WCCUSD

Citizens' Bond Oversight Committee

Minutes for May 8, 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@comcast.net

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

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** CBOC

c. Members present:

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

Members absent:

Brendan Havenar-Daughton, Jason Lindsey

Seven members – 5 present at 6:05 PM – quorum met

d. Agenda Adoption

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

None noted.

Agenda was adopted as presented with no objections.

e. 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.

f. Public Comment for items not on the agenda

Public comments were received.

B. Consent Agenda

a. CBOC Information Request Log May 1, 2023

b. February 27, 2023 CBOC Meeting Draft Minutes

c. March 27, 20223 CBOC Meeting Draft Minutes

Mr. Jungherr pulled the Consent Items be moved to Action Items.

Public Comments

Public comments were received.

C. Action Items

a. CBOC Information Request Log May 1, 2023

Mr. Jungherr moved 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.

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

c. March 27, 20223 CBOC Meeting Draft Minutes

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

Mr. Jungherr 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 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

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

Public Comments

Public comments were received.

e. 2022 Performance Audit – Eide Bailly LLP

Mrs. Payne introduced Mr. Nathan Edelman of Eide Bailly, who gave his presentation

Public Comments

Public comments were received.

Ms. Humes announced a 10-minute recess.

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.

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

Noting the time, the meeting was adjourned at 8:00 PM. 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

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 before the meeting.

NAME of REQUESTER	DATE OPERATIONS OFFICE RVCD.	SUBJECT	FORWARDED FOR RESPONSE TO:	RESPONSE	RESP. DATE
151)Anton Jungherr	10/26/2020	Detail of Lead Auditor July 2020 credit of $991.48 and confirm that no payroll for the Lead Internal auditor was charged to the Fund 21 Bond Fund in July 2020. Confirm that there was no payroll for the Lead Internal reported in Aug. 2020. Will the Lead Auditor's payroll be charged to the Fund 21 Bond Funs when she reviews the implementation of forensic/audit recommendations?	10-27-20 to M. Payne	Document sent to A. Jungherr and D. Gosney 12-10-20	12/10/2020
152)Anton Jungherr	11/9/2020	Mr. Jungherr inquired whethere the district followed appropriate procedures for hiring Eide Bailly.	11-9-20 M. Romo	12-14-20 answers were emailed to A. Jungherr and D. Gosney. 12-15-20 additional document sent.	12/14/2020 & 12-15-20
153)Don Gosney	3/5/2021	Copies of Orbach's invoices for 12-15-20 and 12-22-20	M. Payne	3-22-21 sent to D. Gosney by M. Payne	3/22/2021
154)Lorraine Humes	8/8/2021	Questions & verifications needed for Annual Report	8-9-21 M. Romo & M. Payne	9-3-21 emailed L. Humes the response	9/3/2021
155)Sallie DeWitt	8/26/2021	Update of the FAI Recommendation table and overall status of the FAI implememtation.	8-27-21 M. Payne	9-6-21 emailed S. DeWitte the response.	9/6/2021
156)Lorraine Humes	10/20/2021	Asked if there are any government standards stating how long a company can audit the same program.	10-21-21 forwarded to Nidia Carrera for response.	10-26-21 N. Carrera responded to Ms. Humes.	10/26/2021
157)Lorraine Humes	10/28/2021	How wil the 27 recommendations from Moss Adams be verified?	10-28-21 M. Payne	11-15-21 M. Payne responded to L. Humes	11/15/2021
158)Lorraine Hume:	10/28/2021	How can the CBOC review the verification of recommendations using the PMP?	10-28-21 M. Payne	11-15-21 M. Payne responded to L. Humes	11/15/2021
159)Lorraine Hume:	2/9/2022	Copy of the draft minutes from the December CBOC meeting.	S. Garfield	Copy emailed to Ms. Humes and Mr. Anderson	2/9/2022
160)Lorraine Humes	8/15/2022	Financial Report #13 for 6-30-22	8-18-22 S. Cha	Sent to L. Humes and CBOC committee-10-5-22	10/5/2022
161)Lorraine Humes	8/15/2022	Financial Report #13A for 1-31-21 - 6-30-22	8-18-22 S. Cha	Sent to L. Humes and CBOC committee-10-5-22	10/5/2022
162)Lorraine Humes	8/15/2022	Reports for 6-30-22-Rpt. #2, Consolidate Fund 21&35, Master Plan Projects 2016, Measure R Projects	8-18-22 S. Cha	Sent to L. Humes 9-23-22-Additional documents sent on 10-5-22	9/23/2022 & 10-5-22

NAME of REQUESTER	DATE OPERATIONS OFFICE RVCD.	SUBJECT	FORWARDED FOR RESPONSE TO:	RESPONSE	RESP. DATE
163)Lorraine Humes	8/15/2022	Estimated tax rates after Measure R	8-18-22 S. Cha	Sent to L. Humes 10-7-22	10/7/2022
164)Lorraine Humes	8/15/2022	FMP Implementation update for Measure D(2010) & Measure E(2012), 6-20-21-slide #5-project status	8-18-22 E. Mejia-Hooper	Sent to L. Humes 8-22-22	8/22/2022
165)Lorraine Humes	8/15/2022	FMP Updating the 2016 Facillities Master Plan Prioritization for Project Sequencing of Measure R 2020, June 23, 2021-slide 6 & 5	8-18-22 E. Mejia-Hooper	Sent to L. Humes 8-19-22 & 9-6-22	8-19-22 & 9-6-22
166)Lorraine Humes	8/15/2022	FAI Implementation reports Phase 1.5 & 2.0	8-18-22 M. Payne	Sent to L. Humes 9-8-22	9/8/2022
167)Lorraine Humes	8/15/2022	KPI Summary-Report #1, Bonds Authorized chart through June 30, 2022	8-18-22 S. Cha	Sent to L. Humes and CBOC committee-10-5-22	10/5/2022
168)Anton Jungherr	3/31/2023	John Anderson's letter referred to in the minutes of 6-16-21 Facilities Committee Meeting Minutes	4-4-23 M. Payne & S. Garfield	Sent to A. Jungherr	4/11/2023

DRAFT

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

(Bond Measures D, E and R)
February 27, 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. Mr. Anderson called the meeting to order

a. Opening Procedures

b. Pledge of Allegiance

c. Welcome new CBOC member Jia Ma, BOE liaison Leslie Reckler, Parliamentarian Tamara Dunning

Mr. Anderson welcomed new CBOC member Ms. Ma and Parliamentarian Ms. Dunning. Ms. Ma had problems with her audio.
BOE member and CBOC liaison Leslie Reckler was present as was BOE Parliamentarian, Tamara Dunning and her collogue Lorenzo Cuesta.

d. Roll Call (John Anderson, Sallie DeWitt. Lorraine Humes. Jason Lindsey, Jia Ma)

CBOC Members Present:
John Anderson, Lorraine Humes, Jia Ma
CBOC Members Absent:
Sallie DeWitt, Jason Lindsey
Three out of five members are present to form a quorum.
District Staff Present:
Luis Freese, Melissa Payne, Ellen Mejia-Hooper

e. Agenda Adoption and Adoption

Mr. Anderson asked for a Motion to approve the agenda.
Ms. Humes motioned to adopt the agenda

Discussion
Ms. Humes had questions for Ms. Dunning concerning protocols and the length of her participation with the CBOC. Ms. Dunning stated her contract was for 1 year and also answered the questions on protocols
Ms. Humes had questions for Ms. Reckler about what her scope of participation will be with the CBOC. Ms. Reckler answered.

Motion was passed unanimously

f. Public Comment for items not on the agenda

No Public Comments

g. Comments by Chairperson

Mr. Anderson stated he was glad Ms. Dunning would be present to help with the meeting procedures.

B. Bond Program Project Status and Financial Reports (Luis Freese/Melissa Payne/Ellen Mejia-Hooper)

Presentation on progress of current Bond Projects including newsletters and financial reports

Mrs. Mejia-Hooper presented the project update, adding that the weather had slowed some of the projects.

a. Facilities Master Plan Project Update Consolidated Budget Report

Ms. Humes had questions that were answered by Mrs. Mejia-Hooper and Mr. Freese.

Mr. Freese announced that unfortunately the financial reports are still in draft form due to family emergency that took him out of the country for the last 30 days. The reports will be finalized once staff returns.

b. Consolidated Budget Report
c. Report 13 Bond Program Financial Status
d. Report 13A Variance Report
e. Report 2 Bond Program Spending to Date
f. 20-21 AP check list
g. Status of applicants for CBOC
h. Status of WCCUSD Board acceptance of Bond Financial and Bond Audit Performance Audits for FY21
i. Status of WCCUSD Board approval of revised Board Policy 7214.2 (WCCUSD CBOC)
j. Joint WCCUSD Board and CBOC meeting
k. March Financial Audit Schedule

Public Comments
Don Gosney

C. Audits

a. State Response to CBOC inquiry (see attached)
b. Upcoming Audits need to indicate that the CBOC was not in compliance relative to membership requirements.

D. Action Items

Mr. Anderson stated that Action Items would be postponed until the next meeting since Ms. Ma is still having technical difficulty and is unable to vote. Without Ms. Ma's vote there is no quorum.

a. Approve Resolution 2023-01 Restarting CBOC Activities

i. Discussion
ii. Motion
iii. Discussion
iv. Vote

b. Election of Officers per Resolution 2023-01
c. Approval of Calendar per Resolution 2023-01
d. Approval of Consent Agenda
    i. Revised August 15, 2022 CBOC Meeting Draft Minutes
    ii. CBOC Information Request Log February 6, 2023
    iii. September 12, 2022 CBOC Draft Meeting Minutes
    iv. November 14, 2022 CBOC Draft Meeting Minutes

E. 2021 CBOC Annual Report Status (Lorraine Humes)

Ms. Humes gave an update on the annual report. CBOC members will get their assignments at the next meeting.

F. Training for New Members

Ms. Dunning reviewed the new rules that will take effect starting tomorrow with the Governor ending the State of Emergency.

a. Brown Act Training
   The classic Brown Act and the new Brown Act were discussed. Training will be provided at the next meeting.
b. CABOC
c. Website

Public Comments
Don Gosney

G. CBOC subcommittees

a. Annual Report
b. Membership Selection Committee
c. By Laws
d. Construction Site Visits
e. Training

H. Reference Documents

a. Roster and Terms

I. Next Scheduled Meeting

a. March 13, 2023 6 pm

J. Adjournment

Mr. Anderson adjourned the meeting at 7:20 pm

Disability Information

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WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
(Bond Measures D, E and R)
Meeting Minutes-draft
March 27, 2023 at 6 pm
1400 Marina Way South, Richmond CA 94804
In Person Meeting

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

A. Opening Procedures

a. Pledge of Allegiance
Chair John Anderson 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:
John Anderson, Brendan Havenar-Daughton, Lorraine Humes, Anton Jungherr (left at 6:49), Jason Lindsey, Jia Ma (arrived at 6:57), Tamecia Vallot
Members absent: None
Staff present:
Luis Freese, Ellen Mejia-Hooper
Parliamentarian:
Tami Dunning

c. Agenda Adoption
Mr. Anderson called for Consent Item B be moved behind Action Item C.
Mr. Anderson asked for any objections or comments.
None noted.
Agenda approved with the noted change.

d. Welcome new CBOC members and introductions
Mr. Anderson welcomed new members and asked all members to introduce themselves and comment on their interest in participating on the committee.
Mr. Havenar-Daughton arrived during the introductions

e. Comments by Chairperson

f. Public Comment for items not on the agenda
No Public Comment

B. Consent Agenda

Ms. Humes asked for any objections to the Consent items. There being no objections the Consent Items were approved as presented.

