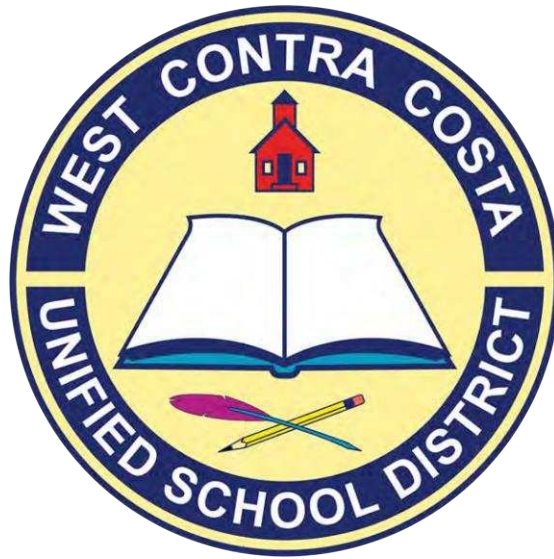


WCCUSD



Citizens' Bond Oversight Committee

Minutes for July 10, 2023

1400 Marina Way South, Richmond, CA 94804

CBOC members are requested to contact the chairperson, Lorraine Humes, if they are unable to attend the meeting at email: lorrainehumes@wccusd.net

Regular Meeting MINUTES
WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
(Bond Measures D, E and R)

July 10, 2023, 6:00 p.m.

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 Telephone: 1-669-444-9171, or 1-669-900-6833

Webinar ID: 952 6749 6270

A. Opening Procedures – Called to Order at 6:02 PM

- a. Pledge of Allegiance
- b. Roll Call

Chairperson: Lorraine Humes PRESENT	Jia Ma PRESNT
Vice Chairperson: Brendan Havenar-Daughton	Tamecia Vallot
Secretary: John Anderson	Ariel Xi PREENT
Anton Jungherr PRESENT	

With 4 out of 7 present, quorum is met.

- c. Agenda Adoption

The agenda was adopted with no objection.

- d. Comments by the Chairperson

Comments were received.

- e. Public Comment

Comments were received.

B. Consent Agenda - 3 minutes

- a. April 10, 2023 CBOC Meeting Draft Minutes
- b. Revised May 8, 2023 CBOC Meeting Draft Minutes
- c. June 12, 2023 CBOC Meeting Draft Minutes

Mr. Jungherr pulled all items in the Consent Agenda. Mr. Jungherr moved to postpone the minutes of April 10, 2023, May 8, 2023, and June 12, 2023 until August 14, 2023 meeting. The motion passed with no objections.

C. Bond Program Project Status (Luis Freese/Melissa Payne/Ellen Mejia-Hooper) - 20 minutes

Presentation was received on progress of current Bond Projects including newsletters

- a. Facilities Master Plan Project Update
- b. Project Status Reports
- c. Project Newsletters
 1. Riverside Elementary School CNP - <https://www.smores.com/jvxm7>
 2. Hercules Middle and High Schools CNP - <https://www.smores.com/cn2au>
 3. Cameron School CNP - <https://www.smores.com/r7j08>
 4. Collins Elementary School CNP - <https://www.smores.com/ezkt9>
 5. Lake Campus Replacement Project - <https://www.smores.com/xpqs4>
- d. Status of applicants for CBOC

There were no applications to be updated on.

D. Action Items

- a. Report on Financial and Performance Audits, June 30, 2022 (Anton Jungherr and Lorraine Humes)

Related document is attached to the agenda.
Mr. Jungherr moved to have the Chairperson appoint an ad hoc committee, with authority given to the Chairperson to appoint up to 4 members, to prepare a report for action at the August CBOC meeting on this matter. Seconded. The motion passed with no objections.
- b. Chairperson Report – Current Status of CBOC (Lorraine Humes) Related documents attached to the agenda – Prop 39, KPI chart, Resolutions 22-04 & 23-01

Mr. Jungherr moved to approve the report and to send the report to the Contra Costa Taxpayers Association, the CA Taxpayer Association, the local press, and the school board. Seconded.

Ariel XI moved to amend by adding sending to the parents with the report be sent to the school district and included in the agenda packet, and be sent to the PTA Presidents, and Parent's Square and each School Site Council. Seconded. The amendment passed with no objections.

The Chairperson will also include a link to the application to serve on the CBOC in each letter.

Mr. Jungherr moved to amend to also include it in the district newsletter, the construction newsletters, and also issue a CBOC press release on this matter. Second. The amendment was passed with no objection.

The perfected main motion was adopted with no objections.

- c. 2021/2022 annual report motion (Anton Jungherr) (time permitting) Related document is attached to the agenda.
Mr. Jungherr moved this item be moved to the August meeting.
Seconded. The motion passed with no objections.

E. Training on Robert's Rules (Tamara Dunning and Lorenzo Cuesta)
Training was received on Robert's Rules of Order.

F. Reference Documents

- a. CBOC Information Request Log July 10, 2023
- b. Staff report on auditors' responses – removed with no objections due to material being under D(a)
- c. Chairperson's CBOC Status Report – removed with no objections due to being a duplicate of A(d).
- d. Proposition 39
- e. KPI Chart
- f. Resolution 22-04

- g. Resolution 23-01
- h. Roster
- i. Attendance Chart
- j. 2021/2022 Annual Report motion – Removed with no objection due to also being listed as item D(c).

G. Next Scheduled Meeting

- a. August 14, 2023 6 pm

H. Adjournment

Minutes submitted by Tami Dunning, PRP.

Disability Information

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

DRAFT

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
(Bond Measures D, E and R)
Meeting Minutes
April 10, 2023 at 6 pm
1400 Marina Way South, Richmond CA 94804
In Person Meeting

A. Opening Procedures

a. Pledge of Allegiance

Chair Lorraine Humes led the Pledge of Allegiance

b. Roll Call (John Anderson, Brendan Havenar-Daughton, Lorraine Humes, Anton Jungherr, Jason Lindsey, Jia Ma, Tamecia Vallot (7 members, Quorum 4)

CBOC members present:

Brendan Havenar-Daughton, Lorraine Humes, Anton Jungherr

Members absent:

John Anderson, Jason Lindsey, Jia Ma, Tamecia Vallot

Staff present:

Luis Freese, Ellen Mejia-Hooper, Melissa Payne

Parliamentarian:

Tami Dunning (via zoom)

Meeting adjourned due to lack of quorum at 6:20 p.m.

Lorraine M. Humes, President

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WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
(Bond Measures D, E, and R)
May 8, 2023 at 6 pm
1400 Marina Way South, Richmond, CA 94804
Meeting Minutes - draft

Meeting video recording available on YouTube
<https://www.youtube.com/channel/UC9u1R1iSWbHzhieeGC5LvYA/videos>

A. Opening Procedures

Chair Lorraine Humes called the meeting to order at 6:05 pm.

a. Pledge of Allegiance

b. Roll Call (John Anderson, Brendan Havenar-Daughton, Lorraine Humes, Anton Jungherr, Jason Lindsey, Jia Ma, Tamecia Vallot, Ariel Xi Mengjiao (8 members, Quorum 5)

CBOC members present:

Lorraine Humes, Anton Jungherr, Tamecia Vallot, Ariel Xi Mengjiao, John Anderson, Jia Ma (arrived at 6:45 pm)

Members absent:

Brendan Havenar-Daughton, Jason Lindsey

Staff present:

Melissa Payne

Ellen Mejia-Hooper

Parliamentarian:

Tami Dunning

c. Agenda Adoption

Ms. Humes asked if there were any objections or comments to the agenda.

None noted.

Agenda was adopted as presented.

d. Comments by Chairperson

Ms. Humes announced that we have presentations from the Financial and Performance Auditors tonight. They will join us via Zoom for 30 minutes each. A discussion will follow the presentations.

e. Public Comment for items not on the agenda

Mr. Gosney

B. Consent Agenda

a. CBOC Information Request Log May 1, 2023

b. February 27, 2023 CBOC Meeting Draft Minutes

c. March 27, 2023 CBOC Meeting Draft Minutes

Mr. Jungherr requested that the Consent Items be moved to Action Items.

Public Comments

Mr. Gosney

C. Action Items

a. CBOC Information Request Log May 1, 2023

Mr. Jungherr suggested that the CBOC Information Request Log be moved to Information Only section in future meetings.

Ms. Humes asked if there were any objections. There were none.

b. February 27, 2023 CBOC Meeting Draft Minutes

Mr. Jungherr Motioned that the draft minutes 2-27-23 be removed for additional information and corrections.

Ms. Dunning recommended accepting the draft minutes so any action items may proceed and making the corrections later.

Mr. Jungherr did not accept Ms. Dunning's recommendation.

Ms. Humes asked for a Second to the Motion to remove the 2-27-23 draft minutes.

Mr. Anderson Seconded the Motion. No other objections, Motion passed.

c. March 27, 2023 CBOC Meeting Draft Minutes

Ms. Humes asked if there were any objections to the 3-27-23 draft minutes.

Mr. Jungherr had the same objections as he did for the 2-27-23 draft minutes and Motioned the item be pulled.

Mr. Anderson Seconded the Motion. No other objections, Motion passed.

d. 2022 Financial Audit – Christy White Inc.

Ms. Humes shared that each auditor would have 30 minutes for their presentation. After each presentation, a round-robin would allow each committee member two questions.

Mr. Jungherr objected, stating he had 44 questions. Ms. Humes explained that the members could submit their questions in writing to be answered later.

Mr. Jungherr Motioned that written or oral questions not answered tonight be submitted to staff and the auditors and returned to the next CBOC meeting for review.

Ms. Vallot seconded the Motion.

No objections

Mr. Jungherr asked that his written questions be distributed to the members so they would become part of the meeting minutes.

Questions were distributed.

Ms. Humes asked if there were any objections to the round-robin two-question or the 30-minute time limit.

There was no objection.

Mrs. Payne introduced Mr. Michael Ash of Christy White. Mr. Ash gave his presentation, adding that he had already received some written questions that he was able to include in today's presentation. Mr. Ash was able to discuss and answer questions from the members after his presentation.

Public Comments

Mr. Gosney

e. 2022 Performance Audit – Eide Bailly LLP

Mrs. Payne introduced Mr. Nathan Edelman of Eide Bailly, who gave his presentation and discussed and answered the member's questions after his presentation.

Public Comments

Mr. Gosney

Ms. Humes announced a 10-minute pause.

f. WCCUSD Bylaws Committee review of BP 7214.4 (CBOC Bylaws) – Trustee Leslie Reckler

Trustee Reckler stated that there was a typo on the agenda item C/f. The correct BP # is BP 7214.2. The Chair acknowledged the typo.

Ms. Humes asked Trustee Reckler to review the changes being presented. Trustee Reckler was concerned about the remaining time, and it was decided to start the conversation and continue at the next meeting.

A discussion was held on the proposed amendments to BP 7214.2.

Noting the time, the meeting was adjourned. The remaining items may be added to the next CBOC meeting.

g. Chair Report

1. Notification of BOE of CBOC officer elections results and calendar
2. Signed Resolution 23-01, Restarting CBOC Activities – sent to BOE
3. Jason Lindsey will not seek another term on the CBOC

h. Ratify Ad-hoc Program Training Program Committee – Lorraine Humes and John Anderson

i. Ratify Annual Report Committees

1. Annual Report 2021 – Lorraine Humes and Anton Jungherr
2. Annual report 2022 – John Anderson, Brendan Havenar-Daughton, Jia Ma

D. Reference Documents

- a. Resolution 23-01
- b. 2022 Financial Audit and cover letter
- c. 2022 Performance Audit and cover letter
- d. Attendance / Roster

E. Next Scheduled Meeting

June 12, 2023 at 6 p.m.

F. Adjournment

Ms. Humes adjourned the meeting at 8:00 pm

Disability Information

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No. ¹	Page ₂	Question	Folder ³
		FINANCIAL AUDIT REPORT JUNE 30, 2022, CHRISTY WHITE, INC.	
1		When was the audit report delivered to the District?	
2		When was the audit report delivered to the CBOC?	19
3		When was the draft audit report delivered to the District?	
4		When was the draft audit report delivered to the CBOC?	19
5		Why was the audit report 24 days late?	
6		Who was the lead audit partner for this report?	
7		Has this lead audit partner served for WCCUSD financial audits for more than six previous fiscal years?	24
8		When did the fieldwork begin?	
9		When did the fieldwork end?	
10		When was the CBOC entrance conference held?	
11		When was the CBOC exit conference held?	
12		Were any members of the CBOC interviewed?	
13		What was the cost of the audit?	
14		What account was charged for the cost of the audit?	
15		On what date did the Board approve the audit agreement?	
16		Has the District's comprehensive audit been issued for June 30, 2022?	
17		Has the auditor reviewed the Districts' unaudited actuals for June 30, 2022?	
18	1	Why is the Measure J 2006 bond authorization of \$ 400,000,000 not included in this audit?	

¹ Author's question number.² Page reference to the audit report or auditor's letter.³ Folder number author's backup documents.

No. ¹	Page ₂	Question	Folder ³
19		Should the audit report disclose that it is late 24 days past the statutory deadline of March 31, 2023?	
20	2	Does the CBOC roster give the reader a clear understanding of the membership status of the CBOC? Minimum seven members legally required, no legally required parent or guardian, no legally required parent or guardian & PTA Member, legally required senior citizen position only filled for 58% of the year.	20
21	3	Should the Basis for Opinion reference <i>Appendix A of the 2021-22 Guide for Annual Audits K-12 Local Education Agencies and State Compliance Reporting</i> published by the Education Audit Appeals Panel?	
22	4	Why do you not express an opinion on the effectiveness of the District's internal control?	
23	4	Have you reviewed Eide Bailly's April 13, 2023, letter to the Board of Education and Citizens' Bond Oversight Committee on significant risks identified regarding management override of controls?	
24	6	Why was \$259,889 debt service interest and other paid from Measure R bond funds?	
25	6	Why was there a \$2,043,731 loss on investments?	
26	8	Why is there no budgetary data?	
27	10	What does the County Treasury pooled investment credit risk rating of AAf/S1+ mean?	
28	11	Why was no accrued payroll on June 30, 2023, other than \$298 for Measure D?	
29	12	What litigation was open on June 30, 2022?	
30	12	District audit building fund of \$217,260,370, what page is this number on District audit?	
31	13	Why was there a reclassification of \$2,043,731?	
32	15	Why did you not express an opinion on the District's compliance with the Education Codes section regarding the Citizens' Bond Oversight Committee?	

