

WCCUSD



CITIZENS' BOND OVERSIGHT COMMITTEE

MEETING PACKET FOR: APRIL 15, 2024

1400 MARINA WAY SOUTH RICHMOND, CA 94804

AGENDA

Monday April 15, 2024 – 6:15 PM

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

Bond Measure D (2010) \$380,000,000
Bond Measure E (2012) \$360,000,000
Bond Measure R (2020) \$575,000,000

(In Person Meeting)

1400 Marina Way South, Richmond CA 94804

To join by computer, please click the link below to join the webinar

<https://wccusd.zoom.us/j/95267496270>

Or by Telephone: US: 1+(669) 444-9171 / Webinar ID: 952 6749 6270

Committee's Purpose: "The purpose of the Committee is to inform the public concerning the expenditures and uses of bond revenues. The Committee's legal charge is to actively review and report on the expenditures of taxpayer's money for school construction." (Board Policy BP 7214.2)

OPENING PROCEDURES:

A. CALL TO ORDER

B. ROLL CALL

Chairperson: Brendan Havenar-Daughton

Vice Chairperson: Lorraine Humes

Secretary: Ariel Xi

Member: Don Gosney

Member: Lin Johnson

Member: Jia Ma

7th Required Member: *Vacant*

The Committee is currently composed of 6 members. 4 members are required for a quorum.

C. APPROVAL OF AGENDA

To discuss an item on the consent calendar, it must be removed from the agenda.

D. COMMENTS BY THE CHAIRPERSON (Brendan Havenar-Daughton)

E. PUBLIC COMMENT (ON NON-AGENDIZED ITEMS)

Members of the public are invited to speak on non-agendized items. Comments are limited to three minutes per speaker. CBOC members may briefly respond, however no action can be taken at this time and discussion must be limited.

F. PUBLIC COMMENT (ON AGENDIZED ITEMS)

Members of the public who prefer to speak at the beginning of the meeting are invited to speak on agendized items. Comments are limited to three minutes per speaker. CBOC members may briefly respond, however no action can be taken at this time and discussion must be limited.

Please contact the CBOC Chairperson to suggest any issues to be placed on a future agenda

Brendan.CBOC@gmail.com

AUDIT REPORTS

G. BOND FINANCIAL AUDIT AND BOND PERFORMANCE AUDIT PRESENTATION (Christy White & Eide Bailly)

H. BOND FINANCIAL AUDIT AND BOND PERFORMANCE AUDIT ADDITIONAL DISCUSSION (Brendan Havenar-Daughton)

DISTRICT REPORTS

I. BOND PROGRAM PROJECT STATUS REPORT - For Information Only (Ellen Mejia-Hooper)

1. Construction Newsletter:

- Cameron: <https://www.smores.com/n/du8pm>
- Collins: <https://www.smores.com/n/wtu4k>
- Lake: <https://www.smores.com/n/vmqtp>
- Hercules: <https://www.smores.com/n/uawpvg>

J. BOND PROGRAM FINANCIAL REPORT STATUS UPDATE – For Information Only (Luis Freese)

CBOC BUSINESS – ACTION ITEMS

K. CONSENT CALENDAR (Brendan Havenar-Daughton)

Unless pulled from the consent calendar by a member of the CBOC, staff or the public, consent items are approved without discussion)

1. Approval of Minutes

- a. Minutes for February 12, 2024
- b. Minutes for March 11, 2024

- L. MOVE THE REGULAR CBOC MAY MEETING DATE FROM MAY 13 TO MAY 19, 2024** (Jia Ma)
- M. MOVE ALL 2024 REGULAR CBOC MEETINGS TO THE THIRD MONDAY OF THE MONTH THROUGH THE END OF THE CALENDAR YEAR** (Don Gosney)
- N. ADOPTION OF “ROBERT’S RULES OF ORDER - SMALL BOARD RULES (49:21)”** (Brendan Havenar-Daughton)
See attachment 1 for Small Board Rules detail.
- O. SITE VISIT COMMITTEE SITE VISIT SCHEDULE ADOPTION AND REPORT-OUT** (Brendan Havenar-Daughton)
PROPOSED SITE VISIT: Hercules MS/HS on 5/10/24

CBOC BUSINESS – DISCUSSION ITEMS

- P. NEW AND OLD BUSINESS** (Brendan Havenar-Daughton)
Call for agenda items. Call for Requests for Information. Call for attendance updates – known absences.
- Q. NEXT SCHEDULED MEETING**
TBD based on the outcome of above agenda item (L).
- R. ADJOURNMENT**

REFERENCE DOCUMENTS

- 1. Robert’s Rules of Order - Small Board Rules
- 2. Future Agenda Item Log
- 3. Bond Program Performance Audit
- 4. Bond Program Financial Audit

Please contact the CBOC Chairperson to suggest any issues to be placed on a future agenda
Brendan.CBOC@gmail.com

Disability Information

Upon written request to the district, disability related modifications or accommodations—including auxiliary aids or services—will be provided. Please contact the Superintendent’s Office at (510) 231-1101 at least 48 hours in advance of the meeting.

Performance Audit Report
2010 Measure D, 2012 Measure E, and 2020 Measure R
General Obligation Bond Funds
June 30, 2023

West Contra Costa Unified School District

DRAFT

West Contra Costa Unified School District
2010 Measure D, 2012 Measure E, and 2020 Measure R Funds
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June 30, 2023

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Independent Auditor's Report on Performance

Board of Education
Governing Board and Citizens' Bond Oversight Committee
West Contra Costa Unified School District
South Richmond, California

We were engaged to conduct a performance audit of the West Contra Costa Unified School District's (District) 2010 Measure D, 2012 Measure E, and 2020 Measure R (general obligation bonds) Construction Bond Programs (Bond Program) for the year ended June 30, 2023.

We conducted this performance audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Appendix A of the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Authority/Purpose

The general obligation bonds were issued pursuant to the Constitution and laws of the State of California (State), including the provisions of Chapters 1 and 1.5 of Part 10 Education Code Sections 15264 - 15288 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by resolution adopted by the Board of Education of the District on March 3, 2010, August 1, 2012, and March 3, 2020.

2010 Measure D

The District received authorization from an election held on June 8, 2010, to issue bonds of the District in an aggregate principal amount not to exceed \$380,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (2010 Authorization). The bonds represent Series A through F issuances under the 2010 Authorization, totaling \$380,000,000 as of June 30, 2023.

2012 Measure E

The District received authorization from an election held on November 6, 2012, to issue bonds of the District in an aggregate principal amount not to exceed \$360,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2012 Authorization). The bonds represent Series A through E issuances issued under the 2012 Authorization, totaling \$360,000,000 as of June 30, 2023.

2020 Measure R

The District received authorization from an election held on March 3, 2020, to issue bonds of the District in an aggregate principal amount not to exceed \$575,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2020 Authorization). The bonds represent Series A through D issuances issued under the 2020 Authorization, totaling \$575,000,000 as of June 30, 2023.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Measure D, Measure E, and Measure R including formation, composition and purpose of the Citizens' Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

Purpose

The general obligation bond funds of the District would be used to finance the design, acquisition, installation, restoration and construction of public schools and school facilities and providing facilities improvements and upgrades, and the acquisition of one or more school sites, and related facilities costs, including, but not limited to, financing the following: renovation of student restrooms, classrooms, and science labs; repair and replacement of heating, upgrading of electrical systems and wiring to safely accommodate computers, technology and other electrical devices; repair and replacement of plumbing, sewer, and water pipes, fixtures and systems; replacement of emergency communications and security systems; demolition; seismic upgrades; asbestos and mold abatement; and, improved access for disabled persons. Project costs for expansion of existing facilities may include, but is not limited to, some or all of the following: site and/or other real property acquisition, including payments on or for interim financing, preparation, infrastructure and related expenses; construction or lease of temporary or permanent classrooms, instructional support and/or ancillary facilities. Project costs for furniture and equipment may include but is not limited to some or all of the following: desks and tables; window and floor covering; computer, media recording and presentation equipment; cafeteria and food preparation equipment; science laboratory equipment; and/or other electronic equipment.

Authority

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities," upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizen's oversight committee.
4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

Objectives of the Audit

Our audit was limited to the objectives listed below which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A of the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Management is responsible for the District's compliance with those requirements.

1. Determine whether expenditures charged to the bond funds have been made in accordance with the bond project list approved by the voters through the approval of Measure D, Measure E, and Measure R.
2. Determine whether salary transactions, charged to the bond funds were in support of Measure D, Measure E, and Measure R and not for District general administration or operations.

Scope of the Audit

The scope of our performance audit covered the period of July 01, 2022 to June 30, 2023. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2023, were not reviewed or included within the scope of our audit or in this report.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. We did not audit District's financial statements. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Methodology

We obtained the general ledger, the project expenditure reports, list of bids and contracts awarded, and list of approved change orders prepared by the District for the fiscal year ended June 30, 2023, for Measure D, Measure E, and Measure R projects. Within the fiscal year audited, we obtained the actual invoices, purchase orders, bidding and procurement documents, contract files, change orders and other supporting documentation for a sample of expenditures, contracts, and change orders to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure D, Measure E, and Measure R as to the approved bond projects list. We performed the following procedures:

1. We reviewed the District's policies and procedures to develop a basis of our testing over the following areas:
 - a. Payment processing
 - b. Salary time documentation
 - c. Procurement, bidding and contract management
 - d. Citizens' bond oversight committee
2. We identified expenditures and projects charged to the general obligation bond funds by obtaining the bond fund expenditures general ledger and project listing. We performed our testing over expenditures including Vendor expenditures testing, which consists of construction invoices, professional services invoices, other invoices, employee reimbursements, and payroll expenditures, which consists both salaries and benefit expenditures.

3. We selected a sample of vendor expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes, including transfers out.
 - b. We considered all expenditures recorded in all projects that were funded from July 1, 2022 through June 30, 2023 from Measure D, Measure E, and Measure R bond proceeds.
 - c. We judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for period starting July 1, 2022 and ending June 30, 2023. The results can be projected to the intended population.
4. Our sample for vendor expenditures included transactions totaling \$2,356,876 of the total \$7,389,325 for Measure D, \$3,312,014 of the total \$18,265,354 for Measure E, and \$3,302,817 of the total \$5,694,265 for Measure R. This represents 32 percent of the total Measure D expenditures, 18 percent of the total Measure E expenditures, and 58 percent of the total Measure R expenditures.
5. We reviewed the invoices and other supporting documentation to determine that:
 - a. Bond expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Bond expenditures were preceded by proper bid documentation, as applicable.
 - c. Bond expenditures were only for voter-approved lister bond projects.
6. We obtained the payroll expenditures accounting records and selected 4 out of 12 individuals who were funded by the Measure D, Measure E, and Measure R during the fiscal year 2023. All 4 of the individuals tested were full-time District employees with bond related responsibilities.
7. We tested selected individuals' salaries and benefits charged to the bond funds to verify that the District has a documented basis of allocating based on bond related activity.
8. We reconciled the time documentation received to the actual payroll expenditures recorded in the general ledger and the bond fund allocation percentage based on the annual staffing plan. Based on the review of the position responsibility and time documentation, the payroll expenditure allocation to the bond fund was within the bond-funded allowable activities. We also verified that the actual payrolls are allocated based on the Annual Staffing Plan.
9. We obtained the bid schedule and the expenditures general ledgers to select samples for bidding, procurement, and contract management testing.
10. We selected total of 13 contracts and purchase orders to ensure compliance with District policies, public contracting codes over bidding, procurement, and contract management, and other related statutes.

11. We reviewed minutes of the Citizen's Bond Oversight Committee (CBOC), information presented in the CBOC website, and related District's policy to ensure the compliance with the committee's stated purpose.

The result of our tests indicated that the District has met the compliance requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure D, Measure E, and Measure R as to the approved bond projects list.

Audit Results

The results of our tests indicate that, in all significant respects, the West Contra Costa Unified School District has properly accounted for the expenditures held in the Measure D, Measure E, and Measure R and that such expenditures were made for authorized Bond projects, with the following clarification that does not change our conclusion. The District did not provide invoices or checks for audit expenditure transaction samples related to the allocation of employee benefits. Benefits are paid centrally and allocated to the bond program through the payroll system. We separately tested the allocation of the benefits, noting that the benefit rate is reasonable concerning the bond program employees. Further, it was noted funds held in the Measure D, Measure E, and Measure R and expended by the District were used for salaries only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004, by the State of California Attorney General.

This report is intended solely for the information and use of the District's Board of Education, management, and the Citizen's Bond Oversight Committee, and is not intended to be and should not be used by anyone other than these specified parties.

Menlo Park, California

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West Contra Costa Unified School District
2010 Measure D, 2012 Measure E, and 2020 Measure R Bond Funds
June 30, 2023

Appendix A – List of Expenditures Reviewed

Measure D					
Contract/ PO #	Vendor Name	Invoice Date	Amount	Description	
1000003987	CLARK CIVIL ENGINEERING	07/19/22	\$ 2,500.00	LAKE ES CAMPUS REPLACEMENT	
N/A	COUNTY TREASURER OFFICE	06/14/22	3,363.26	JULY 2022 PERS 7% BENEFITS	
N/A	COUNTY TREASURER OFFICE	07/29/22	802.69	JULY 2022 SOC SECURITY BENEFITS	
N/A	CALIFORNIA SCHOOLS VISION COALITION, CALIFORNIA SCHOOLS DENTAL COALITION	05/21/22	5,951.23	JULY 2022 HEALTH/DELTA/VISION BENEFITS	
N/A	N/A	N/A	3,264.00	POST RETIREMENT BENEFITS	
N/A	N/A	N/A	44.80	JANUARY 2022 POST RETIREMENT BENEFITS PAYROLL ADJUSTMENT	
N/A	N/A	N/A	2.62	MARCH 2022 SUI BENEFITS PAYROLL ADJUSTMENT	
N/A	N/A	N/A	56.12	JUNE 2022 PEPRA PERS BENEFITS PAYROLL ADJUSTMENT	
1000003899	DEL MOR CONSULTING INC	08/31/22	180.00	COLLINS ES DSA LEGACY CLOSEOUT	
N/A	N/A	N/A	1,615.79	JUNE 2022 PERS 7% BENEFITS PAYROLL ADJUSTMENT	
N/A	COUNTY TREASURER OFFICE	08/15/22	12,081.66	SEPTEMBER 2022 PEPRA PERS/PERS 7% BENEFITS	
N/A	CALIFORNIA SCHOOLS DENTAL COALITION, CALIFORNIA SCHOOLS VISION COALITION	07/21/22	6,763.75	SEPTEMBER 2022 HEALTH BENEFITS	
N/A	CONTRA COSTA COUNTY SCHOOLS INSURANCE GROUP	06/01/22	1,535.64	SEPTEMBER 2022 WORKERS COMP BENEFITS	
N/A	N/A	N/A	3,264.00	POST RETIREMENT BENEFITS	
1000003734	ALTEN CONSTRUCTION INC	08/31/22	63,155.00	LAKE ES CAMPUS REPLACE DESIGN	
1000003511	WEI JUN WANG	09/06/22	124.50	DISTRICT WIDE FACILITIES MGMT	
1000003593	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	08/01/22	11,025.00	COLLINS ES ARCHITECT SERVICES	
1000003777	HMC ARCHITECTS	09/19/22	41,291.00	KENNEDY HS MASTER PLANNING SE	
20231453	DIVISION OF STATE ARCHITECT	09/27/22	62,820.00	SHANNON ES DSA FEES DSA PLAN/	
1000003601	DSK LLP	10/11/22	104,545.00	HERCULES M/H SCHOOL CNP ARCH S	
1000003601	DSK LLP	10/11/22	20,909.00	HERCULES M/H SCHOOL CNP ARCH S	
N/A	COUNTY TREASURER OFFICE	09/14/22	12,081.66	OCTOBER 2022 PEPRA PERS/PERS 7% BENEFITS	
N/A	CALIFORNIA SCHOOLS DENTAL COALITION, CALIFORNIA SCHOOLS VISION COALITION	10/21/22	6,763.75	DECEMBER 2022 HEALTH BENEFITS	
N/A	CALIFORNIA SCHOOLS DENTAL COALITION, CALIFORNIA SCHOOLS VISION COALITION	08/21/22	1,332.82	OCTOBER 2022 HEALTH/DELTA/VISION BENEFITS	
1000003734	ALTEN CONSTRUCTION INC	09/30/22	121,572.04	LAKE ES CAMPUS REPLACE PROJ SE	
1000003606	RGM KRAMER INC	10/26/22	94,674.00	FOC PROJECT AND CONSTRUCTION M	
1000003734	ALTEN CONSTRUCTION INC	11/04/22	73,110.73	LAKE ES CAMPUS REPLACE DESIGN	
1000003596	HAMILTON AND AITKEN ARCHITECTS	10/17/22	71,884.00	SHANNON ES ARCHITECTURAL SVCS	
1000003606	RGM KRAMER INC	10/26/22	11,947.50	FOC PROJECT AND CONSTRUCTION M	
1000003606	RGM KRAMER INC	10/26/22	75,153.75	FOC PROJECT AND CONSTRUCTION M	
1000003604	DECOTECH SYSTEMS	12/06/22	121,277.36	VARIOUS SITES - E-RATE YEAR 24	
1000003734	ALTEN CONSTRUCTION INC	12/07/22	34,865.00	LAKE ES CAMPUS REPLACE DESIGN	
N/A	COUNTY TREASURER OFFICE	11/14/22	11,838.64	DECEMBER 2022 PEPRA PERS/PERS 7% BENEFITS	
N/A	CALIFORNIA SCHOOLS DENTAL COALITION, CALIFORNIA SCHOOLS VISION COALITION	10/21/22	6,541.86	DECEMBER 2022 HEALTH/DELTA BENEFITS	
N/A	CONTRA COSTA COUNTY SCHOOLS INSURANCE GROUP	11/01/22	1,507.45	DECEMBER 2022 WORKERS COMP BENEFITS	
N/A	N/A	N/A	3,424.00	POST RETIREMENT BENEFITS	
1000003606	RGM KRAMER INC	12/12/22	80,112.00	FOC PROJECT & CONSTRUCTION MGM	
1000003604	DECOTECH SYSTEMS	03/15/23	121,224.68	VARIOUS SITES - E-RATE YEAR 24	
1000004033	ALTEN CONSTRUCTION INC	05/18/23	822,926.20	CAMERON SCHOOL CNP & HVAC MARC	
1000004033	ALTEN CONSTRUCTION INC	05/18/23	339,343.80	COLLINS ES CNP & HVAC MARCH 20	

