



# City College of San Francisco

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## MEETING MINUTES

### SAN FRANCISCO COMMUNITY COLLEGE DISTRICT CITIZENS' BOND OVERSIGHT COMMITTEE PROP A 2001 / PROP A 2005 / PROP A 2020

Thursday April 13, 2023  
3:00 PM – 5:00 PM

City College of San Francisco  
Ocean Campus, Multi-Use Building Room 357  
[Video Recording](#)

#### 1. Call to Order – Han Zou (chair) 1:23 PM

##### Roll Call

Dennis Kelly –present

A.J. Thomas – not present

Christine Hanson – not present

Thomas Havey –present

Shanon Lampkins-Jones – present on Zoom

Rafael Musni – present

Linda Fadeke Richardson – present

Han Zou – present

Chinesman Lai – Present

Steven Tang – not present

There is a quorum.

##### Presenters:

Alberto Vasquez, Associate Vice-Chancellor of Facilities & Capital Planning, CCSF

Jeff Scoggin, Ann Kenedy Group (AKG)

Alicia Herrera, CPA, Eide Bailly LLP

##### Support Staff:

Marian Lam, Administrative Analyst, Office of Facilities & Capital Planning, CCSF

Eric Birnbaum, Sr. Management Assistant, Office of Facilities & Capital Planning, CCSF

#### 2. Approval of the Agenda

a. A motion to approve the agenda was made by Vice-Chair Kelly and seconded by Member Fadeke Richardson

b. Roll Call Vote

i. Ayes: Zou, Fadeke Richardson, Lampkins-Jones, Havey, Musni, Kelly, Lai (7)

ii. Nays: 0

iii. Abstentions:0

iv. Motion passes

3. Approval of the Meeting Minutes

a. Member Havey proposed various spelling and grammatical item corrections:

10/7/22 Minutes:

- i. Page 4 - change spelling to "counsel" in lieu of "council"
- ii. Page 8 item 11 - "Division of the State Architect" in lieu of "Architecture"
- iii. Page 7, subsection 8 correct spelling to CEQA instead of SEQA
- iv. Page 7, Subsection iii Add "Contract Manager" to the phrase "at Risk Process"

1/12/23 Minutes:

- v. Pg 11 item b subsection ix correction to the spelling of the name from Hansen to Hanson
- vi. Member Havey also suggested capitalization of words "city", "state" and "board" throughout both documents, which Member Kelly opposed, citing that it is not grammatically correct to do so unless they are used as proper nouns. Chair Zou deferred to 3 (ci)-2.5 .002 Tc h (be) 0.1 (o) --3 (f) -0.

1. All of the numbers are the responsibility of management; they provide the information. We only provide our opinions (page 1).
2. We

- viii. Member Musni asked about page 39, which shows the Child Development Center with an original budget of \$3 million and an amended budget and expenses of \$4.1 million and nothing for variance. Ms. Herrera clarified that the variance is amended project budget and actual project column of the report
- ix. Member Havey mentioned the word 'bonds' does not show up on the address block, and asked if we can update this. Also, we use the word compliance audit, is that synonymous with performance audit? Ms. Herrera replied that it is
- x. Member Havey noted that on one of the reports the basis of accounting is modified accrual, and asked if that is a standard that is used for community colleges. Ms. Herrera responded that is the standard basis of accounting for a singular fund. Every other school district presents it in this way. If you want to look at actual debt, you'd have to look at the full district audit report.
- xi. Member Havey questioned the \$31 million of construction commitments and the reduction in value of investment, and wondered if there could be a liquidity issue without selling securities. Ms. Herrera responded that the commitments are not recorded in the financial statements because they do not meet the recognition basis. We disclose the commitments but until the costs are incurred they won't be recognized at year end. The fair market adjustment is a little tricky. The district is required to maintain thei

- vi. Jeff Scoggin stated that part of the confusion may be due to the difference in the old way the projects were grouped and the way they are shown now. This was discussed in some detail at the last meeting.

8. Annual Report 2021-2022– Member Shanon Lampkins Jones

a. Committee's Opinion Statement

- i. In preparing the 2021/2022 draft report presented today, the working group maintained a similar design to the previous report.
- ii. General public comments have been reflected in this report.
- iii. There was a clerical error in Ocean General Campwide improvements item detailed breakout. The total for the project was correct. The district was aware of this,

- vi. Evans Center Renovation –we are in the process of finalizing an open plumbing issue. We are also trying to finalize construction documents pending final decision on the AMT program.
- vii. Chair Zou asked if there have been any significant impacts to the projects with the heavy winter storms AVC Vasquez responded that we have a lot more drains cleared this year. There