Community Oversight Committee for Parcel Tax
Meeting Agenda

January 10, 2018
5:00 PM
Pinole Middle School Library
1575 Mann Dr., Pinole

Agenda Items

1. Public Comment (1 minute per speaker)
   The public may address the committee on any item on the agenda by completing a speaker card.
2. Welcome, Introductions & Purpose (10 min.)
3. Election of Chairperson (10 min.)
4. Election of Member to District Budget Engagement Committee (DBEC) (5 min.)
5. Approval of November 28, 2017 Minutes (5 min.)
6. Budget to Actuals Review: 2015/16, 2016/17 & 2017/18 (40 min.)
   A copy of the Measure G Parcel Tax Audit Ending June 2017 will be provided.
7. Approve 2016-17 Parcel Tax Expenditures Resolution (5 min.)
8. Report to the Board – February 28, 2018 (20 min.)
   Discussion of report parameters and establish subcommittee to draft.
9. Adjourn at 6:30 PM

Next Meeting
January 24, 2018, Pinole Middle School Library

Community Oversight Committee for Parcel Tax
Minutes

November 28, 2017
5:00 PM
Pinole Middle School Library
1575 Mann Dr., Pinole

Members Present: Elizabeth Bundschu-Mooney, Jose DeLeon, Rocio Gonzalez-Frausto, Francie Kunaniec, Jenny Komaromi, Leslie Reckler

Staff Present: Chris Mount-Benites, Vince Morales, Denise Cifelli

Board Members: Tom Panas

1. Welcome & Introductions
   Mr. Mount-Benites welcomed everyone. Members and guests introduced themselves. Mr. Mount-Benites noted Mr. Weir would be joining the committee as the Contra Costa Taxpayer Association representative. His nomination was going to the Board for approval at their next meeting. It was also noted that there were two additional member slots being assigned at the next Board meeting. Ms. Reckler, representing the PTA, stated she may be replaced by another member.

4. Election of Chairperson
   The committee discussed delaying the election of a Chair until the next meeting to allow new members to participate in the process. Consensus was unanimous and election will be delayed until the next meeting.

2. Review of Committee Purpose & Board Policy (BP 1221)
   Mr. Mount-Benites led the group through the board policy, purpose and parameters of the committee. The committee discussed the best ways to move forward deciding on two meetings in January. The first meeting would include election of a Chair, delving into parcel tax expenditures and discussing their Report to the Board which would be on February 28th. Staff will prepare expenditure reports for 2015/16, 2016/17, and 2017/18 for the committees review and discussion at the January 10th meeting. Staff will also provide a copy of the 2016-17 Measure G Audit which will be presented to the Board at their January 3 meeting.

   There was additional discussion on the distribution of parcel tax funds to Charter Schools. Staff agreed to provide a copy of the 2016-17 Measure G audit report when available and a copy of the settlement agreement. A question was raised on how Charter Schools spend their parcel tax money and asked staff to ask them for an accounting. Staff agreed to ask.

   6:00pm – Mr. Panas arrived

   Agenda items for the January 10th meeting were discussed. Staff will draft the agenda and submit to committee members for review.

3. 2016-17 Parcel Tax Expenditures & Approve Resolution
   This item was tabled for the next meeting.

5. Adjourn at 6:30 PM
   Meeting adjourned at 6:38 PM.

Next Meeting
January 10, 2018 at 5:00 PM, Pinole Middle School Library, 1575 Mann Dr., Pinole

West Contra Costa Unified School District
Parcel Tax Expenditure Budget with Ballot Text Identification
July 1, 2011 - June 30, 2018
As of 12/21/2017