West Contra Costa Unified School District
2010 Measure D, 2012 Measure E, and 2020 Measure R Bond Funds
June 30, 2023

Appendix A – List of Expenditures Reviewed (continued)

Measure E

Contract/ PO #	Vendor Name	Invoice Date	Amount	Description
20220261	BLUEPRINT EXPRESS CORPORATION	03/18/22	\$ 415.57	20220261 HERCULES HSMS SCI BLD
1000003314	CWS CONSTRUCTION GROUP	08/10/22	1,128,277.66	PVHS FIELDS, FIELD HOUSE & BLE
1000003843	PBK ARCHITECTS INC	06/14/22	26,885.02	PINOLE VALLEY DESIGN CONTRACT
1000003734	ALTEN CONSTRUCTION INC	7/29/2022	617,364.04	LAKE ES CAMPUS REPLACEMENT PRO
1000003719	SIGNET TESTING LABORATORIES INC	7/22/2022	3,164.13	PVHS FIELD & BLEACHERS TESTING
1000001749	EMPLOYERS ADVOCATE INC	9/13/2022	900.00	PROGRAM-WIDE PROJECT LABOR AGR
1000003843	PBK ARCHITECTS INC	9/1/2022	26,885.02	PINOLE VALLEY DESIGN CONTRACT
1000003734	ALTEN CONSTRUCTION INC	11/4/2022	279,534.44	LAKE ES CAMPUS REPLACE CONSTRU
1000003734	ALTEN CONSTRUCTION INC	12/30/22	372,382.96	LAKE ES CAMPUS REPLACE CONSTRU
1000003719	SIGNET TESTING LABORATORIES INC	11/11/22	685.34	PVHS FIELD & BLEACHERS TESTING
20232108	BLUEPRINT EXPRESS CORPORATION	01/20/23	1,239.00	DOC SVCS RFQ/P#2023 LAKE ES,CA
1000004056	EMPLOYERS ADVOCATE INC	02/10/23	975.00	DISTRICT WIDE PROJECT LABOR AD
1000003536	TIMOTHY R. HALEY	03/07/23	8,400.00	FOC DESIGN MANAGEMENT SVCS FOR
1000003606	RGM KRAMER INC	03/02/23	2,565.00	FOC PROJECT & CONSTRUCTION MGM
1000003024	SWINERTON MANAGEMENT & CONSULTING	03/22/23	1,216.00	FOC - STAFF AUGMENTATION DECEM
1000003536	TIMOTHY R. HALEY	04/12/23	7,500.00	FOC DESIGN MANAGEMENT MARCH 20
1000003734	ALTEN CONSTRUCTION INC	04/05/23	819,149.85	LAKE ES CAMPUS REPLACEMENT CON
20233812	US BANK	04/24/23	870.00	FOC GRAMMARLY SUBSCRIPTION US
20232108	BLUEPRINT EXPRESS CORPORATION	04/19/23	3,883.50	FOC DOCS RICHMOND HS AOR MODER
20230709	KBA DOCUMENT SOLUTIONS, LLC	05/11/23	43.90	BLANKET PURCHASE ORDER FOR 5/2
20231359	AA OFFICE EQUIPMENT CO INC	01/30/23	52.76	FOC MAINT AGMT 12/25/22-1/24/2
1000003606	RGM KRAMER INC	02/28/23	475.00	FOC PROJECT AND CONSTRUCTION M
1000003536	TIMOTHY R. HALEY	06/13/23	9,150.00	FOC DESIGN MANAGEMENT MAY 2023

West Contra Costa Unified School District
2010 Measure D, 2012 Measure E, and 2020 Measure R Bond Funds
June 30, 2023

Appendix A – List of Expenditures Reviewed (continued)

Measure R

Contract/ PO #	Vendor Name	Invoice Date	Amount	Description
1000003595	HMC ARCHITECTS	10/17/2022	\$ 40,986.30	KENNEDY HS BLEACHERS AND PRESS
1000003595	HMC ARCHITECTS	12/13/2022	12,015.00	KENNEDY HS BLEACHERS AND PRESS
1000003935	BHM CONSTRUCTION, INC	01/13/23	1,191,670.99	KENNEDY HS BLEACHER & PRESS BO
1000003935	BHM CONSTRUCTION, INC	02/01/23	1,222,907.64	KENNEDY HS BLEACHER & PRESS BO
1000003935	BHM CONSTRUCTION, INC	03/20/23	613,321.81	KENNEDY HS BLEACHER & PRESS BO
20233946	GOPHER SPORT	05/02/23	10,939.86	KHS SCHOOL BLEACHERS & PRESS B
1000003935	BHM CONSTRUCTION, INC	06/06/23	210,975.37	KENNEDY HS BLEACHER & PRESS BO

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West Contra Costa Unified School District
2010 Measure D, 2012 Measure E, and 2020 Measure R Bond Funds
June 30, 2023

Appendix B – List of Contracts and Procurement Documents Reviewed

Contract #	Vendor Name	Contract amount	Sites
1000003887	ESSEL TECHNOLOGY SERVICES INC	\$ 8,150	CAMERON
1000001749	EMPLOYERS ADVOCATE INC	3,525	OPERATIONAL SUPPT SRVS CENTRAL
1000002721	SVA ARCHITECTS, INC	42,104	RIVERSIDE
1000003024	SWINERTON MANAGEMENT & CONSULTING	475,475	OPERATIONAL SUPPT SRVS CENTRAL
1000003314	CWS CONSTRUCTION GROUP	6,023,158	PINOLE VALLEY HIGH
1000003511	WEI JUN WANG	30,461	OPERATIONAL SUPPT SRVS CENTRAL
1000003536	TIMOTHY R. HALEY	94,500	OPERATIONAL SUPPT SRVS CENTRAL
1000003593	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	47,849	COLLINS
1000003594	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	11,794	CAMERON
1000003595	HMC ARCHITECTS	142,695	KENNEDY HIGH
1000003596	HAMILTON AND AITKEN ARCHITECTS	168,038	SHANNON
1000003601	DSK LLP	282,982	HERCULES SR HIGH
1000003604	DECOTECH SYSTEMS	330,835	TECHNOLOGY - OPERATIONAL
1000003606	RGM KRAMER INC	1,005,459	OPERATIONAL SUPPT SRVS CENTRAL
1000003622	CONTROL AIR HOLDINGS, INC	2,285	OPERATIONAL SUPPT SRVS CENTRAL
1000003653	BSK ASSOCIATES INC	2,468	SHANNON
1000003658	BSK ASSOCIATES INC	2,834	KENNEDY HIGH
1000003661	TERRACON CONSULTANTS, INC.	750	PINOLE VALLEY HIGH
1000003718	ROBERT TODD STANTON	14,600	PINOLE VALLEY HIGH
1000003719	SIGNET TESTING LABORATORIES INC	100,926	PINOLE VALLEY HIGH
1000003734	ALTEN CONSTRUCTION INC	11,896,259	LAKE
1000003777	HMC ARCHITECTS	90,880	KENNEDY HIGH
1000003778	HKIT ARCHITECTS	10,889	RICHMOND HIGH
1000003805	ATLAS TECHNICAL CONSULTANTS LLC	750	HERCULES SR HIGH
1000003843	PBK ARCHITECTS INC	413,278	PINOLE VALLEY HIGH
1000003852	CAL ENGINEERING AND GEOLOGY INC	47,792	PINOLE VALLEY HIGH
1000003861	SUAREZ AND MUNOZ CONSTRUCTION	500	FAIRMONT
1000003888	ESSEL TECHNOLOGY SERVICES INC	8,150	COLLINS
1000003895	ALAN KROPP AND ASSOCIATES INC	53,448	LAKE
1000003899	DEL MOR CONSULTING INC	900	OPERATIONAL SUPPT SRVS CENTRAL
1000003928	VISTA ENVIRONMENTAL INC	3,542	LAKE
1000003933	ROEBBELEN CONSTRUCTION MANAGEMENT S	8,060	KENNEDY HIGH
1000003935	BHM CONSTRUCTION, INC	5,357,273	KENNEDY HIGH
1000003942	ROEBBELEN CONSTRUCTION MANAGEMENT S	155,260	OPERATIONAL SUPPT SRVS CENTRAL
1000003950	SADEK DERREGA CONSULTATION	3,201	PINOLE VALLEY HIGH
1000003959	CROWN WORLDWIDE MOVING AND STORAGE	17,141	LAKE
1000003960	DSA SCHOOL INSPECTORS, INC.	37,110	LAKE
1000003987	CLARK CIVIL ENGINEERING	2,500	LAKE
1000004011	DSA SCHOOL INSPECTORS, INC.	82,485	KENNEDY HIGH
1000004033	ALTEN CONSTRUCTION INC	1,057,059	CAMERON
1000004033	ALTEN CONSTRUCTION INC	1,041,242	COLLINS

West Contra Costa Unified School District
2010 Measure D, 2012 Measure E, and 2020 Measure R Bond Funds
June 30, 2023

Appendix B – List of Contracts and Procurement Documents Reviewed (continued)

Contract #	Vendor Name	Contract amount	Sites
1000004034	NINYO AND MOORE GEOTECHNICAL AND	40,051	KENNEDY HIGH
1000004056	EMPLOYERS ADVOCATE INC	8,475	OPERATIONAL SUPPT SRVS CENTRAL
1000004087	DSA SCHOOL INSPECTORS, INC.	99,051	LAKE
1000004088	CONSOLIDATED ENGINEERING LABORATORI	16,282	LAKE
1000004104	THUNDER MOUNTAIN ENTERPRISES, INC	12,930	PINOLE VALLEY HIGH
1000004107	AQUATECH CONSULTANCY, INC	12,495	LAKE
1000004115	BRADLEY J WILLIAMSON	23,520	CAMERON
1000004115	BRADLEY J WILLIAMSON	10,560	COLLINS
1000004124	THE KDI GROUP, INC	4,000	KENNEDY HIGH
1000004134	SOUND AND SIGNAL INC	19,760	PINOLE VALLEY HIGH
1000004138	ERA CONSTRUCTION INC	231,424	RIVERSIDE
1000004142	APEX TESTING LABORATORIES, INC	20,897	CAMERON
1000004142	APEX TESTING LABORATORIES, INC	19,452	COLLINS
1000004166	TERRACON CONSULTANTS, INC.	12,843	KENNEDY HIGH
1000004203	C & J PAINTING	22,545	KENNEDY HIGH
1000004206	VISTA ENVIRONMENTAL INC	240	LAKE
1000004211	ANCHOR SINGH PAINTING INC	14,533	KENNEDY HIGH
20230698	DIVISION OF STATE ARCHITECT	4,629	RIVERSIDE
20230709	KBA DOCUMENT SOLUTIONS, LLC	472	OPERATIONAL SUPPT SRVS CENTRAL
20231053	COLBI TECHNOLOGIES	75,000	OPERATIONAL SUPPT SRVS CENTRAL
20231131	SOUTHWEST SCHOOL & OFFICE SUPPLY	177	OPERATIONAL SUPPT SRVS CENTRAL
20231359	AA OFFICE EQUIPMENT CO INC	500	OPERATIONAL SUPPT SRVS CENTRAL
20231453	DIVISION OF STATE ARCHITECT	62,820	SHANNON
20231454	CALIFORNIA GEOLOGICAL SURVEY	4,800	SHANNON
20231565	CROWN WORLDWIDE MOVING AND STORAGE	1,355	LAKE
20232107	WEST COUNTY TIMES	4,082	OPERATIONAL SUPPT SRVS CENTRAL
20232108	BLUEPRINT EXPRESS CORPORATION	19,560	OPERATIONAL SUPPT SRVS CENTRAL
20232700	SOUND AND SIGNAL INC	43,554	PINOLE VALLEY HIGH
20232881	CONTRA COSTA COUNTY	1,990	SHANNON
20233153	SIERRA SCHOOL EQUIPMENT COMPANY	97,431	PINOLE VALLEY HIGH
20233208	CALIFORNIA GEOLOGICAL SURVEY	4,800	PINOLE VALLEY HIGH
20233517	ALTEN CONSTRUCTION INC	12,315	LAKE
20233518	ALTEN CONSTRUCTION INC	4,645	LAKE
20233812	US BANK	870	OPERATIONAL SUPPT SRVS CENTRAL
20233944	CONTRA COSTA COUNTY CLERK	50	SHANNON
20233946	GOPHER SPORT	19,789	KENNEDY HIGH
20234278	CONTRA COSTA COUNTY	2,189	PINOLE VALLEY HIGH
20234839	STATE WATER RESOURCES CONTROL BOARD	1,172	PINOLE VALLEY HIGH
20234896	PACIFIC GAS AND ELECTRIC	33,325	CAMERON
20234905	EAST BAY MUNICIPAL UTILITY DISTRICT	456,785	LAKE

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E AND 2020 MEASURE R

BOND BUILDING FUND

AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2023

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
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JUNE 30, 2023

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
INTRODUCTION
JUNE 30, 2023

The West Contra Costa Unified School District was established as the Richmond Unified School District on July 1, 1985, with the passage of AB 535, was renamed the West Contra Costa Unified School District on March 17, 1993. The District is comprised of an area of approximately 112 square miles located in Contra Costa County. There were no changes in the boundaries of the District during the current year. The District is operating one special education pre-school, thirty-two elementary schools, five kindergarten through eighth, six middle schools, one middle-college high school and six high schools. The District also maintains two alternative high schools including a virtual academy option, an elementary community day school and a school for continuing adult education.

The general obligation bonds associated with Measure D were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 Education Code Sections 15264 - 15288 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by the Board of Education of the District on March 3, 2010.

The District received authorization from an election held on June 8, 2010, to issue bonds of the District in an aggregate principal amount not to exceed \$380,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2010 Authorization). The bonds represent Series A through F issuances under the 2010 Authorization, totaling \$380,000,000 as of June 30, 2023.

The general obligation bonds associated with Measure E were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by Board of Education of the District on August 1, 2012.

The District received authorization from an election held on November 6, 2012, to issue bonds of the District in an aggregate principal amount not to exceed \$360,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2012 Authorization). The bonds represent Series A through E issuances issued under the 2012 Authorization, totaling \$360,000,000 as of June 30, 2023.

