Citizens Oversight Committee for Parcel Taxes (COCPT)

Meeting Agenda

Monday, January 14, 2019, 5:30 PM to 7:00 PM

Alvarado Adult Education, Room 2, 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	10.17.20
Genoveva Calloway	West County Mayors Association	10.3.18	10.2.20
Jose DeLeon	West Contra Costa Administrators Association	10.18.18	10.17.20
Ann Guiam*	Youth Program Leader	11.14.18	11.13.20
Anton Jungherr	Contra Costa Taxpayers Association	1.3.18	1.2.20
Jen Komaromi	Chamber of Commerce	10.18.18	10.17.20
Francie Kunaniec	Classified Staff Unions	10.18.18	10.17.20
Sarah Salazar*	CA Charter Schools Association	11.14.18	11.13.20
Emily Wilson	Parent Teacher Association	1.17.18	1.16.20
vacant	Parent Teacher Organization		

3. **Welcome New Members & Introduction of Visitors**
   - Sarah Salazar
   - Ann Guiam
4. **Approval of Agenda**

5. **Public Comments** (Items not on agenda. The public may speak on individual agenda items of interest as the items are discussed)

6. **Approval November 5, 2018 Minutes** ***(Packet Pages 4-9)***

   The committee is being asked to review and approve the attached minutes for the November 5, 2018.

7. **Review Charter Public Schools Settlement Agreement & Audited Parcel Tax Expenditures** ***(Packet Pages 10-24)***

   See the attached background information draft.

8. **Approve Annual Report FY2016-FY2018 Framing Document** ***(Packet Page 25)***

   See attached proposed Annual Report Framing Document.

   The committee is asked to review and approve the attached Annual Report FY2017-18 Framing Document.

9. **Discuss and/or Approve Status Report to Board of Education for January 23, 2019**

10. **Approve Appointment of an Ad Hoc Subcommittee to Draft Annual Report**

    The committee is being asked to appoint members to an Ad Hoc Subcommittee in order to draft the Annual Report FY2017-18:

11. **Review Status WCCUSD Parcel Tax Audit Report FY2018**

12. **Approve Nomination of COCPT Representative to District Budget Engagement Committee** ***(Packet Page 26)***

    See the attached background information.

    The committee is asked to nominate a COCPT Representative to the District Budget Engagement Committee for a two-year term beginning July 1, 2018 through June 30, 2020 and that said nomination be forwarded to the Board of Education for ratification.

13. **Review Status of Appointment of Parent Teacher Organization Representative**

14. **Member Directory** ***(Packet Page 27)***

15. Approve Meeting Schedule

The committee is asked that the following meetings be approved:

- Monday, April 8, 2019 at 5:30 PM (to approve Annual Report FY2017-18)
- Monday, June 10, 2019 at 5:30 PM (to review Budget FY2019-20)
- Monday, January 13, 2020 at 5:30 PM (Approve Annual Report FY2019-20)

16. Discuss Next Meeting Agenda Items

17. Comments from Members

18. Adjournment

Minutes

November 5, 2018

5:00 PM

Alvarado Adult Education, Room 1

5625 Sutter Street, Richmond

Members Present: Elizabeth Bundschu-Mooney, Jose DeLeon, Anton Jungherr, Jen Komaromi, Francie Kunaniec, Emily Wilson

Members Absent: Hawi Abraham, Genoveva Calloway

Vacant Positions: Youth Program Leader (Ann Guiam appointed November 14, 2018), California Charter Schools Association (Sarah Salazar appointed November 14, 2018), Parent Teacher Organization

Staff Present: Dr. John al-Amin, Vince Morales and Denise Cifelli

Board Members: Tom Panas

Chairperson Bundschu-Mooney called the meeting to order at 5:10 PM.

1. **Public Comments** – none

2. **Welcome and Introductions**

   Committee Members, Board Member and staff introduced themselves.

3. **Approval of March 27, 2018 Minutes**

   Minutes were approved as presented in the agenda packet.

4. **Election of Chairperson**

   Elizabeth Bundschu-Mooney nominated Jen Komaromi as Chairperson for a one-year term November 5, 2018 through November 4, 2019. This nomination was seconded and unanimously approved by voice vote. Ms. Komaromi assumed the Chair.

Citizens Oversight Committee for Parcel Taxes (COCPT)
Minutes November 5, 2018

5. Review of Committee Purpose

   Dr.al-Amin reviewed Board of Education Policy BP 1221 in regards the purpose, composition, terms, staff responsibility, Committee responsibility and meeting schedule of the COCPT.

