Citizens Oversight Committee for Parcel Taxes (COCPT)

Meeting Agenda

Monday, March 9, 2020, 5:30 PM to 7:00 PM

Alvarado Adult Education, Room 8, 5625 Sutter Street, Richmond, CA,

Purpose of Committee: "The Board appoints the Citizens Oversight Committee for Parcel Taxes to ensure that the tax funds are spent according to ballot measure language and to report annually to the Board and to the public regarding the expenditure of such monies. The Board shall receive the report of the Committee at a regular public meeting in January of each year." (WCCUSD Board Policy BP 1221)

1. **Call to Order** – Chairperson Jen Komaromi
2. **Roll Call**

Name	Group (Board Policy BP1221)	Term Start	Term End
Hawi Abraham	WCCUSD Youth Commission	1.17.18	1.16.20
Elisabeth Bundschu-Mooney	United Teachers of Richmond	10.18.17	10.17.22
Genoveva Calloway	West County Mayors Association	10.3.18	10.2.20
Jose DeLeon	West Contra Costa Administrators Association	10.18.18	10.17.22
Ann Guiam	Youth Program Leader	11.14.18	11.13.20
VACANT	Contra Costa Taxpayers Association		
Jen Komaromi	Chamber of Commerce	10.18.18	10.17.22
Francie Kunaniec	Classified Staff Unions	10.18.18	10.17.22
Sarah Salazar	CA Charter Schools Association	11.14.18	11.13.22
Emily Wilson	Parent Teacher Association	1.17.18	1.16.22
VACANT	Parent Teacher Organization		

3. **Approval of February 10, 2020 Minutes** *(page 3)*
4. **Public Comment**
5. **Review WCCUSD Parcel Tax Audit Report FY2019** *(page* **5) and Expenditure Report** *(page 22)*
6. **Review and Approve Draft Annual Report to the Board** *(page 23)*
7. **Good of the Order**

8. **Adjournment**

Attachments:

1. February 10, 2020 Minutes (page 3)
2. WCCUSD Parcel Tax Audit Report FY2019 (page 5)
3. WCCUSD Parcel Tax Expenditure Report (page 22)
4. Draft Annual Report to the Board (page 23)

Next Meetings:

- Monday, January 11, 2021 at 5:30 PM (to review FY2019-20 Parcel Tax Audits and Expenditures)
- Monday, March 1, 2021 at 5:30 PM (Approve Annual Report FY2019-20 to be presented at the March 24, 2021 Board Meeting)

Citizens Oversight Committee for Parcel Taxes (COCPT)
April 22, 2019
Minutes

Alvarado Adult Education, Room 2
5625 Sutter St., Richmond, CA

1. **Call to Order**
   Chairperson Jen Komaromi called the meeting to order at 5:35 P.M.

2. **Roll Call**
   Members Present: Elizabeth Bundschu-Mooney, Jen Komaromi, Francie Kunaniec, Sarah Salazar, Emily Wilson

   Board Member Present: None

   Staff Present: Dr. Tony Wold, Denise Cifelli

   Members Absent: Hawi Abraham, Genoveva Calloway, Jose DeLeon, Ann Guiam

   Guests: Anton Jungherr, Margarita Romo

3. **Approval of Agenda**
   Correction to spelling of Elizabeth's first name will be made. No other changes or corrections.

4. **Approval of April 22, 2019 Minutes**
   Motion: Francie Kunaniec moved approval of the April 22, 2019 Minutes. Seconded by Elizabeth Bundschu-Mooney. Motion approved unanimously.

5. **Election of Chairperson**
   Francie nominated Jen Komaromi for another term. There were no other nominations.

   Motion: Francie Kunaniec moved the nomination of Jen Komaromi as Chairperson. Seconded by Elizabeth Bundschu-Mooney. Motion approved unanimously.

6. **Public Comments**
   Anton Jungherr – Mr. Jungherr provided his thoughts and information on the agenda packet and upcoming committee report. His packet of information is attached.