a. CBOC Information Request Log March 20, 2023
b. Revised August 15, 2022 CBOC Meeting Draft Minutes
c. November 15, 2022 CBOC Meeting Draft Minutes
d. December 12, 2022 CBOC Meeting Draft Minutes

C. Action Items

a. Approve Resolution 2023-01 Restarting CBOC Activities

Discussion

Mr. Anderson gave an overview of the September CBOC meeting when the committee was suspended due to low membership not being in compliant. This resolution is to restart the committee now that there are seven members and at its January 18, 2023 Board of Ed meeting the Board approved a revised policy that provides for an independent CBOC.
Motion
Mr. Lindsey motioned to approve Resolution 2023-01 Restarting CBOC Activities.
Motion was seconded
Discussion
Mr. Jungherr motioned this item be postponed until the June Meeting
Discussion
Mr. Anderson answered questions clarifying the motion on the table.
Vote
Anderson No
Daughton No
Humes No
Jungherr Yes
Lindsey No
Vallot No
Motion failed
Mr. Anderson called for a vote on the original motion to approve Resolution 2021-01
Mr. Jungherr motioned for the first "Where as" of the resolution be deleted.
Mr. Anderson asked for a second
There was no second
Motion failed
Mr. Jungherr proposed to amend the first resolve to state June 31, 2023 in place of December 31, 2023
Mr. Anderson called for a second
There was no second
Motion failed
Mr. Jungherr proposed the election of officers be removed from the agenda
Mr. Anderson called for a second
There was no second.
Motion failed
Mr. Anderson called for a vote on Resolution 2023-01
Vote
Anderson Yes
Daughton Yes
Humes Yes
Jungherr No
Lindsey Yes

Ma Absent
Vallot Yes
Motion carries
5 – Yes
1 – Absent
1 – No

Mr. Jungherr left the meeting at 6:49.

b. Election of Officers per Resolution 2023-01

Ms. Humes self-nominated for Chair. There were no other nominations
Mr. Anderson declared Ms. Hume as Chair by acclamation
Mr. Anderson nominated Mr. Daughton to the position of Vice Chair. The motion was seconded. There were no other nominations. Mr. Daughton was declared Vice Chair by acclamation.
Ms. Humes nominated Mr. Anderson for the position of Secretary. Motion was seconded. There were no other candidates. Mr. Anderson was declared Secretary by acclamation.
Public Comments
Don Gosney

c. Approval of Calendar per Resolution 2023-01

Mr. Anderson presented the proposed calendar and asked for comments.
Mr. Anderson asked Ms. Humes as the new Chair to take over for the vote.
Ms. Humes asked for any objections to the calendar. There were no objections and the calendar was approved as presented.

Before continuing with the reports, Ms. Humes introduced a recent member, Jia Ma, who had just arrived at 6:57. Ms. Humes gave a short back ground of each committee member, staff and Board of Ed members and then continued the meeting.

D. Bond Program Project Status and Financial Reports (Luis Freese/Melissa Payne/Ellen Mejia-Hooper)

Presentation on progress of current Bond Projects including newsletters and financial reports

Mrs. Mejia-Hooper gave the presentation on project updates.

a. Facilities Master Plan Project Update Consolidated Budget Report

Mr. Freese reviewed the financial reports and answered questions from the committee

b. Consolidated Budget Report
c. Report 13 Bond Program Financial Status
d. Report 13A Variance Report
e. Report 2 Bond Program Spending to Date
f. 20-21 AP check list
g. Status of WCCUSD Board acceptance of Bond Financial and Bond Audit Performance Audits for FY21
h. Financial Audit Schedule

Mr. Freese stated that the draft audit reports would be coming out this week and it would be shared with the Chair at that time.

i. Status of applicants for CBOC

There is an interview scheduled for this week. There are no other candidates at this time.

E. 2021 CBOC Annual Report Status (Lorraine Humes)

F. 2022 CBOC Annual Report Ad Hoc Committee

Ms. Humes reviewed each member's assignment on the committee.

G. Planned Training for New Members

a. Brown Act Training
b. Roberts Rules
c. CBOC Website
d. WCCUSD Financial Reports
e. CABOC
f. Mentoring

H. Miscellaneous

a. District email for CBOC members
b. Recording in person meetings
c. Access to WCCUSD software (Adobe Acrobat)
d. CBOC Website

I. CBOC subcommittees

a. Annual Report
b. Membership Selection Committee
c. By Laws
d. Construction Site Visits
e. Training
f. CBOC websites

J. Reference Documents

a. Roster and Terms
b. WCCUSD Board Policy 1714.2 adopted January 18, 2023

K. Next Scheduled Meeting

a. April 10, 2023 6 pm

L. Adjournment

Ms. Humes called for a motion to adjourn the meeting.
Mr. Anderson motioned
Motion seconded
Vote
Lindsey yes
Ma yes
Vallot yes
Humes yes
Anderson yes
Daughton yes

Meeting adjourned at 8:05pm

Disability Information

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ITEM C. ACTION ITEMS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Fiscal Year 2022 Bond Performance Audit: 2010 Measure D, 2012 Measure E, and 2020 Measure R

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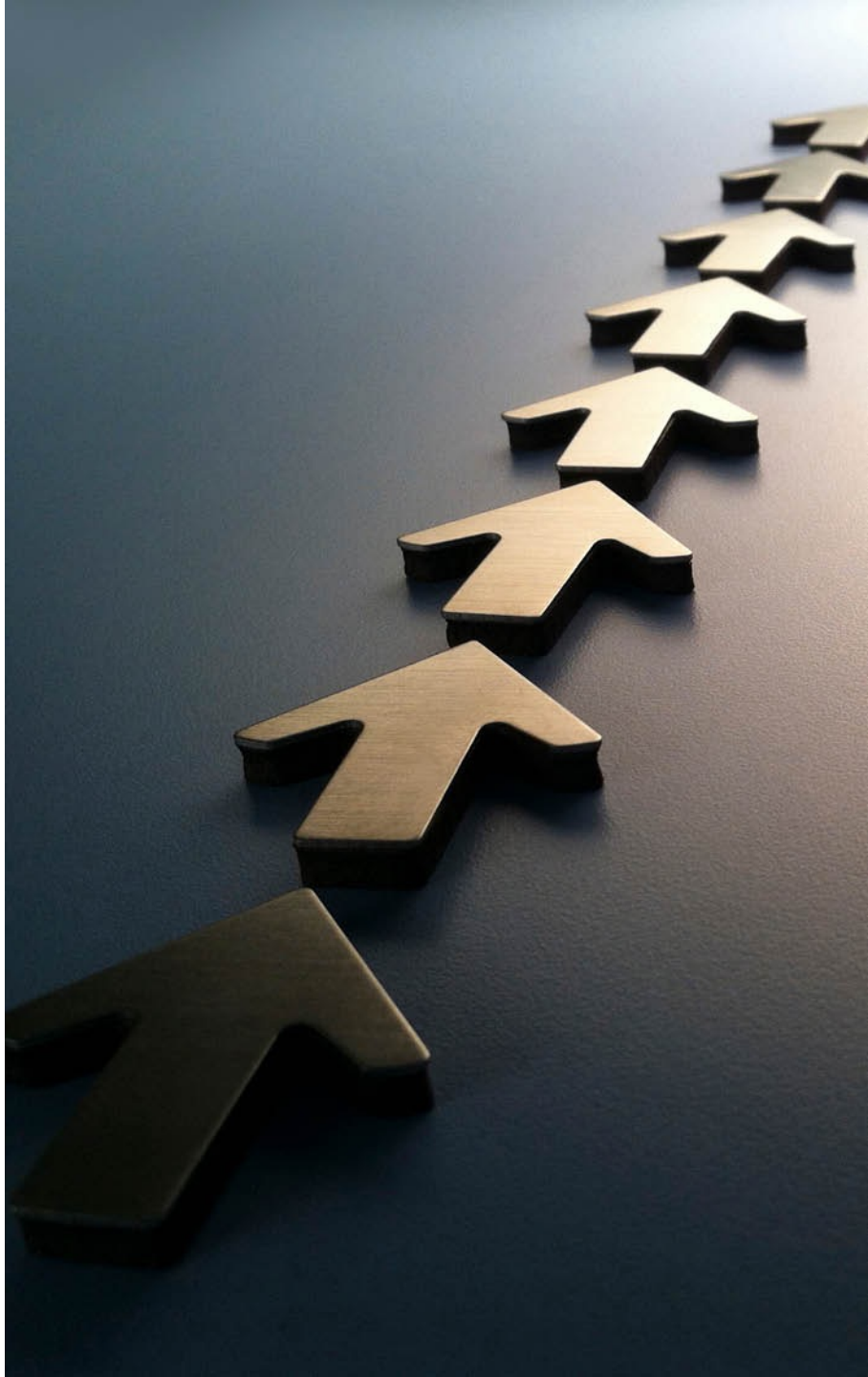
SCOPE OF THE AUDIT

Auditor's responsibilities

Forming and expressing opinions based on the results of our audit.

Management's Responsibilities

Completeness and accuracy, maintenance of internal control over financial reporting, and compliance with laws and regulations.



PERFORMANCE AUDIT OBJECTIVES

- Ensure that such funds were expended on specific projects listed in the text of the applicable ballot measure.

- Verify that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.

- Verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

EideBailly

PERFORMANCE AUDIT METHODOLOGY

- Considered policies and procedures about payment processing, salary, procurement and bidding, change order approval, and the CBOC.
- Vendor transactions were selected for testing on a sample basis.
- Reviewed payroll, HR, and accounting records for salaries charged to the Bonds.

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PERFORMANCE AUDIT METHODOLOGY

	Measure D	Measure E	Measure R
Sampled	$4,513,555	$11,505,299	$469,014
Incurred	9,427,838	12,429,158	492,653
Coverage	48 percent	93 percent	95 percent

EideBailly

PERFORMANCE AUDIT CONCLUSIONS

- The District properly accounted for the expenditures held in the Measure D, Measure E, and Measure R;
- expenditures were made for authorized Bond projects and;
- Salaries incurred only to the extent employees perform administrative oversight work on construction projects.

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West Contra Costa Unified School District
Board Policy
Citizens' Bond Oversight Committee
BP 7214.2
Facilities

1. BACKGROUND INFORMATION

Proposition 39, approved by California voters in the General Election of November 7, 2000, provides that the Governing Board of a school district may pursue the authorization and issuance of general obligation bonds passed by a vote of 55 percent or more of the electorate instead of a two-thirds majority.

As a result of the passage of Proposition 39, language was added to the California Education Code requiring school districts passing a bond designated as a Proposition 39 bond to ensure all the following are realized:

(a) Vigorous efforts are undertaken to ensure that all expenditures of bond revenues are in strict conformity with the law.

(b) Taxpayers directly participate in the oversight of bond expenditures.

(c) The members of the oversight committee promptly alert the public to any waste or improper expenditure of bond revenues.

(d) That the unauthorized expenditures of bond revenues are vigorously investigated, prosecuted, and that the courts act swiftly to restrain any improper expenditures.

In furtherance of the Legislature's intent, school districts passing a bond designated as a Proposition 39 bond must establish and appoint members to an independent citizens' oversight committee ("Bond Oversight Committee," "Committee," or "CBOC") to actively review and report on uses of bond revenues to ensure that they are spent only on school facilities improvements allowed under each bond measure and not for any other purpose. The Bond Oversight Committee must be established within sixty (60) days of the date that the school district's governing board enters the election results in its minutes. A school district may also establish a voluntary oversight committee for any general obligation bond adopted by a two-thirds (2/3) vote of the electorate. California Education Code Sections 15278 through 15288 govern the establishment and operation of the Bond Oversight Committee.

