



# Bond Oversight Committee Measures Q and R Annual Report 2023-2024

June 20, 2024

**Presented by:**  
Brian Hill, Chair

# Acronyms

**CBOC** – Citizens' Bond Oversight Committee

**SCUSD** – Sacramento City Unified School District

# Overview

- **Prop. 39, Article XIII A, Section 1(b)(3)(C)**

“...conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed.”

- **Prop. 39, Article XIII A, Section 1(b)(3)(D)**

“...conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects.”

# Membership 2023-2024

- **Brian Hill**, CBOC Chair and Member of Community at Large  
2018 to present
- **Terrence Gladney**, CBOC Co Chair & Parent/guardian of a current student within the District, Active in Parent Group 2017 to present
- **Marcia Fritz**, CBOC Member & Active Member of a Taxpayer's Organization 2021 to present

# Support Staff

- **Janea Marking**, Chief Business and Operations Officer
- **Chris Ralston**, Assistant Superintendent, Facilities Support Services
- **Cindy Tao**, Director III, Accounting Services
- **Nathaniel Browning**, Director II, Capital Projects, Facilities, and Resource Management
- **Marina Diosdado-Corral**, Construction/Bond Accounting Specialist
- **Robyn Mutchler**, Administrative Assistant

# Annual Activities

- Review Bond Sales
- Review Project Expenditures in Progress
- Meetings held in the 2023-2024 Fiscal Year
  - August 2, 2023 - Luther Burbank High School
  - November 1, 2023 - Bret Harte Elementary School
  - February 7, 2024 - Meeting Canceled Due to Lack of Quorum
  - May 1, 2024 - Facilities Support Services Office
- Reviewed Financial and Performance Audits Reported for 23-24

# Projects Completed in 23-24 Fiscal Year

- Albert Einstein Roof Replacement
- American Legion Roof Replacement
- Bret Harte Playground and Hard-Court Replacement
- Hiram Johnson Baseball/Softball/Golf Complex
- James Marshall Roof Replacement
- John F Kennedy Parking Lot Replacement
- John Sloat Hard-Court Replacement
- Sequoia Restroom Replacement
- Various School's Clock and Intercom Replacement (Telecenter)

# Measures Q & R Expenditures through March 31, 2024, for FY 23-24

	Measure Q	Measure R
Building Improvements	\$13,447,500.42	\$0.00
Land Improvements	\$12,354,307.29	\$738,232.22*
Program Management	\$589,466.56	\$0.00
Program Development & Design	\$295,989.56	\$0.00
Total	\$26,687,263.83	\$738,232.22*

\*West Campus HJ Athletic Improvement project reimbursement.  
Funds used for allowable expenses in the current project HJ Stadium.



# Measure Q Audit Report

- **Reviewed Financial and Performance Audits by Crowe LLP**

- **Audit Conclusion:**

SCUSD expended Measure Q General Obligation Bond funds for the year ended June 30, 2023, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution

# Measure R Audit Report

- **Reviewed Financial and Performance Audits by Crowe LLP**

- **Audit Conclusion:**

SCUSD expended Measure R General Obligation Bond funds for the year ended June 30, 2023, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution

# Committee Report and Assessment

Based upon the two outside audits and the Citizens Bond Oversight Committee's (CBOC) interaction with Sacramento City Unified School District (SCUSD) Staff, the Measure Q and R CBOC confirms SCUSD is operating its Measure Q and R bond program within Proposition 39 requirements

# Questions