7. **Review Board Policy 1221** ***(Packet Pages 5-7)*****, Charter Schools Settlement Agreement** ***(Packet Pages 8-20)*****, Parcel Tax Audits** ***(Packet Pages 21-432)*** **and Expenditure Reports FY2018-19** ***(Packet Pages 233-467)***
   Packet information was discussed. Margarita Romo was introduced. She provided information on her role as an internal auditor and steps she takes to ensure charters are compliant with the settlement agreement. The committee discussed the information received, thoughts on expenditure reports and information provided by the auditors. All pertinent information was received except the district's audit report and a note from Voice's auditors stating expenditures aligned with the ballot language. That information should be available by the end of the week.

DRAFT

The committee questioned the rules on percent shared if a new charter comes into the district. Staff will research and provide a response.

8. **Review WCCUSD Parcel Tax Audit Report FY2019 and Expenditure Report** ***(Packet Pages 468-479)***
   This item was mislabeled and should have been titled "Measure G Special Tax Report" as the audit had not yet been received. . Margarita and Dr. Wold will work with the auditors to ensure the information is received this week.

9. **Discuss and Approve Appointment of an Ad Hoc Subcommittee to Draft Annual Report**
   The committee decided the Ad Hoc committee would meet on Monday, February 24th at 5:00 PM to draft the initial annual report. Staff was asked to support. Several committee members agreed to attend. Meeting will be held at Jen's office in El Cerrito and was open to anyone wishing to attend be there. Draft report would be presented at the next COCPT meeting on March 9, 2020.

10. **Approve Meeting Schedule**
    The proposed meeting schedule was amended and approved as follows:
    - Monday, March 9, 2020 at 5:30 PM (to approve Annual Report FY2018-19 to be presented at the March 18, 2020 Board Meeting)
    - Monday, February 22, 2021 at 5:30 PM (to review FY2019-20 Parcel Tax Audits and Expenditures)
    - Monday, March 8, 2021 at 5:30 PM (Approve Annual Report FY2019-20 to be presented at the March 24, 2021 Board Meeting)

11. **Good of the Order**
    None

12. **Adjournment**
    Jen adjourned the meeting at 6:43 PM.

/dc

DRAFT

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

MEASURE G PARCEL TAX
AUDIT REPORT

JUNE 30, 2019

MEASURE G PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
TABLE OF CONTENTS
JUNE 30, 2019

Page

Background Information 1

FINANCIAL SECTION

Independent Auditors' Report 2

Statement of Revenues and Expenditures 4

Notes to Statement of Revenues and Expenditures 5

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 7

PERFORMANCE AUDIT SECTION

Independent Auditors' Report on Performance 9

Objectives, Scope, Methodology and Conclusions 10

FINDINGS AND RESPONSES SECTION

Summary Schedule of Prior Audit Findings and Questioned Costs 12

MEASURE G PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
BACKGROUND INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019

SUMMARY

1. Measure G was authorized by an election of the registered voters of West Contra Costa Unified School District. Measure G was approved to protect core academic – reading, writing, math and science, attract and retain qualified teachers, prepare students for college and the workforce, provide smaller class sizes for the youngest children, provide classroom computers and technology, improve safety on and around district campuses, support after-school programs to keep kids away from gangs and drugs, support science laboratories, materials and activities, and support libraries for West Contra Costa Unified School District by collecting taxes of 7.2 cents per square foot of total building area on each parcel of taxable real property within the District or a tax of $7.20 per unimproved parcel of taxable real property.

2. Total proceeds from parcel taxes for Measure G were $9,698,286 for the year ending June 30, 2019.

3. For the year ending June 30, 2019, the District recorded expenditures of Measure G parcel tax revenues of $9,698,286.

4. The West Contra Costa Unified School District maintains a separate cash in county sub-fund for the Measure G parcel tax, and as of June 30, 2019 the balance of this sub-fund was $26,801.

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Board of Directors
West Contra Costa Unified School District
Richmond, California

Report on the Financial Statements

We have audited the accompanying statement of revenues and expenditures of the Measure G Parcel Tax of the West Contra Costa Unified School District (the "District") for the period beginning July 1, 2018 and ended June 30, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the Measure G activity for the period beginning July 1, 2018 and ended June 30, 2019 in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2020 on our consideration of the Measure G Parcel Tax of West Contra Costa Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Measure G Parcel Tax of West Contra Costa Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Measure G Parcel Tax of West Contra Costa Unified School District's internal control over financial reporting and compliance.