The general obligation bonds associated with Measure R were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by Board of Education of the District on November 20, 2019.

The District received authorization from an election held on March 3, 2020, to issue bonds of the District in an aggregate principal amount not to exceed \$575,000,000 to repair, upgrade neighborhood schools, modernize core classrooms; provide safe, secure school environments, including updated technology and air conditioning, that improve academic achievement and provide relevant career pathways for all students within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2020 Authorization). The bonds represent Series A-1 through A-2 issuances issued under the 2020 Authorization, totaling \$75,000,000 as of June 30, 2023.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Measure D, E and R including formation, composition and purpose of the Citizens' Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
INTRODUCTION, continued
JUNE 30, 2023

GOVERNING BOARD AS OF JUNE 30, 2023

Member	Office	Term Expires
Demetrio Gonzalez-Hoy	President	December 2026
Jamela Smith-Folds	Clerk	December 2024
Otheree Christian	Member	December 2024
Mister Phillips	Member	December 2024
Leslie Reckler	Member	December 2026

The following are members who served on the Citizens' Bond Oversight Committee at June 30, 2023.

CITIZENS' BOND OVERSIGHT COMMITTEE AS OF JUNE 30, 2023

Name	Representation	Education Code Section
Lorraine Humes (Chair)	Active in a Bona Fide Taxpayers' Organization	15282(a)(3)
Brendan Daughton (Vice Chair)	Parent or Guardian & PTA Member	15282(a)(5)
John Anderson (Secretary)	Active in a Senior Citizens' Organization	15282(a)(2)
Tamecia Vallot	Parent or Guardian	15282(a)(4)
Vacant	Active in a Business Organization	15282(a)(1)
Jia Ma	At-Large Community Member	N/A
Anton Jungherr	At-Large Community Member	N/A
Ariel Xi	At-Large Community Member	N/A
Vacant	At-Large Community Member	N/A
Vacant	At-Large Community Member	N/A
Vacant	At-Large Community Member	N/A

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Independent Auditors' Report

2010 Measure D, 2012 Measure E and 2020 Measure R Citizens' Bond Oversight Committee and
Governing Board Members of the
West Contra Costa Unified School District
Richmond, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District (the "District"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, Appendix A of the Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1A, the financial statements present only the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund and do not purport to, and do not present fairly the financial position of the West Contra Costa Unified School District, as of June 30, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **March XX, 2024** on our consideration of the 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 specific to the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund. 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 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 District's internal control over financial reporting and compliance specific to the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund.

FINANCIAL SECTION

DRAFT 4/3/2024

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
BALANCE SHEET
JUNE 30, 2023

	<u>Measure D</u>	<u>Measure E</u>	<u>Measure R</u>	<u>Total</u>
ASSETS				
Cash and investments	\$ 38,962,078	\$ 56,657,063	\$ 70,186,033	\$ 165,805,174
Accounts receivable	147,572	147,572	-	295,144
Total Assets	<u>\$ 39,109,650</u>	<u>\$ 56,804,635</u>	<u>\$ 70,186,033</u>	<u>\$ 166,100,318</u>
LIABILITIES				
Accrued liabilities	\$ 1,718,238	\$ 3,317,968	\$ 445,017	\$ 5,481,223
Total Liabilities	<u>1,718,238</u>	<u>3,317,968</u>	<u>445,017</u>	<u>5,481,223</u>
FUND BALANCES				
Restricted for Measure D, E & R Projects	37,391,412	53,486,667	69,741,016	160,619,095
Total Fund Balances	<u>37,391,412</u>	<u>53,486,667</u>	<u>69,741,016</u>	<u>160,619,095</u>
Total Liabilities and Fund Balances	<u>\$ 39,109,650</u>	<u>\$ 56,804,635</u>	<u>\$ 70,186,033</u>	<u>\$ 166,100,318</u>

DRAFT 4/3/2024

The accompanying notes to financial statements are an integral part of this statement.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Measure D</u>	<u>Measure E</u>	<u>Measure R</u>	<u>Total</u>
REVENUES				
Interest income	\$ 1,901,951	\$ 1,901,951	\$ 1,588,732	\$ 5,392,634
Net increase (decrease) in the fair value of investments	30,182	138,121	(25,245)	143,058
All other local sources	102	-	-	102
Total Revenues	<u>1,932,235</u>	<u>2,040,072</u>	<u>1,563,487</u>	<u>5,535,794</u>
EXPENDITURES				
Current				
Facilities acquisition and construction	<u>7,372,557</u>	<u>16,259,802</u>	<u>5,694,264</u>	<u>29,326,623</u>
Total Expenditures	<u>7,372,557</u>	<u>16,259,802</u>	<u>5,694,264</u>	<u>29,326,623</u>
NET CHANGE IN FUND BALANCE	(5,440,322)	(14,219,730)	(4,130,777)	(23,790,829)
Fund Balance - Beginning	<u>42,831,734</u>	<u>67,706,397</u>	<u>73,871,793</u>	<u>184,409,924</u>
Fund Balance - Ending	<u>\$ 37,391,412</u>	<u>\$ 53,486,667</u>	<u>\$ 69,741,016</u>	<u>\$ 160,619,095</u>

The accompanying notes to financial statements are an integral part of this statement.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The West Contra Costa Unified School District (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).

An oversight committee to the District's Governing Board and Superintendent, called the Citizens' Bond Oversight Committee (CBOC), was established pursuant to the requirements of state law and the provisions of the 2010 Measure D, 2012 Measure E and 2020 Measure R bond. The CBOC is required by state law to actively review and report on the proper expenditure of taxpayers' money for school construction. The CBOC provides oversight and advises the public whether the District is spending the 2010 Measure D, 2012 Measure E and 2020 Measure R bond funds for school capital improvements within the scope of projects outlined in the 2010 Measure D, 2012 Measure E and 2020 Measure R bond project list. In fulfilling its duties, the CBOC reviews, among other things, the District's annual performance and financial audits of 2010 Measure D, 2012 Measure E and 2020 Measure R activity.

The statements presented are for the individual 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of the District, consisting of the net construction proceeds of Election 2010 Series A through F, Election 2012 Series A through E, and Election 2020 Series A-1 through A-2, as issued by the District, through the County of Contra Costa, and are not intended to be a complete presentation of the District's financial position or results of operations. There are no related parties or component units included in this financial statement presentation.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are presented on the modified accrual basis of accounting. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. “Available” means the resources will be collectible within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, “available” means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

C. Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

D. Interfund Balances

Receivables and payables resulting from short-term interfund loans are classified as “Due from other funds/Due to other funds.”

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Accrued Liabilities

In general, payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the fund.

F. Fund Balance

Under GASB Statement No. 54, fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The fund balance in 2010 Measure D, 2012 Measure E and 2020 Measure R is considered restricted.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

G. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

H. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

I. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2023 are classified in the accompanying financial statements as follows:

	Measure D	Measure E	Measure R	Total
Investment in county treasury	\$ 28,407,717	\$ 45,127,208	\$ 70,851,864	\$ 144,386,789
Net decrease in fair value of investments	(373,952)	(594,044)	(932,677)	(1,900,673)
Cash with fiscal agent	36,000	1,231,586	266,846	1,534,432
Local Agency Investment Fund (LAIF)	10,892,313	10,892,313	-	21,784,626
Total	\$ 38,962,078	\$ 56,657,063	\$ 70,186,033	\$ 165,805,174

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 2 – CASH AND INVESTMENTS (continued)

A. Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Contra Costa County Treasurer's pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County's investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District's investment in the pool is based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash with Fiscal Agent – The Cash with Fiscal Agent in the Building Fund represents contract retentions that are placed with an independent third party. These amounts are carried in the contractor's name and all investment risk resides with the contractor.

Local Agency Investment Fund (LAIF) - West Contra Costa Unified School District places certain funds with the State of California's Local Agency Investment Fund (LAIF). The District is a voluntary participant in LAIF, which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California and the Pooled Money Investment Board. The State Treasurer's Office pools these funds with those of other governmental agencies in the state and invests the cash. The fair value of the District's investment in the pool is reported in the accompanying financial statements based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The monies held in the pooled investments funds are not subject to categorization by risk category. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Funds are accessible and transferable to the master account within twenty-four hours' notice. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, and floating rate securities issued by federal agencies, government sponsored enterprises and corporations.

LAIF is administered by the State Treasurer. LAIF investments are audited annually by the Pooled Money Investment Board and the State Controller's Office. Copies of this audit may be obtained from the State Treasurer's Office: 915 Capitol Mall; Sacramento, California 95814. The Pooled Money Investment Board has established policies, goals, and objectives to make certain that their goal of safety, liquidity and yield are not jeopardized.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 2 – CASH AND INVESTMENTS (continued)

B. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

C. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund maintains a pooled investment with the County Treasury with a fair value of approximately \$142,486,166. The average weighted maturity for this pool is 253 days. Investments consist of amounts on deposit with the Local Agency Investment Fund (LAIF) with a combined amortized book value of \$21,784,626, and an equivalent combined fair market value.

D. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 2 – CASH AND INVESTMENTS (continued)

E. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Contra Costa County Treasury Investment Pool and Local Agency Investment Funds are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2023 were as follows:

	Uncategorized
Investment in county treasury	\$ 142,486,116
Local Agency Investment Fund (LAIF)	21,784,626
Total	\$ 164,270,742

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2023 consisted of the following:

	Measure D	Measure E	Total
Local sources	\$ 147,572	\$ 147,572	\$ 295,144
Total	\$ 147,572	\$ 147,572	\$ 295,144

NOTE 4 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2023 consisted of the following:

	Measure D	Measure E	Measure R	Total
Construction	\$ 1,718,238	\$ 3,317,968	\$ 445,017	\$ 5,481,223
Total	\$ 1,718,238	\$ 3,317,968	\$ 445,017	\$ 5,481,223

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 5 – COMMITMENTS AND CONTINGENCIES

A. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2023.

B. Construction Commitments

As of June 30, 2023, the District had commitments with respect to Measure E unfinished capital projects of \$17,457,385, Measure R unfinished capital projects of \$5,379,818 and Measure D unfinished capital projects of \$3,596,513, as follows:

	Remaining Construction Commitment
Capital Projects	
PVHS Fields, Field House and Bleachers	\$ 6,023,158
Various Sites - E-Rate Year 24 Wireless Upgrade	330,835
Lake ES Campus Replacement Project	11,434,227
Kennedy HS Bleachers and Press Box	5,357,273
Cameron School and Collins ES Critical Needs	3,034,254
Riverside ES Playground Improvements	231,424
Kennedy HS Exterior Painting	22,545
Total	<u>\$ 26,433,716</u>

NOTE 6 – RECONCILIATION OF BUILDING FUND BALANCE

Description	Measure D, E & R Bond Audit	Other Building Funds	District Audit: Building Fund
Revenues	\$ 5,535,794	\$ 1,601,655	\$ 7,137,449
Expenditures	29,326,623	1,024,218	30,350,841
Net Change in Fund Balance	(23,790,829)	577,437	(23,213,392)
Beginning Fund Balance	184,409,924	32,850,446	217,260,370
Ending Fund Balance	<u>\$ 160,619,095</u>	<u>\$ 33,427,883</u>	<u>\$ 194,046,978</u>

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 6 – RECONCILIATION OF BUILDING FUND BALANCE (continued)

Other Building Funds consisted of the following at June 30, 2023:

State Funding Pinole Valley High Mod	\$	23,400,090
State Funding De Anza High CTE		3,034,712
State Funding El Cerrito High		2,472,732
State Funding El Cerrito High CTE		1,690,459
State Funding Kennedy High Mod		1,193,070
State Funding El Cerrito High BldgE Seismic		218,382
Nystrom Closed Project Settlement		220,064
Non-Bond Measure Resource Pooled Earnings		1,656,040
Fair value adjustment to cash in county treasury		(457,666)
Total	\$	<u>33,427,883</u>

SUPPLEMENTARY INFORMATION SECTION

DRAFT 4/3/2024

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

	Measure D	Measure E
June 30, 2023, annual financial and budget report fund balance	\$ 37,374,643	\$ 51,481,116
Adjustments and reclassifications:		
Increase (decrease) in total fund balances:		
Accounts payable	16,769	2,005,551
Net adjustments and reclassifications	16,769	2,005,551
June 30, 2023, audited financial statement fund balance	<u>\$ 37,391,412</u>	<u>\$ 53,486,667</u>

DRAFT 4/3/2024

OTHER INDEPENDENT AUDITORS' REPORTS

DRAFT 4/3/2024

**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

2010 Measure D, 2012 Measure E and 2020 Measure R Citizens' Bond Oversight Committee and
Board of Education of the
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 the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District (the "District"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the West Contra Costa Unified School District's basic financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund, and have issued our report thereon dated **March XX, 2024**.

Emphasis of Matter

As discussed in Note 1, the financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District, we considered West Contra Costa Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund, but not for the purpose of expressing an opinion on the effectiveness of West Contra Costa Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of West Contra Costa Unified School District'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.

Report on Internal Control over Financial Reporting (continued)

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Audit Findings and Recommendations as Finding #2023-001 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund 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 financial statements. 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
March XX, 2024

FINDINGS AND RECOMMENDATIONS SECTION

DRAFT 4/3/2024

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E AND 2020 MEASURE R BOND BUILDING FUND
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

PART I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
Non-compliance material to the financial statements?	No

PART II – FINANCIAL STATEMENT FINDINGS

FINDING #2023-001: FINANCIAL REPORTING

Criteria: The California Education Code, California School Accounting Manual, and best business practices require an entity to maintain a sound financial system that supports financial reporting and budget monitoring. Compliance with this requirement includes proper accruals as of year-end and maintaining proper supporting documentation for year-end accruals and the closing process.

Condition: We noted that a check for \$1,922,042 was not voided timely. This resulted in an overstatement of \$2,022,320 in accounts payable at June 30, 2023, including retention that was double booked.

Cause: Staffing transitions during the closing period.

Effect: Potential for incorrect reporting of balance sheet items and transactions.

Repeat Finding: This is not a repeat finding.

Recommendation: The District is responsible for understanding and maintaining information related to year end accruals and journal entries to close its fiscal year financial reporting. Consistent supervision and adequately trained staff in all areas should be a high priority of the District.

Corrective Action Plan: The delay in requesting that the check be voided results from unforeseen staffing transitions during the closing period. The current team has been trained on the process and timeliness required when requesting that a check be voided.

PART III – PRIOR AUDIT FINDINGS

There were no findings and recommendations for the year ended June 30, 2022.



Projects Status Update

Citizens' Bond Oversight Committee
April 15, 2024

Project Status Update

	SITE	PROJECT	TYPE	STATUS
Planning	Stege ES	Scoping and Prioritization	BOND	Programming and Schematic Design
	SITE	PROJECT	TYPE	STATUS
DESIGN	Kennedy HS	Modernization	BOND	Programming and Schematic Design
	Richmond HS	Modernization	BOND	Programming and Schematic Design
	Kennedy HS	Critical Needs: Demo 100 and 200 Building	BOND	Boiler Room Renovation – Board Award planned for April 24th MDF Relocation – DSA Comments Addressed Temp Housing Small Projects - In Progress
	SITE	PROJECT	TYPE	STATUS
PROCUREMENT	Shannon ES	Critical Needs: MPR	BOND	Awarded 4/10/24
	SITE	PROJECT	TYPE	STATUS
CONSTRUCTION	Lake	Campus Replacement	BOND	Increment 1 – Complete Increment 2 – Construction
	Hercules M/HS	Critical Needs: Science Building	BOND	Construction
	Collins ES	Critical Needs: HVAC Addition	BOND	Units started over Spring Break
	Cameron School	Critical Needs: HVAC Addition	BOND	Paused until PG&E Connection
	Pinole Valley HS	Fields Restoration & Bleachers	BOND	California Geotechnical Review in Progress

LEGEND & ACRONYMS

(DSA) Division of the State Architect (RFQ) Request for Qualification
(RFQ/P) Request for Qualifications & Proposal (RFP) Request for Proposal

Kennedy HS Modernization Reminder:

REDESIGN KENNEDY HIGH!

**Join us for a
Community Meeting**

Tuesday, April 23rd 2024, 6:00 PM
Kennedy High School Library,
4300 Cutting Blvd, Richmond, CA 94804

JOIN US VIRTUALLY!
<https://wccusd.zoom.us/j/92205479654>
ZOOM ID 922 0547 9654

 **<https://www.wccusd.net/Page/16136>**

 **@WCCUSDFacilities**

Richmond HS Modernization Reminder:



REDESIGN RICHMOND HIGH!