2. PURPOSE OF POLICY

West Contra Costa Unified School District ("District") voters have approved multiple Proposition 39 School Bond Measures. In accordance with legal requirements, the District has established an independent Bond Oversight Committee to provide oversight for these ballot measures.

The purpose of this policy is to (a) ensure the District meets its legal requirements related to the use of Prop 39 bond proceeds; (b) establish the policies and procedures for the form, operation, appointment and related matters of the Bond Oversight Committee; and (c) establish the District's commitment to support the Committee's efficient and effective operation.

3. COMMITTEE PURPOSE

The purpose of the Bond Oversight Committee shall be to inform the public concerning the expenditure of bond revenues. The Committee shall actively review and report on the proper expenditure of taxpayers' money for school construction. The Committee shall advise the public as to whether the District is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution. The Committee shall convene to provide independent oversight for, but not be limited to, both of the following:

3.1. Ensuring that bond revenues are expended only for the purposes described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

3.2. Ensuring that, as prohibited by subparagraph (A) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, no funds are used for any teacher or administrative salaries or other school operating expenses.

4. COMMITTEE DUTIES & AUTHORIZED ACTIVITIES

The Bond Oversight Committee is charged by State law to ensure that bond proceeds are spent only for construction, reconstruction, rehabilitation or replacement of District facilities, including the furnishing and equipping of facilities or the acquisition or lease of real property, in compliance with the specific projects listed in the District's bond measures. The Committee shall ensure that no funds are expended for teacher or administrator salaries or other operating expenses.

4.1. Bylaws. Committee bylaws establish the operational rules to manage the operation of the Committee. These bylaws and operational rules shall be in compliance with this Board Policy and all applicable laws.

4.2. Authorized Activities. The Committee is authorized by law to engage in any of the following activities:

4.2.1. Committee Reports. The Committee shall issue regular reports on the results of its activities. The Committee is required to issue an annual report in accordance with Education Code section 15280, subsection (b). The reports will be available on the Committee's and District's websites.

4.2.2. Annual Performance Audit. Receive and review copies of the District's annual independent performance audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

4.2.2.1. The firm performing the annual performance audit shall deliver the draft audit report to the Committee, or any subcommittee appointed for this purpose, at the same time the draft reports are provided to the District. The draft audit will be

available to the Committee for review and comment in advance of the publication of the final audit report no later than March 31 of each year.

4.2.2.2. The District will provide the Committee with the District's formal written management response to all findings, recommendations and concerns addressed in the performance audit within three months of receiving the audits as required by Education Code 15280 subsection (a)(2).

4.2.3. Annual Financial Audit. Receive and review copies of the District's annual independent financial audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

4.2.3.1. The firm performing the annual bond financial audit shall deliver the draft audit report to the Committee, or any subcommittee appointed for this purpose, at the same time the draft reports are provided to the District. The draft audit will be available to the Committee for review and comment in advance of the publication of the final audit report no later than March 31 of each year.

4.2.3.2. The District will provide the Committee with the District's formal written management response to all findings, recommendations and concerns addressed in the financial audit within three months of receiving the audits as required by Education Code 15280 subsection (a)(2).

4.2.4. Inspections. Inspect school facilities and grounds to ensure bond proceeds are expended in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

4.2.4.1. Committee members' inspections or site visits must be coordinated with the CBOC Liaison. Committee member visits to any bond project job site must be conducted in accordance with all safety measures in effect at the job site and Committee members must be accompanied by a representative of the District.

4.2.5. Deferred Maintenance. Receive and review copies of any deferred maintenance proposals plans or reports developed by the District.

4.2.6. Cost Saving Measures. Review efforts by the District to maximize bond revenues by implementing cost-saving measures, including, but not limited to the following as required by Education Code section 15278.5:

4.2.6.1. Mechanisms designed to reduce the costs of professional fees.

4.2.6.2. Mechanisms designed to reduce the costs of site preparation.

4.2.6.3. Recommendations regarding the joint use of core facilities.

4.2.6.4. Mechanisms designed to reduce costs by incorporating efficiencies in school site design.

4.2.6.5. Recommendations regarding the use of cost-effective and efficient reusable facility plans.

4.3. Matters not within Committee's Review. Consistent with the requirements of law including Education Code Sections 15282, subsection (b), the Committee shall serve a review function and shall not replace or impede the activity and discretionary decision making of the elected Board members, District staff or advisory committees. The Committee shall ***not*** have authority to:

4.3.1. Participate in any bond sale and issuance process or make decisions concerning the timing, terms or structure of a bond issuance, except that the Committee may review the District's plans for any bond sale and may review bond issuance documents upon the conclusion of a bond sale if desired.
4.3.2. Determine how bond proceeds will be spent.
4.3.3. Select contractors or consultants for bond projects or participate in the negotiation or bid process for such contractors and consultants.
4.3.4. Approve construction contracts and/or change orders.
4.3.5. Approve construction plans and/or schedules.
4.3.6. Require the District to prepare reports or conduct audits more frequently than those required by law.

5. BOND OVERSIGHT COMMITTEE MEMBERSHIP

In accordance with Education Code section 15278, subsection (a), the District's Governing Board shall establish and appoint members to the Committee.

5.1. Number. The Bond Oversight Committee shall consist of a minimum of seven (7) members and no more than eleven (11) members appointed by the Board. Five (5) members must represent distinct constituencies as mandated by Education Code section 15282:

5.1.1. one representative of the local business community;
5.1.2. one person active in a senior citizens' organization;
5.1.3. one person active in a bona fide taxpayers' organization; and
5.1.4. the parent or guardian of a child who is enrolled in the District;
5.1.5. the parent or guardian of a child enrolled in the District and active in a parent- teacher organization, such as the Parent Teacher Association or school site council.

Other members, selected by the Governing Board, will be selected at-large and based upon the applicant's professional and/or practical experience, recognition or contributions to the community; the diversity of expertise of the Bond Oversight Committee as a whole; and representation of the Committee from various communities within the District.

5.2. Prohibited Persons. The following persons shall not be appointed to the Committee pursuant to Education Code section 15282, subsection (b):

5.2.1. Employees or officials of the District; and
5.2.2. Vendors, contractors, or consultants of the District.

If, while serving on the Committee a member becomes one of the above-identified persons, the member's service on the Committee shall immediately and automatically terminate.

A Committee member cannot be removed, except for cause, i.e., illegal activity or violation of District or State regulations.
Any vacancy resulting from the termination or dismissal of a member shall be filled by the Board pursuant to its appointment process.

5.3. Term. Committee members shall serve for a term of two (2) years. Members of the Committee may be appointed by the Board for no more than three (3) consecutive terms as specified by Education Code 15282, subsection (a). Committee members that have served three (3) consecutive terms shall not be appointed to the Committee again for at least two (2) years following the date the member last served as a Committee member. Members shall serve without compensation.

5.3.1. Existing Committee members that intend to serve an eligible consecutive term shall reapply to the Board for consideration pursuant to the Board's process for appointing Committee members.

5.3.2. If an existing Committee member represents one of the distinct constituencies mandated by Education Code section 15282 and during the member's term no longer qualifies for that constituency (e.g., ceases to be active within a taxpayers' organization or ceases to have a child enrolled in the District), the member shall be allowed to complete the current term, but shall not be appointed to serve any subsequent term as a representative of that constituency.

5.3.3. The Board shall use reasonable efforts to fill vacancies on the Committee within sixty (60) calendar days of being notified of such vacancy. The Board shall fill any vacancy pursuant to the Board's process for appointing Committee members. Any person appointed to fill the vacancy shall complete the remaining term for that member position.

5.4. Solicitation and Appointment of Members.

The Superintendent or CBOC Liaison and the Committee may advertise for and solicit Applicants ("Applicants") for consideration of appointment to the Committee. The District's Bond Oversight Committee Application ("Application") shall be made publicly available to the community on the District's and Committee's website. Applicants can self-nominate by submitting an Application. The Application shall consist of the contact information, membership criteria, personal statement, and an option to provide a resume. If the Applicant is a Committee member applying to serve an additional term, the Application remains the same.

Committee members shall be selected based on merit through a transparent process and appointed pursuant to the following process:

5.4.1. Any Application submitted shall be submitted to and reviewed by the Superintendent or CBOC Liaison and CBOC Chair. If the Application meets the minimum statutory criteria, then the Applicant will be notified that they have been approved as a Candidate ("Candidate"). If the Application does not meet the minimum statutory criteria or the Application is incomplete, then the Applicant will be notified of the status of their Application.

5.4.2. The Selection Committee ("Selection Committee") shall review and may interview all Candidates.

5.4.2.1. The Selection Committee shall include five members: the CBOC Chair and a designated appointee from the CBOC, two members of the Board of Education, and the Superintendent or CBOC Liaison.

5.4.2.2. The Selection Committee shall make recommendations to the Board to assist the Board in appointing Committee members.

5.5. Ethics: Conflicts of Interest. By accepting appointment to the Committee, each member must agree to comply with Articles 4 (commencing with section 1090) and 4.7 (commencing with section 1125) of Division 4 of Title 1 of the California Government Code and the Political Reform Act (Gov. Code §§ 81000 et seq.). Committee members may not hold any incompatible office or position during their term of membership. Committee members shall disclose immediately any possible or potential conflict of interest. A Committee member's failure to disclose any possible or potential conflict of interest when known or when reasonably should be known, will result in the member's removal from the Committee.

6. MEETINGS

6.1. All Committee meetings shall be open to the public and are subject to the California Brown Act (Govt Code section 54950 et seq.). District staff, as designated by the Superintendent or designee, will be responsible for working with the chair of the Committee to prepare and properly notice agendas, minutes and reports of the Committee. No bond funds may be used to pay any of these expenses.

6.2. At its organizational meeting and annually thereafter, the Committee will select a Chair and Vice-Chair/Secretary. Committee decisions will be made by majority vote of a quorum present and shall follow Robert's Rules. For purposes of this Committee, a quorum consists of half of the total membership plus one member. All members shall be entitled to one vote on Committee recommendations.

6.3. The Committee shall meet at least quarterly.

7. DISTRICT SUPPORT

7.1. District will provide technical and administrative assistance in furtherance of the Committee's work. No bond funds shall be used to fund any of these technical and/or administrative expenses. The District's support includes:

7.1.1. Presenting for the Committee's review, financial and project reports that will include project plans, timelines, and cost information. The Committee will also be provided with the annual performance and financial audits that are required by law. District staff shall identify the budget by fund and account code on each Board action precis that recommends the expenditure of bond funds for facility projects.

7.1.2. Providing administrative support for Committee and subcommittee meetings, if any, including assisting in preparing agenda packets, meeting logistics, meeting notes and recordings, posting agendas, minutes, and recordings to the Committee website.

7.1.3. The Associate Superintendent of Operations will serve as a CBOC Liaison. The Superintendent and CBOC Liaison may assign such other District staff and professional service providers as needed to assist the Committee in carrying out its duties.

7.1.4. The Committee and Board may hold joint meetings during the first quarter (January through March) and third quarter (July through September) of each year.

7.1.5. The Committee will make reports to the Board in accordance with the District's policy for such matters. All recommendations approved by the Committee shall be presented to the Board of Education.

7.1.6. Providing Committee members training on the Brown Act.

7.1.7. Provide Committee members with expedited access to the District's public records by providing the Committee a specialized process for submitting a Public Records Request pursuant to the California Public Records Act. District staff will publish a monthly report summarizing the previous twelve months of all Committee requests for records.

8. **TERMINATION**. The Board shall terminate the Committee at the earlier date of when: (a) all bond proceeds have been expended; or (b) all projects funded by a bond measure are complete.

9. **ORDER OF PRECEDENCE**. In the event of a conflict between this policy, any legal or statutory requirement and any Committee bylaw, the following shall be the order of precedence: (1) legal or statutory requirement; then (2) this policy; then (3) Committee bylaws.