No. ¹	Page ²	Question	Folder ³
		LETTER TO BOARD OF EDUCATION APRIL 24, 2023, CHRISTY WHITE, INC.	
33	1	Why was this letter not addressed to the CBOC?	
34	1	Can you provide your August 16, 2022, letter to the Board of Education?	
35	1	Did you encounter any difficulties in dealing with management?	
36	1	What misstatements did management make?	
37	2	Can you provide a copy of the management representation letter dated April 24, 2023?	
38	2	Did management have consultations with other accountants?	
39	2	Why is the supplementary information so limited?	
40	2	What does "RSI" mean?	
41	2	Why can't the CBOC use the information in the audit?	
42	5	How does cash and investment \$187,940,547 reconcile with \$219,707,382 on Report #13 Bond Program Financial Status?	5
43	12	How does Note 5 B construction commitments of \$29,395,597 reconcile with \$71,756,549 on Consolidated Budget Status Report?	5
44		How much of the construction work in progress should have been capitalized and was charged to expense?	
		PERFORMANCE AUDIT REPORT JUNE 30, 202, EIDE BAILLY	
45		When was the audit report delivered to the District?	
46		When was the audit report delivered to the CBOC?	19
47		When was the draft audit report delivered to the District?	
48		When was the draft audit report delivered to the CBOC?	19
49		Why was the audit report 13 days late?	
50		Who was the lead audit partner for this report?	

No. ¹	Page ₂	Question	Folder ³
51		When did the fieldwork begin?	
52		When did the fieldwork end?	
53		When was the CBOC entrance conference held?	
54		When was the CBOC exit conference held?	
55		Were any members of the CBOC interviewed?	
56		What was the cost of the audit?	
57		What account was charged for the cost of the audit?	
58		On what date did the Board approve the audit agreement?	
59	2	Have \$575,000,000 of Measure R bonds been issued as of June 30, 2022?	
60	6	Did the District have a legally compliant CBOC?	
61	4	What salary time documentation was reviewed?	
62	4	What CBOC District policies and procedures were reviewed?	
63	4	Why can't you express an opinion on the effectiveness of the District's internal control?	
64	5	Did you review the salary time documentation for employees partially funded by the bond program?	
65	6	Did the CBOC issue an Annual Report?	
66	6	Did the CBOC have any joint meetings with the Board of Education?	
67	6	Should September 12, 2022, CBOC "suspended" operation be disclosed as a subsequent event?	9
68		Should your June 30, 2021, audit report on failing to follow up on a prior year's finding on salary allocation be reissued?	16
		LETTER TO BOARD OF EDUCATION APRIL 13, 2023, EIDE BAILLY	
69	1	Can you provide a copy of your April 11, 2022, letter to the District on your responsibilities?	

No. ¹	Page ₂	Question	Folder ³
70	1	Can you explain why the report was late?	
71	1	What evidence supports the significant risk identified in the management override of controls?	
72	2	Can you provide the management representation letter dated April 13, 2023?	
73	2	Why can't the CBOC use the information in this letter?	
74	2	Based on GAGUS, should the "significant risks identify" be disclosed in the audit report?	
75		How long has the Fiscal Coordinator Facilities position been vacant?	4
76		What is the plan to fill the Fiscal Coordinator Facilities position?	4
77		Who approves contact & contract change orders for the Fiscal Coordinator Facilities position?	1
78		Who approves requisitions & PO change orders for the Fiscal Coordinator Facilities position?	1
79		Who approves account invoices for the Fiscal Coordinator Facilities position?	1
80		Does having the vacant Fiscal Coordinator Facilities position inform the risk of management overriding controls?	
81		Is the Bond Program Management Plan May 14, 2021, on the District's website current?	3
82		Have September 30, 2021, Bond Program Management Plan amendments been updated on the District's website?	3
83		Did the auditor review the Bond Program Management Plan?	
84		Who is the Lead Internal Auditor?	
85		Who is the Lead Internal Auditor supervisor?	4
86		Who is the Munis System Administrator?	
87		Is the District's Administrative Regulation 3400 Management of District Assets/Accounts current?	12

No. ¹	Page ₂	Question	Folder ³
88		Have all employees, substitutes, and consultants with access to Munis completed the WCCCUSD Munis System Security and Access Authorization Form?	12
89		Every month, does the Coordinator over Position Control provide a report to the Munis Administrator listing all employee transitions and their supervisors within the District?	12
90		Every month, does the Munis System Administrator and Lead Internal Auditor review the data points of all employees to ensure employees and contractors have the access needed to fulfill their job duties?	12
91		Can you provide a copy of the March 2023 Munis Access monitoring report?	12
92		Who must approve Munis budget additions and changes?	
93		Should the District be concerned about the Internal Revenue Service rules on the arbitrage of bond funds?	23
94		What is the status of the review of the implementation (Phase 1.5) of the 29 recommendations not deemed implemented in Phase 1 plus 26 performance effectiveness audit FY17-19 recommendations?	13
95		Who are the current members of the 2016 Forensic Report Implementation Task Force?	
96		When does the 2016 Forensic Report Implementation Task Force meet?	
97		Who is the CBOC representative on the 2016 Forensic Report Implementation Task Force?	
98		How many of the 2016 Forensic Report 112 recommendations have been implemented and verified by an independent auditor?	13
99		When will the Moss Adams review and verification of the remaining 2016 Forensic Report 50 recommendations implemented after June 30, 2017, be completed?	

Draft

**Adjourned Regular Meeting
WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
(Bond Measures D, E and R)
Adjourned Regular Meeting Minutes
June 12, 2023 at 6 pm
1400 Marina Way South, Richmond CA 94804
In Person Meeting**

A. Opening Procedures

Call to Order: President Lorraine Humes called meeting to order at 6:02 p.m.

Pledge of Allegiance

B. Roll Call:

(John Anderson, Brendan Havenar-Daughton, Lorraine Humes, Anton Jungherr Jia Ma, Tamecia Vallot, Ariel Xi (7 members, Quorum 4)

CBOC members present:

Lorraine Humes, Anton Jungherr, Tamacia Vallot

Members absent:

John Anderson, Brendan Havenar-Daughton, Ariel Xi, Jia Ma,

Staff present:

Luis Freese, Ellen Mejia-Hooper, Melissa Payne

Parliamentarians present:

Tamara Dunning, Lorenzo Cuesta

Board Trustees present:

Leslie Reckler, Demetrio Gonzalez Hoy

Pause: Due to lack of quorum, President Humes called for a pause for 15 minutes

C. Meeting adjourned due to lack of quorum at 6:18 p.m.

(Committee member Jia Ma arrived after the meeting was adjourned)

Lorraine M. Humes

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CBOC Report

Annual Facilities Master Plan Update

Summer Projects Review

July 2023



Agenda

Annual Update of the Facilities Master Plan

- Projects Finishing Design and In Construction
- Next Phase of Master Plan Project Implementation

Summer Projects Update

Fund 21:
Bond Fund

Measure D2010 & E2012:
Legacy Projects:
commenced prior to
2016 Facilities Master
Plan (FMP)

2016 FMP Projects:
Critical Needs &
Campus Replacement

Measure R2020:
KHS Fields Project &
Master Planning for
KHS & RHS

2016 Facilities Master Plan Implementation

Board Approved 2016 Facilities Master Plan Implementation Project Status

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

- Completed Project
- Closeout
- In Planning or Design
- Under Construction

State Facilities Funding Updates

\$221,620,188 School Facility Program Funding Received to Date

\$14,186,087 State Facility Grants received in 2022

Future Anticipated State Funding \$5,089,995

School	Funding	OPSC Status	SAB Approval	Fund Release	Amount
Michelle Obama ES	Modernization	On Acknowledged List	TBD	TBD	\$3,844,145
Richmond HS	Modernization	On Acknowledged List	TBD	TBD	\$1,245,850

Future Application Submissions

- *Hercules MS / HS Critical Needs Project (CR Replacement Mod)*
- *Cameron Critical Needs Project (HVAC Mod)*
- *Collins ES Critical Needs Project (HVAC Mod)*
- *Shannon ES Critical Needs Project (MPR/CR Replacement Mod)*
- *Lake ES Modernization (Mod)*

Note: OPSC (Office of Public School Construction) Submitted Applications amount and fund release is subject to revision.

Updating the
Facilities Master Plan:

Projects In Design and Under Construction

Project Facts:

Scope:

Full rebuild of the campus

Status: Under Construction with final completion planned for Fall of 2025

Project Budget:
65.6 Million

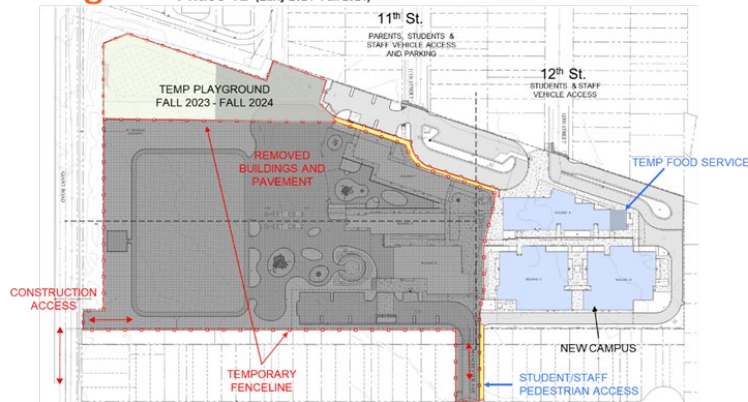
Design Build Team:
Alten Construction

Lake ES - Rebuild



Lake Elementary School - Rebuild

Phasing Plan Phase 1B (Early 2024 - Fall 2024)



Phase 1A

1st – 6th Learning Areas, Office, Library

Phase 1B

Multi Purpose Room, Kindergarten Building/Playground

Design Build Team
Start

We Are Here

Phase 1B
Construction Start

Phase 1B
Construction Completion

2021

2022

2023

2024

2025

Phase 1A
Construction Start

Summer Work
Front Parking Lot
Page 22 of 68

Phase 1A
Construction Completion

Lake Elementary School - Rebuild



Building A - Utility Rough In



Building B - Wall Framing

Building C - Building

Project Facts:

Scope:

New play structures,
paving improvements,
new garden

Status: Soil
stabilization project is
complete, the
playground
restoration
anticipated
completion Fall 2023

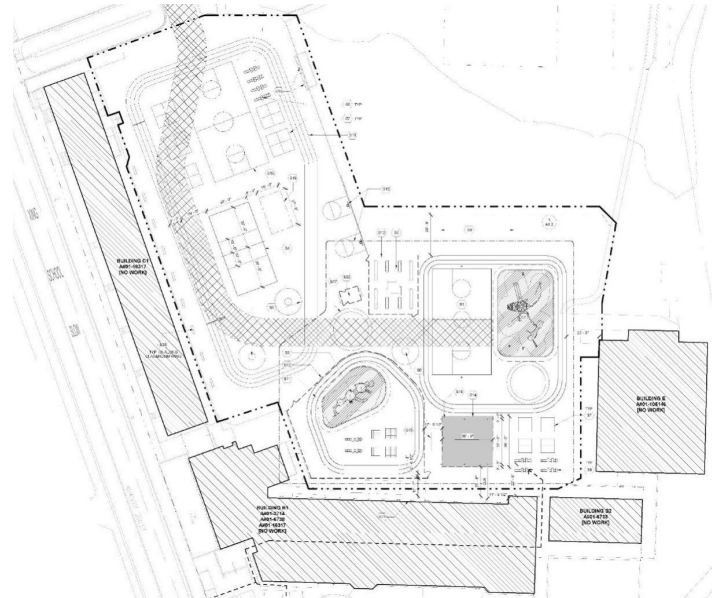
Project Budget:
\$6.9M

Architect: SVA

Contractor: ERA

Riverside ES - Critical Needs Project

Kinder Structure



Primary Structure



Kennedy HS - Field and Bleacher Project

Project Facts:

Scope:

New grandstands and pressbox, replacing turf and track surfaces, additional pedestrian lighting

Status: Completed in June 2023

Project Budget:

\$6.6M

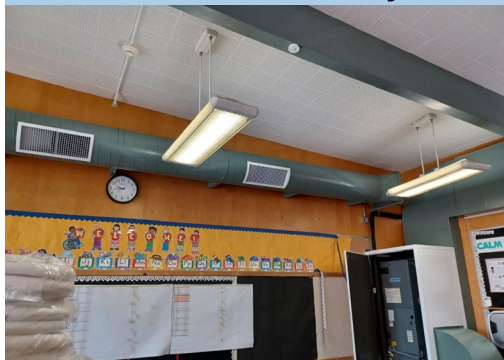
Architect: HMC

Contractor: BHM



Project Under Construction

Collins Elementary



Collins Elementary – Critical Needs Project

Scope: New HVAC system and associated electrical and accessibility upgrades

Project Budget: 7.3 Million

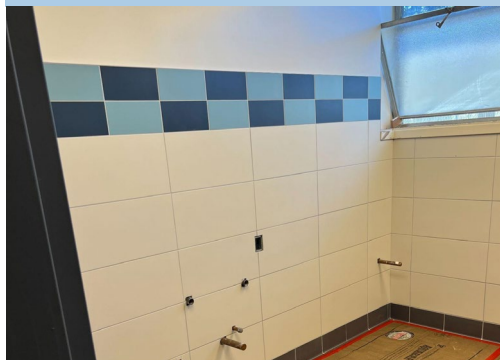
Architect: PBK

Contractor: Alten

Timeline

- Construction is underway
- Interior classroom work is scheduled to be completed over the summer
- Electrical equipment delivery schedule will delay turn over to the new heating and air condition system until January 2024

Cameron



Cameron – Critical Needs Project

Scope: New HVAC system and associated electrical and accessibility upgrades, replacement of the hallway flooring

Project Budget: 3.5 Million

Architect: PBK

Contractor: Alten

- Construction is underway with a temporary power solution that will allow the new heating and air conditioning system to be operational by the end of summer

Hercules Middle and High School - Critical Needs Project

Project Facts:

Scope: Replace portables and build modern science building shared by Hercules Middle and High School

Status: Completion anticipated for Fall 2024

Project Budget:
\$19.7M

Architect: DSK

Contractor: Soltek Pacific



Shannon Elementary School Needs Project

- Critical

Project Facts:

Scope: Replace the portable multipurpose room with a new permanent building.