**Join us for a
Community Meeting**

Thursday, April 25th 2024, 6:00 PM
**Richmond High School Mall,
23rd Street, Richmond, CA, USA 94804**

JOIN US VIRTUALLY!
<https://wccusd.zoom.us/j/92205479654>
Zoom ID 922 0547 9654

 <https://www.wccusd.net/Page/16144>  @WCCUSDFacilities

Lake Elementary School Campus Replacement



This two-phase project is the replacement of the Lake ES campus. The first phase includes new classrooms, library, and admin buildings and site work on the East half of the campus. The second phase will include new kindergarten and cafeteria buildings and remaining site work on the West half of the campus.

Lake Elementary School Campus Replacement



Last Month

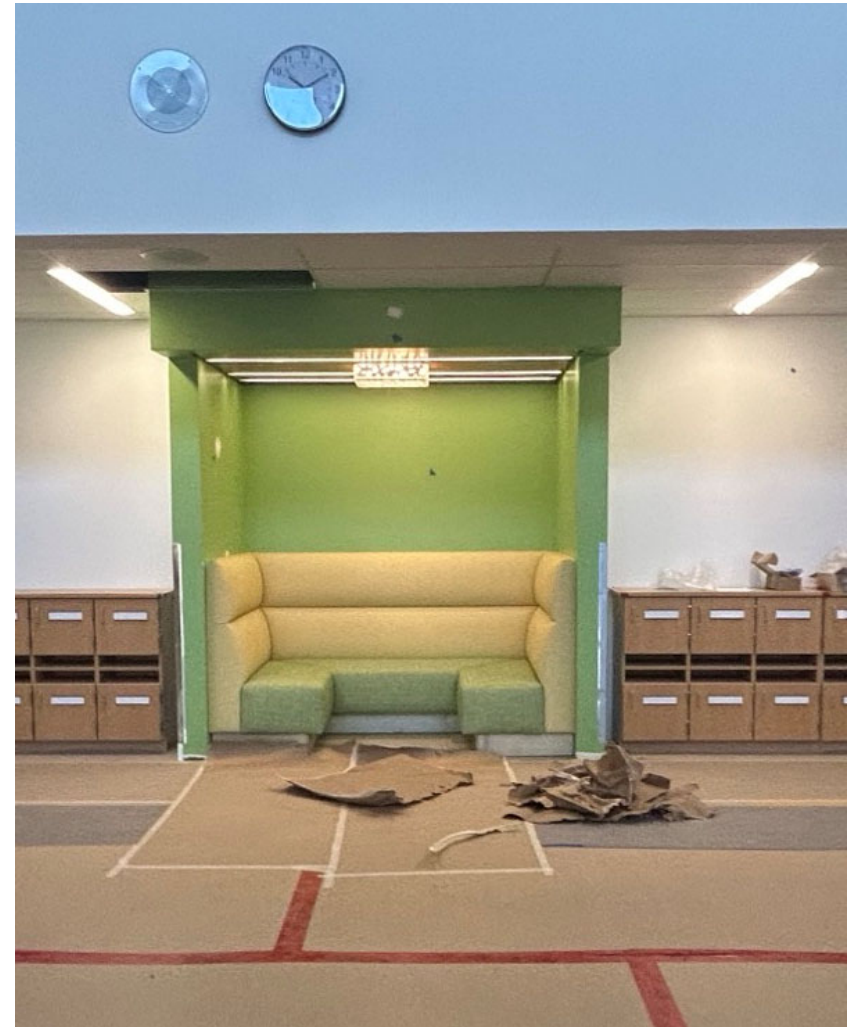
Buildings C & B – Completed concrete flatwork

Lake Elementary School Campus Replacement



Flex Area Ceiling Tiles

Lake Elementary School Campus Replacement



Small Group Nook

Lake Elementary School Campus Replacement



Learning Wall

Lake Elementary School Campus Replacement



Curb and Gutter for the Emergency Access Road

Hercules Middle and High School Critical Needs Project



The primary purpose of this project is to build eight permanent high-quality science labs for both the Middle and High Schools. This project was identified in the Facilities Master Plan as Critical Needs Project. Support spaces include science teacher workrooms and student and staff restrooms. By the end of the project, nine portables will be removed from the campuses.

Hercules M. & H.S. Critical Needs Project



Last Month

High School – Roof Sheathing

Cameron and Collins Critical Needs Project



The Cameron School and Collins Elementary School Critical Needs Projects have similar HVAC and electrical scope. The scope of work includes the removal of existing boilers and the installation of new heating and cooling system. The project also includes electrical service replacement and path of travel and accessibility improvements.

Collins E.S. Critical Needs Project



New PG&E Power Service

Cameron Critical Needs Project

Moving In!



Before



After

Cameron Critical Needs Project



Before



After

Cameron Critical Needs Project



Project Status Report: 4/1/2024



Lake Elementary School Replacement Project

2700 11th St.
San Pablo, CA, 94806

Project No: 1000003734 DSA No: 01-119938

Project Scope

Replacement of existing campus with construction of six new buildings. The first phase includes demolition of existing Kindergarten Building and construction of three of the new buildings and site work on the East half of the campus. The second phase will include the other three new buildings and remaining site work on the West half of the campus.

Schedule

Notice to Proceed	8/5/2021
Original Project Duration	1258
Final Completion	1/24/2025
Approved Time Extensions	203
Revised Project Duration	1461
Revised Completion Date	8/15/2025
Calendar Days Elapsed	980 67%

Project Team

Owner	WCCUSD
Design Build Entity	Alten Construction & Co.
Construction Manager	RGM Kramer
Inspector	DSA School Inspectors, Inc.

Contract Summary

Amended Base Contract Amount	\$50,466,705
Amended Project Contingency	\$781,522
Amended District Contingency	\$3,406,055
Original Contract Amount	\$54,654,282
Contract Ammendments	\$2,500,000
Revised Contract Amount	\$57,154,282
Amended Project Contingency	\$781,522
Executed CO	\$221,437
Remaining Contingency	\$560,085
Open PCOs	\$94,780
Rejected PCOs	\$37,785
Amended District Contingency	\$3,406,055
Executed CO	\$944,939
Remaining Contingency	\$2,461,116
Open PCOs	\$186,135
Rejected PCOs	\$23,099
Completed & Stored & Billed to Date	\$29,663,295 54%
Stop Notices	\$0

Project Updates

Activities Last Month:
Site: Concrete curb, concrete and asphalt paving, exterior painting. Complete fire water connection to EBMUD meter. Fencing and gates. Bldg A: Interior trim and misc finishes, interior doors, ceiling tiles, markerboard and tackboards. Startup and commissioning HVAC systems, final connections to systems, exterior misc painting. Bldg B: Interior trim and misc finishes, interior doors, ceiling tiles, markerboard and tackboards. Startup and commission HVAC, final connections to systems, exterior misc painting. Bldg C: Flooring, casework, interior trim and misc finishes, interior doors, markerboard and tackboards.. HVAC startup and commissioning. Exterior misc painting.
Upcoming Work
Site: Concrete curb, concrete and asphalt paving, fencing and gates. Bldg A: Interior door hardware and vision lights, wood ceiling. HVAC systems test and balance and commissioning. Cameras, data switches, internet. Testing all low voltage systems. Bldg B: Misc finishes, interior door hardware, acoustical wall panels. Startup and commission HVAC, final connections to systems, exterior misc painting. Cameras, data switches, internet. Testing all low voltage systems Bldg C: Misc finishes, interior door hardware, acoustical wall panels. HVAC startup and commissioning. Cameras, data switches, internet. Testing all low voltage systems

Project Status Report: 4/2/2024



Hercules Middle & High

New Science Building

1900 Refugio Valley Road
Hercules CA, 94547

Project No: 1000004154

DSA No: 01-120266

Project Scope	New 1 story, 14,410 sf classroom building with (8) laboratory classrooms, (2) lab prep rooms, restrooms, associated site work.
	Phase 1: Remove (4) middle school portables, complete student drop off sidewalk and paving improvements
	Phase 2: New science building
	Phase 3: Remove (4) high school portables and (1) restroom portable

Project Team	Owner	WCCUSD
	Architect	DSK Architects
	Construction Manager	Swinerton
	Contractor	Soltek Pacific Construction
	Inspector	Edward Sit

Schedule	NTP	6/13/2023
	Original Project Duration	429
	Final Completion	8/14/2024
	Approved Time Extensions	0
	Revised Project Duration	429
	Revised Completion Date	8/14/2024
	Calendar Days Lapsed	294 69%

Contract Summary	Original Contract Amount	\$15,613,000	
	BOE Executed COs	\$119,315.00	0.76%
	Unforeseen Conditions	\$0.00	0.00%
	Owner Requested	\$94,986.00	0.61%
	Design Changes	\$24,329.00	0.16%
	Outside Agency/Other	\$0.00	0.00%
	Revised Contract Amount (Contract + \$ Executed CO)	15,732,315.00	
	No. of PCOs	18	
	Pending PCOs	\$362,816.46	2.32%
	Rejected/Voided PCOs	\$156,478.66	1.00%
	Completed & Stored \$ Billed to Date	\$6,052,167.12	38.47%
	Stop Notices	\$0	

Project Status	Completed Work: - Building: Complete MS framing/backing/blocking. Rough-in plumbing, fire sprinkler, electrical, thermostats at MS classrooms. Install MS roof sheathing and equipment sleepers. Begin MS roofing. Continue HS wall framing. - Review mock up of fluid applied air barrier
	Upcoming Work: - Building: Continue MS roofing. Install fluid applied air barrier, sheetmetal flashing. Install plaster. Close MS walls. Continue HS wall framing. - Site: Backfill seat walls, ramp
	Project Issues: Weather has impacted the progress of construction activities, including framing and starts/stops for MS roofing.



A/P Check List

March, 2024
Fund 21

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Site 000 - UNDISTRIBUTED						253,919.87	
ALTEN CONSTRUCTION INC	232675	03/12/24	21-9748-9135-000	1000003734-29ATRUST	02/01/24	76,294.98	1000003734 JANUARY 2024 RETAINAGE
ALTEN CONSTRUCTION INC	233080	03/26/24	21-9748-9135-000	1000003734-30ATRUST	03/01/24	83,198.47	1000003734 FEBRUARY 2024 RETAINAGE
ERA CONSTRUCTION INC	232535	03/05/24	21-9745-9570-000	1000004138-5RET	01/03/24	45,132.21	1000004138 FINAL RETAINAGE
SOLPAC CONSTRUCTION INC	232797	03/12/24	21-9745-9135-000	1000004154-7TRUST	02/23/24	49,294.21	1000004154 JANUARY 2023 RETAINAGE
Site 108 - CAMERON						1,440.00	
BRADLEY J WILLIAMSON	232663	03/05/24	21-9745-6214-108	1924	01/31/24	960.00	CAMERON CNP JANUARY 2024
BRADLEY J WILLIAMSON	233282	03/26/24	21-9745-6214-108	1927	02/29/24	480.00	CAMERON CNP FEBRUARY 2024
Site 110 - COLLINS						6,530.00	
BRADLEY J WILLIAMSON	232663	03/05/24	21-9745-6214-110	1925	01/31/24	960.00	COLLINS ES CNP JANUARY 2024
INTERFACE ENGINEERING, INC.	232555	03/05/24	21-9745-5890-110	202401359REV	01/31/24	5,570.00	COLLINS CNP JAUNARY 2024
Site 134 - LAKE						3,097,244.55	
ALTEN CONSTRUCTION INC	232486	03/05/24	21-9745-6201-134	1000003734-29B	02/01/24	11,490.00	LAKE ES CAMPUS REPLACE DESIGN
ALTEN CONSTRUCTION INC	232486	03/05/24	21-9748-6211-134	1000003734-29A	02/01/24	1,449,604.54	LAKE ES CAMPUS REPLACE CONSTRUCTION
ALTEN CONSTRUCTION INC	232845	03/19/24	21-9745-6201-134	1000003734-30B	03/01/24	15,669.00	LAKE ES CAMPUS REPLACE DESIGN
ALTEN CONSTRUCTION INC	232845	03/19/24	21-9748-6211-134	1000003734-30A	03/01/24	1,580,771.01	LAKE ES CAMPUS REPLACE CONTRUCTION
DSA SCHOOL INSPECTORS, INC.	232526	03/05/24	21-9745-6214-134	24-2264R	01/31/24	22,268.00	LAKE ES CAMPUS REPLACEMENT JANUARY
INTERFACE ENGINEERING, INC.	232555	03/05/24	21-9745-5890-134	202308042	08/31/23	136.80	LAKE ES COMMISSIONING AUGUST 2023
INTERFACE ENGINEERING, INC.	232555	03/05/24	21-9745-5890-134	202401354	01/31/24	13,543.20	LAKE ES COMMISSIONING JANUARY 2024
INTERFACE ENGINEERING, INC.	232951	03/19/24	21-9745-5890-134	202312261	12/31/23	3,762.00	LAKE ES COMMISSIONING DECEMBER 2023
Site 150 - RIVERSIDE						3,600.00	
SVA ARCHITECTS, INC	233053	03/19/24	21-9745-6201-150	61307	10/31/23	3,600.00	RIVERSIDE ES - ARCH&ENG SVCS OCTOBER
Site 360 - KENNEDY HIGH						12,162.18	
QUICK CRETE PRODUCTS CORP	233230	03/26/24	21-9747-4400-360	129153	02/13/24	12,162.18	KHS FIELD TRASH CONTAINERS FEBRUARY
Site 362 - PINOLE VALLEY HIGH						43,668.00	
CAL ENGINEERING AND GEOLOGY IN	233099	03/26/24	21-9745-6190-362	7501121	03/04/24	1,655.00	PVHS SLOPE AND DRAINAGE IMPROV
NV CONSTRUCTION LLC	233209	03/26/24	21-9745-6170-362	1000004348-1	03/06/24	42,013.00	PINOLE VALLEY HS CONCESSION RM RENO
Site 376 - HERCULES SR HIGH						936,589.94	
SOLPAC CONSTRUCTION INC	232631	03/05/24	21-9745-6211-376	1000004154-7	02/23/24	936,589.94	HERCULES MS/HS SCIENCE BUILDING



A/P Check List

March, 2024
Fund 21

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Site 615 - OPERATIONAL SUPPT SRVS CE						186,375.29	
BLUEPRINT EXPRESS CORPORATION	233094	03/26/24	21-9748-6207-615	RICH-47621	03/18/24	856.70	FOC DOCS SHANNON ES MPR 3/18/24
BLUEPRINT EXPRESS CORPORATION	233094	03/26/24	21-9748-6207-615	RICH-47623	03/18/24	450.65	FOC DOCS HERCULESD MS/HS LIBRARY
COLBI TECHNOLOGIES	233110	03/26/24	21-9748-5860-615	10720	03/01/24	9,476.25	FOC PROGRAM MANAGEMENT SOTWARE
COLBI TECHNOLOGIES	233110	03/26/24	21-9748-5860-615	10740	03/15/24	591.63	FOC PROGRAM COORDINATION MEETING
EMPLOYERS ADVOCATE INC	232718	03/12/24	21-9748-5890-615	11290	02/22/24	375.00	DW PROJECT LABOR ADMIN SERVICE
EMPLOYERS ADVOCATE INC	232924	03/19/24	21-9748-5890-615	11291	03/08/24	1,050.00	DW PROJECT LABOR ADMIN SERVICE
ORBACH HUFF & HENDERSON LLP	232999	03/19/24	21-9790-5895-615	104343	03/13/24	1,783.23	BOND LEGAL FD 21 FEBRUARY 2024
RGM KRAMER INC	232777	03/12/24	21-9745-6217-615	139072	12/31/23	65,628.75	FOC PROJECT & CONSTRUCTION MGMT
SWINERTON MANAGEMENT & CONSULT	233256	03/26/24	21-9745-6217-615	18100022-056	01/08/24	37,088.00	FOC - STAFF AUGMENTATION DECEMBER
SWINERTON MANAGEMENT & CONSULT	233256	03/26/24	21-9745-6217-615	18100022-057	02/07/24	49,034.00	FOC - STAFF AUGMENTATION JANUARY
TIMOTHY R. HALEY	232946	03/19/24	21-9748-6203-615	36	01/08/24	4,650.00	FOC DESIGN MANAGEMENT DECEMBER
TIMOTHY R. HALEY	232946	03/19/24	21-9748-6203-615	37	02/12/24	13,800.00	FOC DESIGN MANAGEMENT JANUARY 2024
WEST COUNTY TIMES	232919	03/19/24	21-9748-5890-615	0006808444	02/29/24	946.11	BID ADS SHANNON ES MPR 2/15/24-
WEST COUNTY TIMES	232919	03/19/24	21-9748-5890-615	0006810690	02/29/24	644.97	BID ADS KHS MDF ROOM REMODEL
Grand Total						4,541,530	

* Does not include: Payroll, Retention withholds.