   Anton Jungherr distributed a Memorandum addressed to the COCPT dated November 5, 2018, RE: COCPTAnnual Reports FY2016 through FY2018. See attached Memorandum.

6. Parcel Tax Expenditures

   The Committee had an extensive discussion regarding the requirement for charter schools, per the existing Settlement Agreement, to submit their annual audit reports to the District, including a schedule on the parcel tax revenues and expenditures. None of the charter schools who received parcel tax monies in FY2016 and FY2017 have submitted audit reports with the required schedule.

7. Establish Meeting Dates —January 14, 2019 at 5:30 PM, Alvarado Adult Education

8. Good of the Order - none

9. Adjournment

   Chairperson Komaromi adjourned the meeting at 5:54 PM.

Attachment Anton Jungherr's Memorandum addressed to the Citizens Oversight Committee for Parcel Taxes, November 5, 2018, COCPT Annual Reports FY2016 through FY2018
Anton Jungherr

Anton Jungherr
Contra Costa Taxpayers Representative
WCCUSD Citizens Oversight Committee for Parcel Taxes
Jungherr3@aol.ocm
510.697.7212 cell

November 5, 2018

TO: WCCUSD Citizens Oversight Committee for Parcel Taxes (COCPT)

From: Anton Jungherr

Re. COCPT Annual Reports FY2016 through FY2018

The COCPT has not provided FY2016, FY2017 and FY2018 Annual Reports to the Board of Education " … to ensure that tax funds are spent according to ballot measure language … ."

At the April 11, 2018 Board of Education meeting, Elizabeth Bundschu-Mooney, Chair COCPT, presented the attached unauthorized annual reports for FY 2016, FY2017 and FY2018.

- COCPT never saw this report.
- COCPT did not approve this report.
- This report is not a report from the COCPT.

Attached is a proposed outline that could be used for the preparation of the COCPT Annual Reports.

Anton Jungherr

cc: WCCUSD Board of Education, Superintendent Duffy, President Jack Weir, CoCoTax

Attachments
- Ms. Bundschu-Mooney April 11, 2018 Report to the Board of Education
- Proposed Annual Report Outline

Presented to WCCUSD Board on April 11, 2018

Good Evening Superintendent Duffy, Board Members and Staff,

My name is Elizabeth Bundschu-Mooney and I am here as the UTR representative and chair of the Citizens Oversight Committee for Parcel Taxes (COCPT)

On behalf of the committee, I am here to give you an annual report as outlined in the Board policy for Parcel Taxes. The COCPT has reviewed the Parcel Tax Expenditures for 2015-16 and 2016-17 school years and the current 2017-18 and have found that WCCUSD has met all the requirements. We received the Charter School Expenditures and they outlined that they had spent the Parcel Tax money but did not supply the audit report that outlines how they spent it.

The staff has prepared a letter to the Charter requesting this information for the last three years. We hope to have the information at our next meeting. We have concluded our meetings for the 2017-18 year and will reconvene in September or October at which point we will review this information and supply you with an update.

We are striving to be transparent with our findings, so we can ensure the voters of the community that the expenditures are being spent according to the ballot measure language and to report to you and the public in a timely fashion.

We continue to have a full roster with the exception of an appointment by the mayor's office. We would like to present our annual report to you at a future Board of Education meeting after we have had time to review all of the member requested reports to insure we are following the ballot measure and reassuring the public with our findings.

I can report that the parcel tax funds are making a difference with the largest amount of Measure G funds that have been allocated towards Library, Counselors and Athletics. It also appears that the charter schools are benefitting from the parcel tax allotment and we hope their detailed information will confirm this. If you request any further information, I am always happy to provide that for you.

Thank you.

Elizabeth Bundschu-Mooney

Chair, Citizens Oversight Committee for Parcel Taxes

Annual Report FY 2017
Proposed Outline

Requirement for report

Purpose of Report

"… 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."

"The following meeting cycle is recommended, with additional meetings scheduled as needed:

- "September preliminary meeting to review adopted budget and Committee scope of work, and to orient new members.
- "November: working meeting to analyze data and prepare report to the Board.
- "January: presentation to Board at a regularly scheduled public meeting."