Board Policies Relevant to School Bond Construction Program

Board Policy 3400 Management of District Assets/Accounts and Administrative Regulation 3400

Board Policy 7000 Facilities

Legal Reference

EDUCATION CODE

15264-15288

CALIFORNIA CONSTITUTION

Article XIIIA, Section 1 (b) Article XVI, Section 18 (b)

Policy WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

adopted: August__, 2008 Richmond, California

revised: January 9, 2008

revised: November 16, 2011

revised: May 14, 2014

revised: December 9, 2015

revised: January 18, 2023

9/12/2022
West Contra Costa Unified School District
Board Policy
Citizens' Bond Oversight Committee
BP 7214.2
Facilities

1. BACKGROUND INFORMATION
Proposition 39, approved by California voters in the General Election of November 7, 2000, provides that the Governing Board of a school district may pursue the authorization and issuance of general obligation bonds passed in even-numbered years by a vote of 55 percent or more of the electorate instead of a two-thirds majority.

Commented [1]: Statute uses the term governing board.

As a result of the passage of Proposition 39, language was added to the California Education Code requiring school districts passing a bond designated as a Proposition 39 bond to ensure all the following are realized:

(a) Vigorous efforts are undertaken to ensure that all expenditures of bond revenues are in strict conformity with the law.

(b) Taxpayers directly participate in the oversight of bond expenditures.

(c) The members of the oversight committee promptly alert the public to any waste or improper expenditure of bond revenues.

(d) That the unauthorized expenditures of bond revenues are vigorously investigated, prosecuted, and that the courts act swiftly to restrain any improper expenditures.

In furtherance of the Legislature's intent, school districts passing a bond designated as a Proposition 39 bond must establish and appoint members to an independent citizens' oversight committee ("Bond Oversight Committee," "Committee," or "CBOC") to actively review and report on uses of bond revenues to ensure that they are spent only on school facilities improvements allowed under each bond measure and not for any other purpose. The Bond Oversight Committee must be established within sixty (60) days of the date that the school district's Gg~~G~~overning Bb~~B~~oard enters the election results in its minutes. A school district may also establish a voluntary oversight committee for any general obligation bond adopted by a two-thirds (2/3) vote of the electorate. California Education Code Sections 15278 through 15288 govern the establishment and operation of the Bond Oversight Committee.

2. PURPOSE OF POLICY
West Contra Costa Unified School District ("District") voters have approved multiple Proposition 39 School Bond Measures. In accordance with legal requirements, the District has established an independent Bond Oversight Committee to provide oversight for these ballot measures.

The purpose of this policy is to (a) ensure the District meets its legal requirements related to the use of Prop 39 bond proceeds; (b) establish the policies and procedures for the form, operation, appointment and related matters of the Bond Oversight Committee; and (c) establish the District's commitment to support the Committee's efficient and effective operation.

3. COMMITTEE PURPOSE

The purpose of the Bond Oversight Committee shall be to inform the public concerning the expenditure of bond revenues. The Committee shall actively review and report on the proper expenditure of taxpayers' money for school construction. The Committee shall advise the public as to whether the District is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution. The Committee shall convene to provide independent oversight for, but not be limited to, both of the following:
3.1. Ensuring that bond revenues are expended only for the purposes described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.
3.2. Ensuring that, as prohibited by subparagraph (A) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, no funds are used for any teacher or administrative salaries or other school operating expenses.

4. COMMITTEE DUTIES & AUTHORIZED ACTIVITIES
The Bond Oversight Committee is charged by State law to ensure that bond proceeds are spent only for construction, reconstruction, rehabilitation or replacement of District facilities, including the furnishing and equipping of facilities or the acquisition or lease of real property, in compliance with the specific projects listed in the District's bond measures. The Committee shall ensure that no funds are expended for teacher or administrator salaries or other operating expenses.

4.1. Bylaws. Committee bylaws establish the operational rules to manage the operation of the Committee. These bylaws and operational rules shall be in compliance with this Board Policy and all applicable laws.

4.2. Authorized Activities. The Committee is authorized by law to engage in any of the following activities:

4.2.1. Committee Reports. The Committee shall issue regular reports on the results of its activities. The Committee is required to issue an annual report in accordance with Education Code section 15280, subsection (b). The reports will be available on the Committee's and District's websites.

4.2.2. Annual Performance Audit. Receive and review copies of the District's annual independent performance audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

4.2.2.1. The firm performing the annual performance audit shall deliver the draft audit report to the Committee, or any subcommittee appointed for this purpose, at the same time the draft reports are provided to the District. The draft audit will be available to the Committee for review and comment in advance of the publication of the final audit report no later than March 31 of each year.

4.2.2.2. The Governing Board of the District will provide the Committee with the District's formal written management response to all findings, recommendations and concerns addressed in the performance audit within three months of receiving the audits as required by Education Code 15280 subsection (a)(2).

Commented [2]: Edited to align with statute.

4.2.3. Annual Financial Audit. Receive and review copies of the District's annual independent financial audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

4.2.3.1. The firm performing the annual bond financial audit shall deliver the draft audit report to the Committee, or any subcommittee appointed for this purpose, at the same time the draft reports are provided to the District. The draft audit will be available to the Committee for review and comment in advance of the publication of the final audit report no later than March 31 of each year.

4.2.3.2. The Governing Board of the District will provide the Committee with the District's formal written management response to all findings, recommendations and concerns addressed in the financial audit within three months of receiving the audits as required by Education Code 15280 subsection (a)(2).

Commented [3]: Edited to align with statute.

4.2.4. Inspections. Inspect school facilities and grounds to ensure bond proceeds are expended in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

4.2.4.1. Committee members' inspections or site visits must be coordinated with the CBOC Liaison. Committee member visits to any bond project job site must be conducted in accordance with all safety measures in effect at the job site and Committee members must be accompanied by a representative of the District.

4.2.5. Deferred Maintenance. Receive and review copies of any deferred maintenance proposals, plans or reports developed by the District.

4.2.6. Cost Saving Measures. Review efforts by the District to maximize bond revenues by implementing cost-saving measures, including, but not limited to the following as required by Education Code section 15278.5:
4.2.6.1. Mechanisms designed to reduce the costs of professional fees.
4.2.6.2. Mechanisms designed to reduce the costs of site preparation.

4.2.6.3. Recommendations regarding the joint use of core facilities.
4.2.6.4. Mechanisms designed to reduce costs by incorporating efficiencies in school site design.
4.2.6.5. Recommendations regarding the use of cost-effective and efficient reusable facility plans.

4.3. Matters not within the Committee's Review. Consistent with the requirements of law including Education Code Sections 15282, subsection (b), the Committee shall serve a review function and shall not replace or impede the activity and discretionary decision making of the elected Board members, District staff or advisory committees. The Committee shall not have authority to:

4.3.1. Participate in any bond sale and issuance process or make decisions concerning the timing, terms or structure of a bond issuance, except that the Committee may review the District's plans for any bond sale and may review bond issuance documents upon the conclusion of a bond sale if desired.

4.3.2. Determine how bond proceeds will be spent.

4.3.3. Select contractors or consultants for bond projects or participate in the negotiation or bid process for such contractors and consultants.

4.3.4. Approve construction contracts and/or change orders.

4.3.5. Approve construction plans and/or schedules.

4.3.6. Require the District to prepare reports or conduct audits more frequently than those required by law.

5. BOND OVERSIGHT COMMITTEE MEMBERSHIP
In accordance with Education Code section 15278, subsection (a), the District's Governing Board shall establish and appoint members to the Committee.

5.1. Number. The Bond Oversight Committee shall consist of a minimum of seven (7) members and no more than eleven (11) members appointed by the Board. Five (5) members must represent distinct constituencies as mandated by Education Code section 15282:
5.1.1. one representative of the local business community;
5.1.2. one person active in a senior citizens' organization;
5.1.3. one person active in a bona fide taxpayers' organization; and
5.1.4. the parent or guardian of a child who is enrolled in the District;
5.1.5. the parent or guardian of a child enrolled in the District and active in a parent- teacher organization, such as the Parent Teacher Association or school site council.

5.1.6.

Other members, selected by the Governing Board, will be selected at-large and based upon the applicant's professional and/or practical experience, recognition or contributions to the community; the diversity of expertise of the Bond Oversight Committee as a whole; and representation of the Committee from various communities within the District. Except where restricted by statute, membership preference shall be given to those that own real property, live or meaningfully work within the jurisdictional boundaries of the West Contra Costa Unified School District, yet meet the Governing Board's desire for diversity of expertise and experience.

5.2. Prohibited Persons. The following persons shall not be appointed to the Committee pursuant to Education Code section 15282, subsection (b):
5.2.1. Employees or officials of the District; and
5.2.2. Vendors, contractors, or consultants of the District.
If, while serving on the Committee a member becomes one of the above-identified persons, the member's service on the Committee shall immediately and automatically terminate.

Commented [4]: elected officials are prohibited per Ed. Code.

A Committee member ~~cannot~~ may be removed~~, except~~ for cause, i.e., illegal activity or violation of District or State regulations. Additionally, the Committee, through their bylaws process, may develop other reasonable, customary and equitable criteria and procedure for removal of members, (i.e. poor attendance).
Any vacancy resulting from the termination or dismissal of a member shall be filled by the Governing Board pursuant to its appointment process.
5.3. Term. Committee members shall serve for a term of two (2) years. Members of the Committee may be appointed by the Governing Board for no more than three (3) consecutive terms as specified by Education Code 15282, subsection (a). Committee members that have served three (3) consecutive terms shall not be appointed to the Committee again for at least two (2) years following the date the member last served as a Committee member. Members shall serve without compensation.
5.3.1. Existing Committee members that intend to serve an eligible consecutive term shall reapply to the Governing Board for consideration pursuant to the Governing Board's process for appointing Committee members.
5.3.2. If an existing Committee member represents one of the distinct constituencies mandated by Education Code section 15282 and during the member's term no longer qualifies for that constituency (e.g., ceases to be active within a taxpayers' organization or ceases to have a child enrolled in the District), the member shall be allowed to complete the current term, but shall not be appointed to serve any subsequent term as a representative of that constituency.
5.3.3. The Governing Board, WCCUSD Staff and the Committee shall use reasonable efforts to recruit for and fill vacancies on the Committee within sixty (60) calendar days of being notified of such vacancy. The Governing Board shall fill any vacancy pursuant to the Governing Board's process for appointing Committee members. Any person appointed to fill the vacancy shall complete the remaining term for that member position.

Commented [5]: Committee members shall be removed for illegal activity or violation of District (we need an attorney to wordsmith b/c there could be minor infractions that we would not care about) or state regulation. The CBOC may formulate additional reasonable removal policies pertaining to irregular attendance and behavior.

5.4. Solicitation and Appointment of Members.

When the Committee anticipates or knows of openings, t~~T~~he Superintendent or CBOC Liaison and the Committee ~~may~~shall advertise for and solicit Applicants ("Applicants") for consideration of appointment to the Committee. The District's Bond Oversight Committee Application ("Application") shall be made publicly available to the community on the District's and Committee's website. Applicants can self-nominate by submitting an Application. The Application shall consist of the contact information, membership criteria, personal statement, and an option to provide a resume. If the Applicant is a Committee member applying to serve an additional term, the Application remains the same.

Committee members shall be selected based on merit through a transparent process and appointed pursuant to the following process.

5.4.1. Any Application submitted shall be submitted to and reviewed by the Superintendent or CBOC Liaison and CBOC Chair. If the Application meets the minimum statutory criteria, then the Applicant will be notified that they have been approved as a Candidate ("Candidate"). If the Application does not meet the minimum statutory criteria or the Application is incomplete, then the Applicant will be notified of the status of their Application.

