MEETING MINUTES

FRESNO UNIFIED SCHOOL DISTRICT
CITIZENS' BOND OVERSIGHT COMMITTEE

February 16, 2023

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

Citizens' Bond Oversight Committee (CBOC), Fresno Unified School District, Service Center, 4600 N. Brawley, Fresno CA 93720, Huntington Conference Room

Attendance
At a regular meeting of the CBOC held on February 16, 2023 present were CBOC members Venancio Gaona, Clint Horwitz (Chair), Cal Johnson, Timothy Mudge, Jim Nau, and Pablo Villagrana.

Not present was CBOC member Lourdes Medina.

Also present were Fresno Unified staff Alex Belanger, Mitchell Gaasch, Nikki Henry, Paul Idsvoog, Ruth Perez, and Christine Stevens; and Jeff Jensen, Crowe, LLP.

1. **CALL MEETING TO ORDER**
   Chair Horwitz convened the meeting at 12:09 p.m.

2. **INTRODUCTIONS / RECOGNITIONS / CHAIR'S REPORT**
   None

3. **REVIEW AND APPROVE DRAFT MEETING MINUTES for November 17, 2022**

   No quorum – Minutes for November17, 2022 will carry over to May 18, 2023 meeting.

4. **REVIEW AND ACCEPT PROJECT/EXPENDITURE REPORTS FOR MEASURES X, and M dated February 16, 2023**

   Measure X

   - Total Measure X obligated to date: $216.9 M
   - Total value of Measure X projects to date (including state funding): $223.9 M
   - Increase in total impact to Measure X since last report: $.5 M

   Measure M

   - Total Measure M obligated to date: $139.5 M
   - Total value of Measure M projects to date (including state funding): $151.8 M
   - Increase in total impact to Measure M since last report: $33.2 M

   No quorum – Reports will carry over to May 18, 2023 meeting.

5. **REVIEW AND ACCEPT QUARTERLY REPORT OF INDEPENDENT ACCOUNTANTS FOR MEASURE X for the period October 1 – December 31, 2022**
Auditor's statement: Selected a sample of 25 expenditures totaling $624,108. The sample was selected to provide a representation across all construction projects, vendors and expenditure amounts. The sample represented approximately 2% of the total number of expenditures and approximately 15% 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.

No quorum – Reports will carry over to May 18, 2023 meeting.

6. **REVIEW AND ACCEPT QUARTERLY REPORT OF INDEPENDENT ACCOUNTANTS FOR MEASURE M for the period October 1 – December 31, 2022**
Auditor's statement: Selected a sample of 25 expenditures totaling $6,299,418. The sample was selected to provide a representation across all construction projects, vendors and expenditure amounts. The sample represented approximately 1% of the total number of expenditures and approximately 43% 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.

No quorum – Reports will carry over to May 18, 2023 meeting.

7. **CBOC COMMENTS**
Jim Nau requested Nikki Henry, MPA Chief Communications Officer to give more positive highlights to Bond dollar projects.

Clint Horwitz (Chair) requested CBOC link be sent to all members of the committee via email, to ensure access to Bylaws and meeting materials online.

8. **PUBLIC COMMENT**
None

9. **ADJORN**
Next meeting May 18, 2023, Tour: Duncan CTE Building