

MEETING MINUTES

FRESNO UNIFIED SCHOOL DISTRICT CITIZENS' BOND OVERSIGHT COMMITTEE

November 18, 2021

The purpose of the citizens' oversight committee shall be to inform the public concerning the expenditure of bond revenues. (California Education Code)

This meeting was conducted via Zoom

Attendance

At a regular meeting of the CBOC held on November 18, 2021 present were CBOC members Brian Andritch, Venancio Gaona, Annaliese Herms, Clint Horwitz, Bruce O'Neal, Dominic Papagni, and Barbara Steck (Chair)

Not present were CBOC members Cal Johnson, Inez Hill, Timothy Mudge, Jim Nau and Pablo Villagrana

Also present were Fresno Unified staff Alex Belanger, Mitchell Gaasch, Lodgerio Jorge, Kaleb Neufeld, Ruth Perez, Robert Quiroz and Karin Temple; and Jeff Jenson, Crowe, LLP

1. CALL MEETING TO ORDER

Chair Steck convened the meeting at 12:00 p.m.

2. INTRODUCTIONS / RECOGNITIONS / CHAIR'S REPORT

Recently appointed CBOC members Annaliese Herms and Pablo Villagrana were welcomed. Dominic Papagni, whose terms are expiring, was thanked for his service to the CBOC.

3. REVIEW AND APPROVE DRAFT MEETING MINUTES for August 19, 2021

Approved unanimously

4. REVIEW AND ACCEPT PROJECT/EXPENDITURE REPORTS FOR MEASURES Q, X, and M dated November 18, 2021

Measure Q

- Total Measure Q obligated to date: \$258.2 M
- Total value of Measure Q projects to date (including state funding): \$342.6 M
- Increase in total impact to Measure Q since last report: \$0 M

Measure X

- Total Measure X obligated to date: \$205.6 M
- Total value of Measure X projects to date (including state funding): \$210.7 M
- Decrease in total impact to Measure X since last report: \$4.6 M

Measure M

- Total Measure M obligated to date: \$43.3 M
- Total value of Measure M projects to date (including state funding): \$46.3 M
- Increase in total impact to Measure M since last report: \$14.2 M

Accepted unanimously

5. REVIEW AND ACCEPT QUARTERLY REPORT OF INDEPENDENT ACCOUNTANTS FOR MEASURE X for the period July 1 – September 30, 2021

Auditor's statement: Selected a sample of 25 expenditures totaling \$7,002,729. The sample was selected to provide a representation across all construction projects, vendors and expenditure amounts. The sample represented approximately 8% of the total number of expenditures and approximately 91% of the total expenditure value. Obtained purchase orders and invoices for each of the 25 expenditures; verified that the expenditures properly charged to the location indicated, were properly coded as to the nature of the expenditure and were made for the acquisition and construction of school facilities, including the furnishing and equipping of school facilities, and the funds were not spent for administrative salaries.

Accepted unanimously

6. REVIEW AND ACCEPT QUARTERLY REPORT OF INDEPENDENT ACCOUNTANTS FOR MEASURE M for the period July 1 – September 30, 2021

Auditor's statement: Selected a sample of 25 expenditures totaling \$2,990,926. The sample was selected to provide a representation across all construction projects, vendors and expenditure amounts. The sample represented approximately 9% of the total number of expenditures and approximately 78% of the total expenditure value. Obtained purchase orders and invoices for each of the 25 expenditures; verified that the expenditures properly charged to the location indicated, were properly coded as to the nature of the expenditure and were made for the acquisition and construction of school facilities, including the furnishing and equipping of school facilities, and that funds were not spent for administrative salaries.

Accepted unanimously

7. REVIEW AND RECOMMEND BOARD OF EDUCATION APPROVE FOR MEASURE X

a. ANNUAL FINANCIAL STATEMENTS AUDIT for the period July 1, 2020 – June 30, 2021

Auditor's statement: In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Fresno Unified School District Measure X General Obligation Bonds activity as of June 30, 2021, 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.

b. ANNUAL PERFORMANCE AUDIT for the period July 1, 2020 – June 30, 2021

Auditor's statement: The results of our tests indicated that, in all significant respects, Fresno Unified School District expended Measure X General Obligation Bond funds for the period July 1, 2020 to June 30, 2021 only for the specific projects developed by the District's Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

Recommended unanimously

8. REVIEW AND RECOMMEND BOARD OF EDUCATION APPROVE FOR MEASURE M:

a. ANNUAL FINANCIAL STATEMENTS AUDIT for the period July 1, 2020 – June 30, 2021

Auditor's statement: In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Fresno Unified School District Measure M General Obligation Bonds activity as of June 30, 2021, 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.

b. ANNUAL PERFORMANCE AUDIT for the period July 1, 2020 – June 30, 2021

Auditor's statement: The results of our tests indicated that in all significant respects, Fresno Unified School District expended Measure M General Obligation Bond funds for the year ended June 30, 2021 only for the specific projects developed by the District's Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1 (b)(3)(C) of Article XIII A of the California Constitution.

Recommended unanimously

9. DISCUSS AND APPROVE FOR PRESENTATION DRAFT 2020/21 ANNUAL REPORT

Staff presented the draft report and requested feedback. The Committee was satisfied with the report as presented. The Annual Report will be presented to the Board of Education on January 12, 2022.

Approved unanimously

10. PRESENT PROJECT UPDATES

- Addams Elementary – Early Learning Classroom Building and Entry/Office Relocation
- Cafeteria Air Conditioning – Centennial, Scandinavian, Wishon
- Columbia Elementary – Classroom Building and Site Improvements
- Del Mar Elementary – New Early Learning Classrooms, Admin/Entry, Safety/Access Improvements, New Cafeteria with Air Conditioning
- Duncan High – CTE Classroom Building
- Edison High – New Gym and Improvements to Existing Gym
- Ewing Elementary – Early Learning Classrooms and Parking Lot
- Fresno High – CTE Classroom Building, Second Gym
- Francine and Murray Farber Educational Campus at Ventura and Tenth
- Herrera Elementary – New Campus
- High School Ball Field Improvements
- Hoover High – Library/Student Union Renovation and Expansion, Construction Trades CTE Labs, Digital Media Arts CTE Classrooms
- Jackson Elementary – Cafeteria Reconstruction
- McLane High – Digital Media Arts CTE Classrooms, Second Gym and Replacement Tennis Courts
- Roosevelt – Second Gym, Modernization (Library, West Hall Access, Confidential Spaces)
- Tehipite Middle – E-Sports Center / CTE
- Yosemite – Classroom and Locker Room Modernization
- School Marquees, Asphalt Renovation
- Fire/Intrusion Alarm and Cafeteria A-V Systems
- Safety/Security and Student Support Services Improvements

11. PUBLIC COMMENT

An opportunity was provided for individuals to address the Oversight Committee on topics within its subject matter jurisdiction. Members of the public were invited to join the Zoom link to make comments, send an email to ruth.perez@fresnounified.org, or call 559-457-3134 (voice message to be transcribed), by 6:00 pm on November 17, 2021. Comments received by the deadline would be read aloud during the meeting and would be part of the meeting record; none were received.

12. ADJORN

Next meeting February 17, 2022 at 12:00 p.m.