5.4.2. The Selection Committee ("Selection Committee") shall review and may interview all Candidates.

5.4.2.1. The Selection Committee shall include five members: the CBOC Chair and a designated appointee from the CBOC, two members of the Board of Education, and the Superintendent or CBOC Liaison.

5.4.2.2. The Selection Committee shall make recommendations to the Governing Board to assist the Board in appointing Committee members.

5.5. Ethics: Conflicts of Interest. By accepting appointment to the Committee, each member must agree to comply with Articles 4 (commencing with section 1090) and 4.7 (commencing with section 1125) of Division 4 of Title 1 of the California Government Code and the Political Reform Act (Gov. Code §§ 81000 et seq.). Committee members may not hold any incompatible office or position during their term of membership. Committee members shall disclose immediately any possible or potential conflict of interest. A Committee member's failure to disclose any possible or potential conflict of interest when known or when reasonably should be known, will result in the member's removal from the Committee.

6. MEETINGS AND COMMITTEE OPERATIONS

6.1. All Committee meetings shall be open to the public and are subject to the California Brown Act (Govt Code section 54950 et seq.). District staff, as designated by the Superintendent or designee, will be responsible for working with the chair of the Committee to prepare and properly notice agendas, minutes and reports of the Committee. No bond funds may be used to pay any of these expenses.

6.2. At its annual organizational meeting, and in adherence with Committee's bylaws and chosen parliamentary procedure, the Committee shall at minimum:

- Select at minimum a person(s) to assume the committee leadership function and take meeting minutes. The Committee may, through its bylaws and parliamentary procedure process, designate and select other Committee officers and form subcommittees.
- In agreement with the CBOC Liaison, the committee will:
    - i. adopt a yearly meeting calendar that does not conflict with the Governing Board's meeting calendar,
    - ii: select the member to serve on the CBOC Selection Committee. ~~Committee will shall select and always have select - at minimum - a point person who will serve as the contact to the District's liaison/secretary to take minutes. ir and Vice-Chair/Secretary~~.
- The Committee shall be run and ~~-~~decisions shall be made using a ~~the~~ recognized parliamentary procedure of their choosing~~ice~~. ~~by majority vote of a quorum present and shall follow Robert's Rules. For purposes of this Committee, a quorum consists of half of the total membership plus one member.~~
- Committee quorum is dictated by the committee's bylaws and/or its adopted parliamentary procedure.
- All members shall be entitled to one vote on Committee recommendations.There is no voting by proxy.

7. COMMITTEE OPERATIONS

In accordance with statute, the Committee is required to post its committee meeting's minutes, any reports it issues.

6.~~-4~~3. The Committee shall meet at least quarterly and is ~~-~~expected to meet at least 9 times over the course of a school year.

Through Administrative Regulation, the Superintendent through the CBOC Liaison and working in cooperation with the Committee Chair shall:

- i. develop and keep current a member recruitment strategy and timeline.
- ii. develop and keep current relevant onboarding and training materials for members. Materials shall be distributed to new members and shall remain available to all members.
- work in cooperation with the Selection Committee to develop and keep current a member application and vetting process.
- shall establish and maintain a procedure enabling the Governing Board to respond to all findings, recommendations and concerns as directed by statute and indicated under 4. Committee Duties and Activities, 4.2.2.2. and 4.2.3.2.

7. DISTRICT SUPPORT

7.1. The District will provide technical and administrative assistance in furtherance of the Committee's work. No bond funds shall be used to fund any of these technical and/or administrative expenses. The District's support includes:

7.1.1. Presenting for the Committee's review, complete, accurate and timely financial and project reports that will include Facility Master Plans, project plans, timelines, and cost information. The Committee will also be provided with the annual performance and financial audits that are required by law. District staff shall identify the budget by fund and account code on each Board action precis that recommends the expenditure of bond funds for facilities. All documents shall be presented within the timeframes required by the Brown Act.

7.1.2. Entrance conference with auditors within the scope previously specified.

7.1.3~~3~~. Providing administrative support for Committee and subcommittee meetings, if any, including assisting in preparing agenda packets, meeting logistics, meeting notes and recordings, posting agendas, minutes, and recordings to the Committee website.

7.1.4. The Associate Superintendent of Operations will serve as a CBOC Liaison. The Superintendent and CBOC Liaison may assign such other District staff and professional service providers as needed to assist the Committee in carrying out its duties.

7.1.5~~4~~. The Committee and the WCCUSD Governing Board shall meet at minimum once a year. The ~~may hold joint meetings during the first quarter (January through March) and third quarter (July through September) of each year.~~ meeting shall focus on the content of the Committee's required annual report as well as other pertinent matters of business. The meeting shall be scheduled within 60 days of the report's publication.

7.1.6~~5~~. The Committee will make reports to the Governing Board in accordance with the District's policy for such matters. All recommendations approved by the Committee shall be presented to the Board of Education.

7.1.7~~6~~. Providing Committee members training on the Brown Act.

7.1.8~~7~~. Provide Committee members with expedited access to the District's public records by providing the Committee a specialized process for submitting a Public Records Request pursuant to the California Public Records Act. District staff will publish a monthly report summarizing the previous twelve months of all Committee requests for records.

8. TERMINATION. The Governing Board shall terminate the Committee at the earlier date of when: (a) all bond proceeds have been expended; or (b) all projects funded by a bond measure are complete.

9. ORDER OF PRECEDENCE. In the event of a conflict between this policy, any legal or statutory requirement and any Committee bylaw, the following shall be the order of precedence: (1) legal or statutory requirement; then (2) this policy; then (3) Committee bylaws.

Board Policies Relevant to School Bond Construction Program
Board Policy 3400 Management of District Assets/Accounts and Administrative Regulation 3400
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adopted: August__, 2008 Richmond, California
revised: January 9, 2008
9/12/2022
revised: November 16, 2011
revised: May 14, 2014
revised: December 9, 2015
Revised:

Concerns Registered from Board Members during the meeting
Local Membership
Length of Terms
Some language in policy does not match statute
Dipping into Bylaws
    Parliamentary Procedure
    Committee Officers
Attorney/General Counsel
Removal of Members

Other

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Budget (parliamentarian, legal counsel)

Wonderings
How important is the 2014-2-15 Grand Jury report? I do not mean to be flip. Honest question.

Don Concerns
Feels Independence of Committee is being taken away
Reports/Timeliness of Reports
- Agree. Grand jury makes reference to this. Wrote it into the new policy

Bylaws
- Use Robert's Rules of Order
- Elimination of Committee Leadership Positions
- Language is added to correct.

Legal Counsel
- Old Policy says no legal counsel w/o legal representation
- Bylaws say no legal counsel w/o Board permission.

Access to Auditors
- I recommend an entrance conference

Length of Term/Terming Out
- Policy 3 term @ 2 years = 6 then 2 year break.
- Bylaws 2 terms @ 2 years each.

Membership within Jurisdiction
- Statute seems to indicate 2 seats need to be left for anyone
- Committee Bylaws do say members must live or work in boundaries.

Committee Size
- Don's preference of 13 was not echoed by anyone else.

Application Process
- Hiding applications from the Board (I do somewhat share this concern, honestly)

Four meetings a year
- Committee bylaws indicate a minimum of 4 meetings a year. **Added** Language added that says the Board expects 10 meetings a year.

Eliminates a resume requirement and why wants to join
- Bylaws and old policy make no mention of a resume "written application delineating qualifications"
- **Added** Through Administrative Regulation, Supt or designee creates and maintains a process

Minimizing financial and performance audits to bare bones
- Personal opinion, but I'd like to learn more about this.

Elimination of Joint Meetings
- Two meetings exist in old policy and bylaws.
- New policy eliminates meetings
- **Propose** one meeting a year within 60 days of the publication of the committee's required annual report. Meeting focuses on contents contained within the report and other pertinent matters.

Elimination of monthly reports to the Board and Public

- This did exist in old policy.
- Does not exist in the new policy.
- Still exists in Committee Bylaws

Eliminate Access/Maintenance to Website

- The Committee should have access to its website per Grand Jury.
- Not specifically called out in the new policy.

Does the new policy satisfy the Grand Jury Recommendations.
Grand Jury Recommendations

R1. The School Board should eliminate the following six member positions from CBOC at the expiration of their terms, to eliminate any concerns about conflicts of interest.

Five members, one recommended by each member of the Board of Education
One member representing the Contra Costa Building and Construction Trades Council.
✅**Completed before our time. Policy now rests at 11. More than the statutorily required amount, but fewer than before.**

R2. The School Board should change the School Board discretionary category of "Public Employees Union Local 1" to that of an "at large" position from the general community in order to allow for a greater pool of qualified candidates to apply.
✅**Completed before our time.**

R3. The School Board should create an independent selection committee to select new nominees for CBOC, comprised of the CBOC Chair and a designated appointee from CBOC, two members from the Board of Education, and School Superintendent or designee, for a committee of five. **Selection should be based on merit and be a transparent process to ensure public confidence** in this vital selection process.
✅**New policy addresses this.**

R4. WCCUSD should provide CBOC members with complete, detailed and comprehensive financial data relating to the expenditure of bond revenues and items put to vote on the board agenda at least 7 days in advance of the board meetings, in order to permit meaningful and effective review and oversight.
✅ **New policy addresses this and I rewrote a few things to match.**

R5. WCCUSD should allow CBOC full access to the CBOC website.
DISCUSS

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R6. WCCUSD should not change or add items to CBOC's website without the permission of the CBOC chair. DISCUSS

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R7. WCCUSD should provide CBOC with accurate, understandable and timely financial and non-financial reports concerning bond funded projects as well as other relevant information requested on the bond construction program at least monthly.

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✅**This is in the policy**

R8. WCCUSD should provide CBOC with a comprehensive master plan for the school construction projects within the next three months and as requested by CBOC.

✅**I made some adjustments and included in the language**

R9. WCCUSD should provide timely and comprehensive training to all new CBOC members on a timely basis. The following training materials, at a minimum, should be provided to all new CBOC members within one week of their appointment:
(a) California League of Bond Oversight Committee recommended Best Practices
(b) San Diego County Taxpayers Association "Oversight Committee Best Practices" Guide
(c) California Coalition for Adequate School Housing "Proposition 39 - Best Practices Handbook"
(d) Little Hoover Commission 2009 Report "Bond Spending: Expanding and Contra Costa County 2014-2015 Grand Jury Report 1514 Page 18 Grand Jury Reports are posted at http://www.cc-courts.org/grandjury Enhancing Oversight"
(e) California League of Cities "A Guide to The Ralph M. Brown Act"
(f) State Controller's Office 2011 Audit Report on the Los Angeles Community College District's bond construction program

✅**I added some language. " Through Administrative Regulation….."**

R10. The School Board should follow all of its policies.
Agree

R11. The School Board should ensure that the CBOC contains a member from each category required by California Education Code Section 15282.

✅**The new policy and AR's should help to fix this.**

ITEM D. BOND PROGRAM PROJECT STATUS REPORTS

WCCUSD | Construction News

Cameron School Critical Needs Project

May 2023

Work Completed Last Month

- Rough-in for the new electrical pathways
- Trenching for new underground electrical
- HVAC condensate line installation
- Wall framing in bathrooms
- Continued install of mechanical duct work

Work Upcoming this Month

- Continue install of mechanical duct work
- Delivery and begin install of cabinetry
- Paint and tile bathrooms rooms
- Installing new ADA parking and accessible pathway

Project Facts

- **Project Scope:** Improvements to site HVAC Systems, Electrical Infrastructure, and Accessibility including interior renovations and site path of travel adjustments
- **Architect:** PBK Architects
- **Anticipated Completion:** Fall 2023

Project Website:
https://www.wccusd.net/Page/16670

Contact Information

Contractor:
ALTEN Construction, Inc.