San Diego, California
_____, 2020

MEASURE G PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2019

REVENUES		
Other local sources	$	9,698,286
Total Revenues	$	9,698,286
EXPENDITURES		
Certificated salaries	$	3,935,742
Classified salaries		1,182,815
Employee benefits		2,088,909
Books and supplies		293,920
Services and other operating expenditures		965,472
Transfers to charter schools		1,231,428
Total Expenditures	$	9,698,286

MEASURE G PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
NOTES TO STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1: ORGANIZATION

Measure G was authorized by an election of the registered voters of West Contra Costa Unified School District. Measure G was approved to protect core academic – reading, writing, math and science, attract and retain qualified teachers, prepare students for college and the workforce, provide smaller class sizes for the youngest children, provide classroom computers and technology, improve safety on and around district campuses, support after-school programs to keep kids away from gangs and drugs, support science laboratories, materials and activities, and support libraries for West Contra Costa Unified School District by collecting taxes of 7.2 cents per square foot of total building area on each parcel of taxable real property within the District or a tax of $7.20 per unimproved parcel of taxable real property.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Policies

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual.* The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

B. Reporting Entity

The District operates under a locally elected five-member Board form of government and provides educational services to grades K-12 as mandated by the State. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all fund, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student related activities.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues – exchange and non-exchange transactions:
Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Accounting (continued)

Expenses/expenditures:
On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt services expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 3: SUMMARY OF EXPENDITURES BY CATEGORY

Expenditures by category for the year ended June 30, 2019 were as follows:

Protecting core academics		
Books and supplies	$	172,702
Total		172,702
Attracting and retaining qualified teachers		
Certificated salaries		2,325,548
Employee benefits		927,274
Total		3,252,822
Improving safety on and around our campuses		
Services and other operating expenditures		23,426
Total		23,426
Supporting after-school programs		
Certificated salaries		620,507
Classified salaries		26,674
Employee benefits		136,682
Books and supplies		121,218
Services and other operating expenditures		942,045
Total		1,847,126
Supporting libraries		
Certificated salaries		989,687
Classified salaries		1,156,141
Employee benefits		1,024,954
Total		3,170,782
Payment to charter schools		1,231,428
Total Expenditures	$	9,698,286

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditors' Report

Board of Education
West Contra Costa Unified School District
Richmond, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Contra Costa Unified School District Measure G, as of and for the year ended June 30, 2019, which collectively comprise the West Contra Costa Unified School District Measure G Parcel Tax's basic financial statements, and have issued our report thereon dated February___2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Contra Costa Unified School District Measure G's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Contra Costa Unified School District Measure G's internal control. Accordingly, we do not express an opinion on the effectiveness of West Contra Costa Unified School District Measure G's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Contra Costa Unified School District Measure G's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Diego, California
___, 2020

PERFORMANCE AUDIT SECTION

INDEPENDENT AUDITORS' REPORT ON PERFORMANCE

Board of Directors
West Contra Costa Unified School District
Richmond, California

Report on Performance

We have conducted a performance audit of the West Contra Costa Unified School District Measure G Parcel Tax for the year ended June 30, 2019.

Management's Responsibility

Management is responsible for ensuring that the District expended Measure G funds for the year ended June 30, 2019 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure G proceeds.

Auditor's Responsibility

Our performance audit was limited to the objectives listed on page 10 of this report which included determining that the District expended Measure G funds for the year ended June 30, 2019 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure G proceeds.

We conducted our performance audit in accordance generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of West Contra Costa Unified School District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of the published election material specifying the intended use of Measure G proceeds. Accordingly, we do not express any assurance on the internal controls.

Opinion

In our opinion, West Contra Costa Unified School District expended Measure G funds for the year ended June 30, 2019 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure G proceeds.