Summary Board Policy BP1221

Members

Four Parcel Taxes Measures- Summary

Expenditures FY2017 and Program Impact

Audit Reports including requirement and history

Charter Schools

History of COCPT

Website

Appendices

Board Policy BP 1221

Measure B

Measure D

Measure G

Measure T

California Charter School Agreement

Table of Parcel Taxes Expenditures, Tax rates, etc. – FY2005 thru FY2017 (actuals) and FY 2018 -FY2020 budget displayed in $1,000 by nine program areas identified in parcel tax measures

Audit Report FY2017

Summary of Meetings

Links

Anton Jungherr

Charter Schools Settlement Agreement

Purpose: The purpose of this paper is to review the COCPT oversight role of the January 2016 Settlement Agreement with the California Charter Schools Association in regards parcel taxes.

Lawsuit: On May 6, 2014 California Charter Schools Association (a not-for-profit California Corporation) filed a complaint against West Contra Costa Unified School District for violation of equal protection and unlawful discrimination. [1] The complaint alleged:

- The general purpose of Measure G parcel tax was to improve the quality of education for all public-school students in WCCUSD.
- The District excluded charter public schools and charter public school students from the benefits of the parcel tax.
- The exclusion of charter public schools violates equal protection as guaranteed by the California Constitution.
- The exclusion resulted in unlawful discrimination in violation of California Government Code.

Settlement Agreement: In January 2016 the parties signed a Settlement Agreement and Release and Covenant Not to Sue. See attached appendix for complete Exhibit 1 to Settlement Agreement. The key terms of the Settlement Agreement were:

- Charter schools give up their claim for parcel tax monies for the years prior to and including FY 2015.
- District will share the percent shown in the table below of the charter school proportionate of parcel tax:

Table 1: Charter School allocation Percentage

Fiscal Year	Share to Charters
FY 2016	25%
FY 2017	50%
FY 2018	50%
FY 2019	75%
FY 2020 and beyond	100%

[1] Superior Court of the State of California, County of Contra Costa, Case No. C14-00901.

- The per student proportionate share for charter school is determined as follows for each fiscal year (July 1 to June 30):

Table 2: Per Student Charter School Allocation Example

Line ID	Factor	Formula	Example
A	District enrollment October		28,717
B	Charter enrollment October all schools, District residents only		2,630
C	Total enrollment	A + B	31,347
D	Total fiscal year parcel tax revenue		$9,699,098
E	Parcel tax revenue per student	D/C	$309

- The total fiscal year allocation to each charter school is determined as follows:

Table 3: Fiscal Year Charter School Allocation Example

Line ID	Factor	Formula	Example
A	Charter school October enrollment (example charter school)		425
B	Parcel tax revenue per student (see table above)		$309
C	% adjustment factor for this fiscal year (assume FY 2016 25% per table above)		25%
D	Adjusted parcel tax revenue per student	B x C	$77
E	Total parcel tax allocation for this fiscal year for this example charter school	A x D	$32,725

- Each charter school shall be solely responsible for ensuring that the parcel taxes are spent consistent with the purposes of the Measure G parcel tax ballot language:
  - "protecting core academics - reading, writing, math and science
  - "attracting and retaining qualified teachers
  - "preparing students for college and the work force
  - "providing smaller class sizes for the youngest children
  - "providing classroom computers and technology
  - "improving safety on and around our campuses
  - "supporting after-school programs to keep kids away from gangs and drugs
  - "supporting science laboratories, materials and activities
  - "supporting libraries"

- Having each school's independent auditor include in the annual audit report provided to the District a separate schedule of revenue and expenses related to the parcel tax monies displayed by the programs in the parcel tax ballot language (see nine programs listed above).

Parcel Tax Revenues: The table below shows the total receipt of parcel tax revenues and the allocation between District public schools and charter public schools:

Table 4: Parcel Tax Revenue and Expenditures Allocation (amounts in $1,000's)

Fiscal Year	Total Revenue	Total Expenses	District Expenditures		Charter Schools Expenditures	
			Amount	Percent	Amount	Percent
FY 2016 [2]	9,709	9,709	9,426	97	283	3
FY 2017 [3]	9,665	9,665	9,007	93	658	7
FY 2018 [4]	9,650	10,204	9,468	93	736	7

Parcel Tax Expenditures by Charter Schools and District: Displayed below are charter public school expenditures and District expenditures.