Status: Completion anticipated for Winter 2024

Project Budget:
\$9.3M

Architect: H+A

Contractor: TBD



Next Phase of 2016 Master Plan Projects

Highland Elementary



FMP Scope of Work

Highland Elementary – Critical Needs Project

Scope: Replacement of the sanitary sewer line was completed. A continuation of that project updating the restroom facilities.

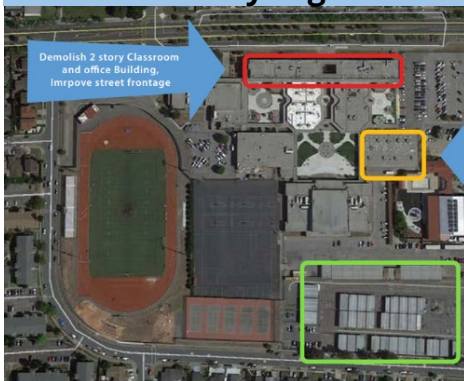
Project Budget: \$800,000

Architect: Arcadis

Timeline

- The design is currently being reviewed by the Division of State Architect. Once approved the project will be bid.
- Schedule will be dependent on the school calendar and phasing

Kennedy High



Kennedy High – Critical Needs Project

Scope: Demolition of the 100 and 200 buildings and relocation to the temp campus

Project Budget: \$12.2 Million

Architect: HKIT

- Architect to begin design drawings for the demolition and relocation of the building system currently housed in the main office
- Improvements will continue to be made to the temp campus including selective demolition of the 900 building
- Kennedy functions in the 100 and 200 building move to the temp campus

Projects in Design

Pinole Valley High School



Project Facts

Pinole Valley Fields Project

Scope: Remaining scope includes repair to the hillside behind the tennis courts and health department approval of the concession area

Project Budget: \$19.6 Million

Architect: PBK

Contractor: TBD

Timeline

- Hillside design is being reviewed by the California Geological Survey (CGS) & DSA and upon approval will be bid
- Health Department review may result in additional alterations to the concession stand

Updating the
Facilities Master Plan:

Next Phase of Implementation

Next Phase Measure R Master Plan Projects



FMP Scope of Work	Timeline
Kennedy High – Modernization Project Scope: Major architectural project to revitalize the high school campus including modernization and new construction Project Budget: \$1 Million scoping budget Architect: HKIT Contractor: TBD	● Architect to complete scope and budget process ● Return to the Board in the fall with a recommendation for the final project scope and phasing
Richmond High - Modernization Project Scope: Major architectural project to revitalize the high school campus including modernization and new construction Project Budget: \$1 Million scoping budget Architect: DLR Contractor: TBD	● Architect to complete scope and budget process ● Return to the Board in the fall with a recommendation for the final project scope and phasing

KHS & RHS Scoping Project

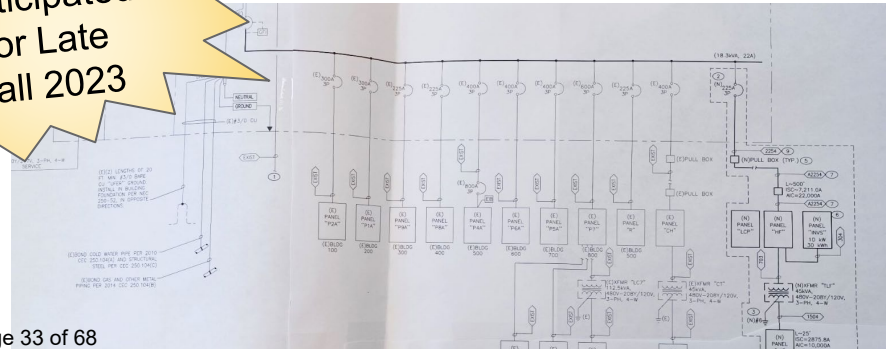
Next Steps

5/7/2023 BOE Presentation

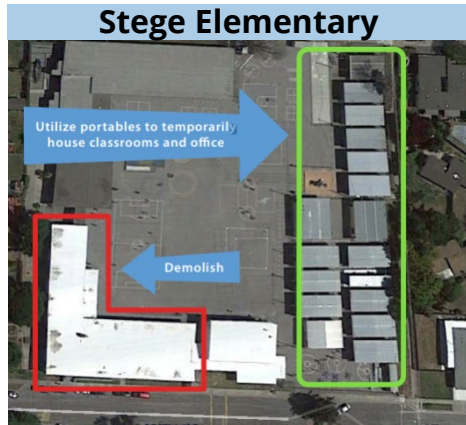
- Detailed Site investigations
- Prioritization of desired project outcomes
 - Prioritization of the project goals
 - Evaluation and assignment of the level of modernization
 - Refinement of the new construction scope
- Recommendation to the Board for a final scope, budget, and general phasing within the constraints of Measure R



Anticipated
for Late
Fall 2023



Next Phase of 2016 Master Plan Projects



FMP Scope of Work	Timeline
Stege Elementary – Critical Needs Project Scope: Demolition of the office/classroom building and building and site improvements Project Budget: \$2.9 Million Architect: QKA Contractor: TBD	● Architect to complete scope and budget process ● Return to the Board in the fall with a recommendation for the final project scope, budget and phasing

Construction Newsletters



Project Updates

Summer Work - Front Parking Lot

Over the summer, the parking lot connecting 11th and 12th Streets will be under construction and closed to ALL traffic. A Staff-Only parking lot will be available through the summer and during next school year.

The NFW 11th Street parking lot will reopen for families and community access by the start of

New format has great new features

- Adjusts image and text scales for viewing on different size screens
- Auto translation
- Integration into Parent Squared
- Ability to expand smaller images
- Ability to add videos



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<https://forms.gle/NL3B5ZBcSPZ5GZSA8>



Non - Bond Funding :

Summer Project

Play Structure Projects

This Summer	Designed Projects
• Downer Kinder and Preschool Structures/Safety Surface • Kensington Main Playground Safety Surface and Preschool Structure/Safety Surface • Madera Kinder Structures/Safety Surface (includes blacktop resurfacing) • Steward Main Playground Safety Surfaces and Kinder Structure/Safety Surface • Tara Hills Kinder and Primary Structures/Safety Surface • Shannon Main Playground Structure/Safety Surface	• Washington Main Playground Structure and Safety Surface • Olinda Main Playground Structure/Safety Surface • Verde Main Playground Structure/Safety Surface • Bayview Intermediate Playground Structure/Safety Surface

*All play structure projects include accessibility improvements such as drop off improvements, ADA parking striping, restroom changes, drinking fountain replacements

Summer Projects

Exterior Painting Projects -

- Betty Reid Soskin
- Kensington
- Madera
- Mira Vista
- Cameron
- Kennedy High School Concession



De Anza HS - Turf replacement and track coating

Shannon ES - Portable Classroom Replacement

Highland ES - Electrical and Water infrastructure improvements

Korematsu MS - Gym Floor Repair

Cameron - Roof Replacement

Madera - Gutter Replacement

Cameron School Critical Needs and Collins ES Critical Needs

Project No: 1000004033 DSA No: 01-119860 & 01-119890

Project Scope	Remove existing heating systems and install new HVAC systems. New flooring at select locations, accessible restroom, classroom and site accessibility upgades.
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Schedule	Notice to Proceed	12/6/2022	
	Original Project Duration	272	
	Final Completion	9/4/2023	
	Approved Time Extensions	0	
	Revised Project Duration	272	
	Revised Completion Date	9/4/2023	
	Calendar Days Elapsed	214	79%

Project Team	Owner	WCCUSD
	Design Build Entity	Alten Construction & Co.
	Construction Manager	RGM Kramer
	Inspector	Brad Williamson



Contract Summary	Original Contract Amount	\$9,064,000	
	Executed Change Orders	\$48,461.84	0.53%
	Unforeseen Conditions	\$36,658.88	0.40%
	Owner Requested	\$0	0.00%
	Design Changes	\$11,803	0.13%
	Outside Agency/ Other	\$0	0.00%
	Revised Contract Amount (contract + \$ Executed CO)	\$9,112,462	
	No. of Cos	3	
	Pending PCOs	\$167,804	2%
	Rejected/Voided PCOs	\$71,689	1%
	Completed & Stored \$ Billed to Date	\$3,034,254.41	
	Stop Notices	\$0	

Project Updates	Activities Last Month:	
	Collins ES: -CMU wall footing and block wall install. -Roof Demo for BSB's, Exhausts and Vents. -Began installation of refrigerant lines. -Selective demo and Abatement in classrooms. -Begin sawcut and demolition of drop off area. -Began setting FCU cabinets and install of all associated components in all classrooms. -Paint and Install duct work in all classrooms. -Underground Electrical conduits for PG&E.	Cameron ES: -Install of Ductwork and Soffit. -Paint restroom walls and doors, install restroom tiles. -Final Trim out of electrical and HVAC. -Install CMU Block Wall. -Site asphalt for drop off and parking. -Completed PG&E electrical service. -Began setting and install of all FCU cabinets.
	Upcoming Work:	
	Collins ES: -CMU block wall slab install. -Install BSB's, Roof Vents and Exhaust Fans. -Install roof curbs for BSB, Vents and Exhaust Fans. -Continue refrigerant piping installation on roof. -Continue Instal of FCU cabinets and associated components in all classrooms. -Begin grading, formwork, rebar for entrance walkway. -Begin slab demolition for bathroom in building B. -Electrical and plumbing rough-in.	Cameron ES: -Continue duct work and refrigerant pipe install to all FCU cabinets. -Complete install of all toilet accessories. -Continue Final Trim out of electrical and HVAC -Install CMU Pad. -Site markings for drop off and parking -Begin underlayment for flooring in hallways. -Paint existing walls of corridor near new bathrooms. -Begin and Complete door hardware install.

Project Status Report: 7/1/2023



**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.
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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	700 48%

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	\$31,018	4%
	Remaining Contingency	\$750,504	96%
	Open PCOs	\$37,365	5%
	Rejected PCOs	\$31,381	4%
	Amended District Contingency	\$3,406,055	
	Executed CO	\$640,482	19%
	Remaining Contingency	\$2,765,573	81%
	Open PCOs	\$173,410	5%
	Rejected PCOs	\$14,106	0%
	Completed & Stored & Billed to Date	\$13,434,436	25%
	Stop Notices	\$0	

Project Updates	Activities Last Month:
	Interior wall framing, blocking and roof framings at Bldg A Rough Elect, Plumb top out, Mech and FS rough at Bldg A. Wall framing, wall shear and roof framing at Bldg B Rough Electrical and Plumbing top out at Bldg B. Mech and FS layout. Underslab Plumbing and Electrical, and Bldg Slab at Bldg C Electrical UG at site and manchester. Site demo at North parking lot. UG storm drain facilities at North parking lot.
	Upcoming Work
	Interior wall framing, blocking and roof framings at Bldg A Rough Elect, Plumb top out, Mech and FS rough at Bldg A. Wall framing, wall shear and roof framing at Bldg B Rough Electrical, Plumbing top out, Mech and FS layout at Bldg B. Rough framing at Bldg C. Electrical UG at site and manchester UG storm drain, prepare subgrade for new paving at North parking lot

Project Status Report: 7/1/2023



Riverside Elementary School
Playground Improvements

1300 Amador Street
San Pablo CA, 94806

Project No: 1000004138 DSA No: 01-119933

Project Scope	Construction of new playground areas. Scope of work includes two (2) new play structures and new pour-in-place safety surfaces. Revisions to gates and fencing, asphalt striped play area to include basketball hoops and volleyball standards. Landscape improvements on main field and a new enclosed garden with irrigation controls.
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Project Team	Owner	WCCUSD
	Architect	SVA Architects
	Construction Manager	Swinerton
	Contractor	ERA Construction Inc
	Inspector	MWC & Associates

Schedule	NTP	4/27/2023
	Original Project Duration	128
	Final Completion	9/1/2023
	Approved Time Extensions	0
	Revised Project Duration	128
	Revised Completion Date	9/1/2023
	Calendar Days Lapsed	65

Contract Summary	Original Contract Amount	\$849,000	
	BOE Executed COs	\$0.00	0.00%
	Unforeseen Conditions	\$0.00	0.00%
	Owner Requested	\$0.00	0.00%
	Design Changes	\$0.00	0.00%
	Outside Agency/Other	\$0.00	0.00%
	Revised Contract Amount (Contract + \$ Executed CO)	849,000.00	
	No. of COs	0	
	Pending PCOs	\$0.00	0.00%
	Rejected/Voided PCOs	\$0.00	0.00%
	Completed & Stored \$ Billed to Date	\$0.00	0.00%
	Stop Notices	\$0	

Project Status	Completed Work: Demoliton of existing play strcuture and surrounding AC paving completed. Irrigation and turf demolition completed.
	Upcoming Work: Grading and trenching underway. Compaction testing and fine grading. Irrigation repair and replacement underway.
	Project Issues: Playground equipment installation may be delayed.