San Diego, California
_____, 2020

MEASURE G PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS
FOR THE YEAR ENDED JUNE 30, 2019

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure G funds for the year ended June 30, 2019 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure G proceeds.

SCOPE

The District provided to us a list of all Measure G expenditures for the year ended June 30, 2019. There were $9,698,286 in expenditures from July 1, 2018 through June 30, 2019 identified.

METHODOLOGY

1. Verified that the Measure G expenditures were accounted for separately in the accounting records of the District.

2. Verified that the net revenues received from the parcel taxes were deposited in total into the District's Measure G Sub-Fund.

3. Verified that the District implemented procedures to ensure that parcel tax funds awarded to charter schools were spent in accordance with the scope of the published material specifying the intended use of proceeds for the Measure G funds.

4. Tested expenditures of each resource code ensuring that such expenditures were spent in accordance with the scope of the published material specifying the intended use of proceeds for the Measure G funds.

5. Testing performed (including those items above) included a sample of expenditures and employee payroll related expenditures totaling $4,973,998.

6. Tested exemptions granted to Senior Citizens to ensure approvals and denials are properly processed.

CONCLUSION

The results of our procedures indicated that, in all significant respects, West Contra Costa Unified School District expended Measure G funds for the year ended June 30, 2019 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure G proceeds.

FINDINGS AND RESPONSES SECTION

MEASURE G PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

FIVE DIGIT CODE	AB 3627 FINDING TYPE
30000	Internal Control
60000	Miscellaneous

There were no findings for the year ended June 30, 2019.

MEASURE G PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

There were no findings for the year ended June 30, 2018.

West Contra Costa Unified School District
Parcel Tax Expenditure Budget with Ballot Text Identification
July 1, 2011 - June 30, 2018
As of September 6,2018