Construction Manager:
RGM Kramer Inc.
Matthew Medeiros
Matthew.Medeiros@wccusd.net

To subscribe to this monthly newsletter or ask a project questions, please email:
askfacilities@wccusd.net

WCCUSD | Construction News

Collins Elementary School Critical Needs Project

May 2023

Work Completed Last Month

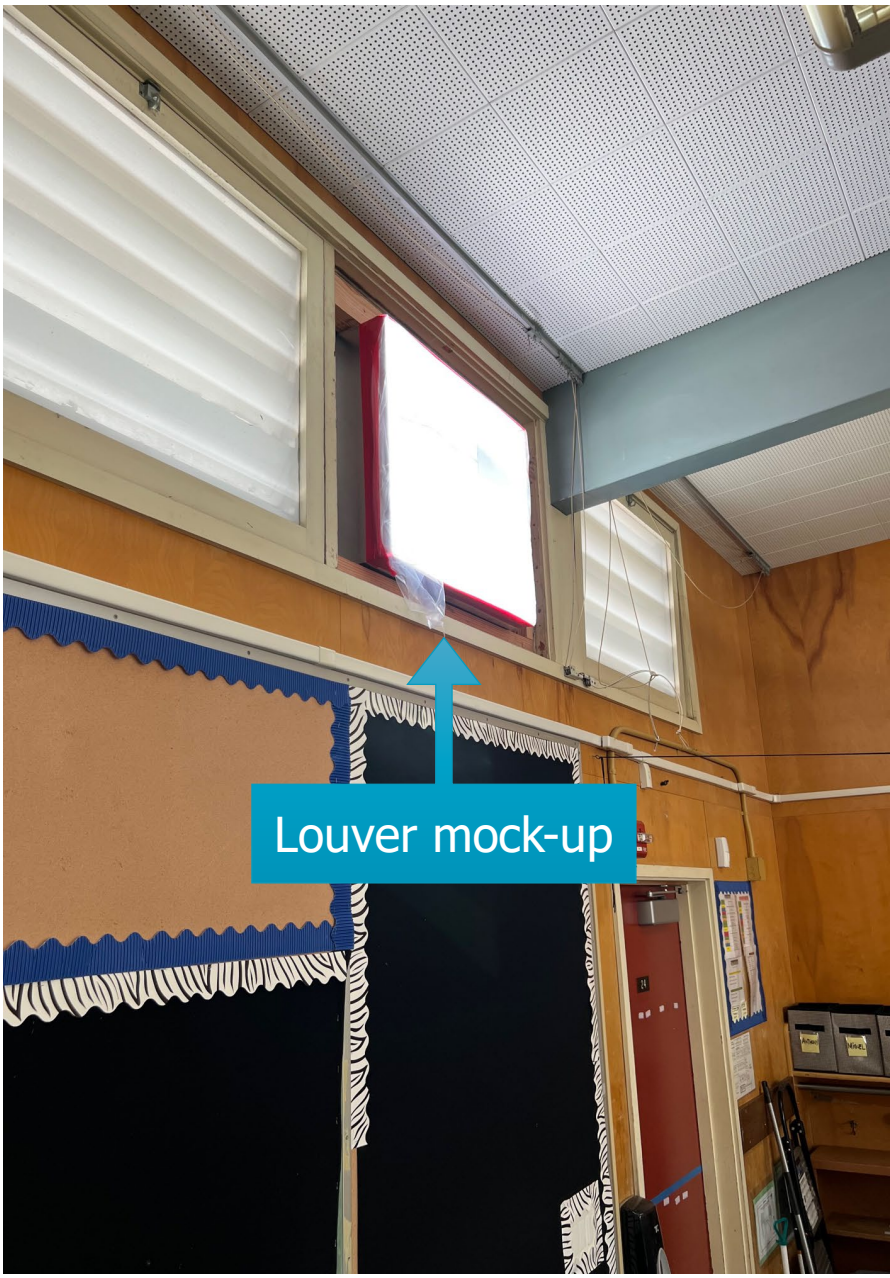
- Coordination and layout for HVAC units
- Underground Utility replacement
- Mock-up/installation of outside air louvers

Work Upcoming this Month

- Installation of new refrigerant lines, equipment pads, and enclosures
- Installation of rooftop branch selector boxes and HVAC equipment

Summer Work

- Installing team closets in the classrooms
- Providing accessible classroom sinks
- Accessibility improvements to the front drop off



Project Facts

- **Project Scope:** Improvements to site HVAC Systems, Electrical Infrastructure, and Accessibility including path of travel improvements and parking lot updates.
- **Architect:** PBK Architects
- **Anticipated Completion:** Fall 2023

Project Website:
https://www.wccusd.net/Page/16670

Contact Information

Contractor:
ALTEN Construction, Inc.

Construction Manager:
RGM Kramer Inc.
Matthew Medeiros
Matthew.Medeiros@wccusd.net

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askfacilities@wccusd.net

WCCUSD | Construction News

Kennedy HS Bleacher Replacement Project

May 2023

Work Completed Last Month

- Completion of the bleacher ramps and siding
- Installation of a new drinking fountain and bottle filler
- Track surface installation and striping
- Punch list ongoing

Upcoming Work This Month

- Completion of punch item
- AV System configuration and training
- Athletic equipment delivery and install

Project Facts

- **Project Scope:** Installation of new field and track surfaces, new home and away bleachers, new press box and scoreboard at KHS Stadium.
- **Architect:** HMC Architects
- **Anticipated Completion:** Spring 2023

Project Website:
https://www.wccusd.net/Page/16610

Contact Information

Contractor:
BHM Construction, Inc.

Construction Manager:
Swinerton – Elizabeth Bornstein
elizabeth.bornstein@wccusd.net

To subscribe to this monthly newsletter or ask a project questions, please email:
askfacilities@wccusd.net

Lake Elementary School Replacement Project

May 2023

Work Completed Last Month

- Building A: Framing walls
- Building B: Completed building slab and installing below slab electrical and plumbing
- Building C: Completed excavation of the building footings
- Installed primary electrical run for PG&E to the pole on Manchester Ave.

Work to be Completed This Month

- Building A: Complete wall framing and begin roof framing
- Building B: Start framing
- Building C: Forming foundations, placing rebar, drain Rock, and vapor barrier in preparation for the concrete pad

Project Facts

Project Scope: The construction of the Lake Elementary School Campus began in June. Construction is separated into two phases. The first phase will include new office, library, and classrooms on the east side of the campus. The second phase will include new cafeteria, Kinder/TK complex, and playfields. Construction is estimated thru Fall 2025. The campus will be occupied, and community pedestrian access will be limited during construction.

La construcción del campus de la escuela primaria Lake comenzo en Junio. La construcción se divide en dos fases. La primera fase incluirá una nueva oficina, biblioteca y salones de clases en el lado este del campus. La segunda fase incluirá una nueva cafetería, un complejo de Kinder/TK y campos de juego. La construcción se estima hasta el otoño de 2025. El campus estará ocupado y el acceso peatonal de la comunidad estará limitado durante la construcción.

Anticipated Completion: Summer/Fall 2025

Project Website:
https://www.wccusd.net/Page/15892

Project Team:

Design Build Contractor:
Alten Construction

Construction Manager:
RGM Kramer Inc.
Matthew Medeiros
Matthew.Medeiros@wccusd.net

To subscribe to this monthly newsletter or ask a project questions, please email:
askfacilities @wccusd.net

ITEM E. REFERENCE DOCUMENTS

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 Propostion 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 recuiting 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

2010 MEASURE D, 2012 MEASURE E AND 2020 MEASURE R
BOND BUILDING FUND

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

FINANCIAL AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2022

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
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JUNE 30, 2022

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
INTRODUCTION AND GOVERNING BOARD AND CITIZENS' BOND OVERSIGHT COMMITTEE MEMBER LISTING
JUNE 30, 2022

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

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

The District received authorization from an election held on June 8, 2010, to issue bonds of the District in an aggregate principal amount not to exceed $380,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2010 Authorization). The bonds represent Series A through F issuances under the 2010 Authorization, totaling $380,000,000 as of June 30, 2022.

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

The District received authorization from an election held on November 6, 2012, to issue bonds of the District in an aggregate principal amount not to exceed $360,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2012 Authorization). The bonds represent Series A through E issuances issued under the 2012 Authorization, totaling $360,000,000 as of June 30, 2022.

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

The District received authorization from an election held on March 3, 2020, to issue bonds of the District in an aggregate principal amount not to exceed $575,000,000 to repair, upgrade neighborhood schools, modernize core classrooms; provide safe, secure school environments, including updated technology and air conditioning, that improve academic achievement and provide relevant career pathways for all students within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2020 Authorization). The bonds represent Series A-1 through A-2 issuances issued under the 2020 Authorization, totaling $75,000,000 as of June 30, 2022.

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

GOVERNING BOARD

Member	Office	Term Expires
Otheree Christian	President	December 2024
Demetrio Gonzalez-Hoy	Clerk	December 2022
Mister Phillips	Member	December 2024
Jamela Smith-Folds	Member	December 2024
Leslie Reckler	Member	December 2022

The following are members who served on the Citizens' Bond Oversight Committee during the year ended June 30, 2022:

CITIZENS' BOND OVERSIGHT COMMITTEE

Name	Representation	Education Code Section
John Anderson (Chairperson)	Richmond Resident	N/A
Sallie DeWitt	Active in a Business Organization	15282(a)(1)
Tom Panas	Active in a Senior Citizens' Organization	15282(a)(2)
Lorraine Humes	Active in a Bona Fide Taxpayers' Organization	15282(a)(3)
Vacant	Parent or Guardian	15282(a)(4)
Vacant	Parent or Guardian & PTA Member	15282(a)(5)
Vacant	Richmond Resident	N/A
Vacant	Richmond Resident	N/A
Vacant	El Cerrito Resident	N/A
Vacant	Hercules Resident	N/A
Vacant	Pinole Resident	N/A
Vacant	San Pablo Resident	N/A
Vacant	Unincorporated Area	N/A
Vacant	Unincorporated Area	N/A
Jason Lindsey	Building Trades Council	N/A
Vacant	WCCUSD Employee Unions	N/A
Vacant	WCCUSD Student	N/A

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District (the "District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1A, the financial statements present only the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund and do not purport to, and do not present fairly the financial position of the West Contra Costa Unified School District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters specific to the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance specific to the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund.

Christy White, Inc.