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 Budget
Restoring library services and athletic programs														
Athletics (non-personnel costs)		$ 536,694.00		$ 536,623.00		$ 665,385.00		$ 684,680.00		$ 573,273.00		$ 615,807.00		$ 506,166.00
Athletics Coaches, Athletics Aides etc.		$ 500,760.00		$ 512,229.00		$ 517,949.00		$ 526,341.00		$ 541,455.00		$ 633,940.00		$ 493,834.00
Library non-personnel costs		$ 1,000.00		$ -				$ 53,194.00		$ 87,393.00		$ 134,593.00		$ -
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	$ 557,249.00
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	$ 402,387.00
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	$ 395,451.00
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	$ 662,207.00
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	$ 417,151.00
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	$ 667,630.00
Total library and athletic programs	**32.00**	**$ 3,136,875.00**	**32.00**	**$ 3,206,415.00**	**33.00**	**$ 3,487,526.00**	**35.50**	**$ 3,768,670.00**	**34.90**	**$ 3,951,592.00**	**34.80**	**$ 4,257,951.00**	**37.00**	**$ 4,102,075.00**
Maintaining reduced class sizes for Kindergarten through third grade														
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 reduced class size in grades K-3		**$ 1,920,000.00**		**$ 2,300,000.00**		**$ 2,800,000.00**		**$ 1,504,821.00**		**$ 1,462,159.00**		**$ 578,796.00**		**$ -**
Purchasing textbooks and teaching materials														
Instructional Materials-Textbooks		$ 976,147.00		$ 1,216,675.00		$ 411,677.00		$ 728,518.00		$ 100,101.00		$ 102,288.00		$ 870,438.00
Total textbooks and teaching materials		**$ 976,147.00**		**$ 1,216,675.00**		**$ 411,677.00**		**$ 728,518.00**		**$ 100,101.00**		**$ 102,288.00**		**$ 870,438.00**
Attracting and retaining qualified teachers, aides and counselors														
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	$ 2,931,771.00
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	0.10	$ 1,102.00
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	$ 468,016.00
Total qualified teachers, aides and counselors	**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**	**31.22**	**$ 3,400,889.00**
Improving custodial service to keep bathrooms and other facilities clean and in good condition														
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	$ 600,576.00
Other Custodial Expense		$ 20,586.00		$ 20,712.00		$ 19,790.00		$ 19,154.00		$ 19,592.00		$ 34,470.00		$ 22,500.00
High School Assistant Custodial Supervisors										$ -		$ -		$ -
Total facilities clean and in good condition	**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**	**$ 623,076.00**
Payments to charter schools		**$ -**		**$ -**		**$ -**		**$ -**		**$ 283,283.00**		**$ 658,029.00**		**$ 725,297.00**
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**	**77.22**	**$ 9,721,775.00**
Revenue				**$ 9,560,834.00**		**$ 9,773,376.00**		**$ 9,699,098.00**		**$ 9,708,869.00**		**$ 9,665,450.00**		**$ 9,721,775.00**
Ending Fund Balance		**$ 1,951,556.00**		**$ 1,189,167.00**		**$ 423,801.00**		**$ -**		**$ -**		**$ -**		**$ -**

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

MEASURE "G" PARCEL TAX
AUDIT REPORT

JUNE 30, 2017

San Diego
Los Angeles
San Francisco Bay Area

christy white associates
A PROFESSIONAL ACCOUNTANCY CORPORATION

MEASURE "G" PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
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JUNE 30, 2017

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CONTENT

christy white associates
A PROFESSIONAL ACCOUNTANCY CORPORATION

Christy White, CPA
Michael D. Ash, CPA
John Whitehouse, CPA
Heather Daud Rubio

SAN DIEGO
LOS ANGELES
SAN FRANCISCO/BAY AREA

Corporate Office:
348 Olive Street
San Diego, CA 92103

toll-free: 877.220.7229
tel: 619.270.8222
fax: 619.260.9085
www.christywhite.com

Licensed by the California State Board of Accountancy

INDEPENDENT AUDITORS' REPORT

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

Report on Performance

We have conducted an audit of the West Contra Costa Unified School District Measure "G" for the year ended June 30, 2017.

Management's Responsibility

Management is responsible for ensuring that the District expended Measure G funds for the year ended June 30, 2017 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 audit was limited to the objectives listed on page 5 of this report which included determining that the District expended Measure G funds for the year ended June 30, 2017 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 with *Government Auditing Standards* issued by the Comptroller General of the United States. 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 December 14, 2017 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
December 14, 2017

MEASURE "G" PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
BACKGROUND INFORMATION
JUNE 30, 2017

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 $9,665,450 for the fiscal year ending June 30, 2017.

