



**DATE:** March 17, 2021

**TO:** Board of Education

**FROM:** Mrs. Carmen Ghysels, Superintendent Chief Learning Officer

**SUBJECT:** Review and Accept the 2019-2020 Measure U Annual Performance Audit

**PRESENTED BY:** Todd Rivera, Executive Director of Business Services

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**ACTION REQUESTED**

Review and Accept the 2019-2020 Measure U Annual Performance Audit

**BACKGROUND INFORMATION**

On November 4, 2014 voters approved Measure U, a general obligation bond to be used for improvements to school facilities within School Facilities Improvement District No. 2. This GO Bond was approved under the provisions of Proposition 39. As a Proposition 39 GO Bond, Measure U has additional accountability measures that must be followed. As a requirement of Proposition 39, Section 1(b)(3)C of Article XIII A of the California Constitution requires the District to conduct an annual independent performance audit to ensure bond proceeds were expended only for the purposes approved by the voters.

Crowe Horwath, our independent audit firm, sampled \$24,275,673 in non-payroll expenditures and \$152,002 in payroll related expenditures out of \$39,492,647 in total expenditures in 2019-2020. Crowe Horwath concluded that all Measure U bond expenditures through June 30, 2020 were expended only for the purposes approved by the Board and voters.

**RESOURCES REQUIRED:** N/A

**PREPARED BY:** Laura Rowe for Todd Rivera, Executive Director of Business Services

Attachment: Audit Report, Financial Statements, and Management Representation Letter