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Budget vs. Commitments and Expenditures

School/Project Name	Budget			Commitments			Expenditures	
	Initial Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Cameron								
* Critical Needs	1,300,000	2,200,000	3,500,000	3,268,950	93.4%	231,050	3,163,734	90.4%
	1,300,000	2,200,000	3,500,000	3,268,950	93.4%	231,050	3,163,734	90.4%
1 Chavez Elementary School								
Critical Needs	600,000	(527,153)	72,847	72,847	100.0%	-	72,847	100.0%
	600,000	(527,153)	72,847	72,847	100.0%	-	72,847	100.0%
1 Collins Elementary School								
* Critical Needs	3,500,000	3,800,000	7,300,000	6,579,733	90.1%	720,267	6,204,194	85.0%
	3,500,000	3,800,000	7,300,000	6,579,733	90.1%	720,267	6,204,194	85.0%
1 Fairmont Elementary School								
* Critical Needs	3,000,000	-	3,000,000	2,738,183	91.3%	261,817	2,738,183	91.3%
	3,000,000	-	3,000,000	2,738,183	91.3%	261,817	2,738,183	91.3%
1 Grant Elementary School								
Critical Needs	900,000	(688,533)	211,467	211,467	100.0%	-	211,467	100.0%
	900,000	(688,533)	211,467	211,467	100.0%	-	211,467	100.0%
1 Harmon Knolls								
Critical Needs	200,000	206,946	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	100,000	(58,511)	41,489	41,489	100.0%	-	41,489	100.0%
	300,000	148,435	448,435	448,435	100.0%	-	448,435	100.0%
1 Highland Elementary School								
* Water & Power Upgrade	-	747,125	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	800,000	(747,125)	52,875	52,875	100.0%	-	52,875	100.0%
	800,000	-	800,000	52,875	6.6%	747,125	52,875	6.6%
1 Lake Elementary School								
* Campus Replacement	64,499,361	0	64,499,361	60,634,377	94.0%	3,864,984	31,519,154	48.9%
Portable Demolition	500,000	(352,499)	147,501	147,501	100.0%	-	147,501	100.0%
	64,999,361	(352,499)	64,646,862	60,781,878	94.0%	3,864,984	31,666,655	49.0%
1 Michelle Obama School								
* Campus Replacement	40,300,000	-	40,300,000	39,361,480	97.7%	938,520	39,361,480	97.7%
	40,300,000	-	40,300,000	39,361,480	97.7%	938,520	39,361,480	97.7%
1 Ohlone Elementary School								
Critical Needs	800,000	(176,115)	623,885	623,885	100.0%	-	623,885	100.0%
	800,000	(176,115)	623,885	623,885	100.0%	-	623,885	100.0%
1 Olinda Elementary School								
Critical Needs	1,000,000	(206,753)	793,247	793,247	100.0%	-	793,247	100.0%
	1,000,000	(206,753)	793,247	793,247	100.0%	-	793,247	100.0%
1 Riverside Elementary School								
* Critical Needs	6,900,000	-	6,900,000	4,128,824	59.8%	2,771,176	4,076,978	59.1%
	6,900,000	-	6,900,000	4,128,824	59.8%	2,771,176	4,076,978	59.1%
1 Shannon Elementary School								
* Critical Needs	7,100,000	2,200,000	9,300,000	715,559	7.7%	8,584,441	575,256	6.2%
	7,100,000	2,200,000	9,300,000	715,559	7.7%	8,584,441	575,256	6.2%
1 Stege Elementary School								
* Critical Needs	43,000,000	-	43,000,000	196,900	0.5%	42,803,100	76,700	0.2%
	43,000,000	-	43,000,000	196,900	0.5%	42,803,100	76,700	0.2%
1 Valley View Elementary School								
Critical Needs	1,000,000	91,447	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
	1,000,000	91,447	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
2 Betty Reid Soskin Middle School								
Critical Needs	3,100,000	2,069,597	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
	3,100,000	2,069,597	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
3 Hercules High School								
* Critical Needs	14,700,000	5,000,000	19,700,000	17,218,577	87.4%	2,481,423	7,041,407	35.7%



Consolidated Budget Status Report

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Budget vs. Commitments and Expenditures

School/Project Name	Budget			Commitments			Expenditures	
	Initial Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
3 Kennedy High School	14,700,000	5,000,000	19,700,000	17,218,577	87.4%	2,481,423	7,041,407	35.7%
* Critical Needs	12,200,000	-	12,200,000	948,567	7.8%	11,251,433	565,606	4.6%
	12,200,000	-	12,200,000	948,567	7.8%	11,251,433	565,606	4.6%
3 Richmond High School								
* Gym and Seismic Classroom	15,100,000	5,900,000	21,000,000	20,251,051	96.4%	748,949	20,250,034	96.4%
	15,100,000	5,900,000	21,000,000	20,251,051	96.4%	748,949	20,250,034	96.4%
Totals	220,599,361	19,458,425	240,057,786	164,653,500	68.6%	75,404,285	124,184,026	51.7%



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Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

School/Project Name	Budget			Commitments			Expenditures	
	Initial Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
3 Kennedy High School								
* Fields, Bleachers, Press Box	6,600,000	0	6,600,000	6,205,160	94.0%	394,840	6,143,715	93.1%
*Modernization	280,100,000	-	280,100,000	1,247,334	0.4%	278,852,666	360,459	0.1%
	286,700,000	0	286,700,000	7,452,494	2.6%	279,247,506	6,504,174	2.3%
3 Richmond High School								
* Modernization	280,100,000	-	280,100,000	861,000	0.3%	279,239,000	315,750	0.1%
	280,100,000	-	280,100,000	861,000	0.3%	279,239,000	315,750	0.1%
Totals	566,800,000	0	566,800,000	8,313,494	1.5%	558,486,506	6,819,924	1.2%



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Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

School/Project Name	Budget	Commitments			Expenditures		
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	Remaining Against Committed	% Budget Spent
1 Bayview Elementary School							
Legacy Project	19,850,802	19,850,802	100.0%	-	19,850,802	-	100.0%
	19,850,802	19,850,802	100.0%	-	19,850,802	-	100.0%
1 Cameron							
* Critical Needs	3,500,000	3,268,950	93.4%	231,050	3,163,734	105,216	90.4%
Legacy Project	122,195	122,195	100.0%	-	122,195	-	100.0%
	3,622,195	3,391,145	93.6%	231,050	3,285,929	105,216	90.7%
1 Castro Elementary School							
Legacy Project	620,944	620,944	100.0%	-	620,944	-	100.0%
	620,944	620,944	100.0%	-	620,944	-	100.0%
1 Chavez Elementary School							
Critical Needs	72,847	72,847	100.0%	-	72,847	-	100.0%
Legacy Project	985,387	985,387	100.0%	-	985,387	-	100.0%
	1,058,234	1,058,234	100.0%	-	1,058,234	-	100.0%
1 Collins Elementary School							
* Critical Needs	7,300,000	6,579,733	90.1%	720,267	6,204,194	375,539	85.0%
Legacy Project	1,638,871	1,638,871	100.0%	-	1,638,871	-	100.0%
	8,938,871	8,218,604	91.9%	720,267	7,843,065	375,539	87.7%
1 Coronado Elementary School							
Legacy Project	43,022,627	43,022,627	100.0%	-	43,022,627	-	100.0%
	43,022,627	43,022,627	100.0%	-	43,022,627	-	100.0%
1 Dover Elementary School							
Legacy Project	35,095,267	35,095,267	100.0%	-	35,095,267	-	100.0%
	35,095,267	35,095,267	100.0%	-	35,095,267	-	100.0%
1 Downer Elementary School							
Legacy Project	33,415,902	33,415,902	100.0%	-	33,415,902	-	100.0%
	33,415,902	33,415,902	100.0%	-	33,415,902	-	100.0%
1 El Sobrante Elementary School							
Legacy Project	536,231	536,231	100.0%	-	536,231	-	100.0%
	536,231	536,231	100.0%	-	536,231	-	100.0%
1 Ellerhorst Elementary School							
Legacy Project	13,931,806	13,931,806	100.0%	-	13,931,806	-	100.0%
	13,931,806	13,931,806	100.0%	-	13,931,806	-	100.0%
1 Fairmont Elementary School							
* Critical Needs	3,000,000	2,738,183	91.3%	261,817	2,738,183	-	91.3%
Legacy Project	3,864,259	3,864,259	100.0%	-	3,864,259	-	100.0%
	6,864,259	6,602,441	96.2%	261,817	6,602,441	-	96.2%
1 Ford Elementary School							
Legacy Project	30,817,526	30,817,526	100.0%	-	30,817,526	-	100.0%
	30,817,526	30,817,526	100.0%	-	30,817,526	-	100.0%
1 Grant Elementary School							
Critical Needs	211,467	211,467	100.0%	-	211,467	-	100.0%
Legacy Project	1,944,098	1,944,098	100.0%	-	1,944,098	-	100.0%
	2,155,565	2,155,565	100.0%	-	2,155,565	-	100.0%
1 Hanna Ranch Elementary School							
Legacy Project	783,349	783,349	100.0%	-	783,349	-	100.0%
	783,349	783,349	100.0%	-	783,349	-	100.0%
1 Harbour Way							
Legacy Project.	121,944	121,944	100.0%	-	121,944	-	100.0%
	121,944	121,944	100.0%	-	121,944	-	100.0%
1 Harding Elementary School							
Legacy Project	22,632,446	22,632,446	100.0%	-	22,632,446	-	100.0%
	22,632,446	22,632,446	100.0%	-	22,632,446	-	100.0%



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Budget vs. Commitments and Expenditures

School/Project Name	Budget	Commitments			Expenditures		
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	Remaining Against Committed	% Budget Spent
1 Harmon Knolls							
Critical Needs	406,946	406,946	100.0%	-	406,946	-	100.0%
Soil Testing	41,489	41,489	100.0%	-	41,489	-	100.0%
	448,435	448,435	100.0%	-	448,435	-	100.0%
1 Highland Elementary School							
* Water & Power Upgrade	747,125	-	0.0%	747,125	-	-	0.0%
Critical Needs	52,875	52,875	100.0%	-	52,875	-	100.0%
Legacy Project	1,879,839	1,879,839	100.0%	-	1,879,839	-	100.0%
	2,679,839	1,932,714	72.1%	747,125	1,932,714	-	72.1%
1 Kensington Elementary School							
Legacy Project.	19,343,892	19,343,892	100.0%	-	19,343,892	-	100.0%
	19,343,892	19,343,892	100.0%	-	19,343,892	-	100.0%
1 King Elementary School							
Legacy Project	25,342,166	25,342,166	100.0%	-	25,342,166	-	100.0%
	25,342,166	25,342,166	100.0%	-	25,342,166	-	100.0%
1 Lake Elementary School							
* Campus Replacement	64,499,361	60,634,377	94.0%	3,864,984	31,519,154	29,115,223	48.9%
Legacy Project	1,500,322	1,500,322	100.0%	-	1,500,322	-	100.0%
Portable Demolition	147,501	147,501	100.0%	-	147,501	-	100.0%
	66,147,184	62,282,199	94.2%	3,864,984	33,166,976	29,115,223	50.1%
1 Lincoln Elementary School							
Legacy Project	17,676,561	17,676,561	100.0%	-	17,676,561	-	100.0%
	17,676,561	17,676,561	100.0%	-	17,676,561	-	100.0%
1 Lupine Hills Elementary School							
Legacy Project	15,395,678	15,395,678	100.0%	-	15,395,678	-	100.0%
	15,395,678	15,395,678	100.0%	-	15,395,678	-	100.0%
1 Madera Elementary School							
Legacy Project	12,233,801	12,233,801	100.0%	-	12,233,801	-	100.0%
	12,233,801	12,233,801	100.0%	-	12,233,801	-	100.0%
1 Michelle Obama School							
* Campus Replacement	40,300,000	39,361,480	97.7%	938,520	39,361,480	-	97.7%
Legacy Project	3,829,324	3,829,324	100.0%	-	3,829,324	-	100.0%
	44,129,324	43,190,804	97.9%	938,520	43,190,804	-	97.9%
1 Mira Vista K-8							
Legacy Project	16,651,130	16,651,130	100.0%	-	16,651,130	-	100.0%
	16,651,130	16,651,130	100.0%	-	16,651,130	-	100.0%
1 Montalvin K-8							
Additional New Classrooms	4,028,011	4,028,011	100.0%	-	4,028,011	-	100.0%
Legacy Project	12,763,017	12,763,017	100.0%	-	12,763,017	-	100.0%
	16,791,028	16,791,028	100.0%	-	16,791,028	-	100.0%
1 Murphy Elementary School							
Legacy Project	15,619,655	15,619,655	100.0%	-	15,619,655	-	100.0%
	15,619,655	15,619,655	100.0%	-	15,619,655	-	100.0%
1 Nystrom Elementary School							
Classroom Renovation	30,233,455	30,233,455	100.0%	-	30,233,455	-	100.0%
Demo Portable and Sitework	518,285	518,285	100.0%	-	518,285	-	100.0%
Legacy Project	5,442,234	5,442,234	100.0%	-	5,442,234	-	100.0%
Multi-purpose Room	11,606,839	11,606,839	100.0%	-	11,606,839	-	100.0%
	47,800,813	47,800,813	100.0%	-	47,800,813	-	100.0%
1 Ohlone Elementary School							
Classroom and Admin Building	24,508,510	24,508,510	100.0%	-	24,508,510	-	100.0%
Critical Needs	623,885	623,885	100.0%	-	623,885	-	100.0%
Legacy Project	3,962,598	3,962,598	100.0%	-	3,962,598	-	100.0%



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Portable Removal and Playground	5,397,758	5,397,758	100.0%	-	5,397,758	-	100.0%
	34,492,752	34,492,752	100.0%	-	34,492,752	-	100.0%
1 Olinda Elementary School							
Critical Needs	793,247	793,247	100.0%	-	793,247	-	100.0%
Legacy Project	1,286,942	1,286,942	100.0%	-	1,286,942	-	100.0%
	2,080,188	2,080,188	100.0%	-	2,080,188	-	100.0%
1 Peres K-8							
Legacy Project	21,424,293	21,424,293	100.0%	-	21,424,293	-	100.0%
	21,424,293	21,424,293	100.0%	-	21,424,293	-	100.0%
1 RCP Charter School							
Legacy Project	4,415,204	4,415,204	100.0%	-	4,415,204	-	100.0%
	4,415,204	4,415,204	100.0%	-	4,415,204	-	100.0%
1 Riverside Elementary School							
* Critical Needs	6,900,000	4,128,824	59.8%	2,771,176	4,076,978	51,847	59.1%
Legacy Project	14,611,005	14,611,005	100.0%	-	14,611,005	-	100.0%
	21,511,005	18,739,829	87.1%	2,771,176	18,687,983	51,847	86.9%
1 Seaview Elementary School							
Legacy Project	499,116	499,116	100.0%	-	499,116	-	100.0%
	499,116	499,116	100.0%	-	499,116	-	100.0%
1 Shannon Elementary School							
* Critical Needs	9,300,000	715,559	7.7%	8,584,441	575,256	140,303	6.2%
Legacy Project	1,555,163	1,555,163	100.0%	-	1,555,163	-	100.0%
	10,855,163	2,270,722	20.9%	8,584,441	2,130,419	140,303	19.6%
1 Sheldon Elementary School							
Legacy Project	15,102,837	15,102,837	100.0%	-	15,102,837	-	100.0%
	15,102,837	15,102,837	100.0%	-	15,102,837	-	100.0%
1 Stege Elementary School							
* Critical Needs	43,000,000	196,900	0.5%	42,803,100	76,700	120,200	0.2%
Legacy Project	3,445,886	3,445,886	100.0%	-	3,445,886	-	100.0%
	46,445,886	3,642,786	7.8%	42,803,100	3,522,586	120,200	7.6%
1 Stewart K-8							
Legacy Project	16,737,037	16,737,037	100.0%	-	16,737,037	-	100.0%
	16,737,037	16,737,037	100.0%	-	16,737,037	-	100.0%
1 Tara Hills Elementary School							
Legacy Project	14,975,067	14,975,067	100.0%	-	14,975,067	-	100.0%
	14,975,067	14,975,067	100.0%	-	14,975,067	-	100.0%
1 TLC Elementary School							
Legacy Project	116,673	116,673	100.0%	-	116,673	-	100.0%
	116,673	116,673	100.0%	-	116,673	-	100.0%
1 Valley View Elementary School							
Critical Needs	1,091,447	1,091,447	100.0%	-	1,091,447	-	100.0%
Existing Campus Demo	33,096	33,096	100.0%	-	33,096	-	100.0%
Legacy Project	3,908,093	3,908,093	100.0%	-	3,908,093	-	100.0%
Portables	5,189,726	5,189,726	100.0%	-	5,189,726	-	100.0%
	10,222,362	10,222,362	100.0%	-	10,222,362	-	100.0%
1 Verde K-8							
Legacy Project	16,065,870	16,065,870	100.0%	-	16,065,870	-	100.0%
	16,065,870	16,065,870	100.0%	-	16,065,870	-	100.0%
1 Washington Elementary School							
Legacy Project	15,322,847	15,322,847	100.0%	-	15,322,847	-	100.0%
	15,322,847	15,322,847	100.0%	-	15,322,847	-	100.0%
1 West Hercules							
Legacy Project	56,847	56,847	100.0%	-	56,847	-	100.0%