Project Status Report: 7/3/2023



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	20 5%

Contract Summary	Original Contract Amount	\$15,613,000	
	BOE Executed COs	\$0.00	0.00%
	Unforeseen Conditions	\$0.00	0.00%
	Owner Requested	\$0.00	0.00%
	Design Changes	\$0.00	0.00%
	Outside Agency/Other	\$0.00	0.00%
	Revised Contract Amount (Contract + \$ Executed CO)	15,613,000.00	
	No. of PCOs	0	
	Pending PCOs	\$0.00	0.00%
	Rejected/Voided PCOs	\$0.00	0.00%
	Completed & Stored \$ Billed to Date	\$0.00	0.00%
	Stop Notices	\$0	

Project Status	Completed Work: -NTP issued for 6/13/23. -Mobilization of temp fencing, trailers in progress	
	Upcoming Work: - Demolition of Middle School portables - Accessible site curb modifications - Site trenching for utilities	
	Project Issues: None	

[illegible]

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
1. Question: When was the audit report delivered to the District?	1	Bond Financial Audit, June 30, 2022 (CW)	April 27, 2023
2. Question: When was the audit report delivered to the CBOC?	2	Bond Financial Audit, June 30, 2022 (CW)	April 28, 2023
3. Question: When was the draft audit report delivered to the District?	3	Bond Financial Audit, June 30, 2022 (CW)	April 19, 2023
4. Question: When was the draft audit report delivered to the CBOC?	4	Bond Financial Audit, June 30, 2022 (CW)	The draft audit report was not delivered to the CBOC
5. Question: Why was the audit report 24 days late?	5	Bond Financial Audit, June 30, 2022 (CW)	The District was delayed in getting some of the audit requests to the audit firm.
6. Question: Who was the lead audit partner for this report?	6	Bond Financial Audit, June 30, 2022 (CW)	Michael Ash
7. Question: Has this lead audit partner served for WCCUSD financial audits for more than six previous fiscal years?	7	Bond Financial Audit, June 30, 2022 (CW)	This is the 5th year he has been involved in the audit.
8. Question: When did the fieldwork begin?	8	Bond Financial Audit, June 30, 2022 (CW)	January 2023
9. Question: When did the fieldwork end?	9	Bond Financial Audit, June 30, 2022 (CW)	April 2023
10. Question: When was the CBOC entrance conference held?	10	Bond Financial Audit, June 30, 2022 (CW)	Our only communication with the CBOC was at the May 8, 2023 CBOC meeting
11. Question: When was the CBOC exit conference held?	11	Bond Financial Audit, June 30, 2022 (CW)	Our only communication with the CBOC was at the May 8, 2023 CBOC meeting
12. Question: Were any members of the CBOC interviewed?	12	Bond Financial Audit, June 30, 2022 (CW)	Our only communication with the CBOC was at the May 8, 2023 CBOC meeting
13. Question: What was the cost of the audit?	13	Bond Financial Audit, June 30, 2022 (CW)	The cost of the bond financial audit for FY 22 covering measures D, E, and R cost \$12,200.
14. Question: What account was charged for the cost of the audit?	14	Bond Financial Audit, June 30, 2022 (CW)	The codes below were used for the bond financial audit. 21-9790-5830-615-0000-8500-400130-0-0000-01396-61501 -97905830 -844AUDT
15. Question: When did the Board approve the audit agreement?	15	Bond Financial Audit, June 30, 2022 (CW)	October 19, 2022
16. Question: Has the District's comprehensive audit been issued for June 30, 2022?	16	Bond Financial Audit, June 30, 2022 (CW)	Yes
17. Question: Has the auditor reviewed the Districts' unaudited actuals for June 30, 2022?	17	Bond Financial Audit, June 30, 2022 (CW)	Yes
18. Question: Why is the Measure J 2006 bond authorization of \$ 400,000,000 not included in this audit?	18	Bond Financial Audit, June 30, 2022 (CW)	There were no Measure J expenditures in FY 2022.

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
19. Question: Should the audit report disclose that it is late 24 days past the statutory deadline of March 31, 2023?	19	Bond Financial Audit, June 30, 2022 (CW)	This is not required, would be up to the District whether to disclose.
20. Question: Does the CBOC roster give the reader a clear understanding of the membership status of the CBOC? Minimum of seven members is legally required, no legally required parent or guardian, no legally required parent or guardian & PTA Member, legally required senior citizen position only filled for 58% of the year.	20	Bond Financial Audit, June 30, 2022 (CW)	This is how we typically present the CBOC roster. The District can decide to present differently if they choose.
21. Question: Should the Basis for Opinion reference Appendix A of the 2021-22 Guide for Annual Audits K-12 Local Education Agencies and State Compliance Reporting published by the Education Audit Appeals Panel?	21	Bond Financial Audit, June 30, 2022 (CW)	Will make a note to add for next year.
22. Question: Why do you not express an opinion on the effectiveness of the District's internal control?	22	Bond Financial Audit, June 30, 2022 (CW)	Government Auditing Standards does not require an opinion on the effectiveness of the District's internal control. I have not seen opinions on internal control given in government audits.
23. Question: Have you reviewed Eide Bailly's April 13, 2023, letter to the Board of Education and Citizens' Bond Oversight Committee on significant risks identified regarding management override of controls?	23	Bond Financial Audit, June 30, 2022 (CW)	Yes. Management override of controls is also a significant risk in the financial audit. We consider it to be a significant risk in all of our financial audits.
24. Question: Why was \$259,889 debt service interest and other paid from Measure R bond Funds?	24	Bond Financial Audit, June 30, 2022 (CW)	Cost of Issuance of the Election of 2020 Measure R Bond Sale of \$75M, and the remainder of the Cost of Issuance refunding <\$12,625.00>.
25. Question: Why was there a \$2,043,731 loss on investments?	25	Bond Financial Audit, June 30, 2022 (CW)	This is due to the material difference between historical cost and fair value in the Contra Costa County Investment Pool at June 30, 2022.
26. Question: Why is there no budgetary data?	26	Bond Financial Audit, June 30, 2022 (CW)	Budgetary comparison information is required to be presented for the General Fund and any major special revenue funds for the District audit. Budgetary comparison information for capital projects funds is not required to be presented.
27. Question: What does the County Treasury pooled investment credit risk rating of AAAf/S1+ means?	27	Bond Financial Audit, June 30, 2022 (CW)	This is a rating of the investments held in the Contra Costa County Investment Pool.
28. Question: Why was no accrued payroll on June 30, 2023, other than \$298 for Measure D?	28	Bond Financial Audit, June 30, 2022 (CW)	June regular pay date was June 30, 2022, and included extra hour works from 5/11/2022 - 06/10/2022. There was extra admin overtime from 6/11/2022-6/22/2022 submitted to payroll on 7/7/2022. It was paid on 7/15/2022 and accrued since the work was done the prior year, a total amount of \$297.64. There was no large amount of payroll accrual.
29. Question: What litigation was open on June 30, 2022?	29	Bond Financial Audit, June 30, 2022 (CW)	There is no open litigation.
30. Question: District audit building fund of \$217,260,370; what page is this number on District audit?	30	Bond Financial Audit, June 30, 2022 (CW)	Page 16

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
31. Question: Why was there a reclassification of \$2,043,731?	31	Bond Financial Audit, June 30, 2022 (CW)	This is due to the material difference between historical cost and fair value in the Contra Costa County Investment Pool at June 30, 2022.
32. Question: Why did you not express an opinion on the District's compliance with the Education Codes section regarding the Citizens' Bond Oversight Committee?	32	Bond Financial Audit, June 30, 2022 (CW)	This is not required for a bond financial audit.
33. Question: Why was this letter not addressed to the CBOC?	33	Letter to BOE dated April 24, 2023 (CW)	This is a Governance letter, so we have always addressed to just the Board. I don't see an issue with addressing to the CBOC as well in the future if that is the preference.
34. Question: Can you provide your August 16, 2022, letter to the Board of Education?	34	Letter to BOE dated April 24, 2023 (CW)	This is the engagement letter, the District has a signed copy.
35. Question: Did you encounter any difficulties in dealing with management?	35	Letter to BOE dated April 24, 2023 (CW)	No significant difficulties, the only area of improvement would be to provide documents more timely.
36. Question: What misstatements did management make?	36	Letter to BOE dated April 24, 2023 (CW)	The only misstatement was recording the difference between historical cost and fair value in the Contra Costa County Investment Pool at June 30, 2022.
37. Question: Can you provide a copy of the management representation letter dated April 24, 2023?	37	Letter to BOE dated April 24, 2023 (CW)	Attached.
38. Question: Did management have consultations with other accountants?	38	Letter to BOE dated April 24, 2023 (CW)	No
39. Question: Why is the supplementary information so limited?	39	Letter to BOE dated April 24, 2023 (CW)	There is no Supplementary Information that is required to be presented for a bond financial audit.
40. Question: What does "RSI" mean?	40	Letter to BOE dated April 24, 2023 (CW)	Required Supplementary Information. This is information required by the Governmental Accounting Standards Board. There is no RSI for a bond financial audit.
41. Question: Why can't the CBOC use the information in the audit?	41	Letter to BOE dated April 24, 2023 (CW)	This is a standard Governance letter. Typically it just references the Board and Management. I don't see an issue with referencing the CBOC specifically in the future.
42. Question: How does cash and investment \$187,940,547 reconcile with \$219,707,382 on Report #13 Bond Program Financial Status?	42	Letter to BOE dated April 24, 2023 (CW)	The District should be able to provide the reconciliation. Part of the difference will be recording the difference between historical cost and fair value in the Contra Costa County Investment Pool at June 30, 2022.
43. Question: How do Note 5 B construction commitments of \$29,395,597 reconcile with \$71,756,549 on Consolidated Budget Status Report?	43	Letter to BOE dated April 24, 2023 (CW)	\$29,395,597 - Only construction contracts remaining contract amounts. CWS Construction for Pinole Valley Fields and Bleachers, Decotech systems for E-Rate 24 Wireless Upgrade, and Alten Construction for Lake Campus Replacement \$71,756,549 - all contracts included constructional Services, Professional Special Services, Consultant Services, and Purchases Orders remaining amounts.

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
44. Question: How much of the construction work in progress should have been capitalized and was charged to expense?	44	Letter to BOE dated April 24, 2023 (CW)	There are no capitalized amounts in a bond building fund since it is presented using the modified accrual basis of accounting.
45. Question: When was the audit report delivered to the District?	45	Bond Performance Audit, June 30, 2022 (EB)	April 18, 2023
46. Question: When was the audit report delivered to the CBOC?	46	Bond Performance Audit, June 30, 2022 (EB)	April 28, 2023
47. Question: When was the draft audit report delivered to the District?	47	Bond Performance Audit, June 30, 2022 (EB)	April 14, 2023
48. Question: When was the draft audit report delivered to the CBOC?	48	Bond Performance Audit, June 30, 2022 (EB)	The draft audit report was not delivered to the CBOC.
49. Question: Why was the audit report 13 days late?	49	Bond Performance Audit, June 30, 2022 (EB)	Reference our letter to the governing board dated April 13, 2023, see the paragraph called "Planned Scope and Timing of the Audit"
50. Question: Who was the lead audit partner for this report?	50	Bond Performance Audit, June 30, 2022 (EB)	Nathan Edelman
51. Question: When did the fieldwork begin?	51	Bond Performance Audit, June 30, 2022 (EB)	January 2023
52. Question: When did the fieldwork end?	52	Bond Performance Audit, June 30, 2022 (EB)	April 2023
53. Question: When was the CBOC entrance conference held?	53	Bond Performance Audit, June 30, 2022 (EB)	CBOC is not normally involved in the conduct of the audit. Management of the District may choose to include CBOC members as they deem appropriate.
54. Question: When was the CBOC exit conference held?	54	Bond Performance Audit, June 30, 2022 (EB)	CBOC is not normally involved in the conduct of the audit. Management of the District may choose to include CBOC members as they deem appropriate.
55. Question: Were any members of the CBOC interviewed?	55	Bond Performance Audit, June 30, 2022 (EB)	The performance report details the audit procedures that were included within the scope of the contract and are required per the State Audit Guide.
56. Question: What was the cost of the audit?	56	Bond Performance Audit, June 30, 2022 (EB)	The cost of the bond performance audit for FY 23 covering measures D, E, and R cost \$27,150.
57. Question: What account was charged for the cost of the audit?	57	Bond Performance Audit, June 30, 2022 (EB)	The codes below were used for the bond financial audit. 21-9790-5830-615-0000-8500-400130-0-0000-01396-61501 -97905830 -848PERF
58. Question: When did the Board approve the audit agreement?	58	Bond Performance Audit, June 30, 2022 (EB)	September 7, 2022
59. Question: Have \$575,000,000 of Measure R bonds been issued as of June 30, 2022?	59	Bond Performance Audit, June 30, 2022 (EB)	No.