Table 5: Charter Schools and District Parcel Tax Expenditures (amounts in $1,000's)

Charter Schools/District (* Expenditures not available)	FY 2016	FY 2017	FY 2018
Amethod: Benito Juarez Elementary	29	68	67
Amethod: Richmond Charter Academy	17	36	34
Amethod: John Henry High School	9	29	40
Aspire: Richmond California College Preparatory Academy	15	46	*
Aspire: Richmond Technology Academy	18	41	*
Caliber Beta Academy	44	107	108
Leadership Public Schools: Richmond	38	80	81
Making Waves Academy	55	111	110
Manzanita Middle	10	15	*
Richmond College Preparatory	33	63	*
Summit Public School K2	16	46	*
Summit Public Schools: Tamalpais	n/a [5]	17	*
Total Charter School Expenditures	**283**	**658**	**736**
Total District Expenditures	**9,426**	**9,007**	**9,468**
Total Expenditures	**9,709**	**9,665**	**10,204**

[2] Measure "G" Parcel Tax Audit Report, June 30, 2016, Christy White Associates, pages 3-4
[3] Measure "G" Parcel Tax Audit Report, June 30, 2017, Christy White Associates, pages 3-4
[4] Parcel Tax Expenditures with Ballot Text Identification, July 1, 2017 – June 30, 2018, As of September 6, 2018, unaudited District Report to COCPT. Note that $553,588 move was spent in this fiscal year than received in this fiscal year. Fund balance from prior year was only $129,476. Therefore, it appears than General Fund monies of $424,112 was used to support parcel tax purposes including funding charter public schools.
[5] Not in operations during FY 2016.

Charter Schools Compliance with Annual Audit Requirement: As noted above the Settlement Agreement requires each charter school's independent auditor to include in the annual audit report provided to the District a separate schedule of revenue and expenditures related to parcel tax monies. A member of the COCPT reviewed the charter school FY 2016 and FY 2017 audit reports and found that none of the charter schools had complied with this requirement.

This matter was discussed at the March 27, 2018 COCPT meeting at which time the COCPT requested that charter schools be remined of this requirement. Subsequently Dr. Linda Delgado, WCCUSD Charter Oversight, sent her April 3, 2018 letter to Charter Partners requesting that the required FY 2016 and FY 2017 schedules be included in the FY 2018 audit report. See Dr. Delgado's letter in the appendix to this report.

The table below displays the charter schools who have submitted audit reports by fiscal year and audit reports with the required parcel tax schedule.

Table 6: Chatter Schools Submission of Audit Reports

Charter Schools	Submitted Audit Report			Parcel Tax Schedule Included in Audit Report		
	FY 2016	FY 2017	FY 2018	FY 2016	FY 2017	FY 2018
Amethod: Benito Juarez Elementary	yes	yes	YES	no	no	NO
Amethod: Richmond Charter Academy	yes	yes	YES	no	no	NO
Amethod: John Henry High School	yes	yes	YES	no	no	NO
Aspire: Richmond California College Preparatory Academy	yes	yes	YES	no	no	NO
Aspire: Richmond Technology Academy	yes	yes	YES	no	no	NO
Caliber Beta Academy	NO	NO	YES	no	no	YES
Leadership Public Schools: Richmond	YES	yes	YES	no	no	YES
Making Waves Academy	NO	NO	NO	no	no	NO
Manzanita Middle	YES	yes	YES	no	no	YES
Richmond College Preparatory	yes	yes	YES	no	no	NO
Summit Public School K2	YES	yes	YES	no	no	NO
Summit Public Schools: Tamalpais	YES	yes	YES	no	no	NO

COCPT Oversight of Charter Schools: WCCUSD Board Policy provides for the COCPT to provide oversight of parcel tax expenditures which includes monies allocated to charter public schools in accordance with the Settlement Agreement.

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)

The COCPT performed the following charter public school parcel tax expenditures oversight activities:

- Requested and reviewed annual audit reports.
- Reviewed unaudited annual expenditures statements
- Reviewed expenditure by purpose to ensure compliance with ballot measure language.
- Reviewed to District's worksheets allocating parcel tax monies to charters.
- Reconciled the parcel tax revenues distributed to each charter with the District's parcel tax audit report.
- Reviewed any charter unallocated parcel tax revenues, if any.

Summary: The COCPT initiated a three-year review of the use of parcel tax monies by charter public schools. For FY 2016 and FY 2017 the District had not followed up on the Settlement Agreement requirement for charters to include in their annual audit reports a schedule of parcel tax revenues and expenditures.

The COCPT conducted several activities to execute its oversight role of charter public schools use of parcel tax monies.