Item	FTE	2011-12 Expended	FTE	2012-13 Expended	FTE	2013-14 Expended	FTE	2014-15 Expended	FTE	2015-16 Expended	FTE	2016-17 Expended	FTE	2017-18 Expended	FTE	2018-19 Budget
Supporting after-school programs																
Certificated and classified salaries and benefits																
Athletics Coaches, Athletics Aides etc.		$ 500,760.00		$ 512,229.00		$ 517,949.00		$ 526,341.00		$ 541,455.00		$ 633,940.00		$ 817,554.82		$ 491,453.00
Books, supplies, services, and other operating expenditures																
Athletics (non-personnel costs)		$ 536,694.00		$ 536,623.00		$ 665,385.00		$ 684,680.00		$ 573,273.00		$ 615,807.00		$ 686,865.34		$ 508,547.00
Total supporting after-school programs	-	**$ 1,037,454.00**	-	**$ 1,048,852.00**	-	**$ 1,183,334.00**	-	**$ 1,211,021.00**	-	**$ 1,114,728.00**	-	**$ 1,249,747.00**	-	**$ 1,504,420.16**	-	**$ 1,000,000.00**
Supporting libraries																
Certificated salaries and benefits																
Elementary Library Assistants	8.00	$ 377,726.00	8.00	$ 452,421.00	8.00	$ 550,634.00	8.00	$ 498,304.00	8.00	$ 496,722.00	8.00	$ 513,302.00	9.00	$ 613,136.14	9.00	$ 606,373.00
Library Secretary/Assistant/Proj Asst/Supervisor	1.00	$ 82,036.00	1.00	$ 65,329.00	3.00	$ 112,118.00	4.00	$ 294,191.00	4.00	$ 387,148.00	3.00	$ 403,354.00	3.00	$ 309,240.68	3.00	$ 300,104.00
Middle School Librarians	6.00	$ 418,451.00	6.00	$ 423,226.00	5.00	$ 408,707.00	5.50	$ 395,112.00	5.00	$ 507,136.00	5.80	$ 509,008.00	6.00	$ 637,703.87	6.00	$ 615,392.00
High School Librarians	6.00	$ 558,628.00	6.00	$ 537,402.00	6.00	$ 549,789.00	6.00	$ 577,086.00	5.90	$ 580,394.00	6.00	$ 639,975.00	6.00	$ 678,297.39	6.00	$ 683,168.00
Classified salaries and benefits																
Middle School Info/Literacy Library Assts	5.00	$ 281,976.00	5.00	$ 296,049.00	5.00	$ 307,623.00	6.00	$ 347,473.00	6.00	$ 370,484.00	6.00	$ 397,617.00	6.00	$ 405,873.73	6.00	$ 422,204.00
High School Info/Literacy Library Assts	6.00	$ 379,604.00	6.00	$ 383,136.00	6.00	$ 375,321.00	6.00	$ 392,289.00	6.00	$ 407,587.00	6.00	$ 410,355.00	7.00	$ 495,369.32	7.00	$ 466,388.00
Books and supplies																
Library non-personnel costs		$ 1,000.00		$ -				$ 53,194.00		$ 87,393.00		$ 134,593.00		$ -		$ -
Total supporting libraries	**32.00**	**$ 2,099,421.00**	**32.00**	**$ 2,157,563.00**	**33.00**	**$ 2,304,192.00**	**35.50**	**$ 2,557,649.00**	**34.90**	**$ 2,836,864.00**	**34.80**	**$ 3,008,204.00**	**37.00**	**$ 3,139,621.13**	**37.00**	**$ 3,093,629.00**
Protecting Core Academics																
Certificated salaries and benefits																
Teachers															-	$ 453,989.00
Books and supplies																
Instructional Materials-Textbooks		$ 976,147.00		$ 1,216,675.00		$ 411,677.00		$ 728,518.00		$ 100,101.00		$ 102,288.00		$ 724,199.88		$ 174,259.00
Services and other operating expenditures																
K-3 CSR		$ 1,920,000.00		$ 2,300,000.00		$ 2,800,000.00		$ 1,504,821.00		$ 1,462,159.00		$ 578,796.00		$ -		$ -
Total protecting Core Academics	-	**$ 2,896,147.00**	-	**$ 3,516,675.00**	-	**$ 3,211,677.00**	-	**$ 2,233,339.00**	-	**$ 1,562,260.00**	-	**$ 681,084.00**	-	**$ 724,199.88**	-	**$ 628,248.00**
Attracting and retaining qualified teachers																
Certificated salaries and benefits																
Counselors	27.00	$ 2,361,563.00	28.00	$ 2,549,118.00	30.00	$ 2,689,209.00	33.50	$ 2,921,236.00	26.50	$ 2,613,480.00	26.60	$ 2,847,505.00	27.60	$ 2,951,999.15	30.00	$ 3,294,424.00
School Psychologists	2.90	$ 301,544.00	2.90	$ 279,739.00	2.40	$ 264,121.00	2.40	$ 271,194.00	2.10	$ 242,741.00	0.85	$ 97,321.00	0.20	$ -	-	$ -
Special Education Teachers (Speech)	4.40	$ 239,465.00	4.40	$ 212,132.00	4.40	$ 292,218.00	4.40	$ 306,790.00	3.60	$ 452,235.00	3.50	$ 452,011.00	3.52	$ 488,132.89	3.52	$ 482,298.00
Total attracting and retaining qualified teachers	**34.30**	**$ 2,902,572.00**	**35.30**	**$ 3,040,989.00**	**36.80**	**$ 3,245,548.00**	**40.30**	**$ 3,499,220.00**	**32.20**	**$ 3,308,456.00**	**30.95**	**$ 3,396,837.00**	**31.32**	**$ 3,440,132.04**	**33.52**	**$ 3,776,722.00**
Improving safety on and around our campuses																
Classified salaries and benefits																
Custodians	9.00	$ 514,686.00	9.00	$ 538,432.00	9.00	$ 574,202.00	9.00	$ 602,516.00	9.00	$ 583,686.00	9.00	$ 637,079.00	9.00	$ 628,204.13	-	$ -
Services and other operating expenditures																
Other Custodial Expense		$ 20,586.00		$ 20,712.00		$ 19,790.00		$ 19,154.00		$ 19,592.00		$ 34,470.00		$ 31,540.33		$ -
Total improving safety on and around our campuses	**9.00**	**$ 535,272.00**	**9.00**	**$ 559,144.00**	**9.00**	**$ 593,992.00**	**9.00**	**$ 621,670.00**	**9.00**	**$ 603,278.00**	**9.00**	**$ 671,549.00**	**9.00**	**$ 659,744.46**	-	**$ -**
Payments to charter schools		**$ -**		**$ -**		**$ -**		**$ -**		**$ 283,283.00**		**$ 658,029.00**		**$ 735,511.65**		**$ 1,219,901.00**
Grand Total	**75.30**	**$ 9,470,866.00**	**76.30**	**$ 10,323,223.00**	**78.80**	**$ 10,538,743.00**	**84.80**	**$ 10,122,899.00**	**76.10**	**$ 9,708,869.00**	**74.75**	**$ 9,665,450.00**	**77.32**	**$ 10,203,629.32**	**70.52**	**$ 9,718,500.00**
Revenue				**$ 9,560,834.00**		**$ 9,773,376.00**		**$ 9,699,098.00**		**$ 9,708,869.00**		**$ 9,665,450.00**		**$ 9,650,041.47**		**$ 9,718,500.00**
Contribution from General Fund														$ 553,587.85		$ -
Ending Fund Balance		**$ 1,951,556.00**		**$ 1,189,167.00**		**$ 423,801.00**		**$ -**		**$ -**		**$ -**		**$ -**		**$ -**