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022 Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
60. Question: Did the District have a legally compliant CBOC?	60	Bond Performance Audit, June 30, 2022 (EB)	The performance report details the audit procedures that were included within the scope of the contract and are required per the State Audit Guide.
61. Question: What salary time documentation was reviewed?	61	Bond Performance Audit, June 30, 2022 (EB)	The performance report details the audit procedures that were included within the scope of the contract and are required per the State Audit Guide.
62. Question: What CBOC District policies and procedures were reviewed?	62	Bond Performance Audit, June 30, 2022 (EB)	The performance report details the audit procedures that were included within the scope of the contract and are required per the State Audit Guide.
63. Question: Why can't you express an opinion on the effectiveness of the District's internal Control?	63	Bond Performance Audit, June 30, 2022 (EB)	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.
64. Question: Did you review the salary time documentation for employees partially funded by the bond program?	64	Bond Performance Audit, June 30, 2022 (EB)	The performance report details the audit procedures that were included within the scope of the contract and are required per the State Audit Guide.
65. Question: Did the CBOC issue an Annual Report?	65	Bond Performance Audit, June 30, 2022 (EB)	
66. Question: Did the CBOC have joint meetings with the Board of Education?	66	Bond Performance Audit, June 30, 2022 (EB)	The last joint meeting between the CBOC and the BOE was January 2023.
67. Question: Should September 12, 2022, CBOC "suspended" operation be disclosed as a subsequent event?	67	Bond Performance Audit, June 30, 2022 (EB)	Subsequent event considerations are applicable to audits of financial statements.
68. Question: Should your June 30, 2021, audit report on failing to follow up on a prior year's finding on salary allocation be reissued?	68	Bond Performance Audit, June 30, 2022 (EB)	Although there was not a deviation from applicable reporting requirements, the report may be reissued to provide additional information.
69. Question: Can you provide a copy of your April 11, 2022, letter to the District on your Responsibilities?	69	Letter to BOE April 13, 2023 (EB)	
70. Question: Can you explain why the report was late?	70	Letter to BOE April 13, 2023 (EB)	Reference our letter to the governing board dated April 13, 2023, see the paragraph called "Planned Scope and Timing of the Audit"

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
71. Question: What evidence supports the significant risk identified in the management override of controls?	71	Letter to BOE April 13, 2023 (EB)	Professional audit standards have long required communication of some issues between an independent auditor and those charged with governance. The new audit standard SAS (Statement on Auditing Standards) No. 134, which became effective on December 31, 2021, has an updated requirement to communicate with those charged with governance about the “significant risks” identified by the auditor. This new communication is part of the planning memorandum you are receiving as part of this year’s engagements. Why is this letter important? Communicating significant risks identified by the auditor helps those charged with governance understand those matters and why they require special audit consideration. Communication about significant risks may assist those charged with governance in fulfilling their responsibility to oversee the financial reporting process. The letter may also cause an ‘aha moment’ for governance. They may then choose to learn more about risks and even consider additional procedures on those risks either performed by your Eide Bailly team or internal auditors. The determination of significant risks allows the auditor to focus more on those audit areas more likely to contain errors. For these risks, the auditor will understand the entity’s controls, including control activities, relevant to that risk and, based on that understanding, evaluate whether such controls have been suitably designed and implemented to mitigate such risks. Furthermore, the auditor will perform audit procedures specifically responsive to that risk and tailored to the entity.
72. Question: Can you provide the management representation letter dated April 13, 2023?	72	Letter to BOE April 13, 2023 (EB)	
73. Question: Why can't the CBOC use the information in this letter?	73	Letter to BOE April 13, 2023 (EB)	
74. Question: Based on GAGUS, should the “significant risks identified” be disclosed in the audit report?	74	Letter to BOE April 13, 2023 (EB)	
75. Question: How long has the Fiscal Coordinator Facilities position been vacant?	75	Letter to BOE April 13, 2023 (EB)	Since 1/27/2022
76. Question: What is the plan to fill the Fiscal Coordinator Facilities position?	76	Letter to BOE April 13, 2023 (EB)	

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
77. Question: Who approves contact & contract change orders for the Fiscal Coordinator Facilities position?	77	Letter to BOE April 13, 2023 (EB)	The Associate Superintendent of Business Services and Associate Superintendent of Facilities, Maintenance, and Operations.
78. Question: Who approves requisitions & PO change orders for the Fiscal Coordinator Facilities position?	78	Letter to BOE April 13, 2023 (EB)	The Associate Superintendent of Business Services and Associate Superintendent of Facilities, Maintenance, and Operations.
79. Question: Who approves account invoices for the Fiscal Coordinator Facilities position?	79	Letter to BOE April 13, 2023 (EB)	Fiscal/Project Accounting Analyst
80. Question: Does having the vacant Fiscal Coordinator Facilities position inform the risk of management overriding controls?	80	Letter to BOE April 13, 2023 (EB)	
81. Question: Is the Bond Program Management Plan May 14, 2021, on the District's website current?	81	Letter to BOE April 13, 2023 (EB)	The Bond Program Management Plan on the District's website is the current version.
82. Question: Have September 30, 2021, Bond Program Management Plan amendments have been updated on the District's website?	82	Letter to BOE April 13, 2023 (EB)	Yes.
83. Question: Did the auditor review the Bond Program Management Plan?	83	Letter to BOE April 13, 2023 (EB)	The performance report details the audit procedures that were included within the scope of the contract and are required per the State Audit Guide.
84. Question: Who is the Lead Internal Auditor?	84	Letter to BOE April 13, 2023 (EB)	The District will be posting an internal auditor (CPA licensed) position at the end of summer; this is a higher skilled position than the most recent internal auditor posting.
85. Question: Who is the Lead Internal Auditor supervisor?	85	Letter to BOE April 13, 2023 (EB)	Reports to the board/superintendent. Daily work directed by the CBO.
86. Question: Who is the Munis System Administrator?	86	Letter to BOE April 13, 2023 (EB)	Laurie Dolan
87. Question: Is the District's Administrative Regulation 3400 Management of District Assets/Accounts current?	87	Letter to BOE April 13, 2023 (EB)	Yes
88. Question: Have all employees, substitutes, and consultants with access to Munis completed the WCCUSD Munis System Security and Access Authorization Form?	88	Letter to BOE April 13, 2023 (EB)	Yes. No one can have Munis access and permission without the Munis system Security and Access Authorization form being approved.
89. Question: Every month, does the Coordinator over Position Control provide a report to the Munis Administrator lists all employee transitions and their supervisors within the District?	89	Letter to BOE April 13, 2023 (EB)	Yes, he does.
90. Question: Every month, does the Munis System Administrator and Lead Internal Auditor Have the access needed to fulfill their job duties?	90	Letter to BOE April 13, 2023 (EB)	The Munis System Administrator does have the access needed to fulfill her job duties. The Lead Internal Auditor position was eliminated.
91. Question: Can you provide a copy of the March 2023 Munis Access monitoring report?	91	Letter to BOE April 13, 2023 (EB)	
92. Question: Who must approve Munis budget additions and changes?	92	Letter to BOE April 13, 2023 (EB)	Fiscal/Project Accounting Analyst
93. Question: Should the District be concerned about the Internal Revenue Service rules on the arbitrage of bond funds?	93	Letter to BOE April 13, 2023 (EB)	

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
Question relates to the Verification of Implementation for FAI Phase 1.5 & 2.0	94	Letter to BOE April 13, 2023 (EB)	The response will be provided at a future presentation on the FAIs
Question relates to the Verification of Implementation for FAI Phase 1.5 & 2.1	95	Letter to BOE April 13, 2023 (EB)	The response will be provided at a future presentation on the FAIs
Question relates to the Verification of Implementation for FAI Phase 1.5 & 2.2	96	Letter to BOE April 13, 2023 (EB)	The response will be provided at a future presentation on the FAIs
Question relates to the Verification of Implementation for FAI Phase 1.5 & 2.3	97	Letter to BOE April 13, 2023 (EB)	The response will be provided at a future presentation on the FAIs
Question relates to the Verification of Implementation for FAI Phase 1.5 & 2.4	98	Letter to BOE April 13, 2023 (EB)	The response will be provided at a future presentation on the FAIs
Question relates to the Verification of Implementation for FAI Phase 1.5 & 2.5	99	Letter to BOE April 13, 2023 (EB)	The response will be provided at a future presentation on the FAIs
100. Question: Please see the attached Note 6 District Audit Building Fund, Ending Fund Balance on June 30, 2022, for \$217,260,370. Please also see the attached 2021-2022 Unaudited Actuals Fund 21 Building Fund, Ending Fund Balance June 30, 2022, of \$219,707,382. The difference between these two numbers is \$2,447,012. Link Audit June 30, 2023.pdf. Can you explain the difference?	100	Email Financial Audit additional questions	It's for the decrease of Fair value of investment adjustment
101. Question: Would the auditor need to disclose that the District's unaudited actuals were wrong and the auditor adjusted the District's accounting records?	101	Email Financial Audit additional questions	
102. Question: Why are these \$32,850,446 Other Building Funds accounted for in Fund 21? See attached Audit Note 5 and Fund 21 definitions. Link Audit Fund 21.pdf	102	Email Financial Audit additional questions	The decrease of Fair Value adjustment of \$403,281 was added to the Other Building Fund balance. Unaudited Actual Balance of \$33,253,727.28 - Fair Value negative adjustment \$403,281 = \$32,850,446
103. Question: What was the amount of accrued payroll for each Measure on June 30, 2022?	103	Email Financial Audit additional questions	Measure D - \$297.64, Measure E - none, Measure R - none, Non-bond measure - none
104. Question: According to the attached Ed Code # 15286, the audit reports should be in by March 31st Your report is dated April 24, 2023. The performance audit firm stated that their report was late due to audit documentation being received later than planned. Did you have the same problem?	104	Financial Audit (CW)	That is correct, we did not have all of the audit documentation to be able to finalize by March 31.
105. Question :In your cover letter under 'Other Matters', you wrote, "We were engaged to report on the supplementary information section, which accompanies the financial statements but are not RSI." What does RSI mean?	105	Financial Audit (CW)	RSI stands for Required Supplementary Information. This is information required by the Governmental Accounting Standards Board. There is no Required Supplementary Information for a Prop 39 bond financial audit.

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
106 Question: In note #4, Page 11, of your report, Accrued Liabilities - your chart lists payroll, under measure D, as \$298.00 and nothing under measures E and R. Attached is a Payroll Data (Salary + Benefits) Chart for Fiscal Year 2021-2022, that was presented to the CBOC. It lists the total payroll for the Bond Construction Program as \$840,461.60. Please explain this discrepancy.	106	Financial Audit (CW)	The Accrued Liabilities amount only represents expenditures incurred during the fiscal year that were not paid by year end. Total payroll expense from 7/1/2021 - 6/30/2022 \$840,461.60 including the accrual payroll of \$297.64. Debit Expense \$840,461.60 but Credit Cash in Treasury \$840,163.96 and Accounts Payable \$297.64
107. Question: Where is this payroll data amount shown in your report? Is it covered in Note #6, Page 12 under Reconciliation of Building Fund Balance (Expenditures = \$22,349,648). If so can I see a breakdown of that figure?	107	Financial Audit (CW)	Classified Salaries \$562,942.18, Employee Benefits \$277,519.42, Books and Supplies \$93,708.56, Services and Other Operating Expenditures \$975,467.63, and Capital Outlay \$20,440,010.88
108 Question: In February of 2022, The Construction Bond Program's Fiscal Coordinator transferred to the Business Office Department. The position has not been filled. Therefore for five months during FY 2021-2022, the Construction Bond Program has been without a Fiscal Coordinator. The CBOC noticed this loss because we stopped getting our monthly financial reports. Did you notice any difference in the financial data you received relating to February 2022–June 2022 of the FY compared to the data that was collected from July 2021– January 2022 of the FY? (The performance audit firm identified significant risks – “Management Override of Controls professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that the management of the organization may have the ability to override controls that the organization has implemented.”)	108	Financial Audit (CW)	We did not notice any difference, but this could have contributed to the delay in receiving items for the audit. We also always consider management override of controls to be a significant audit risk. Audit procedures that we perform to respond to that risk include internal control testing and substantive procedures over journal entries at year-end.
109. Question: According to Government Code 12410.6, the audit lead/partner cannot provide services for more than six consecutive fiscal years. For our records, what is the name of the lead audit partner for this audit?	109	Financial Audit (CW)	The lead partner is Michael Ash. This is his 5th consecutive year providing services. The audit will need a new partner for the 2023-24 audit.
110. Question: In your cover letter, you discussed a significant risk that you identified. “Management Override of Controls professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that the management of the organization may have the ability to override controls that the organization has implemented.” You did not state that you found any cases of it but that the potential for it was observed. Would you please elaborate on your statement. This looks like a ‘red flag’ to me; something the CBOC might want to track. What sort of things did you observe?	110	Bond Performance Audit (ED)	Reference to response 71. Further, note that if actual instances is management override of internal controls were identified, such instances would have been reported as an audit finding within the performance audit report.