The COCPT need to perform the following activities to complete its review of charter public school parcel tax revenues and expenditures for FY 2016, FY 2017 and FY 2018:

- Review District's Measure "G" Parcel Tax Audit Report, June 30, 2018.
- District confirm Tables 2 and 3 above are correct examples.
- Table 4, District explain $553,588 FY 2018 General Fund contribution to parcel tax purposes.
- Table 5 need missing FY 2018 charter school reports.
- Table 6 updated
- Parcel tax allocation worksheets FY 2016, FY 2017 and FY 2018
- Reconcile charter school revenue and expenditures to charter school audit reports
- Review any charter unallocated parcel tax revenues, if any
- Review use of monies by purpose

Attachments

1. Settlement Agreement, Exhibit 1 Only, January 2016

2. Delgado Letter to Charter Partners, April 3, 2018

Anton Jungherr

Attachment 1

Approved WCCUSD 1.27.16

EXHIBIT [1]

~~TENTATIVE~~ AGREEMENT
CALIFORNIA CHARTER SCHOOLS ASSOCIATION v.
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT,
Superior Court Case No: C14-00901, ADR Case No: 15-3977-RSF

The following is a tentative agreement subject to approval by the California Charter Schools Association (hereafter CCSA), the West Contra Costa Unified School District (hereafter District or WCCUSD), and Bruce Harter:

1. Upon approval and execution of a settlement agreement, that includes the terms noted herein between CCSA, WCCUSD, and Bruce Harter Case No C14-00901 in the Contra Costa Superior Court will be dismissed with prejudice by CCSA and all parties will bear their own attorney's fees and costs;
   a. CCSA and the charter schools listed in Exhibit A (upon execution of a Parcel Tax Qualifying Charter School Release and Covenant Not to Sue) will give up any claim they may have had for parcel tax monies for the years prior to and including the fiscal year 2014-2015;
   b. Notwithstanding any existing provision in any Memorandum of Understanding or any other written agreement entered into between the District and a charter school, the District shall begin sharing Measure G parcel taxes with the charter schools listed in Exhibit A, as outlined herein, beginning with the 2015/2016 school year as follows:
      i. 25% of the charter school proportionate share for the 2015/2016 school year;
      ii. 50% of the charter school proportionate share for the 2016/2017 school year;
      iii. 50% of the charter school proportionate share for the 2017/2018 school year;
      iv. 75% of the charter school proportionate share for the 2018/2019 school year;
      v. The proportionate share for each charter school shall be determined as follows: the applicable enrollment shall be District resident students enrolled in district-operated schools and students who are District residents enrolled in one of the charter schools listed in Exhibit A (or enrolled in a charter school claiming parcel tax proceeds in accordance with section [1][b][ix] below)(referred to as "Parcel Tax Qualifying Charter School") determined by using the CalPADS report for October in each school year. Acknowledging that CalPADS figures do not distinguish between in-district and out-of-district residents, each charter school anticipating receipt of funds pursuant to the terms of this agreement will provide the District with the first and last name and SSID for each enrolled student at least one calendar month prior to each payment due date as established in Paragraph 1(b)(vii) below. The District may use this student information only for purposes of verifying residency of the students. The District shall not use the documents provided pursuant to this paragraph to contact the students or his/her parents without the express written approval of the charter school. The District shall combine the Parcel Tax Qualifying Charter School and District enrollment (of in-district residents, only), and divide this combined enrollment by the total parcel taxes to be received by the District for the applicable school year to derive a per student amount of parcel taxes; the charter school proportionate share shall be the

per student amount of parcel taxes (as determined above) multiplied by the Parcel Tax Qualifying Charter School's in-district students for the applicable school year ("proportionate share")(e.g., for the 2014/2015 school year the calculation would be as follows [This calculation is an example only and assumes that all Parcel Tax Qualifying Charter School and District students are District residents – it is only an example]: District enrollment was 28,717 and Parcel Tax Qualifying Charter School's enrollment was 2,630. The combined enrollment is 31,347. The District's parcel tax proceeds were $9,699,098 for 2014/2015 school year. The per student amount of funding would equal $309 per student. The Parcel Tax Qualifying Charter School proportionate share would be $309 x 2,630);

vi. The District shall pay each Parcel Tax Qualifying Charter School the proportionate share per in-district students as noted in the CalPADS report for the applicable charter school as noted above;