$ 1,626,534.67 $ 406,633.67

Citizens Oversight Committee for Parcel Taxes (COCPT)
Annual Report to the Board of Education FY 2019

In Compliance with Board Policy BP 1221

Citizens Oversight Committee for Parcel Tax Membership:

Name	Group (Board Policy BP1221)	Term Start	Term End
Hawi Abraham	WCCUSD Youth Commission	1.17.18	1.16.20
Elisabeth Bundschu-Mooney	United Teachers of Richmond	10.18.17	10.17.22
Genoveva Calloway	West County Mayors Association	10.3.18	10.2.20
Jose DeLeon	West Contra Costa Administrators Association	10.18.18	10.17.22
Ann Guiam	Youth Program Leader	11.14.18	11.13.20
Vacant	Contra Costa Taxpayers Association		
Jen Komaromi	Chamber of Commerce	10.18.18	10.17.22
Francie Kunaniec	Classified Staff Unions	10.18.18	10.17.22
Sarah Salazar	CA Charter Schools Association	11.14.18	11.13.20
Emily Watson	Parent Teacher Association	1.17.18	1.16.22
Vacant	Parent Teacher Organization		

Approved by the COCPT on

Annual Report FY 2019

Purpose of COCPT: "The Board appoints the Citizens Oversight Committee for Parcel Taxes to ensure that the tax funds are spent according to ballot measure language and to report annually to the Board and to the public regarding the expenditure of such monies. The Board shall receive the report of the Committee at a regular public meeting in January of each year." (WCCUSD Board Policy BP 1221)

Purpose of This Report (Board Policy BP 1221)
"… shall meet to prepare an annual report to the Board that reconciles parcel tax expenditures with programs and positions funded by the tax measurer(s)."

"The Committee will review the annual audit of the parcel tax expenditures."

"The Committee will review enrollment and expenditure data from charter schools to ensure that those schools are also in compliance with authorizing provisions of the measure."

What is a parcel tax?

"Parcel tax elections are held when a taxing district in California wants to raise revenues through imposing an additional tax called a parcel tax. Parcel taxes are a form of special property tax, which must be paid by the owners of parcels, or units, of real estate.

"However, unlike standard property taxes, which are based on the value of the property, a parcel tax is an assessment based on the characteristics of the parcel. These assessments can include taxing a parcel based on square footage or by dwelling unit, or the tax may be a flat rate per parcel.

"If approved by voters, parcel taxes can be imposed on public school districts and on other local units of government, including cities, counties, and special districts." (Ballotpedia Parcel tax elections in California, February 18, 2018)

Parcel Tax Governance

- California Constitution Article XIIIA
- California Government Code Sections 50075 et. seq.
- WCCUSD Board Policy BP 1221, Citizens Oversight Committee for Parcel Taxes

Process and Summary of Findings

Charter Auditors and submissions

Each charter that received parcel tax funds was required to submit to WCCUSD Business Services a Measure G audit/balance sheet, Audit Report, and Enrollment Data. All 14 charters complied and showed their spending was reviewed by their auditors.

