Bond Program Contingency	\$0.00	\$0.00	\$0.00	\$0.00
249-ESCA-5192 - Secondary District Wide - Bond Construction Escalation	\$0.00	\$0.00	\$0.00	\$0.00
250-9830-5204 - Montgomery High - Two-Story Building	\$0.00	\$0.00	\$0.00	\$0.00
250-9904-5250 - Montgomery High - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
251-9875-5205 - Piner High - Modernization	\$0.00	\$0.00	\$0.00	\$0.00
251-9904-5250 - Piner High - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
252-9851-5215 - Santa Rosa High - Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00
252-9851-5220 - Santa Rosa High - Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00



# FINANCIAL SUMMARY

## Measure C - Grand Totals



### Overall Project Summary Report

Measure C Summary 7/1/22 to 6/30/23

Project	Total Budget	Encumbered	Expenditures	Remaining Budget
252-9875-5220 - Santa Rosa High - Modernization	\$0.00	\$0.00	\$0.00	\$0.00
252-9904-5250 - Santa Rosa High - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
253-9904-5250 - Elsie Allen High - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
254-9904-5250 - Maria Carillo High - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
260-9904-5250 - Ridgeway Continuation High - Technology Inst 3	\$0.00	\$0.00	\$0.00	\$0.00
292-9305-5192 - Secondary For Asst Sup Busines - Operations Services	\$0.00	\$0.00	\$0.00	\$0.00
292-9305-9795 - Secondary For Asst Sup Busines - Operations Services	\$12,253.86	\$12,253.86	(\$12,253.86)	\$0.00
292-9862-5192 - Secondary For Asst Sup Business - Program Management	\$0.00	\$0.00	\$0.00	\$0.00
293-9640-5203 - Secondary For Director M & O - Administrative Buildings	\$0.00	\$0.00	\$0.00	\$0.00
293-9840-5203 - Secondary for Director M & O - District Office/Education Center	\$0.00	\$0.00	\$0.00	\$0.00
293-9851-5203 - Secondary For Director M & O - Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00
293-9862-5210 - Secondary for Director M & O - Program Management	\$0.00	\$0.00	\$0.00	\$0.00
293-9862-5212 - Secondary for Director M & O - Program Management	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grand Total:</b>	<b>\$12,253.86</b>	<b>\$12,253.86</b>	<b>(\$12,253.86)</b>	<b>\$0.00</b>

# FISCAL & PERFORMANCE AUDITS

The COC has reviewed both Measure C & G Audit Reports dated March 4, 2024, for the year ended June 30, 2023 prepared by Chavan & Associates, LLP, Certified Public Accountants. These reports included the following:

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

Schedule of Findings and Recommendations from the audits are as follows:

- a. The audit tests resulted in no current findings and recommendations
- b. There were no prior year findings and recommendations to be reported

# MAJOR TAKEAWAYS FROM 2022 - 2023

- Regarding Cash reported in the County Treasury, the District is an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer. (Education Code Section 41001)
- Committee commends the the District staff for expending bond dollars according to the ballot language requirements resulting in no fiscal or performance audit findings.

# PHOTOS



*Conceptual renderings of a modernized classroom*