3. For the fiscal year ending June 30, 2017, the District recorded expenditures of Measure G parcel tax revenues of $9,665,450.

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, 2017 the balance of this sub-fund was $129,476.

SUMMARY OF REVENUES AND EXPENDITURES

REVENUES		
Other local sources	$	9,665,450
Total Revenues	$	9,665,450
EXPENDITURES		
Certificated salaries	$	3,606,273
Classified salaries		1,682,994
Employee benefits		2,252,201
Books and supplies		254,395
Services and other operating expenditures		1,211,558
Transfers to charter schools		658,029
Total Expenditures	$	9,665,450

MEASURE "G" PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
BACKGROUND INFORMATION
JUNE 30, 2017

SUMMARY OF EXPENDITURES BY CATEGORY

Protecting core academics		
Books and supplies	$	102,288
Services and other operating expenditures		578,796
Total		681,084
Attracting and retaining qualified teachers		
Certificated salaries		2,433,157
Employee benefits		963,680
Total		3,396,837
Improving safety on and around our campuses		
Classified salaries		399,940
Employee benefits		237,142
Services and other operating expenditures		34,470
Total		671,552
Supporting after-school programs		
Certificated salaries		262,398
Classified salaries		280,678
Employee benefits		90,863
Books and supplies		17,515
Services and other operating expenditures		598,292
Total		1,249,746
Supporting libraries		
Certificated salaries		910,718
Classified salaries		1,002,376
Employee benefits		960,515
Books and supplies		134,592
Total		3,008,201
Payment to Charter Schools		658,030
Total Expenditures	$	9,665,450

MEASURE G PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS
JUNE 30, 2017

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure G funds for the year ended June 30, 2017 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, 2017. There were $9,665,450 in expenditures from July 1, 2016 through June 30, 2017 were 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. 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.

4. Testing performed (including those items above) included a sample of expenditures and employee payroll related expenditures totaling $1,545,742.

5. 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, 2017 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.

christy white associates
A PROFESSIONAL ACCOUNTANCY CORPORATION

Christy White, CPA
Michael D. Ash, CPA
John Whitehouse, CPA
Heather Daud Rubio

SAN DIEGO
LOS ANGELES
SAN FRANCISCO/BAY AREA

Corporate Office:
348 Olive Street
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toll-free: 877.220.7229
tel: 619.270.8222
fax: 619.260.9085
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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, 2017, which collectively comprise the West Contra Costa Unified School District Measure "G"'s basic financial statements, and have issued our report thereon dated December 14, 2017.

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 of 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
December 14, 2017

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, 2017

There are no findings for the year ended June 30, 2017.

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, 2017

There were no findings for the year ended June 30, 2016.

Community Oversight Committee for Parcel Tax Resolution

Concerning:	2016-2017 Parcel Tax Expenditures and Scope of Measure G
Adopted:	Meeting of the Community Oversight Committee for Parcel Tax at their NJanuary 10, 2018 meeting

Background

In November of 2012 voters approved the continuance of the School District's parcel tax levy. Starting in the 2014-15 fiscal year, Measure G (Election of 2012) has provided parcel tax revenues for West Contra Costa Unified School District schools. The Measure G parcel tax levy began as of July 1, 2014 and will continue through June 30, 2019. The text of the measure is available on the District's website located at: www.wccusd.net.

According to Measure G: "Parcel Tax funds shall also be subject to an annual independent financial audit which shall be made public, including oversight by the Community Oversight Committee for Parcel Tax and posted on the District's website."

As part the Committee's oversight, we reviewed the Measure G Parcel Tax Report (see attached) for parcel tax expenditures and found the reports to be aligned with the stated purposes of the parcel tax measure.

During the 2016-17 school year the District used the funds supporting the following programs:

- Protecting core academic subjects including reading, writing, mathematics and science,
- Attracting and retaining quality teachers,
- Preparing students for college and the workforce,
- Improving safety on and around our campuses,
- Supporting after-school programs to keep kids away from gangs and drugs,
- Supporting libraries.

Finding

The Committee finds that the expenditures budgeted for FY 16-17 are within the stated purposes for Measure G funds.

Chairperson of the Citizens Oversight Committee for Parcel Tax