CHARTER SCHOOL COMPLIANCE WITH SETTLEMENT AGREEMENT 2019-20

	CHARTER SCHOOL	MEASURE G AUDIT/BALANCE SHEET				AUDIT REPORT				PARCEL TAX ENROLLMENT DATA 1st PAYMENT				PARCEL TAX FINANCIAL FORM AS OF 6/30/19	Comments	FY 19-20 1st Parcel Tax Payment Invoice Date
		FY 16	FY 17	FY 18	FY 19	FY 16	FY 17	FY 18	FY 19	First & Last Names	SSIDs	Dwelling Cities*	Date Provided (Due 12/15/19)			
1	Amethod - Benito Juarez Elementary	X	X	X	X	X	X	X	X	X	X	X	X	X	No comments.	1/9/2020
2	Amethod - Richmond Charter Academy	X	X	X	X	X	X	X	X	X	X	X	X	X	No comments.	1/9/2020
3	Amethod - John Henry High School	X	X	X	X	X	X	X	X	X	X	X	X	X	No comments.	1/9/2020
4	Aspire - Richmond California College Prep	X	X	X	X	X	X	X	X	X	X	X	X	X	Only Measure G Audit was provided per agreement.	1/9/2020
5	Aspire - Richmond Technology Academy	X	X	X	X	X	X	X	X	X	X	X	X	X	Only Measure G Audit was provided per agreement.	1/9/2020
6	Caliber Beta Academy	X	X	X	X	X	X	X	X	X	X	X	X	X	Measure G information and FY 17 summarized financial information provided in FY 18 report.	1/9/2020
7	Invictus	N/A	N/A	N/A	X	N/A	N/A	N/A	X	X	X	X	X	X	No comments.	1/9/2020
8	Leadership Public School	X	X	X	X	X	X	X	X	X	X	X	X	X	Measure G information for all years provided in FY 18 audit report.	1/9/2020
9	Making Waves	X	X	X	X	X	X	X	X	X	X	X	X	X	Measure G information for FY 16-18 provided in FY 18 audit report and FY 17-19 information provided in FY 19 report.	1/9/2020
10	Manzanita	X	X	X	X	X	X	X	X	X	X	X	X	X	Measure G information for all years provided in FY 18 audit report.	1/9/2020
11	Richmond College Prep	X	X	X	X	X	X	X	X	X	X	X	X	X	No comments.	1/9/2020
12	Summit - K2	X	X	X	X	X	X	X	X	X	X	X	X	X	Measure G information for all years provided in FY 18 audit report.	1/9/2020
13	Summit - Tamalpais	X	X	X	X	X	X	X	X	X	X	X	X	X	No comments.	1/9/2020
14	Voices	N/A	N/A	N/A	X	N/A	N/A	N/A	X	X	X	X	X	X	No comments.	1/9/2020

X = Complete/Provided * = Not required per Settlement Agreement N/A = New charter school beginning 2018-19 school year

WCCUSD Internal Auditor – Margarita Romo

District Internal Auditor Margarita Romo reviewed all charter submissions. Ms Romo completed her review on January 15, 2020 and presented results to the oversight committee on Feb 10, 2020. The following is her process, procedure and results:

Purpose:

(1) To verify that parcel-tax qualifying charter schools within the WCCUSD are spending parcel tax revenues in accordance with the ballot language.
(2a) To ensure that expenditures on the audit reports provided by the charter schools agree to their corresponding Parcel Tax Financial Summary Reports, per Michael Ash's (Christy White Associates Audit Partner) email on Thursday, August 29, 2019.
(2b) To ensure that the charter school's auditor provided assurance that the charter school's expenditures are in accordance with the ballot language.