WCCUSD CBOC Written Questions regarding Bond Financial & Bond Performance Audits for FY 2022			
Responses provided by Auditors & District Staff including Robert McEntire, SeungJa Cha, Margarita Romo, Luis Freese, Melissa Payne			
Questions	Item #	Source	Written Response
111. Question: In February of 2022, The Construction Bond Program's Fiscal Coordinator transferred to the Business Office Department. The position has not been filled. Therefore for five Coordinators. The CBOC noticed this loss because we stopped getting our monthly financial reports. Did you notice any difference in the data you received relating to February 2022–June 2022 of the FY, compared to the data that was collected from July 2021– January 2022 of the FY? Is this when you observed the significant risks?	111	Bond Performance Audit (ED)	Evaluation of the impact from turnover is not specific included within the scope of work. However, this is a possible cause of the delays that resulted in the audit being issued later than expected.
112. Question: In your report, under Methodology, #5, you mentioned that you sampled vendor transactions. In that paragraph you mentioned expenditures, for the program totaling \$22,349,649.00. Did you include employee payroll costs in that total? https://drive.google.com/file/d/17AOS4CmXqrff8upAGcSyi9ocx2ILsMd/view?usp=share_link	112	Bond Performance Audit (ED)	The referenced link requires authentication to view, so I could not view it. However, procedure amounts noted under procedure 5 of the performance audit report should reference only vendor types of transactions (architects, construction, and etc.). Payroll types of transactions are tested as a separate population.
113. Question: In your report, under Methodology, #12, you stated, "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." What did you specifically look at, on our website (besides our minutes) and in the Board Policy?	113	Bond Performance Audit (ED)	Review of the CBOC meeting minutes is not required by the State Audit guide. We reviewed the minutes of the CBOC meetings as part of obtaining an understanding of applicable risks within the District's bond program for the purpose of tailoring our compliance audit procedures.
114. Question: According to Government Code 12410.6, the audit lead/partner cannot provide services for more than six consecutive fiscal years. For our records, what is the name of the lead audit partner for this audit?	114	Bond Performance Audit (ED)	Nathan Edelman

West Contra Costa Unified School District's Citizens' Bond Oversight Committee Report

In 2000, California voters passed Proposition 39, School Facilities, 55% Local Vote Bonds, Taxes Accountability Requirements, Initiative Constitutional Amendment and Statute. Prior to Proposition 39 general obligation bonds were passed by a 2/3 vote. (Proposition 39 pertains to K-12 schools and community colleges.) Essentially, this initiative amended the section of the California Constitution dealing with ad valorem taxes associated with these bonds. The amended section also requires that the program have annual independent financial and performance audits of the bond school construction program.

The California Legislature added and amended the education codes (Ed Codes) to have the school districts appoint and support independent citizen bond oversight committees (CBOCs) to monitor, for the public, the expenditures of these bond programs. To inform the public, said CBOCs are to have websites and produce reports, at least one a year, to inform the public on the progress of the school district's construction bond program.

Since 2000, West Contra Costa Unified School District (WCCUSD) has gotten voter approval, via this method, for six bonds at a total amount of \$2.165 billion. We are presently monitoring a program with a budget of \$205,000,000 - \$65,000,000 from Measure D(2010), \$65,000,000 from Measure E (2012) and \$75,000,000 from Measure R (2020). Measure R's bond total value is \$575,000,000.

I have been the Contra Costa Tax Payers Organization Representative to the West Contra Costa Unified School District's (WCCUSD) Citizens Bond Oversight Committee (CBOC) since March 2019. In March 2023, I was elected Chairperson of that committee. I am writing this report for our committee.

Four Education Codes pertaining to CBOCs:

Ed Code 15278 states that "The citizens' oversight committee shall actively review and report on the proper expenditure of taxpayers' money for school construction." We do this by making sure the funds are only spent on projects, listed in the bond measures' project lists, and salaries of District employees who work fulltime or parttime on the program. We also review annual independent performance and financial audits.

Ed Code 15280 states that, "the governing board of the district shall, without expending bond funds, provide the citizens' oversight committee with any necessary technical assistance and shall provide administrative assistance in furtherance of its purpose and sufficient resources to publicize the conclusions of the citizens' oversight committee."

Ed Code 15282 states the makeup of the committee should consist of at least seven (7) members including five (5) required representatives – Business Organization Rep, Tax Payers'

Organization Rep, Senior Citizen Organization Rep, Parent or Guardian of an enrolled student Rep., and a Parent or Guardian of an enrolled student and a Parent-Teacher Organization Rep.

Ed Code 15286 states "... the required annual, independent financial and performance audits for the preceding fiscal year shall be submitted to the citizens' oversight committee established pursuant to Section 15278 at the same time they are submitted to the school district or community college district, no later than March 31 of each year."

WCCUSD has not provide adequate resources for these four Ed Codes:

Concerning Ed Code 15278 and 15280, past CBOCs worked with the District to create a packet of financial reports to help in monitoring funds spent on bond measure projects. We received these reports on a monthly basis from 2020 through 2021. From February 2022 – September 2022 (8 months) we did not receive any financial reports. Due to this and other deficiencies, at our meeting on September 12, 2022, the committee passed Resolution 22-04, Re-establish an Independent WCCUSD CBOC, and ceased operations. We met but did not vote on items from September 12, 2022 – March 27, 2023. One of the casualties of this vote was that we did not produce an annual report for calendar year 2022. (By February 2023 we got financial reports for the twelve months of 2022.)

Unfortunately, again starting in January 2023 through June 2023 (6 months) we have not received any monthly financial reports. Coinciding with these months during 2022 and 2023 of no financial reports, the Fiscal Coordinator for the Facilities Planning and Construction Department (the department overseeing the Construction Proposition 39 Bond Program) transferred to the District's Business Services Department and the District has not replaced her position. I have been told that they were training a technician to produce these reports but that technician has taken an extended leave of absence. Another committee member was told the former Fiscal Coordinator was preparing the reports but had to take a leave of absence. Either way, eight monthly financial reports were late in 2022 and we have received no financial reports for 2023.

On June 11, 2015, the Contra Costa County Civil Grand Jury produced a Report # 1514 entitled, *A Case of Stymied Oversight*. In that report one of the observations that they cited was that the WCCUSD CBOC had not received financial reports from 2013 – 2015 (2 years). It appears that we may be going back to that condition.

Concerning Ed Code 15282, which states that we should have at least seven members – five required positions and two at-large members - on the CBOC. WCCUSD has about fifty-two

schools; the District policy, about the CBOC Bylaws states that our CBOC should consist of eleven (11) members.

Prior to Resolution 22-04, we had four members, from July – September of 2022, filling only 3 of 5 required positions. On January 18, 2023 the District and the CBOC had a joint meeting at which we discussed the resolution. From January 18, 2023 through April 2023 the District appointed five more CBOC members.

Due to the District's efforts of catching up on back financial reports and their appointing new members to the committee, on March 27, 2023, the CBOC passed Resolution 23-01 and re-started our committee operations.

Unfortunately in March and June of 2023, we lost two members; so that, now we have seven members with 4 of 5 required positions filled. (The Business Organization Representative position is vacant.) We are still short four of the eleven committee members. The District has not interviewed any applicants since March 2023.

Now having four new members , we need training for our members. I have requested logistical resources for the training and a liaison from staff to help arrange the training. I have been told that they are working on the logistical resources; to date they have not agreed upon supplying a staff liaison for the training.

Ed Code 15286 deals with the independent financial and performance audits being submitted to the Board and the CBOC at the same time - no later than March 31st of each year. This year, 2023, we received the independent financial and performance audit reports from the staff on April 28, 2023; we had the auditor presentations to the CBOC on May 8, 2023; the District plans to agendize the acceptance of the audit at its August 2023 meeting..

The audits are conducted by two different firms. In the cover letter of the Eide Bailly LLP Performance Audit, the firm stated, "Planned Scope and Timing of the Audit - Our audit report was delayed two weeks allowing time to complete the audit documentation for information received from the District later than planned."

During the presentations, the financial auditor representative, for Christy White Inc., confirmed that they had the same problem. The school district staff explained that, since COVID, it has been very difficult to get applicants for vacancies and they have had "to do more with less". (The Eide Bailly presenter stated that due to this post COVID staffing problem, they have had trouble with getting documents from other school districts also.)

The staff has always been very cooperative with our committee; however our committee can not properly perform its legal function until the District addresses this apparent personnel shortage problem. (According to the 2004 California Attorney General Opinion # 04-110, The bond program is legally allowed to pay the salaries of District personnel doing administrative work on construction projects. Therefore the District's operating budget would not be affected by hiring personnel to do bond related work.)

Basically, the WCCUSD CBOC needs technical assistance, training and members to be able to monitor the bond program for the public. We would appreciate any support that the Contra Costa County Taxpayers' Association can give us.

Lorraine M. Humes,
WCCUSD CBOC Chairperson and
CoCoTax CBOC Representative

Supporting Documents:

Proposition 39

KPI Bond Chart

Resolution 22-04

Resolution 23-01

39

SCHOOL FACILITIES. 55% LOCAL VOTE. BONDS, TAXES. ACCOUNTABILITY REQUIREMENTS.

Initiative Constitutional Amendment and Statute.

Official Title and Summary Prepared by the Attorney General

SCHOOL FACILITIES. 55% LOCAL VOTE. BONDS, TAXES. ACCOUNTABILITY REQUIREMENTS.

Initiative Constitutional Amendment and Statute.

- Authorizes bonds for repair, construction or replacement of school facilities, classrooms, if approved by 55% local vote for projects evaluated by schools, community college districts, county education offices for safety, class size, and information technology needs.
- Accountability requirements include annual performance and financial audits on use of bond proceeds.
- Prohibits use of bond proceeds for salaries or operating expenses.
- Requires facilities for public charter schools.
- Authorizes property taxes in excess of 1% limit by 55% vote, rather than current two-thirds, as necessary to pay school bonds.

Summary of Legislative Analyst's Estimate of Net State and Local Government Fiscal Impact:

- Increased debt costs for many school districts, depending on local voter approval of future school bond issues (these costs would vary by individual district). District costs throughout the state could total in the hundreds of millions of dollars each year within a decade.
- Potential longer-term state savings to the extent local school districts assume greater responsibility for funding school facilities.

Analysis by the Legislative Analyst

BACKGROUND

Property Taxes

The California Constitution limits property taxes to 1 percent of the value of property. Property taxes may only exceed this limit to pay for (1) any local government debts approved by the voters prior to July 1, 1978 or (2) bonds to buy or improve real property that receive two-thirds voter approval after July 1, 1978.

School Facilities

Kindergarten Through Twelfth Grade (K–12). California public school facilities are the responsibility of over 1,000 school districts and county offices of education. Over the years, the state has provided a significant portion of the funding for these facilities through the state schools facilities program. Most recently, this program was funded with \$6.7 billion in state general obligation bonds approved by the voters in November 1998.

Under this program, the state generally pays:

- 50 percent of the cost of new school facilities.
- 80 percent of the cost of modernizing existing facilities.
- 100 percent of the cost of either new facilities or modernization in "hardship cases."

In addition to state bonds, funding for school facilities has been provided from a variety of other sources, including:

- School district general obligation bonds.
- Special local bonds (known as "Mello-Roos" bonds).
- Fees that school districts charge builders on new residential, commercial, and industrial construction.

Community Colleges. Community colleges are part of the state's higher education system and include 107 campuses operated by 72

local districts. Their facilities are funded differently than K–12 schools. In recent years, most facilities for community colleges have been funded 100 percent by the state, generally using state bonds. The state funds are available only if appropriated by the Legislature for the specific facility. There is no requirement that local community college districts provide a portion of the funding in order to obtain state funds. However, community college districts may fund construction of facilities with local general obligation bonds or other nonstate funds if they so choose.

Charter Schools

Charter schools are independent public schools formed by teachers, parents, and other individuals and/or groups. The schools function under contracts or "charters" with local school districts, county boards of education, or the State Board of Education. They are exempt from most state laws and regulations affecting public schools.

As of June 2000, there were 309 charter schools in California, serving about 105,000 students (less than 2 percent of all K–12 students). The law permits an additional 100 charter schools each year until 2003, at which time the charter school program will be reviewed by the Legislature. Under current law, school districts must allow charter schools to use, at no charge, facilities not currently used by the district for instructional or administrative purposes.

PROPOSAL

Provisions of the Proposition

This proposition (1) changes the State Constitution to lower the voting requirement for passage of local school bonds and (2) changes existing statutory law regarding charter school facilities.

The constitutional amendments could be changed only with another statewide vote of the people. The statutory provisions could be changed by a majority vote of both houses of the Legislature and approval by the Governor, but only to further the purposes of the proposition. The local school jurisdictions affected by this proposition are K–12 school districts, community college districts, and county offices of education.

Change in the Voting Requirement. This proposition allows (1) school facilities bond measures to be approved by *55 percent* (rather than *two-thirds*) of the voters in local elections and (2) property taxes to exceed the current 1 percent limit in order to repay the bonds.

This 55 percent vote requirement would apply only if the local bond measure presented to the voters includes:

- A requirement that the bond funds can be used only for construction, rehabilitation, equipping of school facilities, or the acquisition or lease of real property for school facilities.
- A specific list of school projects to be funded and certification that the school board has evaluated safety, class size reduction, and information technology needs in developing the list.
- A requirement that the school board conduct annual, independent financial and performance audits until all bond funds have been spent to ensure that the bond funds have been used only for the projects listed in the measure.

Charter School Facilities. This proposition requires each local K–12 school district to provide charter school facilities sufficient to accommodate the charter school's students. The district, however, would not be required to spend its general discretionary revenues to provide these facilities for charter schools. Instead, the district could choose to use these or other revenues—including state and local bonds. The proposition also provides that:

- The facilities must be reasonably equivalent to the district schools that these students would otherwise attend.
- The district may charge the charter school for its facilities if district discretionary revenues are used to fund the facilities.
- A district may decline to provide facilities for a charter school with a current or projected enrollment of fewer than 80 students.

Provisions of Related Legislation

Legislation approved in June 2000 would place certain limitations on local school bonds to be approved by 55 percent of the voters. The provisions of the law, however, would take effect only if this proposition is approved by the voters. These provisions require that:

- Two-thirds of the governing board of a school district or community college district approve placing a bond issue on the ballot. (Current law requires a majority vote.)
- The bond proposal be included on the ballot of a statewide primary or general election, a regularly scheduled local election, or a statewide special election. (Currently, school boards can hold bond elections throughout the year.)
- The tax rate levied as the result of any single election be no more than \$60 (for a unified school district), \$30 (for a school district), or \$25 (for a community college district), per \$100,000 of taxable property value. (Current law does not have this type of restriction.)
- The governing board of a school district or community college district appoint a citizens' oversight committee to inform the public concerning the spending of the bond revenues. (Existing law does not require appointment of an oversight committee.)

These requirements are not part of this proposition and can be changed with a majority vote of both houses of the Legislature and approval by the Governor.