San Diego, California
April 24, 2023

FINANCIAL SECTION

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
BALANCE SHEET
JUNE 30, 2022

	Measure D	Measure E	Measure R	Total
ASSETS				
Cash and investments	$ 43,644,002	$ 70,420,747	$ 73,875,798	$ 187,940,547
Accounts receivable	55,343	55,343	-	110,686
Total Assets	$ 43,699,345	$ 70,476,090	$ 73,875,798	$ 188,051,233
LIABILITIES				
Accrued liabilities	$ 867,611	$ 2,769,693	$ 4,005	$ 3,641,309
Total Liabilities	867,611	2,769,693	4,005	3,641,309
FUND BALANCES				
Restricted for Measure D, E & R Projects	42,831,734	67,706,397	73,871,793	184,409,924
Total Fund Balances	42,831,734	67,706,397	73,871,793	184,409,924
Total Liabilities and Fund Balances	$ 43,699,345	$ 70,476,090	$ 73,875,798	$ 188,051,233

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

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2022

	Measure D	Measure E	Measure R	Total
REVENUES				
Interest income	$ 320,733	$ 339,107	$ 271,878	$ 931,718
Net increase (decrease) in the fair value of investments	(404,134)	(732,165)	(907,432)	(2,043,731)
Total Revenues	(83,401)	(393,058)	(635,554)	(1,112,013)
EXPENDITURES				
Current				
Facilities acquisition and construction	9,427,839	12,429,156	232,764	22,089,759
Debt service				
Interest and other	-	-	259,889	259,889
Total Expenditures	9,427,839	12,429,156	492,653	22,349,648
Excess (Deficiency) of Revenues Over Expenditures	(9,511,240)	(12,822,214)	(1,128,207)	(23,461,661)
Other Financing Sources (Uses)				
Other sources	-	-	75,000,000	75,000,000
Net Financing Sources (Uses)	-	-	75,000,000	75,000,000
NET CHANGE IN FUND BALANCE	(9,511,240)	(12,822,214)	73,871,793	51,538,339
Fund Balance - Beginning	52,342,974	80,528,611	-	132,871,585
Fund Balance - Ending	$ 42,831,734	$ 67,706,397	$ 73,871,793	$ 184,409,924

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Cash Equivalents

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

D. Interfund Balances

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Accrued Liabilities

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

F. Fund Balance

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

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

G. Interfund Activity

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

H. Estimates

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

I. Budgetary Data

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

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2022 are classified in the accompanying financial statements as follows:

	Measure D	Measure E	Measure R	Total
Investment in county treasury	$ 33,305,514	$ 60,339,108	$ 74,783,230	$ 168,427,852
Net decrease in fair value of investments	(404,134)	(732,165)	(907,432)	(2,043,731)
Cash with fiscal agent	36,000	107,182	-	143,182
Local agency investment fund (LAIF)	10,706,622	10,706,622	-	21,413,244
Total cash and investments	$ 43,644,002	$ 70,420,747	$ 73,875,798	$ 187,940,547

NOTE 2 – CASH AND INVESTMENTS (continued)

A. Policies and Practices

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

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

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

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

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

NOTE 2 – CASH AND INVESTMENTS (continued)

B. General Authorizations

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

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

C. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund maintains a pooled investment with the County Treasury with a fair value of approximately $166,384,121. The average weighted maturity for this pool is 266 days. Investments consist of amounts on deposit with the Local Agency Investment Fund (LAIF) with a combined amortized book value of $21,413,244, and an equivalent combined fair market value.

D. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2022, the pooled investments in the County Treasury were rated AAAf/S1+.

NOTE 2 – CASH AND INVESTMENTS (continued)

E. Fair Value

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

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

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

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

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

The District's fair value measurements at June 30, 2022 were as follows:

	Uncategorized
Investment in county treasury	$ 166,384,121
Local agency investment fund (LAIF)	21,413,244
Total fair value of investments	$ 187,797,365

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2022 consisted of the following:

	Measure D	Measure E	Total
Interest earned on investments	$ 55,343	$ 55,343	$ 110,686
Total	$ 55,343	$ 55,343	$ 110,686

NOTE 4 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2022 consisted of the following:

	Measure D	Measure E	Measure R	Total
Payroll	$ 298	$ -	$ -	$ 298
Construction	867,313	2,769,693	4,005	3,641,011
Total	$ 867,611	$ 2,769,693	$ 4,005	$ 3,641,309

NOTE 5 – COMMITMENTS AND CONTINGENCIES

A. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2022.

B. Construction Commitments

As of June 30, 2022, the District had commitments with respect to Measure E unfinished capital projects of $29,007,494 and Measure D unfinished capital projects of $388,103 as follows:

	Remaining Construction Commitment
Pinole Valley High School Fields, Field House and Bleachers	$ 2,678,721
Various Sites - E-Rate Year 24 Wireless Upgrade	388,103
Lake Elementary School Campus Replacement Project	26,328,773
Total	$ 29,395,597

NOTE 6 – RECONCILIATION OF BUILDING FUND BALANCE

Description	Measure D, E & R Bond Audit	Other Building Funds	District Audit: Building Fund
Revenues	$ (1,112,013)	$ (124,095)	$ (1,236,108)
Expenditures	22,349,648	157,413	22,507,061
Other Financing Sources	75,000,000	4,990,897	79,990,897
Net Change in Fund Balance	51,538,339	4,709,389	56,247,728
Beginning Fund Balance	132,871,585	28,141,057	161,012,642
Ending Fund Balance	$ 184,409,924	$ 32,850,446	$ 217,260,370

Other Building Funds consisted of the following at June 30, 2022:

State Funding Pinole Valley High Mod	$ 23,400,090
State Funding De Anza High CTE	3,034,712
State Funding El Cerrito High	2,472,732
State Funding El Cerrito High CTE	1,690,459
State Funding Kennedy High Mod	1,193,070
State Funding El Cerrito High BIdgE Seismic	218,382
Nystrom Closed Project Settlement	525,000
Obama Walk-in Refrigerator Reimbursement	265,001
Pooled Earning transferred from Fund 35	24,710
Non-Bond Measure Resource Pooled Earnings	429,571
Fair value adjustment to cash in county treasury	(403,281)
Total	$ 32,850,446

SUPPLEMENTARY INFORMATION SECTION

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E and 2020 MEASURE R BOND BUILDING FUND
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

	Measure D	Measure E	Measure R	Total
June 30, 2022, annual financial and budget report fund balance	$ 43,235,868	$ 68,438,562	$ 74,779,225	$ 186,453,655
Adjustments and reclassifications:				
Increase (decrease) in total fund balances:				
Fair value adjustment - cash in county treasury	(404,134)	(732,165)	(907,432)	(2,043,731)
Net adjustments and reclassifications	(404,134)	(732,165)	(907,432)	(2,043,731)
June 30, 2022, audited financial statement fund balance	$ 42,831,734	$ 67,706,397	$ 73,871,793	$ 184,409,924

OTHER INDEPENDENT AUDITORS' REPORTS

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

Independent Auditors' Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District (the "District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the West Contra Costa Unified School District's basic financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund, and have issued our report thereon dated April 24, 2023.

Emphasis of Matter

As discussed in Note 1, the financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Internal Control over Financial Reporting

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

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

Report on Internal Control over Financial Reporting (continued)

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Christy White, Inc.

San Diego, California
April 24, 2023

SCHEDULE OF FINDINGS AND RECOMMENDATIONS SECTION

PART I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS	
Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Non-compliance material to the financial statements?	No

PART II – FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended June 30, 2022.

PART III – PRIOR AUDIT FINDINGS

There were no findings and recommendations for the year ended June 30, 2021.

CHRISTY WHITE
Certified Public Accountants serving K-12 School Districts and Charter Schools throughout California

April 24, 2023

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

We have audited the financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District (the "District") for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 16, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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San Diego, CA
92103

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Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 24, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the supplementary information section, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

Christy White, Inc.

Christy White, Inc.

Performance Audit Report
2010 Measure D, 2012 Measure E, and 2020 Measure R
General Obligation Bond Funds
June 30, 2022

West Contra Costa Unified School District

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CPAs & BUSINESS ADVISORS

Independent Auditor's Report on Performance

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

We were engaged to conduct a performance audit of the West Contra Costa Unified School District's (District) 2010 Measure D, 2012 Measure E, and 2020 Measure R (general obligation bonds) Construction Bond Programs (Bond Program) for the year ended June 30, 2022.

We conducted this performance audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Appendix A of the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Authority/Purpose

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

2010 Measure D
The District received authorization from an election held on June 8, 2010, to issue bonds of the District in an aggregate principal amount not to exceed $380,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (2010 Authorization). The bonds represent Series A through F issuances under the 2010 Authorization, totaling $380,000,000 as of June 30, 2022.

2012 Measure E
The District received authorization from an election held on November 6, 2012, to issue bonds of the District in an aggregate principal amount not to exceed $360,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2012 Authorization). The bonds represent Series A through E issuances issued under the 2012 Authorization, totaling $360,000,000 as of June 30, 2022.

2020 Measure R
The District received authorization from an election held on March 3, 2020, to issue bonds of the District in an aggregate principal amount not to exceed $575,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2020 Authorization). The bonds represent Series A through D issuances issued under the 2020 Authorization, totaling $575,000,000 as of June 30, 2022.

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

Purpose

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

Authority

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

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIIIA, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

2. The school district must list the specific school facilities projects to be funded in the ballot measure and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.

3. Requires the school district to appoint a citizen's oversight committee.

4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.

5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

Objectives of the Audit

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

1. Determine whether expenditures charged to the bond funds have been made in accordance with the bond project list approved by the voters through the approval of Measure D, Measure E, and Measure R.

2. Determine whether salary transactions, charged to the bond funds were in support of Measure D, Measure E, and Measure R and not for District general administration or operations.

Scope of the Audit

The scope of our performance audit covered the period of July 1, 2021 to June 30, 2022. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2022, were not reviewed or included within the scope of our audit or in this report.

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

Methodology

We obtained the general ledger, the project expenditure reports, list of bids and contracts awarded, and list of approved change orders prepared by the District for the fiscal year ended June 30, 2022, for Measure D, Measure E, and Measure R projects. Within the fiscal year audited, we obtained the actual invoices, purchase orders, bidding and procurement documents, contract files, change orders and other supporting documentation for a sample of expenditures, contracts, and change orders to ensure compliance with the requirements of Article XIIIA, Section 1(b)(3)(C) of the California Constitution and Measure D, Measure E, and Measure R as to the approved bond projects list. We performed the following procedures:

1. We obtained and reviewed the listing of journal entry posted related to the receipts of proceeds of the 2010 Measure D, 2012 Measure E, and 2020 Measure R Series General Obligation Bonds. Based on our review, there was no cash receipt transactions related to bonds proceeds within the period covered within this report; therefore, no other procedure over bond proceeds was performed.

2. We reviewed the District's policies and procedures to develop a basis of our compliance testing over the following areas:

    a. Payment processing
    b. Salary time documentation
    c. Procurement, bidding and contract management
    d. Citizens' bond oversight committee

3. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the bond fund expenditures general ledger and project listing. We performed our testing over expenditures including Vendor expenditures testing, which consists construction invoices, professional services invoices, other invoices, employee reimbursements, and payroll expenditures, which consists both salaries and benefit expenditures.

4. We selected a sample of vendor expenditures using the following criteria:

    a. We considered all expenditures recorded in all object codes, including transfers out.
    b. We considered all expenditures recorded in all projects that were funded from July 1, 2021 through June 30, 2022 from Measure D, Measure E, and Measure R bond proceeds.
    c. We judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for period starting July 1, 2021 and ending June 30, 2022. The results can be projected to the intended population.

5. Our sample for vendor expenditures included transactions totaling $4,513,555 of the total $9,427,838 for Measure D, $11,505,299 of the total $12,429,158 for Measure E, and $469,014 of the total $492,653 for Measure R. This represents 48 percent of the total Measure D expenditures, 93 percent of the total Measure E expenditures, and 95 percent of the total Measure R expenditures.

6. We reviewed the invoices and other supporting documentation to determine that:

    a. Bond expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
    b. Bond expenditures were preceded by proper bid documentation, as applicable.
    c. Bond expenditures were only for voter-approved lister bond projects.

7. We obtained the payroll expenditures accounting records and selected 5 out 15 individuals who were funded by the Measure D, Measure E, and Measure R during the fiscal year 2022. All 5 of the individuals tested were full-time District employees with bond related responsibilities. There were 0 individuals that were involved in the non-recurring bond related activity.

8. We tested selected individuals' salaries and benefits charged to the bond funds to verify that the District has a documented basis of allocating based on bond related activity.

9. We reconciled the time documentation received to the actual payroll expenditures recorded in the general ledger and the bond fund allocation percentage based on the annual staffing plan. Based on the review of the position responsibility and time documentation, the payroll expenditure allocation to the bond fund was within the bond-funded allowable activities. We also verified that the actual payrolls are allocated based on the Annual Staffing Plan.