vii. The amounts owed, as calculated herein, shall be made directly to each Parcel Tax Qualifying Charter School as follows: 75% of the payment paid to each Parcel Tax Qualifying Charter School no later than Jan. 15 each school year, except in 2016 when, owing to the timing of negotiations, the payment shall be made within thirty (30) days after the effective date of the Settlement Agreement related to the litigation described hereinabove and all student demographic documentation required by section 1(b)(v) hereinabove; and the remaining 25% paid to each Parcel Tax Qualifying Charter School no later than May15 each school year;

viii. Each Parcel Tax Qualifying Charter School receiving parcel taxes shall be solely and individually responsible for ensuring that the parcel taxes are spent consistent with the purpose of the Measure G parcel tax. In addition, each Parcel Tax Qualifying Charter School receiving parcel taxes shall be solely responsible for having their auditor include in the annual audit provided to the District a separate balance sheet reflecting the revenues and expenses related to the expenditure of parcel tax monies. Additionally, each Parcel Tax Qualifying Charter School shall be solely responsible for providing an annual summary of their expenditures of parcel tax proceeds with titles aligned to applicable parcel tax ballot language so the District may comply with Measure G's obligation to perform an annual independent financial audit; and

ix. All charter schools listed in Exhibit [A] hereto shall be referred to as a "Parcel Tax Qualifying Charter School" as well as any new charter schools that operate within the District, and are chartered by the District, or the Contra Costa County Board of Education on appeal from a charter petition denied by the District or a county-wide charter school, or the State Board of Education on appeal from a charter petition denied by the District or a statewide charter school. Each Parcel Tax Qualifying Charter School shall participate in the parcel tax distribution noted herein upon the non-profit organization operating the respective charter school, if any, executing the Parcel Tax Qualifying Charter School Release and Covenant Not to Sue (attached to the Settlement Agreement) which shall include the obligation to provide enrollment data as required by Paragraph 1(b)(v) hereinabove. Any memorandum of understanding negotiated between the District and a charter school shall include information about this Tentative Agreement and a charter school's right to share in parcel taxes.

c. The District may place a Parcel Tax Measure on the June 7, 2016 or November 8, 2016 ballots. If the District passes a new parcel tax measure during the current parcel tax measure (i.e., Measure G) the District shall provide the Parcel Tax Qualifying Charter Schools identified in Section [b] above with 100% of the proportionate share of the new parcel tax measure funding. If the new parcel tax measure takes effect upon the expiration of the current parcel tax measure (i.e., Measure G) then the District shall continue to share Measure G funding with the Parcel Tax Qualifying Charter Schools per the terms of this agreement and shall share the new parcel tax at 100 % proportionate share. If a new parcel tax measure supersedes the current parcel tax measure then the District shall share the new parcel tax funding at 100% proportionate share and the distribution of current parcel tax measure (Measure G) shall cease upon the effective date of the new parcel tax measure;

d. CCSA shall be allowed to participate in the District planning of any new parcel tax measure that may be put on a ballot during the current parcel tax measure. The District shall provide CCSA advance notice of any meeting in which District staff are gathering as part of District business to discuss any new parcel tax that the District is contemplating submitting to the electorate during the term of the current parcel tax measure;

e. If the parcel tax measure is not placed on the ballot in 2016, CCSA and the District agree to meet and confer about any future parcel tax measures. It is expressly agreed that there shall be no renegotiation of the figures set forth in Paragraph 1(b) hereinabove in the event a 2016 parcel tax measure fails or if no parcel tax measure is placed on a 2016 ballot; and

f. The District agrees to initiate the process, consistent with its bylaws, to adopt a District Board policy providing that charter school in-district students are entitled to an equal share of the distribution of any future parcel tax measures approved by the electorate. The District agrees to provide a draft copy of any proposed Board policy pursuant to this section to CCSA to allow its review and comment before taking action to approve said policy. CCSA acknowledges that future District Boards of Education may choose to amend or withdraw the Board policy approved as described herein.

2. This proposal requires the non-profit organizations operating each of the Parcel Tax Qualifying Charter Schools to agree in writing to the terms of this proposal and their understanding that they are giving up various litigation rights they may individually have regarding the current and all prior parcel taxes in the District.