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Budget vs. Commitments and Expenditures

School/Project Name	Budget	Commitments			Expenditures		
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	Remaining Against Committed	% Budget Spent
2 Adams Middle School	56,847	56,847	100.0%	-	56,847	-	100.0%
Legacy Project	691,211	691,211	100.0%	-	691,211	-	100.0%
	691,211	691,211	100.0%	-	691,211	-	100.0%
2 Betty Reid Soskin Middle School							
Critical Needs	5,169,597	5,169,597	100.0%	-	5,169,597	-	100.0%
Legacy Project	1,245,896	1,245,896	100.0%	-	1,245,896	-	100.0%
	6,415,493	6,415,493	100.0%	-	6,415,493	-	100.0%
2 DeJean Middle School							
Legacy Project	381,209	381,209	100.0%	-	381,209	-	100.0%
	381,209	381,209	100.0%	-	381,209	-	100.0%
2 Helms Middle School							
Legacy Project	83,432,888	83,432,888	100.0%	-	83,432,888	-	100.0%
	83,432,888	83,432,888	100.0%	-	83,432,888	-	100.0%
2 Hercules Middle School							
Legacy Project	699,000	699,000	100.0%	-	699,000	-	100.0%
	699,000	699,000	100.0%	-	699,000	-	100.0%
2 Korematsu Middle School							
* New Buildings	53,439,076	53,056,037	99.3%	383,040	52,790,907	265,130	98.8%
Legacy Project	19,943,103	19,943,103	100.0%	-	19,943,103	-	100.0%
	73,382,179	72,999,139	99.5%	383,040	72,734,009	265,130	99.1%
2 Pinole Middle School							
Legacy Project	56,689,430	56,689,430	100.0%	-	56,689,430	-	100.0%
	56,689,430	56,689,430	100.0%	-	56,689,430	-	100.0%
3 De Anza High School							
Legacy Project	132,236,248	132,236,248	100.0%	-	132,236,248	-	100.0%
	132,236,248	132,236,248	100.0%	-	132,236,248	-	100.0%
3 DELTA NSS							
Legacy Project	152,226	152,226	100.0%	-	152,226	-	100.0%
	152,226	152,226	100.0%	-	152,226	-	100.0%
3 El Cerrito High School							
Legacy Project	128,477,500	128,477,500	100.0%	-	128,477,500	-	100.0%
Stadium	18,372,605	18,372,605	100.0%	-	18,372,605	-	100.0%
	146,850,105	146,850,105	100.0%	-	146,850,105	-	100.0%
3 Greenwood High School							
Legacy Project	79,583,607	79,583,607	100.0%	-	79,583,607	-	100.0%
	79,583,607	79,583,607	100.0%	-	79,583,607	-	100.0%
3 Hercules High School							
* Critical Needs	19,700,000	17,218,577	87.4%	2,481,423	7,041,407	10,177,171	35.7%
Legacy Project	3,295,019	3,295,019	100.0%	-	3,295,019	-	100.0%
	22,995,019	20,513,597	89.2%	2,481,423	10,336,426	10,177,171	45.0%
3 KAPPA NSS							
Legacy Project	109,831	109,831	100.0%	-	109,831	-	100.0%
	109,831	109,831	100.0%	-	109,831	-	100.0%
3 Kennedy High School							
* Critical Needs	12,200,000	948,567	7.8%	11,251,433	565,606	382,961	4.6%
* Fields, Bleachers, Press Box	6,600,000	6,205,160	94.0%	394,840	6,143,715	61,445	93.1%
*Modernization	280,100,000	1,247,334	0.4%	278,852,666	360,459	886,875	0.1%
Legacy Project	33,854,981	33,854,981	100.0%	-	33,854,981	-	100.0%
	332,754,981	42,256,042	12.7%	290,498,939	40,924,761	1,331,281	12.3%
3 North Campus High School							
Legacy Project	205,450	205,450	100.0%	-	205,450	-	100.0%
	205,450	205,450	100.0%	-	205,450	-	100.0%



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

School/Project Name	Budget	Commitments			Expenditures		
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	Remaining Against Committed	% Budget Spent
3 OMEGA NSS							
Legacy Project	118,313	118,313	100.0%	-	118,313	-	100.0%
	118,313	118,313	100.0%	-	118,313	-	100.0%
3 Pinole Valley High School							
* Fields/Sitework	19,609,189	18,228,799	93.0%	1,380,390	18,069,784	159,015	92.1%
* Site Design	17,966,200	17,966,200	100.0%	-	17,966,200	-	100.0%
Campus Replacement	154,111,262	154,111,262	100.0%	-	154,111,262	-	100.0%
Detention Basin and Paving	3,517,521	3,517,521	100.0%	-	3,517,521	-	100.0%
Existing Building Demolition	2,511,397	2,051,612	81.7%	459,784	2,051,612	-	81.7%
Hillside Stabilization	2,199,821	2,199,821	100.0%	-	2,199,821	-	100.0%
Interim Campus	8,796,248	8,796,248	100.0%	-	8,796,248	-	100.0%
Interim Campus Demo	3,625,096	3,625,096	100.0%	-	3,625,096	-	100.0%
Legacy Furniture & Equipment	36,520	36,520	100.0%	-	36,520	-	100.0%
Legacy Program Cost	696,938	696,938	100.0%	-	696,938	-	100.0%
Legacy Restroom Renovation	167,601	167,601	100.0%	-	167,601	-	100.0%
Legacy Technology	37,165	37,165	100.0%	-	37,165	-	100.0%
Legacy Track	1,676,771	1,676,771	100.0%	-	1,676,771	-	100.0%
Off Site Parking and Traffic	1,240,584	1,240,584	100.0%	-	1,240,584	-	100.0%
Video Surveillance System	357,268	357,268	100.0%	-	357,268	-	100.0%
	216,549,580	214,709,406	99.2%	1,840,174	214,550,391	159,015	99.1%
3 Richmond High School							
* Gym and Seismic Classroom	21,000,000	20,251,051	96.4%	748,949	20,250,034	1,016	96.4%
* Modernization	280,100,000	861,000	0.3%	279,239,000	315,750	545,250	0.1%
Legacy Project	21,622,087	21,622,087	100.0%	-	21,622,087	-	100.0%
	322,722,087	42,734,138	13.2%	279,987,949	42,187,872	546,266	13.1%
3 SIGMA NSS							
Legacy Project	110,949	110,949	100.0%	-	110,949	-	100.0%
	110,949	110,949	100.0%	-	110,949	-	100.0%
3 Vista High School							
Legacy Project	7,236,543	7,236,543	100.0%	-	7,236,543	-	100.0%
	7,236,543	7,236,543	100.0%	-	7,236,543	-	100.0%
4 Technology							
* Infrastructure	15,366,976	15,257,574	99.3%	109,402	15,204,206	53,368	98.9%
Computer Common Core	3,903,858	3,903,858	100.0%	-	3,903,858	-	100.0%
District Network Backbone	568,416	568,416	100.0%	-	568,416	-	100.0%
IT Data Center	1,400,746	1,400,746	100.0%	-	1,400,746	-	100.0%
Teacher Equipment	112,360	112,360	100.0%	-	112,360	-	100.0%
Tech Communication	1,130,966	1,130,966	100.0%	-	1,130,966	-	100.0%
Technology Equipment	1,885,661	1,885,661	100.0%	-	1,885,661	-	100.0%
Technology Wireless	10,993,016	10,993,016	100.0%	-	10,993,016	-	100.0%
	35,362,000	35,252,598	99.7%	109,402	35,199,230	53,368	99.5%
4 Central							
* Assoc Superintendent Bond	3,083,821	3,083,821	100.0%	-	3,080,154	3,667	99.9%
* Business Services Personnel Cost	6,475,086	6,475,086	100.0%	-	6,475,086	0	100.0%
* District Support (2)	28,170,251	28,119,229	99.8%	51,022	27,890,879	228,349	99.0%
* Facility Dept Personnel Cost	19,983,496	19,983,495	100.0%	0	19,268,364	715,131	96.4%
* Program Coordination	53,618,980	53,377,911	99.6%	241,069	51,872,009	1,505,903	96.7%
	111,331,634	111,039,543	99.7%	292,092	108,586,492	2,453,051	97.5%
Totals	2,384,060,604	1,747,545,105	73.3%	636,515,499	1,702,651,497	44,893,607	71.4%



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 03/31/2024

Updated 04/12/2024

Site Name	Original Budget *	Board Approved Budget 11/08/2023	Expended FY 99-01 thru FY 22-23	Expended thru March FY 23-24	Expended Total thru 03/31/2024	Committed Balance as of 03/31/2024	Budget Balance as of 03/31/2024	Notes
BAYVIEW	17,732,392	19,850,802	19,850,802		19,850,802	-	-	Footnote 1
CHAVEZ	1,339,784	1,058,234	1,058,234		1,058,234	-	-	Footnote 1
COLLINS	993,294	8,938,871	2,932,134	4,910,931	7,843,065	375,539	720,267	Footnote 3
CORONADO	11,278,047	43,022,627	43,022,627		43,022,627	-	-	Footnote 1
DOVER	13,070,243	35,095,267	35,095,267		35,095,267	-	-	Footnote 1
DOWNER	28,819,079	33,415,902	33,415,902		33,415,902	-	-	Footnote 1
ELLERHORST	11,238,341	13,931,806	13,931,806		13,931,806	-	-	Footnote 1
FAIRMONT	10,971,356	6,864,259	6,602,441	-	6,602,441	-	261,817	Footnote 3
FORD	11,839,322	30,817,526	30,817,526		30,817,526	-	-	Footnote 1
GRANT	1,409,600	2,155,565	2,155,565		2,155,565	-	-	Footnote 1
HANNA RANCH	680,923	783,349	783,349		783,349	-	-	Footnote 1
HARDING	15,574,211	22,632,446	22,632,446		22,632,446	-	-	Footnote 1
HARMON KNOLLS	-	448,435	448,435		448,435	-	-	Footnote 1
HIGHLAND	13,504,714	2,679,839	1,932,714		1,932,714	-	747,125	Footnote 3
KENSINGTON	16,397,920	19,343,892	19,343,892		19,343,892	-	-	Footnote 1
KING	16,688,732	25,342,166	25,342,166		25,342,166	-	-	Footnote 1
LAKE	822,657	66,147,184	17,969,780	15,197,196	33,166,976	29,115,223	3,864,985	Footnote 3
LINCOLN	15,225,821	17,676,561	17,676,561		17,676,561	-	-	Footnote 1
LUPINE HILLS	16,111,242	15,395,678	15,395,678		15,395,678	-	-	Footnote 1
MADERA	11,088,764	12,233,801	12,233,801		12,233,801	-	-	Footnote 1
MICHELLE OBAMA**	13,673,885	44,129,324	43,173,377	17,427	43,190,804	-	938,520	Footnote 3
MIRA VISTA	13,928,364	16,651,130	16,651,130		16,651,130	-	-	Footnote 1
MONTALVIN	15,904,716	16,791,028	16,791,028		16,791,028	-	-	Footnote 1
MURPHY	13,554,495	15,619,655	15,619,655		15,619,655	-	-	Footnote 1
NYSTROM	20,999,690	47,800,813	47,800,813		47,800,813	-	-	Footnote 1
OHLONE	14,174,928	34,492,752	34,492,752		34,492,752	-	-	Footnote 1
OLINDA	1,170,596	2,080,188	2,080,188		2,080,188	-	-	Footnote 1
PERES	19,752,789	21,424,293	21,424,293		21,424,293	-	-	Footnote 1
RIVERSIDE	13,439,831	21,511,005	17,802,716	881,666	18,684,383	51,847	2,776,176	Footnote 3
SHANNON	1,157,736	10,855,163	1,922,129	208,290	2,130,419	140,303	8,584,441	Footnote 3
SHELDON	14,968,745	15,102,837	15,102,837		15,102,837	-	-	Footnote 1
STEGE	13,000,749	46,445,886	3,481,786	40,800	3,522,586	120,200	42,803,100	Footnote 3
STEWART	12,710,427	16,737,037	16,737,037		16,737,037	-	-	Footnote 1
TARA HILLS	14,160,935	14,975,067	14,975,067		14,975,067	-	-	Footnote 1
VALLEY VIEW	11,117,405	10,222,362	10,222,362		10,222,362	-	-	Footnote 1
VERDE	15,709,690	16,065,870	16,065,870		16,065,870	-	-	Footnote 1
WASHINGTON	14,051,720	15,322,847	15,322,847		15,322,847	-	-	Footnote 1
Elementary Total	438,263,142	744,061,467	632,307,014	21,256,310	653,563,325	29,803,112	60,696,430	
B R SOSKIN MS***	1,205,711	6,415,493	6,415,493		6,415,493	-	-	Footnote 1
DEJEAN MS	64,929	381,209	381,209		381,209	-	-	Footnote 1
HELMS MS	61,287,986	83,432,888	83,432,888		83,432,888	-	-	Footnote 1
HERCULES MS	602,982	699,000	699,000		699,000	-	-	Footnote 1
KOREMATSU MS	37,937,901	73,382,179	72,734,009		72,734,009	265,130	383,040	Footnote 2
PINOLE MS	38,828,979	56,689,430	56,689,430		56,689,430	-	-	Footnote 1
Middle Sch Total	139,928,488	221,000,199	220,352,029	-	220,352,029	265,130	383,040	
DE ANZA HS	105,389,888	132,236,248	132,236,248		132,236,248	-	0	Footnote 1
EL CERRITO HS	93,605,815	146,850,105	146,850,105		146,850,105	-	-	Footnote 1
GREENWOOD	35,315,772	79,583,607	79,583,607		79,583,607	-	-	Footnote 1
HERCULES HS	12,603,343	22,995,019	3,991,492	6,344,934	10,336,426	10,177,171	2,481,423	Footnote 3



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 03/31/2024

Updated 04/12/2024

Site Name	Original Budget *	Board Approved Budget 11/08/2023	Expended FY 99-01 thru FY 22-23	Expended thru March FY 23-24	Expended Total thru 03/31/2024	Committed Balance as of 03/31/2024	Budget Balance as of 03/31/2024	Notes
KENNEDY HS	89,903,130	332,754,981	40,132,693	792,068	40,924,761	1,331,281	290,498,939	Footnote 3, 4 & 5
PINOLE VALLEY HS	124,040,286	216,549,580	214,453,497	96,894	214,550,391	159,015	1,840,174	Footnote 2
RICHMOND HS	94,720,910	322,722,087	41,872,122	315,750	42,187,872	546,266	279,987,949	Footnote 3, 4 & 5
VISTA HS	3,566,208	7,236,543	7,236,543		7,236,543	-	-	Footnote 1
High Sch Total	559,145,352	1,260,928,170	666,356,305	7,549,647	673,905,952	12,213,733	574,808,485	
ADAMS MS	703,660	691,211	691,211		691,211	-	-	Footnote 1
CAMERON	284,012	3,622,195	2,170,740	992,994	3,163,734	105,216	231,050	Footnote 3
CASTRO	11,901,504	620,944	620,944		620,944	-	-	Footnote 1
DELTA NSS	152,564	152,226	152,226		152,226	-	-	Footnote 1
EL SOBRANTE	187,343	536,231	536,231		536,231	-	-	Footnote 1
HARBOUR WAY	121,639	121,944	121,944		121,944	-	-	Footnote 1
KAPPA NSS	109,809	109,831	109,831		109,831	-	-	Footnote 1
NORTH CAMPUS	169,849	205,450	205,450		205,450	-	-	Footnote 1
OMEGA NSS	117,742	118,313	118,313		118,313	-	-	Footnote 1
SEAVIEW	178,534	499,116	499,116		499,116	-	-	Footnote 1
SIGMA NSS	110,728	110,949	110,949		110,949	-	-	Footnote 1
TLC	118,020	116,673	116,673		116,673	-	-	Footnote 1
WEST HERCULES	-	56,847	56,847		56,847	-	-	Footnote 1
Closed/Program Total	14,155,404	6,961,930	5,510,476	992,994	6,503,470	105,216	231,050	
CENTRAL	67,713,312	111,331,634	106,813,618	1,772,874	108,586,492	2,453,051	292,092	Budget thru 23-24
RCP CHARTER	8,148,550	4,415,204	4,415,204		4,415,204	-	-	Footnote 1
TECHNOLOGY	35,000,000	35,362,000	35,106,997	92,233	35,199,230	53,368	109,402	Footnote 2
Admin/Other Total	110,861,862	151,108,838	146,335,819	1,865,107	148,200,926	2,506,419	401,494	
GRAND TOTAL	1,262,354,248	2,384,060,605	1,670,861,644	31,664,058	1,702,651,497	44,893,607	636,515,499	

* Original Budget provided is based on Report#2 dated April 30, 2018, and has not been reconciled.