FISCAL EFFECT

Local School Impact

This proposition would make it easier for school bonds to be approved by local voters. For example, between 1986 and June 2000:

- **K–12 Schools.** K–12 bond measures totaling over \$18 billion received the necessary two-thirds voter approval. During the

same period, however, over \$13 billion of bonds received over 55 percent but less than two-thirds voter approval and therefore were defeated.

- **Community Colleges.** Local community college bond measures totaling almost \$235 million received the necessary two-thirds voter approval. During the same period, though, \$579 million of bonds received over 55 percent but less than two-thirds voter approval and therefore were defeated.

Districts approving bond measures that otherwise would not have been approved would have increased debt costs to pay off the bonds. The cost to any particular district would depend primarily on the size of the bond issue. (See box for the impact on a typical property owner.) The total cost for all districts throughout the state, however, could be in the hundreds of millions of dollars annually within a decade.

How Would the Proposition Affect the Average Homeowner?

As noted in the text, this proposition would only have an impact on property owners in cases where a school district bond issue is approved by less than two-thirds but at least 55 percent of the voters. In these instances, the impact on a property owner (business or homeowner) would depend on two factors: (1) the tax rate "add-on" needed to pay the debt on the bonds and (2) the assessed value of a particular property.

The following illustrates the possible impact of the proposition. A homeowner lives in a unified school district that places a bond before the voters. The bond is approved with a 58 percent vote and the size of the bond requires a tax rate levy of \$60 per each \$100,000 of assessed value. If the assessed value of the owner's home is the statewide average (about \$170,000), the owner would pay about \$100 in additional property taxes each year for the life of the bond (typically between 20 and 30 years).

State Impact

The proposition's impact on state costs is less certain. In the near term, it could have varied effects on demand for state bond funds. For instance, if more local bonds are approved, fewer local jurisdictions would qualify for hardship funding by the state. In this case, state funding would be reduced from 100 percent to 50 percent of the cost for a new local school. On the other hand, there are over 500 school jurisdictions that do not currently participate in the state school facilities program. To the extent the reduced voter-approval requirement encourages some of these districts to participate in the state program, demand for state bond funds would increase.

In the longer run, the proposition could have a more significant fiscal impact on the state. For instance, if local districts assume greater funding responsibility for school facilities, the state's debt service costs would decline over time.

The actual impact on state costs ultimately would depend on the level of state bonds placed on the ballot in future years by the Legislature and the Governor, and voters' decisions on those bond measures.

Charter Schools

The requirement that K–12 school districts provide charter schools with comparable facilities could increase state and local costs. As discussed above, districts are currently required to provide facilities for charter schools only if unused district facilities are available. The proposition might lead many districts to increase the size of their bond issues somewhat to cover the cost of facilities for charter schools. This could also increase state costs to the extent districts apply for and receive state matching funds. The amount of this increase is unknown, as it would depend on the availability of existing facilities and the number and types of charter schools.

39 SCHOOL FACILITIES. 55% LOCAL VOTE. BONDS, TAXES. ACCOUNTABILITY REQUIREMENTS. Initiative Constitutional Amendment and Statute.

Argument in Favor of Proposition 39

FIX CLASSROOMS.

FIX THE WAY SCHOOLS SPEND MONEY.

Taxpayers, seniors, teachers, businesses, and parents agree: If we vote "YES" on Proposition 39, we can fix the way our schools spend money AND fix our schools!

We're all aware of financial abuses in some of our schools—the waste, bureaucracy and mismanagement. If we're going to make California's schools among the best in the nation, we must make our schools accountable for the way they spend our tax dollars.

PASSING PROP. 39 WILL:

HOLD ADMINISTRATORS ACCOUNTABLE FOR SPENDING SCHOOL BOND CONSTRUCTION MONEY:

- Prohibit using funds for administration or bureaucracy.
- Require school administrators to produce a detailed list of specific school construction and repair projects to be funded.
- Require schools to undergo two rigid, independent financial and performance audits every year.
- Require bonds to be passed by a tough 55% super-majority vote.

ADD MORE PROTECTION FOR TAXPAYERS AND HOMEOWNERS:

When Prop. 39 passes, legislation automatically goes into effect that:

- Mandates citizen watchdog committees of local taxpayers, homeowners, parents and business leaders to make sure the money is not wasted.
- Empowers watchdog committees to stop any project if audits show wasteful or unauthorized spending, inform the public of abuse or waste and vigorously investigate and prosecute violations.
- Prohibits these bond votes except at regularly scheduled elections.
- Caps and limits how much property taxes can be raised by a local school bond.

"Proposition 39 and supporting legislation impose a strict cap on property tax increases which may result from an election held

under the provisions of this initiative. For an average California home, the cost would be less than \$100 per year. Based on my thorough analysis, the claim of a 'doubling of property tax' is significantly overstated and historically inaccurate."

Thomas W. Hayes, Former State Treasurer and Auditor General
HELP FIX OUR SCHOOLS.

- Our classrooms are overcrowded—California has more students per classroom than any other state except one.
- If we're going to reduce class size, we've got to build more classrooms. Just to keep up with the school population growth expected over the next ten years, experts say we'll need 20,000 new classrooms.
- Students in some districts go to class in trailers or in cafeterias, libraries and gyms that have been converted to classrooms.
- Many schools need repairs and updating so children can use computers and get connected to the Internet where they can learn to use the tools they will need to succeed in the future.

"This initiative helps fix classroom overcrowding and provides much needed repairs of unsafe and outdated schools. It mandates the strictest accountability requirements to ensure that bond funds are spent only on schools and classrooms, protecting taxpayers."

Gail D. Dryden, President, League of Women Voters of California
JOIN GOVERNOR GRAY DAVIS AND FORMER GOVERNOR PETE WILSON, SENIORS, TEACHERS, PARENTS, BUSINESS AND COMMUNITY LEADERS, TAXPAYERS, LABOR, ETHNIC AND PUBLIC SAFETY ORGANIZATIONS:

VOTE YES ON PROPOSITION 39.

LAVONNE MCBROOM, *President*

California State PTA

JACQUELINE N. ANTEE

AARP State President

ALLAN ZAREMBERG, *President*

California Chamber of Commerce

Rebuttal to Argument in Favor of Proposition 39

Incredible! The very heart of the Arguments FOR Proposition 39 are about provisions NOT IN PROPOSITION 39!

Provisions NOT IN 39:

- NO watchdog committees.
- NO election rules.
- NO limits on property tax increases.

The ENTIRE SECTION titled "More Protections for Taxpayers and Homeowners" is NOT IN 39! These provisions were added by 39's promoters in the Legislature AFTER 39 was filed. They can be removed or changed anytime WITHOUT VOTER APPROVAL.

United States Justice Foundation Executive Director Gary Kreep certifies:

"The Watchdog Committees, Election Rules and Tax Limitations referenced in the promoters' Arguments are not in 39. Therefore, these provisions may be waived anytime without voter approval."

These "Special Provisions" risks are unnecessary! GOOD BONDS PASS NOW. Since 1996, 62% passed, with two-thirds voter approval. \$13 Billion worth! Do you *really* want every bond, good or bad, approved? Each bond creates a new lien on your home, usually for 30 years.

Remember, PROPOSITION 39 has NO PROPERTY TAX LIMITS. Meaning:

"Proposition 39 could realistically lead to actions more than doubling current property taxes, putting them back to pre-1978 levels."

Joseph Skeeahan, Certified Public Accountant

Join seniors, educators, parents, small businesses, newspapers, Democrats, Republicans, Independents, homeowners and renters throughout California.

HELP SAVE OUR HOMES.

VOTE NO ON PROPOSITION 39.

GIL A. PEREZ

Retired School District Administrator

JOAN C. LONGOBARDO, *Governing Board Member*

Covina-Valley Unified School District

Does promoters' Rebuttal, to right, raise questions? Have other questions? Want to help Save Our Homes? Get answers NOW. Visit: SaveOurHomes.com. We, 39's opponents, wrote "NOTICE TO VOTERS", which follows, to help voters understand 39's "Special Provisions" risks.

JON COUPAL, *Chairman*

*Save Our Homes Committee, Vote No on Proposition 39,
a Project of the Howard Jarvis Taxpayers Association*

Argument Against Proposition 39

NOTICE TO VOTERS: After Proposition 39 was filed, its promoters introduced a special law in the Legislature adding provisions which only take effect if Proposition 39 passes. Therefore, all the changes which will occur if 39 passes are not in Proposition 39 itself. These added provisions DO NOT appear in *Proposition 39: Text of the Proposed Law* in this Voter Information Guide. If Proposition 39 passes, these added "Special Provisions" could be changed or revoked anytime in the future without voter approval.

ARGUMENTS AGAINST PROPOSITION 39:

The "Special Provisions," dealing with critically important tax increase and accountability issues, were either added because of drafting errors, or because the promoters wanted to be free to make changes after the election without voter approval.

In either case, these "Special Provisions" create huge risks. What changes will be made later WITHOUT VOTER APPROVAL?

These "Special Provisions" risks are reason enough to reject Proposition 39.

However, Proposition 39 is also misleading. It says it's about schools. Actually it's about your home and your taxes.

What Proposition 39 does:

1. Permits local bond passage with 55% votes instead of the current two-thirds vote requirement. There is NO LIMIT on how much property taxes can eventually increase with passage of 55% bonds.

2. Ends our Constitution's 121 year old provision requiring a two-thirds vote on local bonds. These bonds put liens on your home, usually for 30 years. Tax collectors foreclose if homeowners cannot pay. Prior to voter approved property tax limitations in 1978, excessive taxes often forced home sales.

3. Proposition 39 bonds increase apartment taxes. Landlords may increase rents to pay these taxes.

4. Proposition 39 bonds require taxpayers in the poorest districts to pay tax rates about twenty times higher (and taxpayers in typical districts to pay about five times higher) than taxpayers in the richest districts to raise the same amount per student.

What Proposition 39 DOES NOT do:

1. DOES NOT require student performance improvements.
2. DOES NOT require parental or taxpayer oversight.

Campaign:

Proposition 39's wealthy promoters reportedly pledged \$30 million. We cannot match their money. But, we outnumber them, so we can win. Pledge your help now. Visit saveourhomes.com or call (toll-free) 1-866-VOTE39NO (1-866-868-3396).

55% risks:

In 1978, property taxes were 2.6 times higher. Could history repeat? Could property taxes return to twice, even three times today's levels? Once started, 55% bonds won't stop here. Every government agency will demand 55%. PROPOSITION 39 PROVIDES NO TAX LIMITS. So, yes, 55% could lead to further actions which eventually double, even triple, property taxes.

Conclusion:

Don't risk the "Special Provisions" without voter control.

Don't risk unlimited property tax increases.

Don't risk starting 55% bonds for all government agencies.

Don't risk new 30 year homeowner liens.

Don't risk higher rents.

Don't encourage putting the highest tax rates on the poorest districts.

And, don't give up our Constitution's two-thirds vote requirement to increase property taxes.

Help Save Our Homes. Please VOTE NO ON PROPOSITION 39.

JON COUPAL, *Chairman*

*Save Our Homes Committee, Vote No on Proposition 39,
a Project of the Howard Jarvis Taxpayers Association*

DEAN ANDAL, *Chairman*

Board of Equalization, State of California

FELICIA ELKINSON, *Past President*

Council of Sacramento Senior Organizations

Rebuttal to Argument Against Proposition 39

Strong accountability and taxpayer protections in 39 and the "special provisions" opponents criticize will:

- Limit how much property taxes can be raised by a local school bond.

- Prohibit using funds for administration or bureaucracy.

- Require citizen watchdog committees.

- Prohibit special elections for enacting these bonds.

NONE OF THESE REFORMS WILL BECOME LAW UNLESS WE PASS PROPOSITION 39!

That's why the California Chamber of Commerce, California Organization of Police and Sheriffs, League of Women Voters of California, California Hispanic Chamber of Commerce, California Professional Firefighters, Consumer Federation of California and 200 other community organizations and leaders support 39.

OPPONENTS OF 39 WANT YOU TO BELIEVE ALL THESE RESPECTED GROUPS ARE LYING. BUT WHO'S REALLY LYING?

"Shame on the Jarvis political committee. They can't make their case with facts so they resort to scare tactics, fear-mongering and misleading statements."

AARP California State President Jacqueline N. Antee

"Contrary to the Jarvis group, passage of Proposition 39 *doesn't* raise property taxes, *doesn't* put a lien on your home and *doesn't* increase rents. Local voters have the final say in passing school bonds through a tough 55% super-majority vote."

California State PTA President Lavonne McBroom

By voting YES on 39, we can:

- Build new classrooms, repair older ones and reduce class size.

- Cut waste and abuses that have taken place in some districts.

- Assure that our children and grandchildren have safe schools in which to learn and prepare for the future.

YES on Proposition 39: fix the way schools spend money AND fix our schools.

ANDREW YSIANO, *Immediate Past President*

California Hispanic Chamber of Commerce

WILLIAM HAUCK, *Chairman*

California Business for Education Excellence

DAN TERRY, *President*

California Professional Firefighters

AN OVERVIEW OF STATE BOND DEBT

This section of the ballot pamphlet provides an overview of the state's current bond debt. It also provides a discussion of the impact the bond measure on this ballot, if approved, would have on this debt level.

BACKGROUND

What Is Bond Financing? Bond financing is a type of long-term borrowing that the state uses to raise money for specific purposes. The state gets money by selling bonds to investors. The state repays this money plus interest.

The money raised from bonds primarily pays for the purchase of property and construction of facilities—such as parks, prisons, schools, and colleges. The state uses bond financing mainly because these facilities are used for many years and their large dollar costs are difficult to pay for all at once.