EXHIBIT A

Charter School Name	Charter School Address
Aspire Richmond Ca. College Preparatory Academy	3040 Hilltop Mall Rd. Richmond, CA 94806
Aspire Richmond Technology Academy	3040 Hilltop Mall Rd. Richmond, CA 94806
Caliber Beta Academy	5100 Potrero Ave. Richmond, CA 94804-4445
John Henry High	251 South 12th St. Richmond, CA 94804-2411
Leadership Public Schools: Richmond	880 Bissell Ave Richmond, CA 94801-2411
Making Waves Academy	4123 Lakeside Dr. Richmond, CA 94806-1942
Manzanita Middle	2925 Technology Ct. Richmond, CA 94806-1952
Richmond Charter Academy	3200 Barrett Ave. Richmond, CA 94804-1718
Richmond College Preparatory	214 South 11th St. Richmond, CA 94804-2474
Richmond Charter Elementary – Benito Juarez	777 Sonoma St. Richmond, CA 94805-1534
Summit Public School K2	1800 Elm St. El Cerrito, CA 94530-1925

Attachment 2

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
1108 Bissell Avenue
Richmond, CA 94801-3135

Matthew Duffy
Superintendent

Telephone: (510) 231-1101
FAX: (510) 236-6784

Dr. Linda Delgado
Charter Oversight
1105 Bissell Ave., Office #224
Richmond, CA 94801

April 3, 2018

Dear Charter Partners:

Please review the attached Parcel Tax Settlement Agreement and selected language (page 8) regarding respective responsibilities concerning accountability. It states that each Charter must have a separate balance sheet included in their annual audit that reflects revenues and expenses related to the expenditure of parcel tax monies. The agreement also requires each Charter School to provide an annual summary of expenditures of parcel tax proceeds, including titles aligned to applicable Parcel Tax ballot language to the school district. Your cooperation is a critical piece of this collaborative process that will enable the Charter schools and District to demonstrate compliance and accountability to the public.

Although the district is in receipt of your self-reported revenues and expenditures; you overlooked the audit requirement section for both the 2015-2016 and the 2016-17 school years. To correct this oversight; so that the public can count on your participation and compliance with the agreement, please have your audit include an audit of all three year's parcel tax revenues and expenditures. In the interim, we ask that you send the second part of the documentation required (Annual summary of expenditures of proceeds with titles aligned to the Parcel Tax language) by the end of each June annually to Ms. Jackie Kim (Jackie.Kim@wccusd.net), and Mr. Mount-Benites (Christopher.Mount-Benites@wccusd.net), and to my email (ldelgado@wccusd.net).

With Regards,

Dr. Linda Delgado

NOTE 6 CMO FEES

In consideration for the provision of administration and management services, each active charter school pays a monthly "Services Fee" equal to 10% of certain state revenues of the School.

Caliber: Beta Academy paid a Service Fee of $698,177 for the year ended June 30, 2018.

Caliber: ChangeMakers Academy paid a Service Fee of $440,464 for the year ended June 30, 2018.

NOTE 7 MEASURE G PARCEL TAX REVENUE

The Measure "G" was authorized by an election of the registered voters of West Contra Costa Unified School District (WCCUSD). Measure "G" was approved to protect core academics – 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 campuses, support after-school programs to keep kids away from gangs and drugs, support science laboratories, materials and activities, and support libraries for WCCUSD and its sponsored charter schools by collecting taxes of 7.2 cents per square foot of total building area on each parcel of taxable real property with the District or a tax of $7.00 per unimproved parcel of taxable real property.

A summary of revenue and expenses for those charter schools that received these funds and spent on the required purposes is as follows:

	Caliber Beta			
	June 30, 2016	June 30, 2017	June 30, 2018	Total
REVENUE				
Parcel Tax Revenue	$ 44,221	$ 106,966	$ 107,743	$ 258,930
EXPENSES				
Provide Classroom Computers and Technology Instructional Supplies	-	-	67,953	67,953
Supporting After-School Program Services and Other Operating Expenses	44,221	106,966	26,775	177,962
Supporting Libraries Instructional Supplies	-	-	13,015	13,015
Total Expenses	44,221	106,966	107,743	258,930
Net Income	$ -	$ -	$ -	$ -

NOTE 7 MEASURE G PARCEL TAX REVENUE (CONTINUED)

A summary of revenue and expenses for those charter schools that received these funds and spent on the required purposes are as follows:

	Richmond			
	June 30, 2016	June 30, 2017	June 30, 2018	Total
Revenue:				
Parcel Tax Revenue	$ 37,786	$ 79,942	$ 80,654	$ 198,382
Expenses:				
Preparing students for college and the workforce				
Certificated Salaries and Benefits	37,786	79,942	80,654	198,382
Total	37,786	79,942	80,654	198,382
Total Expenses	37,786	79,942	80,654	198,382
Net income	$ -	$ -	$ -	$ -