** Board approved renaming of Wilson Elementary school to Michelle Obama School on 02/12/20.

*** Board approved renaming of Crespi Middle school to Betty Reid Soskin on 06/23/21.

Footnote 1: Site projects are completed.

Footnote 2: Site Legacy projects are under planning, construction or in closeout.

Footnote 3: Site Legacy projects are completed and 2016 Facilities Master Plan/2020 Msr R Projects are under planning, construction or in closeout.

Footnote 4: \$1,000,000 Budget for Modernization Project. Approved 08/24, using Measure 2020R Sr A Funds

Footnote 5: \$279.1 million added Budget, Board Approved 11/08, using 2020R Sr B Funds

Footnote 6: \$40.1 million added Budget, Board Approved 11/08, using State Funds

Note: Measure 1998E is not covered under Proposition 39 regulations for school bonds, and is not ordinarily reported in the Bond Program expenditure reports.

The following report shows Measure 1998E projects by site with state funded DeJean middle school project.

Measure 1998E Project	Budget	Expended	
DeJean Middle School	36,836,215	36,836,215	-
1998E Project	23,994,285	23,994,285	-
State Fund Project	12,841,930	12,841,930	-
Pinole Valley High School	190,571	190,571	-
Central Program Coordination	16,276,518	16,276,518	-
Total	53,303,304	53,303,304	-



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of Mar 31st 2024

Cash Projection to June-2029

		<u>Notes</u>
<u>Current FY (23-24) Adjusted Cash Balance</u>	206,364,514	1
 <u>Projected Revenues</u>		
Bond Sales 2020 Measure R	\$ 500,000,000	2
Less: Cost of Issuance	\$ (1,150,000)	2
Interest Earning & Other Revenue	\$ 5,656,785	2
	<u>\$ 504,506,785</u>	
 <u>Projected Available Funds</u>	 \$ 710,871,299	
 <u>Budget Balance</u>		
Board Approved Budget	\$ 2,384,060,605	3
Less: Expenses to Date	\$ 1,702,651,497	3
<u>Current budget balance</u>	\$ 681,409,108	

Projected Cash Balance June 2029 **\$ 29,462,191**

*Includes future sales of Measure R, Richmond (Mod)/Kennedy (Mod)/Stege (Critical Needs) projects.

State Facility Grants Pending State Approval

Currently State Funding applications for Lake ES-Replacement, Hercules MS-Science CR Replacement (2 applications), Collins ES-HVAC Mod, and Shannon ES-MP Replacement are being prepared. Projected apportionments (values) are unknown **4**

Items Pending Board Approval

Bond Sales of 2020 Measure R after FY 23-24 \$ 500,000,000



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of Mar 31st 2024

Note 3: Budget Balance

Description	Note
Board Approved Budget	This represents the current board approved budget amount and should agree with Report#2, Bond Program Spending by Site.
Expenses to Date	This is total expended amount from FY 1999-01 thru Current Fiscal Year Period and should agree with Report#2, Bond Program Spending by Site.

Note 4: State Facility Grants

Upon release of funds by the California State Allocation Board the State Controller prepares the checks which are then mailed to the County Treasurer for deposit into the District's bank account Fund 35 (County School Facilities Fund) and subsequently are transferred to Fund 21, Building Fund.

School	Funding	OPSC * Status	SAB** Approval ¹	SAB** Funded	Amount
Obama ES	Modernization	Funds Received			\$ 5,026,935
Richmond HS	Modernization	Funds Received			\$ 1,095,246
				Total	\$ 6,122,181

*Office of Public School Construction - OPSC

**State Allocation Board - SAB

¹ Last updated 10/27/2022



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of Mar 31st 2024

Note 5: 2016 Facilities Master Plan Projects

The Board of Education received the Implementation Plan with the draft Master Plan on June 15, 2016 and approved them unanimously. The Board approved Implementation Plan - Model one, which includes the following projects with the project cost, including inflation:

School	Project Type	FMP 2016	Current Budget
Ed Specs & School Size		\$ 200,000	\$ 200,000
Cameron School	Critical Needs	\$ 1,300,000	\$ 3,500,000
Chavez Elementary School	Critical Needs	\$ 600,000	\$ 72,847
Collin Elementary School	Critical Needs	\$ 3,500,000	\$ 7,300,000
B.R.Soskin Middle School	Critical Needs	\$ 3,100,000	\$ 5,169,597
Fairmont Elementary School	Critical Needs	\$ 3,000,000	\$ 3,000,000
Grant Elementary School	Critical Needs	\$ 900,000	\$ 211,467
Harmon Knolls	Critical Needs	\$ 200,000	\$ 406,946
Harmon Knolls	Soils Testing	\$ 100,000	\$ 41,489
Hercules Middle School***	Critical Needs	\$ 7,500,000	\$ 10,000,000
Hercules High School***	Critical Needs	\$ 7,200,000	\$ 9,700,000
Highland Elementary School	Critical Needs	\$ 800,000	\$ 800,000
Kennedy High School	Critical Needs	\$ 12,200,000	\$ 12,200,000
Lake Elementary School	Critical Needs	\$ -	\$ 147,501
Lake Elementary School	RS Replacement	\$ 66,100,000	\$ 65,600,000
M Obama Elementary School*	RS Replacement	\$ 40,300,000	\$ 40,300,000
Ohlone Elementary School	Critical Needs	\$ 800,000	\$ 623,885
Olinda Elementary School	Critical Needs	\$ 1,000,000	\$ 793,247
Richmond High School**	Critical Needs	\$ 15,100,000	\$ 21,000,000
Riverside Elementary School	Critical Needs	\$ 6,900,000	\$ 6,900,000
Shannon Elementary School	Critical Needs	\$ 7,100,000	\$ 9,300,000
Stege Elementary School	Critical Needs	\$ 2,900,000	\$ 2,900,000
Valley View Elementary School	Critical Needs	\$ 1,000,000	\$ 1,091,447
TOTAL IMPLEMENTATION PLAN MODEL 1		\$ 181,800,000	\$ 201,258,425



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of Mar 31st 2024

* BOE approved supplemental fund for Obama ES: Fund 25 of \$1.75M and Fund 01 MRAD of \$0.85M on 06/26/19

* BOE approved supplemental fund for Obama ES: Fund 25 of \$2M on 06/24/20

** BOE approved supplemental fund for Richmond HS: Fund 40 of \$1M on 11/06/19

** BOE approved supplemental fund for Richmond HS: Fund 40 of \$0.6M on 09/09/20

*** 2016 FMP scope and budget for Hercules MS & Hercules HS is for a singular project so the combined budget will be reported under Hercules HS on various financial reports

Definition of ROM¹

Five percent inflation has been applied from mid-2016 to the scheduled midpoint of construction, compounded yearly, to account for inflation. These "Rough Order of Magnitude" (R.O.M.) cost estimates, which are based on general cost per square foot, do not include market-based contract escalation (if any) above 5% annual inflation.

Additionally, the cost of temporary housing has been included where it was known to be required at the time of the Master Plan (e.g., at Lake Elementary). It has not been included where it was not anticipated prior to the release of the Master Plan (e.g., at M Obama Elementary).

Note that further Architectural and Engineering studies are required, including scoping and budgeting, for all Critical Needs.

*In June 2016 the Board approved \$181,800,000 FMP since then the following budget revisions have been approved by the Board:

- Harmon Knolls \$250,000 and Valley View \$150,000 on 08/09/17; Grant <\$688,533>, Harmon Knolls <\$101,565>, Lake <\$352,499>, Ohlone <\$176,115>, & Valley View <\$58,553> on 07/25/18; Richmond \$3,900,000 on 11/14/18; Crespi \$2,200,000 on 03/20/19; Chavez <\$572,153> on 06/26/19; Richmond \$2,000,000 on 11/06/19; Olinda <\$206,753.35> on 02/26/20; Crespi <\$130,402.83> on 12/16/20; Shannon \$2,200,000, Hercules MS/HS \$5,000,000 on 1/26/22; Cameron \$2,200,000 on 11/16/2022; Collins \$ 3,800,000 on 11/16/2022

Note 6: Measure R Project

School	Project Type	Original Budget	Current Budget
Kennedy High School	Field/Bchrs/Press box	\$ 6,600,000	\$ 6,600,000
Kennedy High School	Modernization	\$ 281,000,000	\$ 281,000,000
Richmond High School	Modernization	\$ 281,000,000	\$ 281,000,000



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of Mar 31st 2024

Note 1: Adjusted Cash Balance

Description	Amount	Comments
Cash & Equivalents Building Fund 21	\$ 198,566,875	A
Cash & Equivalents County School Facilities Fund 35	\$ 15,884,422	B
Cash with Fiscal Agent (contract retentions)	\$ 1,534,432	C
Accounts Receivable	\$ 370,466	
Accounts Payable	\$ (6,624,232)	D
Contract Retention	\$ (3,367,449)	C
Adjusted Cash Balance	\$ 206,364,514	

Comments

A. The cash balance is reflective of financial data from MUNIS.

B. California School Facilities Grants are deposited into the County School Facilities Fund 35 and subsequently transferred to the Building Fund 21.

C. This liability is deducted from the contractor's process payment and retained; it is deposited in a Third party escrow account or accumulated and held by the district. The amounts are reflective of financial data from MUNIS.

D. Accounts payable is reflective of financial data from MUNIS and Account-Ability.

Note 2: Projected Revenues

Fiscal Year	Bond Sales 2020 Measure R	Less: Cost of Bond Issuance	Interest Earnings & Other Revenue	Total
FY2023-24	\$ -		\$ 5,656,785	\$ 5,656,785
FY2024-25	\$ 150,000,000	\$ (345,000)	\$ -	\$ 149,655,000
FY2026-27	\$ 250,000,000	\$ (575,000)		\$ 249,425,000
FY2028-29	\$ 100,000,000	\$ (230,000)		\$ 99,770,000
Grand Total	\$ 500,000,000	\$ (1,150,000)	\$ 5,656,785	\$ 504,506,785

Draft MINUTES

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

**(Bond Measures D, E and R)
February 12, 2024 - 6:15 p.m.**

1400 Marina Way South, Richmond CA 94804

(In Person Meeting)

**To join by computer, please click the link below to join the webinar
<https://wccusd.zoom.us/j/95267496270>**

Or by Telephone: US: 1+(669) 444-9171 / Webinar ID: 952 6749 6270

OPENING PROCEDURES:

- A. CALL TO ORDER at 6:23 PM by Chairperson Brendan Havenar-Daughton (delay due to a technical issue).
- B. ROLL CALL

Chairperson: Brendan Havenar-Daughton (Present)	Secretary: Ariel Xi (Present)	Lin Johnson (Present)
Vice Chairperson: Lorraine Humes (Present)	Don Gosney (Present)	Jia Ma (Present)

With 6 out of 6 members present, a quorum is established.

- C. APPROVAL OF AGENDA

Lorraine Humes proposed an amendment, noting that the attendance chart for 2024 was not included in the attachments. The agenda was approved with no objections.

- D. COMMENTS BY THE CHAIRPERSON

Comments by Chairperson Brendan Havenar-Daughton were received. presented his aspirational vision and guiding principles for the CBOC.

Don Gosney and Lorraine Humes made comments.

- E. PUBLIC COMMENT (ON NON-AGENDIZED ITEMS)

Lorraine Humes made comments.

- F. PUBLIC COMMENT (ON AGENDIZED ITEMS)

No Public Comments.

DISTRICT REPORTS

- G. BOND PROGRAM PROJECT STATUS REPORT was received. (Ellen Mejia-Hooper)
 - a. Bond Project Reports
 - b. Bond Projects Updates
 - c. Construction Newsletter

- H. BOND PROGRAM FINANCIAL REPORT STATUS UPDATE was received. (Luis Freese)
 - a. Consolidated Budget Status Report
 - b. Bond Program Spending to Date by Site

CBOC BUSINESS – ACTION ITEMS

- I. CONSENT CALENDAR (Brendan Havenar-Daughton)
 - a. Approval of Minutes
 - i. Minutes for January 8, 2024

The item was removed from the agenda and deferred to the March meeting due to the unavailability of the minutes for January 8, 2024, within the designated time frame.

- J. APPOINTMENT TO THE (STANDING) CBOC MEMBER SELECTION COMMITTEE (Brendan Havenar-Daughton)
 - a. Lin Johnson and Brendan Havenar-Daughton self-nominated for the committee.
 - b. President Smith Folds is on the committee
 - c. Trustee Christine is the new school board liaison to the CBOC.
 - d. Don Gosney made comments.

- K. ESTABLISH AD-HOC BY-LAWS COMMITTEE (Brendan Havenar-Daughton)
 - a. Brendan Havenar-Daughton self-nominated the position of committee chair.
 - b. Tami Dunning (WCCUSD CBOC Parliamentarian) corrected that the By-Laws Committee is a standing committee, not an ad-hoc committee.

- L. ESTABLISH AD-HOC WEBSITE COMMITTEE (Brendan Havenar-Daughton)
 - a. Lorraine Humes self-nominated for the committee. Brendan Havenar-Daughton appointed her Chair.

- M. ESTABLISH AD-HOC BOND PROJECT SITE VISIT COMMITTEE (Brendan Havenar-Daughton)
 - a. Ariel Xi self-nominated the position of committee chair. Brendan Daughton and Lin Johnson volunteered to join the committee
 - b. Tami Dunning (WCCUSD CBOC Parliamentarian) corrected that the Site Visit Committee is a standing committee, not an ad-hoc committee.

- N. SUMMARY AND NEXT STEP PERTAINING TO THE CBOC MEETING WITH THE SUPERINTENDENT AND CONTRA COSTA COUNTY TAXPAYERS ASSOCIATION (Lorraine Humes)
 - a. Lorriane presented
 - a. Timeline for CBOC Issue on Non-Compliance to Proposition 39 at WCCUSD
 - b. FAI Implementation Reviews,
 - c. Forensic Accounting Investing (FAI) Reviews
 - d. Financial monthly reports for construction bond program
 - e. Reports posted on facilities planning and construction website
 - f. and CBOC membership chart
 - b. Don Gosney made comments.

- O. AMEND CBOC MEETING SCHEDULE TO REFLECT JOINT SCHOOL BOARD MEETINGS (Brendan Havenar-Daughton)

The item was postponed, and the CBOC decided to defer the decision to a later point as it draws nearer.