General Fund Bond Debt. Most of the bonds the state sells are *general obligation* bonds. The state's debt payments on about three-fourths of these bonds are made from the state General Fund. The money in the General Fund comes primarily from state personal and corporate income taxes and sales taxes. The remaining general obligation bonds (such as housing bonds) are self-supporting and, therefore, do not require General Fund support. All general obligation bonds must be approved by a majority of voters and are placed on the ballot by legislative action or by initiative.

The state also issues bonds known as *lease-payment* bonds. These bonds do not require voter approval. The state pays a higher interest rate and selling costs on these bonds than it does on general obligation bonds. The state has used these bonds to build higher education facilities, prisons, veterans' homes, and state offices. The General Fund is also used to make debt payments on these bonds.

What Are the Direct Costs of Bond Financing? The state's cost for using bonds depends primarily on the interest rate that is paid on the bonds and the number of years payments are made. Most general obligation bonds are paid off over a period of 20 to 30 years. Assuming an interest rate of 5.5 percent (the current rate for this type of bond), the cost of paying off bonds over 25 years is about \$1.70 for each dollar borrowed—\$1 for the dollar borrowed and 70 cents for the interest. This cost, however, is spread over the entire period, so the cost after adjusting for inflation is less. Assuming a 3 percent future annual inflation rate, the cost of paying off the bonds in today's dollars would be about \$1.25 for each \$1 borrowed.

The State's Current Debt Situation

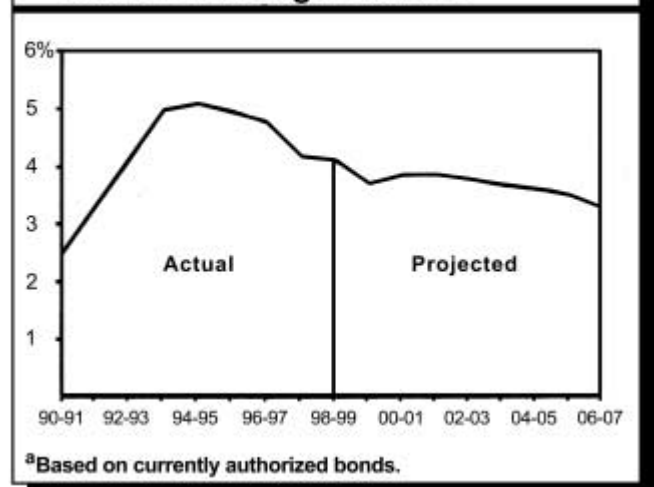
The Amount of State Debt. As of April 2000, the state had about \$23 billion of General Fund bond

debt—\$17 billion of general obligation bonds and \$6 billion of lease-payment bonds. Also, the state has not yet sold about \$17 billion of authorized bonds because the projects to be funded by the bonds have not yet been undertaken.

Debt Payments. We estimate that payments on the state's General Fund bond debt will be around \$2.9 billion during the 2000–01 fiscal year. As currently authorized bonds are sold, bond debt payments will increase to \$3.4 billion in 2005–06 and decline thereafter.

The level of debt payments stated as a percentage of state General Fund revenues is referred to as the state's "debt-ratio." Figure 1 shows actual and projected debt ratios from 1990–91 through 2006–07. The figure shows that as currently authorized bonds are sold, the state's debt ratio will be 3.9 percent in 2001–02 and decline thereafter. The projected ratios will vary depending on when bonds are actually sold and on the state's actual General Fund revenues.

Figure 1

State Debt Ratios^a
1990-91 Through 2006-07

Bond Proposition on This Ballot

Proposition 32—the Veterans' Bond Act of 2000—provides \$500 million in self-supporting general obligation bonds. This is the only general obligation bond proposition on this ballot. As noted above, self-supporting general obligation bonds do not require General Fund support. As a result, voter approval of these bonds will not affect the state's debt ratio.

BOND PROGRAM KPI SUMMARY
Bond Information (Key Performance Indicators) for WCCUSD Bond Program
for June 30, 2022

Table 1 – Bonds Authorized

Bond Measures	Voter Approved		Bonds Issued					Bond Payments		
	Month Year	Amount (\$)	Latest Issue	Total Issued	Tax Rate per \$100k ⁴	Not Yet Issued	Scheduled Issues ⁵	Principal Paid	Finish Date	Interest Paid
¹ Msr 1998-E	Jun 1998	40,000,000	Jan 2001	40,000,000	\$0.22	0	0	33,130,000	Aug 2025	31,704,347
² Msr 2000-M	Nov 2000	150,000,000	Apr 2003	150,000,000	\$1.51	0	0	98,115,000	Aug 2032	92,938,642
³ Msr 2002-D	Mar 2002	300,000,000	Oct 2005	299,997,483	\$60.00	2,517	0	120,400,351	Aug 2034	153,125,728
⁴ Msr 2005-J	Nov 2005	400,000,000	Jun 2010	322,409,709	\$70.30	77,590,292	0	42,270,744	Aug 2036	209,820,405
³ Msr 2010-D	Jun 2010	380,000,000	Jun 2020	380,000,000	\$45.10	0	0	59,025,000	Aug 2055	88,830,070
³ Msr 2012-E	Nov 2012	360,000,000	Jun 2020	360,000,000	\$41.20	0	0	49,215,000	Aug 2054	65,740,294
⁵ Msr 2020-R	Mar 2020	575,000,000	Jul 2021	75,000,000	\$60.00	500,000,000	500,000,000	5,880,000	Aug 2051	1,524,403
Grand Totals		2,205,000,000		1,627,407,191	\$278.33	577,592,809	500,000,000	408,036,094		643,683,889

¹"Principal Paid" is total principal paid and includes principal paid on related refunding bonds subsequent to defeasance of any original bonds defeased.

²"Interest Paid" is total gross interest paid less, if applicable, bid premium and accrued interest deposited to Debt Service Fund, refunding escrow funding and federal subsidy payments; in other words, actual payments by County from tax revenue.

West Contra Costa County Citizens' Bond Oversight Committee (CBOC)

Resolution No. 22-04 September 12, 2022

Re-establish an Independent WCCUSD CBOC

WHEREAS, the legislative action to place Proposition 39 – “School Facilities. 55% Local Vote. Bonds, Taxes. Accountability Requirements,” on the ballot, and enacted by the California electorate in 2000, established Citizens’ Bond Oversight Committees as a requirement for school construction bonds passed by 55% majorities; and

WHEREAS, California Education Code §15278 implementing Proposition 39 states, “The purpose of the citizens’ oversight committee shall be to inform the public concerning the expenditure of bond revenues. The citizens’ oversight committee shall actively review and report on the proper expenditure of taxpayers’ money for school construction. The Citizens’ oversight committee shall advise the public as to whether a school district or community college district is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution;” and

WHEREAS, five of seven WCCUSD bond measures were set up for voter approval at a threshold of 55%, instead of a 2/3 vote, and thus require oversight by a Citizen’s Bond Oversight Committee (CBOC) per California Ed Code Section 15278 and 15280 (referred to here as “WCCUSD Prop 39” bond measures); and

WHEREAS, for all WCCUSD Prop 39 bond measures, ballot measure language approved by WCCUSD’s Board of Education promised voters an “independent” CBOC and “strict citizens’ oversight”. For example, in Measure R, approved by voters in March, 2020, under the heading, Financial Accountability, the Board promised (all caps included): “ALL BOND EXPENDITURES WILL BE MONITORED BY AN INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE (EDUCATION CODE SECTION 15278 ET SEQ.) TO ENSURE THAT FUNDS ARE SPENT AS PROMISED AND SPECIFIED....”

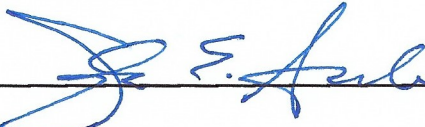
WHEREAS, despite these very clear electoral and legislative mandates, WCCUSD and other K-12 and community college districts in the State of California have not acted to fully and properly comply with them; and

WHEREAS, some K-12 and community college districts school construction bond programs in the State of California have produced fraud, waste, and/or abuse that could have been detected earlier, limited in scope and cost, and/or prevented if the legally mandated effective oversight had existed; and

WHEREAS, since some time after January 1, 2022, membership in WCCUSD's CBOC dropped below seven, at which point WCCUSD fell fully out of compliance with Proposition 39; and, as it stands currently, the committee now recognized as WCCUSD's CBOC has four members with no officer other than the Chair, and is, therefore, a non-compliant CBOC.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. WCCUSD's CBOC recommends that WCCUSD's Board of Education take *immediate* action to fulfill promises made by WCCUSD's Board of Education in all WCCUSD "Prop 39" Bond Measures by re-establishing and maintaining an "independent" CBOC, capable of exercising "strict citizens' oversight", that is fully compliant with requirements laid out in Proposition 39 (2000) - "School Facilities. 55% Local Vote. Bonds, Taxes. Accountability Requirements" and all related statues.
2. Effective immediately after adjournment of the meeting in which this resolution is approved, all operations of WCCUSD's CBOC will be suspended until such time as WCCUSD's Board of Education does the following:
 - A. Approves policies which establishes WCCUSD's CBOC as "independent" and capable of exercising "strict citizens' oversight" as promised by WCCUSD's Board of Education in all WCCUSD "Prop 39 Bond Measures; and
 - B. Re-establishes WCCUSD's CBOC as fully compliant with Proposition 39 (2000) - "School Facilities. 55% Local Vote. Bonds, Taxes. Accountability Requirements" and all related statues.

 _____ Chair, John E Anderson, PhD

September 12, 2022

VOTED on (date) September 12, 2022, by the following vote: AYES: 3 NAYS: 0 ABSTENTIONS: ABSENCES: 1

West Contra Costa County Unified School District

Citizens' Bond Oversight Committee (CBOC)

Resolution No. 23-01 March 27, 2023

Resume Active Operations of CBOC

WHEREAS, on January 18, 2023, the WCCUSD Board of Education approved a revised policy that provides for an independent CBOC capable of providing strict oversight of WCCUSD and is compliant with the accountability requirements of Proposition 39 (2000); and

WHEREAS, the CBOC approved Resolution 22-04 on September 12, 2022 to suspend operations of the Committee until the WCCUSD Board of Education approve such policy; and

WHEREAS, the current CBOC membership does include the minimum of seven members required by the Code and the District is presently actively recruiting for the recently vacated Business Organization Representative position.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Effective immediately WCCUSD's CBOC shall temporarily resume operations until December 31, 2023 in order for the District to bring the CBOC into compliance with regard to the minimum number of members.
2. After passing this resolution, the CBOC shall elect a chairperson, vice chairperson and secretary to serve until December 31, 2023. At which time officers shall be selected by the compliant CBOC membership.
3. After passing this resolution, the CBOC shall also approve a schedule of meetings to be posted on the WCCUSD calendar.



CBOC Chairperson

March 27, 2023

Voted on March 27, 2023, by the following vote: AYES: 6 NAYS: 1 ABSTENTIONS: 0 ABSENCES: 0

Citizens' Bond Oversight Committee for Measure D (2002), J (2006), D (2010), E (2012) and R (2020): Membership by Categories

No. ¹	Category ²	Nominated By	Member Name	City of Residence	Office	Dates Board Approved	Current Term End Date	1 st , 2 nd or 3 rd Term?
1	Business Organization *	Business Organization						
2	Senior Citizen Organization *	Senior Citizen Organization	John Anderson	Richmond	Secretary	4-27-22	6-9-24	Second
3	Taxpayers' Organization *	Taxpayers' Organization	Lorraine Humes	San Pablo	Chair	3-1-23	3-23-25	Third
4	Parent or Guardian*	Parent or Guardian	Tamecia Vallot	San Pablo		3-15-23	3-14-25	First
	Parent/Guardian & PTA*	PTA/School Site Council	Brendan Daughton	Richmond	Vice Chair	3-15-23	3-14-25	First
5	At Large Community Member	Self-Nomination	Jia Ma	El Cerrito		1-11-23	1-10-25	First
7	At Large Community Member	Self-Nomination						
8	At Large Community Member	Self-Nomination	Anton Jungherr	Hercules		3-15-23	3-14-25	First
9	At Large Community Member	Self-Nomination	Ariel Xi	Richmond		4-12-23	4-11-25	First
10	At Large Community Member	Self-Nomination						
11	At Large Community Member	Self-Nomination						

Superintendent's Designee: Luis Freese
BOE Liaison: Trustee Leslie Reckler

Description	Number
Authorized Positions	11
Filled Positions	7
Vacant Positions	4
Pending Applications	
Quorum Requirement	4

¹ Position numbers were assigned by the CBOC for reference purposes only

² Proposition 39, CBOC was established by the Board of Education on April 9, 2003. All appointments are made by the Board of Education. Terms are for two (2) years with a maximum of three consecutive terms.

Attendance / Roster for 2023

	Jan.	Feb.	Mar.	Apr.*	May	Jun.*	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Term dates (Term #)
John Anderson	P	P	P	A(+)	P	A(+)							6/9/22 – 6/8/24 (2)
Brendan Havenar-Daughton			P	P	A(+)	A(+)							3/15/23 – 3/14/25 (1)
Sallie DeWitt	A (-)	A (-)	No longer a committee member										3/24/21 – 3/23/23 (3)
Lorraine Humes	P	P	P	P	P	P							3/24/22 – 3/23/24 (3)
Anton Jungherr			P	P	P	P							3/15/23 -3/14/25 (1)
Jason Lindsey	A (-)	A (-)	P	A(-)	A(-)	No longer a committee member							6/2/21 – 6/1/23 (1)
Jia Ma	P		P	A(-)	P	A(-)							1/11/23 – 1/10/25 (1)
Tamecia Vallot			P	A(-)	P	P							3/15/23 – 3/14/25 (1)
Ariel Xi					P	A(+)							4/12/23 – 4/11/25 (1)

P = Present

A (+) = Absent with notification

A (-) = Absent without notification

* = No meeting (Apr. & June = Lack of Quorum)