

## MEETING MINUTES

### FRESNO UNIFIED SCHOOL DISTRICT CITIZENS' BOND OVERSIGHT COMMITTEE

**November 17, 2022**

*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 November 17, 2022 present were CBOC members Venancio Gaona, Clint Horwitz (Chair), Lourdes Medina, Jim Nau, Cal Johnson and Pablo Villagrana.

Not present were CBOC members Timothy Mudge.

Also present were Fresno Unified staff Alex Belanger, Mitchell Gaasch, Paul Idsvoog, Kaleb Neufeld, Richard Ojeda, Ruth Perez, and Robert Quiroz; and Charles Raibley, Crowe, LLP.

#### **1. CALL MEETING TO ORDER**

Chair Horwitz convened the meeting at 12:04 p.m.

#### **2. INTRODUCTIONS / RECOGNITIONS / CHAIR'S REPORT**

None

#### **3. REVIEW AND APPROVE DRAFT MEETING MINUTES for August 18, 2022**

*Approved unanimously*

#### **4. REVIEW AND ACCEPT PROJECT/EXPENDITURE REPORTS FOR MEASURES X, and M dated November 17, 2022**

Measure X

- Total Measure X obligated to date: \$216.4 M
- Total value of Measure X projects to date (including state funding): \$223.3 M
- Increase in total impact to Measure X since last report: \$1 M

Measure M

- Total Measure M obligated to date: \$106.3 M
- Total value of Measure M projects to date (including state funding): \$118.6 M
- Decrease in total impact to Measure M since last report: \$4.4 M

*Accepted 5 members*

*Abstained 1 member*

**5. REVIEW AND ACCEPT QUARTERLY REPORT OF INDEPENDENT ACCOUNTANTS FOR MEASURE X for the period July 1 – September 30, 2022**

Auditor's statement: Selected a sample of 25 expenditures totaling \$1,455,125. The sample was selected to provide a representation across all construction projects, vendors and expenditure amounts. The sample represented approximately 16% of the total number of expenditures and approximately 80% 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.

*Approved unanimously*

**6. REVIEW AND ACCEPT QUARTERLY REPORT OF INDEPENDENT ACCOUNTANTS FOR MEASURE M for the period July 1 – September 30, 2022**

Auditor's statement: Selected a sample of 25 expenditures totaling \$4,939,879. The sample was selected to provide a representation across all construction projects, vendors and expenditure amounts. The sample represented approximately 5.5% 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.

*Approved unanimously*

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

**a. ANNUAL FINANCIAL STATEMENTS AUDIT for the period July 1, 2021 – June 30, 2022**

Auditor's Statement: In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Measure X General Obligation Bonds activity, of Fresno Unified School District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**b. ANNUAL PERFORMANCE AUDIT for the period July 1, 2021 – June 30, 2022**

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, 2021 to June 30, 2022 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, 2021 – June 30, 2022**

Auditor's Statement: In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Measure M General Obligation Bonds activity, of Fresno Unified School District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America

**b. ANNUAL PERFORMANCE AUDIT for the period July 1, 2021 – June 30, 2022**

The results of our tests indicated that, in all significant respects, Fresno Unified School District expended Measure M General Obligation Bond funds for the period July 1, 2021 to June 30, 2022 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 2021/22 BOND 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 11, 2023.

*Approved unanimously*

**10. PRESENT PROJECT UPDATES**

- Addams Elementary – Early Learning Classroom Building and Entry/Office Relocation
- Del Mar Elementary – New Early Learning Classroom, Access Improvements
- Duncan High – CTE Classroom Building
- Edison High – New Gym and Improvements to Existing Gym
- Edison High – New CTE Building and Interim Housing
- Francine and Murray Farber Educational Campus at Ventura and Tenth
- Herrera Elementary – New Campus
- Sunnyside High – New CTE Building Health Science Building
- Site Access Control and Accessibility
- Play Structure Replacement
- Digital Marquees – Computech MS, Winchell Elem, Tatarian Elem, Sunnyside HS

**11. CBOC COMMENTS**

- Mr. Gaona requested printed out enrollment numbers for each school site for next meeting.
- Mr. Villagrana requested copy of Bylaws to be sent via email

**12. PUBLIC COMMENT**

None

**13. ADJORN**

Next meeting February 16, 2023, 11:45am (lunch served), at the Brawley Service Center