Procedure:

(1) Review expenditures reported on the Parcel Tax Financial Summary Reports provided by the charter schools and determine if expenditures are in line with the ballot language.
(2a) Tie expenditures reported on Parcel Tax Financial Summary Reports provided by the charter schools to expenditures on their corresponding audit reports.
(2b) Review audit report to ensure that the charter school's auditor provided assurance that the charter school's expenditures are in accordance with the ballot language.

Parcel Tax Qualifying Charter Schools:

1 Amethod - Benito Juarez Elementary (complete)
2 Amethod - John Henry High School (complete)
3 Amethod - Richmond Charter Academy (complete)
4 Aspire - Richmond California College Prep (complete)
5 Aspire - Richmond Technology Academy (complete)
6 Caliber Beta Academy (complete)
7 Invictus (complete)
8 Leadership Public School (complete)
9 Making Waves (complete)
10 Manzanita (complete)
11 Richmond College Prep (complete)
12 Summit - K2 (complete)
13 Summit - Tamalpais (complete)
14 Voices (see Note 1 below)

Note 1 – Voices procedures 1 and 2a are complete. Regarding procedure 2b, the district has requested that the charter school's auditor provide confirmation that parcel tax expenditures were reviewed and were in accordance with ballot language.

WCCUSD Audit Reports – Christy White

An initial FY2019 audit report from Christy White Associates was approved by the School Board on January 15, 2020. The final audit xxxxxxxxxxxxxxxxxxxxxxxxx

Citizens Oversight Committee for Parcel Tax review

COCPT met on February 10, 2020 to review the charter school submissions. The committee met on March 9, 2020 to review the Christy White audit of WCCUSD parcel tax spending.

Parcel Tax Chronology

Current California law states passage must be by 2/3 vote which is 66.67%

Parcel Tax	Ballot Date	Start Date	End Date	% Passed	Program Information	Election
Measure T	Nov 8, 2016	July 1, 2019	June 30, 2027	75.56%	To maintain quality education with local funding the State cannot take, including protecting core academics, reading, writing, math, and science, attracting and retaining quality teachers, supporting science lab materials and activities, providing lower class sizes, preparing students for college and the workforce, shall West Contra Costa Unified School District extend the existing school funding measure for 8 years, at the current 7.2 cents per square foot of building area, providing $9.8 million annually, exempting seniors and requiring independent citizen oversight	Presidential
Measure G	Nov 6, 2012	July 1, 2014	June 30, 2019	75.61%	Protecting core academics -- reading, writing, math, science, attracting and retaining quality teachers, providing lower class sizes for the youngest children, preparing students for college and the workforce, and improving safety on and around school campuses	Presidential
Measure K	June 5, 2012			65.52% Support Did not pass	Would have increased the rate from .072 cents to 10.2 cents or $10.20 for undeveloped parcels to preserve quality education including: reading, writing, math, science; maintaining reduced class sizes for the youngest children; retaining quality teachers; supporting libraries, improving campus safety; preparing students for college/workforce	Presidential Primaries

Parcel Tax	Ballot Date	Start Date	End Date	% Passed	Program Information	Election
Measure M	Nov 2, 2010			59.36% Support Did not pass	Would have allowed rate to stay the same while preserving quality education by providing manageable class sizes to improve core academics like math, science, reading/ writing, restoring arts/ music programs, attracting/ retaining quality teachers	Senate House Governor
Measure D	Nov 4, 2008	July 1, 2009	June 30, 2014	79.64%	To improve education, including reading, writing, math and science, retain quality teachers and counselors, support libraries, computer training and athletic programs, prepare students for college and the workforce, maintain reduced class sizes, maintain school cleanliness	Presidential
Measure B	June 8, 2004	July 1, 2004	June 30, 2009	71%	To maintain reduced class sizes; purchase textbooks and teaching materials; attract and retain qualified teachers, aides and counselors; enhance core subjects; restore library services and athletic programs; and improve custodial services	Presidential Primaries
Measure J	March 2, 2004			62.7% Support Did not pass	Rate of 6.8 cents per bsqft or $6.80 per vacant parcel to maintain reduced class sizes; purchase textbooks and teaching materials, attract and retain qualified teachers, aides and counselors; enhance core subjects including reading, writing, math and science, and improve custodial services.	State Elections