NOTE 8 CONTINGENCIES

LPS has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

MANZANITA CHARTER MIDDLE SCHOOL
WCCUSD MEASURE G PARCEL TAX REVENUE AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018

	June 30, 2018	June 30, 2017	June 30, 2016
Revenues			
Program Revenue	$ 17,676	$ 14,566	$ 10,026
Total Revenue	17,676	14,566	10,026
Expenses			
Salaries and Wages	17,676	8,740	5,815
Other Employee Benefits	-	5,826	4,211
Total Expenses	17,676	14,566	10,026
Excess of Revenue over Expenses	$ -	$ -	$ -

Annual Report FY 2016 – FY 2018

Framing Document

Purpose of this Report

Results of Oversight Review

Recommendations

Why is this Annual Report Late and Cover Three Years?

Charter Public Schools Settlement Agreement

Representative on District Budge Engagement Committee

United Teachers of Richmond Collective Bargaining Agreement

Parcel Tax Audit Reports

- FY 2016
- FY 2017
- FY 2018

Annual Report Subcommittee:

Approved by COCPT on _____

Attachments

- What is a Parcel Tax?
- WCCUSD Parcel Tax History
- COCPT Members
- Website Links
- Table 1: Parcel Tax Revenues, Expenditures and Fund Balance FY 2005 thru FY 2020 ($1,000)
- Table 2: Parcel Tax Expenditures by Purpose FY 2005 thru FY 2020 ($1,000)
- Table:3: Compliance with Parcel Tax Measures Accountability Requirements FY 2005 thru FY 2018
    - Oversight Committee Operational
    - Annual Reports Prepared
    - Annual Audits Prepared
    - Charter School Audits Prepared
    - Charter School Statements Revenues and Expenditures Prepared

Anton Jungherr

COCPT Representative on District Budget Engagement Committee

Community Budget Advisory Committee Charter, approved by the Board of Education on July 13, 2011, stated that this Committee provide oversight to the Measure D (2008) Parcel Tax in addition to the regular District Budget.[1] Subsequently the oversight of the parcel tax measures was separated from that of the other District budgets. The last meeting of this Committee was held on May 19, 2016.

At the May 11, 2016 Board of Education meeting the Board approved th creation of the District Budget Engagement Committee (DBEC). Bylaws for this Committee were approved by the Board of Education on January 27, 2017. The purpose of this Committee is to review and understand the District's budget and make recommendations.

The DBEC has no parcel tax oversight responsibilities.

One of the eleven (11) DBEC members is a representative of the COCPT.

The COCPT on January 10, 2018 selected Ms. Elizabeth Bundschu-Mooney as it DBEC representative. The DBEC placed her in the one-year term July 1, 2017 to June 30, 2018. Ms. Bundschu-Mooney term has ended.

Anton Jungherr

[1] Parcel Tax Measure B (2004) did not require an oversight committee.

Citizens Oversight Committee for Parcel Taxes (COCPT)

Group / Organization	Member	Term
PTA member recommended by the Bayside PTA	Emily Wilson	January 17, 2018 - 2020
PTO member recommended by school site PTO's, Parent University, School Site Councils (SSC) or English Learner Advisory Committee (ELAC)	**VACANT**	January 17, 2018 - 2020
Youth Commission Member	Hawi Abraham	January 17, 2018 - 2020
Youth Program Leader in west county serving youth	Ann Guiam	January 3, 2018 - 2020
Business Representative recommended by the Chamber of Commerce	Jenny Komaromi	October 18, 2017 - 2019
Teacher recommended by United Teachers of Richmond (UTR)	Elizabeth Bundschu-Mooney	October 18, 2017 - 2019
Classified Employee recommended by Local 1 or School Supervisors Association (SSA)	Francie Kunaniec	October 18, 2017 - 2019
Principal recommended by the West Contra Costa Administrators Association (WCCAA)	Jose DeLeon	October 18, 2017 - 2019
California Charter Schools Representative recommended by the California Charter Schools Association	Sarah Salazar	October 17, 2018 - 2019
Tax Payer Representative from the Contra Costa County Taxpayers Association	Anton Jungherr	January 3, 2018 - 2020
West County Mayors Association recommendation	Genoveva Calloway	October 3, 2018 - 2020

As of 11/14/18