- P. FIRST READING OF “CBOC Ground Rules and Norms” (Brendan Havenar-Daughton)

Chairperson Brendan Havenar-Daughton presented the item and determined to postpone it for ratification.

Q. NEW AND OLD BUSINESS (Brendan Havenar-Daughton)
Lorraine Humes and Don Gosney made comments.
Public comments were received.

R. NEXT SCHEDULED MEETING
March 11, 2024 at 6:15 PM

S. ADJOURNMENT
Chairperson Brendan Havenar-Daughton adjourned the meeting at 8:51 PM, acknowledging and honoring the recent passing of former CBOC member Anton Jungherr.

The draft meeting minutes were prepared by WCCUSD CBOC Secretary Ariel Xi.



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT CITIZENS' BOND OVERSIGHT COMMITTEE

MINUTES OF MEETING MARCH 11, 2024

The District's video link to this meeting can be found here:
<https://youtu.be/2dJZovCihWQ>

The regularly scheduled meeting of the West Contra Costa Unified School District's (WCCUSD) Citizens' Bond Oversight Committee (CBOC) was held at the WCCUSD Facilities Building (1400 Marina Way South) on Monday March 11th, 2024. The meeting was called to order at 6:28 PM by CBOC Chair Brendan Havenar-Daughton.

With the absence of Secretary Ariel Xi, Chair Havenar-Daughton asked CBOC member Don Gosney if he would be willing to record the minutes for this meeting. Mr. Gosney responded that as long as he was allowed to include actual content in the minutes (as opposed to ONLY Action Minutes) he would agree. Chair Havenar-Daughton agreed.

B ~ The ROLL CALL of attendees showed the following:

PRESENT

Brendan Havenar-Daughton (Chair)
Lorraine Humes (Vice Chair)
Don Gosney (Member)
Jia Ma (Member)

ABSENT

Ariel Xi (Secretary)
Lin Johnson (Member)

ALSO IN ATTENDANCE

Luis Freese (Associate Superintendent ~ Operation)
Melissa Payne (Executive Director of Contracts Administration)
Ellen Mejia-Hooper (Director of Facilities, Planning & Construction)

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CITIZENS' BOND OVERSIGHT COMMITTEE MINUTES OF 03.11.24 MEETING

Tami Dunning (Professional Parliamentarian)

With four of the seven appointed CBOC members in attendance, a quorum was confirmed.

C ~ APPROVAL OF AGENDA

With the exception of the minutes from the January 8th, 2024 and February 12th meetings, the agenda was approved as presented.

D ~ COMMENTS FROM THE CBOC CHAIR

Chair Havenar-Daughton welcomed everyone and thanked them for engaging and showing up.

E ~ PUBLIC COMMENT FOR NON AGENDIZED ITEMS

There were no submissions submitted.

F ~ PUBLIC COMMENT FOR AGENDIZED ITEMS

WCCUSD Trustee Leslie Reckler commented on Agenda Item H (Joint BOE/CBOC meeting). She asked for the CBOC to advocate for her changes to BP 7214.2 (the Board policy covering the CBOC) to be discussed at the joint meeting.

Chair Havenar-Daughton expressed his slight confusion about these proposed changes and requested that Trustee Reckler forward her proposals to him. Trustee Reckler replied that she was advised by legal counsel that she could not do that.

G ~ BOND PROGRAM FINANCIAL REPORTS

Melissa Payne reported on the suite of financial reports which included:

- A/P Check Lists (January and February 2024)
- Consolidated Budget Status Report (03/06/24)
- Consolidated Budget Status Report (02/29/24)
- Bond Program Spending to Date by Site (Report #2) (02/29/24)
- Bond Program Financial Status (Report #13) (02/29/24)

Ms. Payne reported that an online reporting portal was being established where anyone can go online to review financial reports at any time. Although

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CITIZENS' BOND OVERSIGHT COMMITTEE MINUTES OF 03.11.24 MEETING

there are still some coding issues to resolve, Ms. Payne explained that this should address the issues raised over the difficulties the District has had in getting financial status reports to the CBOC and the public.

Mr. Gosney pointed out that there used to be two Consolidated Budget Reports with color coding that made it easier and more informative for non finance persons to follow and understand these reports. Ms. Payne agreed that this would be addressed in future reports.

Chair Havenar-Daughton pointed out that on previous A/P Check Lists there was a list of asterisked definitions that appear to have fallen off of these lists. Ms. Payne replied that she would correct this before the lists were posted online.

H ~ BOND PROGRAM PROJECT STATUS REPORTS

Ms. Mejia-Hooper reported on projects falling under the Facilities Team:

A general project status update on all projects being worked by the District:

- Lake Elementary School Campus Replacement
- Hercules Middle and High School Critical Needs Project
- Project Status Report: Lake Elementary School Replacement Project
- Project Status Report: Hercules Middle & High New Science Building
- Lake Elementary School Replacement Project Newsletter
- Hercules Middle and High School Critical Needs Science Building Newsletter
- Richmond High School Modernization Project Newsletter

I ~ CONSENT CALENDAR

The minutes of the meetings of January 8th, 2024 and February 12th, 2024 were up for approval.

Ms. Humes expressed her concern with an item on Page 47 of the agenda packet covering the minutes of the February 12th meeting. Her concern was the following text under Section M. ESTABLISH AD-HOC BOND PROJECT SITE VISIT COMMITTEE:

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CITIZENS' BOND OVERSIGHT COMMITTEE MINUTES OF 03.11.24 MEETING

"Ariel Xi self-nominated the position of committee chair. Brendan Daughton and Lin Johnson volunteered to join the committee". Ms Humes did not recall Ms. Johnson volunteering to serve and since she is not present at this meeting, Ms. Humes requested that the minutes be pulled until a clarification might be made.

Ms Dunning suggested that it would be better to adopt the questionable minutes and, if someone wanted to come back at a later date to edit the minutes, they could do so.

Mr. Gosney added that he would never approve minutes he knew to be wrong—or may be wrong. He also advised that he would never vote to approve minutes that are ACTION MINUTES where a reader at a later date would have a minimal opportunity to learn what actually happened at a meeting other than just that reports were given and votes taken. He stated that both sets of these minutes were ACTION MINUTES so he could not vote to approve them stating that a reader should be able to review a set of minutes and have a reasonable expectation to understand what happened at that meeting.

Ms Payne pointed out that the videos of the meetings are online and suggested that the online link to the video recording be included in the minutes.

There was a heated discussion with Parliamentarian Dunning expressing her concerns about including publicly stated names in the minutes and advised against the minutes being anything more than the Brown Act required ACTION MINUTES.

Jia Ma made a **MOTION** to accept the minutes of January 8th. The motion was seconded by Ms Humes.

Parliamentarian Dunning took exception to Interim Secretary Mr. Gosney calling off the roll call randomly as opposed to alphabetically.

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CITIZENS' BOND OVERSIGHT COMMITTEE MINUTES OF 03.11.24 MEETING

The roll call vote had Ms Humes and Ms Ma voting YES and Mr. Gosney voting NO (with Chair Havenar-Daughton not being allowed to vote). **MOTION PASSED.**

Ms Humes made a **MOTION** to postpone until the meeting of April 18th the minutes of the February 12th meeting. Mr. Gosney seconded the motion.

Without objection, **THE APPROVAL OF THE MINUTES WERE POSTPONED UNTIL THE MEETING OF APRIL 18TH.**

J ~ AGREEMENT ON SCHEDULING SPECIAL MEETINGS IN MONTHS WHERE SCHOOL BOARD/CBOC MEETINGS ARE SCHEDULED

Ms. Humes argued that a second meeting in a month was not necessary but could be scheduled as a special meeting.

Mr. Gosney argued that too much might happen between meetings and the public deserves to be kept informed in a timely manner.

Mr. Gosney made a **MOTION** to make the April 8th meeting a regularly scheduled CBOC meeting. Ms Ma seconded the motion.

With no objections, the **MOTION WAS APPROVED.**

After Ms Payne pointed out that the Board had already designated April 8th as the date for the Joint Meeting and Mr. Gosney pointed out that the CBOC and the public were not made aware of that, the previously passed date for the regularly scheduled CBOC meeting would be problematic. Ms. Humes also expressed her confusion with the motion.

Ms Humes made a **MOTION** to amend the previously passed motion to have a regularly scheduled CBOC meeting on Monday April 18th. Mr. Gosney seconded the motion.

Hearing no objections, the **MOTION WAS APPROVED.**

Citing the possibility of as many as 5 new members prior to the September Joint Meeting and pointing out that a decision does not have to be made this

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CITIZENS' BOND OVERSIGHT COMMITTEE MINUTES OF 03.11.24 MEETING

early, Mr. Gosney made a **MOTION** that the decision about a September CBOC meeting be postponed until the July CBOC meeting. Ms Humes seconded the motion.

With no objection, the **MOTION WAS APPROVED.**

Ms. Ma requested that the meeting date for the May CBOC meeting be rescheduled from the second to the third Monday. Chair Havenar-Daughton replied that he would add this request to the agenda for the April 18th meeting. Mr. Gosney requested that the issue of amending the regular schedule to the third Monday be investigated and discussed.

K ~ INCLUSION OF THE PLEDGE OF ALLEGIANCE FOLLOWING CBOC CALL TO ORDER

Chair Havenar-Daughton solicited a motion to include the recitation of the Pledge of Allegiance on the CBOC agendas.

Ms Hume made a **MOTION** to include the Pledge of Allegiance on the CBOC agendas. The motion **DIED FOR LACK OF A SECOND.**

L ~ OFFERING TRANSLATION SERVICES

Replying to concerns expressed about providing translation services for the CBOC meetings, Chair Havenar-Daughton solicited a motion to provide such services.

There were questions about whether the subject can be discussed but Parliamentarian Dunning explained that, without an actual motion, no discussion would be allowed.

Absent a motion, the item was closed.

M ~ ADOPTION OF "CBOC GROUND RULES AND NORMS"

Without discussion or a vote, the CBOC Ground Rules and Norms were adopted:

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CITIZENS' BOND OVERSIGHT COMMITTEE MINUTES OF 03.11.24 MEETING

CBOC GROUND RULES AND NORMS

NORMS OF BEHAVIOR (excerpted from past CBOC agenda authored by former Chair Don Gosney)

Every team has two components that team members must keep in mind if the team is going to succeed.

- The team must pay attention to the Committee's purpose.
- The team must also carefully shape and monitor the team process it uses to accomplish its purpose.

Team process includes:

- How team members interact with and communicate with each other
- How team members will be responsible and accountable for accomplishing the CBOC's purpose

These team norms or ground rules are established with all members of the team participating equally:

- Recognize cross-disciplinary interaction requires patience and openness to diverse perspectives
- All views are important
- Participation needs to be equitable and balanced
- Expect, respect, and accept disagreements
- Reducing defensiveness is the responsibility of all
- Be tough on issues not on each other
- Place cell phones on silent
- Read agenda packet before the meeting

N ~ JOINT BOARD OF EDUCATION/CBOC MEETING AGENDA ITEMS BRAINSTORM

Chair Havenar-Daughton solicited a motion to create a list of items to bring into the negotiations for the Joint Meeting agenda.

Ms Humes made a **MOTION** to create a list of items to bring to the agenda setting negotiations. Ms Ma seconded the motion.

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CITIZENS' BOND OVERSIGHT COMMITTEE MINUTES OF 03.11.24 MEETING

Without a vote to approve the motion, Chair Havenar-Daughton proceeded to hear suggestions for the list:

- A discussion of the recommendations included in the 2016 Forensic Accounting Investigation (FAI)
- A discussion of the status of the Implementation Task Force created to deal with the recommendations included in the FAI and possible Prop 39 violations
- The seven items included in the FAI recommendations that were deemed secret due to attorney/client privilege.
- A discussion of the Bond Program financial and performance audits and the timelines for getting them to the CBOC
- Discuss getting the draft audits in the hands of the CBOC with sufficient time to review and comment on them

O ~ SITE VISIT COMMITTEE SITE VISIT SCHEDULE ADOPTION AND REPORT

Chair Havenar-Daughton solicited a motion to accept the proposed dates for site visits.

Ms. Humes made a **MOTION** to accept the proposed dates for site visits. The **MOTION DIED FOR LACK OF A SECOND.**

P ~ MEMBER SELECTION COMMITTEE REPORT

Chair Havenar-Daughton reported that he had reached out to the school Principals in schools where the District has Bond projects. Chair Havenar-Daughton listed the names of many Principals even though many of them were in charge of schools where the Bond Program was not being used.

Chair Havenar-Daughton also reported on the printed selection process that he had included in the March 11th agenda packet.

Mr. Gosney asked about reaching out to the 25 City Council members, the two County Supervisors, the Richmond Neighborhood Coordinating Council, any of the active Richmond neighborhood councils anything that might reach the quarter of a million adults in West County, any of the

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CITIZENS' BOND OVERSIGHT COMMITTEE MINUTES OF 03.11.24 MEETING

chambers of commerce or the Council of Industry and any of the major business organizations to spread the word.

Mr. Gosney pointed to the list of questions asked of CBOC applicants but also pointed out that there were other questions asked of some applicants. He especially spoke about the question asked about the “equity lens” regarding the spending of Bond Funds on schools focused on less affluent students of color.

Q ~ BY-LAWS COMMITTEE REPORT

Chair Havenar-Daughton reported on his efforts to amend and update the CBOC By-Laws.

Ms Humes suggested that this be put on hold until the CBOC can receive By-Laws training.

Mr. Gosney recalled the history of the CBOC By-Laws and how they had been vastly changed but there is no record in the meeting minutes of these changes. He said that the current set of By-Laws comes across more as a Board Policy instead of a set of by-laws for the internal working of the CBOC. He suggested that the By-Laws need a total rewrite to ensure the CBOC’s independence and autonomy and to allow the CBOC to do their work.

R ~ WEBSITE COMMITTEE REPORT

Website Committee Chair Lorraine Humes had nothing to report.

S ~ NEXT STEPS ON THE IMPLEMENTATION OF THE FORENSIC ACCOUNTING INVESTIGATION RECOMMENDATIONS

Ms Humes pointed out that her concerns were brought up with the suggested Joint Meeting agenda topics discussed earlier.

T ~ NEW AND OLD BUSINESS

Ms. Humes requested that staff look into inviting a KNN representative to report to the CBOC about the District’s bond sales (possibly including a KPI report). She also asked for an explanation of where the bond money goes after a bond is sold.

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CITIZENS' BOND OVERSIGHT COMMITTEE MINUTES OF 03.11.24 MEETING

Ms Humes also requested the attendance log be included in the agenda packet.

U ~ JOINT BOARD OF EDUCATION/CBOC MEETING

The next scheduled meeting is a joint meeting between the WCCUSD Board of Education and the CBOC. The meeting is scheduled for Monday April 8th, 2024 but the location and start time is to be determined and will be sent out to the CBOC and the public once it is determined.

V ~ ADJOURNMENT

The meeting was adjourned at 8:34 PM.

DRAFT

CBOC Attachment 1

RONR – Small Board Rules (RONR 49:21)

In a board meeting where there are not more than about a dozen members present, some of the formality that is necessary in a large assembly would hinder business. The rules governing such meetings are different from the rules that hold in other assemblies, in the following respects:

- 1) Members may raise a hand instead of standing when seeking to obtain the floor, and may remain seated while making motions or speaking.
- 2) Motions need not be seconded.
- 3) There is no limit to the number of times a member can speak to a debatable question. Appeals, however, are debatable under the regular rules—that is, each member (except chair may speak twice.
- 4) Informal discussion of a subject is permitted while no motion is pending.
- 5) When a proposal is perfectly clear to all present, a vote can be taken without a motion's having been introduced. Unless agreed to by unanimous consent, however, all proposed actions must be approved by vote under the same rules as in larger meetings, except that a vote can be taken initially by a show of hands, which is often a better method in small meetings.
- 6) The chairman need not rise while putting questions to a vote.
- 7) If the chairman is a member, he may, without leaving the chair, speak in informal discussions and in debate, and vote on all questions.

Footnote 4:

Informal discussion may be initiated by the chairman himself, which, in effect, enables the chairman to submit his own proposals without formally making a motion as described in 4:4–8 (although he has the right to make a motion if he wishes).

Future Agenda Items

WCCUSD CBOC

[illegible]