10. We obtained the bid schedule and the expenditures general ledgers to select samples for bidding, procurement, and contract management testing.

11. We selected total of 34 contracts and purchase orders to ensure compliance with District policies, public contracting codes over bidding, procurement, and contract management, and other related statues. Samples were selected from the 2021-22 Bid Schedules, which indicated total of 49 awarded contracts.

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

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

Audit Results

The results of our tests indicate that, in all significant respects, the West Contra Costa Unified School District has properly accounted for the expenditures held in the Measure D, Measure E, and Measure R and that such expenditures were made for authorized Bond projects. Further, it was noted funds held in the Measure D, Measure E, and Measure R and expended by the District were used for salaries only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004, by the State of California Attorney General.

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

Eide Bailly LLP

Menlo Park, California
April 13, 2023

Appendix A – List of Expenditures Reviewed

Measure D

Contract/ PO #	Vendor Name	Invoice Date	Amount	Description
1000003589	C OVERAA & CO	08/16/21	$ 959,808.75	RIVERSIDE ES CNP SOIL STABILIZ
1000003734	ALTEN CONSTRUCTION INC	11/09/21	482,208.50	LAKE ES CAMPUS REPLACEMENT PRO
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	08/26/21	408,879.80	RHS - CONSTRUCTION 7/20/2021
1000003734	ALTEN CONSTRUCTION INC	09/30/21	406,485.75	LAKE ES CAMPUS REPLACEMENT PRO
1000003734	ALTEN CONSTRUCTION INC	04/01/22	356,272.65	LAKE ES CAMPUS REPLACEMENT PRO
1000003734	ALTEN CONSTRUCTION INC	02/02/22	338,979.40	LAKE ES CAMP REPLACE DESIGN-BU
20221980	DIVISION OF STATE ARCHITECT	11/10/21	338,200.00	LAKE ES DSA PLAN/FIELD REVIEW
1000003734	ALTEN CONSTRUCTION INC	05/02/22	320,204.80	LAKE ES CAMPUS REPLACEMENT PRO
1000003734	ALTEN CONSTRUCTION INC	03/07/22	309,868.75	LAKE ES CAMPUS REPLACEMENT PRO
1000003589	C OVERAA & CO	10/12/21	197,688.08	RIVERSIDE ES CNP SOIL STABILIZ
20221101	QUICK CRETE PRODUCTS CORP	02/25/22	60,179.27	RIVERSIDE ES CNP FOOD COURT TA
1000003606	RGM KRAMER INC	12/22/21	52,358.50	FOC PROJECT & CONST MGMT SVCS
1000003855	QUALITY SOUND	04/04/22	41,221.01	HERCULES MS/HS - HEAT DETECTOR
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	29,840.00	FOC - STAFF AUGMENTATION APRIL
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	22,020.00	FOC - STAFF AUGMENTATION JUNE
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	20,473.00	FOC - STAFF AUGMENTATION DECEM
1000003081	ALAN KROPP AND ASSOCIATES INC	08/24/21	17,003.35	RIVERSIDE ES GEOTECH SVCS 7/2/
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	13,498.50	FOC - STAFF AUGMENTATION JANUA
1000003081	ALAN KROPP AND ASSOCIATES INC	08/24/21	12,611.65	RIVERSIDE ES GEOTECH SVCS 7/2/
1000003606	RGM KRAMER INC	10/27/21	11,475.00	FOC PROJECT AND CONSTRUCTION M
1000003024	SWINERTON MANAGEMENT & CONSULTING	02/14/22	11,286.00	FOC - STAFF AUGMENTATION FOR N
1000003511	WEI JUN WANG	12/01/21	11,212.50	DISTRICT WIDE FACILITIES MGMT
1000003081	ALAN KROPP AND ASSOCIATES INC	11/18/21	10,332.10	RIVERSIDE ES GEOTECHSVCS 8/16/
1000003888	ESSEL TECHNOLOGY SERVICES INC	04/01/22	9,700.00	COLLINS ES HVAC CNP TESTING/IN
1000003594	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	05/02/22	7,985.25	CAMERON SCHOOL ARCHITECT SERVI
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	7,904.00	FOC - STAFF AUGMENTATION MARCH
1000003593	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	05/02/22	7,717.50	COLLINS ES ARCHITECT SERVICES
1000003081	ALAN KROPP AND ASSOCIATES INC	10/08/21	7,245.25	RIVERSIDE ES GEOTECH SVCS 8/24
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	7,152.00	FOC - STAFF AUGMENTATION JUNE
1000003718	ROBERT TODD STANTON	06/30/22	6,800.00	PVHS FIELDS &BLEACHERS DSA INS
1000003606	RGM KRAMER INC	10/27/21	6,110.00	FOC PROJECT AND CONSTRUCTION M
1000003606	RGM KRAMER INC	10/27/21	6,093.50	FOC PROJECT AND CONSTRUCTION M
20223121	CALIFORNIA GEOLOGICAL SURVEY	03/23/22	3,600.00	HERCULES MS/HS CA GEO SURVEY R
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	3,105.00	FOC - STAFF AUGMENTATION MAY 2
1000003685	NINYO AND MOORE GEOTECHNICAL AND	12/01/21	3,086.00	RIVERSIDE ES ENGINEERING & INS
1000003805	ATLAS TECHNICAL CONSULTANTS LLC	01/27/22	2,000.00	HECULES MS/HS NEW SCIENCE BLDG
1000003685	NINYO AND MOORE GEOTECHNICAL AND	12/01/21	1,903.50	RIVERSIDE ES ENGINEERING & INS
20222632	PACIFIC GAS AND ELECTRIC	02/02/22	772.18	COLLINS ES 10 YEAR REFUNDABLE
1000003899	DEL MOR CONSULTING INC	05/31/22	180.00	COLLINS ES DSA LEGACY CLOSEOUT
1000003594	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	11/01/21	93.82	CAMERON SCHOOL CNP ARCHITECT S

Appendix A – List of Expenditures Reviewed (continued)

Measure E

Contract/ PO #	Vendor Name	Invoice Date	Amount	Description
1000003314	CWS CONSTRUCTION GROUP	06/07/22	$ 2,003,817.05	PVHS FIELDS, FIELD HOUSE & BLE
1000003314	CWS CONSTRUCTION GROUP	06/30/22	1,630,204.29	PVHS FIELDS, FIELD HOUSE & BLE
1000003314	CWS CONSTRUCTION GROUP	12/16/21	1,501,132.44	PVHS FIELDS, FIELD HOUSE & BL
1000003314	CWS CONSTRUCTION GROUP	4/5/2022	1,496,362.50	PVHS FIELDS, FIELD HOUSE & BLE
1000003314	CWS CONSTRUCTION GROUP	3/21/2022	1,466,804.15	PVHS FIELDS, FIELD HOUSE & BL
1000003314	CWS CONSTRUCTION GROUP	6/7/2022	1,264,355.30	PVHS FIELDS, FIELD HOUSE & BLE
1000003314	CWS CONSTRUCTION GROUP	10/29/2021	642,502.16	PVHS FIELDS, FIELD HOUSE & BL
1000003314	CWS CONSTRUCTION GROUP	1/11/2022	515,126.13	PVHS FIELDS, FIELD HOUSE & BL
20220835	BLUEBEAM INC.	08/20/21	745.00	FOC BOND PROG SOFTWARE LICENSE
1000003719	SIGNET TESTING LABORATORIES INC	04/29/22	8,378.10	PVHS FIELD & BLEACHERS TESTING
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	15,352.00	FOC - STAFF AUGMENTATION JUNE
1000003719	SIGNET TESTING LABORATORIES INC	06/24/22	390.55	PVHS FIELD & BLEACHERS TESTING
1000003536	TIMOTHY R. HALEY	04/05/22	14,700.00	FOC DESIGN MANAGEMENT THROUGH
1000003536	TIMOTHY R. HALEY	08/05/21	9,000.00	FOC DESIGN MANAGEMENT JULY 202
20220261	BPXPRESS REPROGRAPHICS	07/02/21	1,116.55	FOC RFP 2021 LAKEDB
1000003719	SIGNET TESTING LABORATORIES INC	04/29/22	3,440.05	PVHS FIELD & BLEACHERS TESTING
20220256	MAX-ABILITY INC	09/24/21	2,573.64	RHS SPECIAL ED MEDICAL EQUIPME
1000003719	SIGNET TESTING LABORATORIES INC	05/13/22	12,003.26	PVHS FIELD & BLEACHERS TESTING
20220262	WEST COUNTY TIMES	03/31/22	808.20	FOC - BID ADVERTISEMENTS 04/06
1000003719	SIGNET TESTING LABORATORIES INC	06/30/22	7,018.13	PVHS FIELD & BLEACHERS TESTING
1000003314	CWS CONSTRUCTION GROUP	03/01/22	303,143.91	PVHS FIELDS, FIELD HOUSE & BL
20220262	WEST COUNTY TIMES	06/30/22	783.00	FOC BID AD 6/2/22-6/9/22 KENNE
1000003851	PACIFIC COAST GENERAL ENGINEERING I	03/25/22	1,000.00	PINOLE VHS FIELD,FIELD HOUSE&B
1000003606	RGM KRAMER INC	05/26/22	13,590.00	FOC PROJECT AND CONST MGMT SVC
1000003719	SIGNET TESTING LABORATORIES INC	04/15/22	6,425.35	PVHS FIELD & BLEACHERS TESTING
1000003719	SIGNET TESTING LABORATORIES INC	12/24/21	1,819.00	PVHS FIELD & BLEACHERS TESTING
1000001749	EMPLOYERS ADVOCATE INC	06/30/22	740.00	PROGRAM-WIDE PROJECT LABOR AGR
1000003719	SIGNET TESTING LABORATORIES INC	12/24/21	2,733.85	PVHS FIELD & BLEACHERS TESTING
20220261	BPXPRESS REPROGRAPHICS	11/12/21	171.21	RHS LAYOUT BOARDS
20220261	BPXPRESS REPROGRAPHICS	03/08/22	873.61	KENNEDY HS BLEACHERS & PRESS B
20220261	BPXPRESS REPROGRAPHICS	11/12/21	162.76	PVHS FILEDS FILED HOUSE & BLEA
1000003719	SIGNET TESTING LABORATORIES INC	12/24/21	23,884.75	PVHS FIELD & BLEACHERS TESTING
1000003719	SIGNET TESTING LABORATORIES INC	03/18/22	10,094.11	PVHS FIELD & BLEACHERS TESTING
1000003719	SIGNET TESTING LABORATORIES INC	02/18/22	13,121.25	PVHS FIELD & BLEACHERS TESTING
1000000716	WOLF/LANG/CHRISTOPHER ARCHITECTS, INC	12/21/21	97,542.82	PINOLE VALLEY DESIGN CONTRACT
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	10,944.00	FOC - STAFF AUGMENTATION APRIL
1000003719	SIGNET TESTING LABORATORIES INC	12/24/21	13,742.55	PVHS FIELD & BLEACHERS TESTING
1000003719	SIGNET TESTING LABORATORIES INC	06/24/22	17,734.18	PVHS FIELD & BLEACHERS TESTING
1000003719	SIGNET TESTING LABORATORIES INC	03/18/22	28,984.48	PVHS FIELD & BLEACHERS TESTING
1000003734	ALTEN CONSTRUCTION INC	06/30/22	361,979.03	LAKE ES CAMPUS REPLACEMENT PRO

Appendix A – List of Expenditures Reviewed (continued)

Measure R

Contract/ PO #	Vendor Name	Invoice Date		Amount	Description
WT071521	J.P.Morgan	7/15/2021	$	272,514.02	2020 SR A BOND SALE C01
1000003595	HMC ARCHITECTS	11/8/2021		56,070.00	KENNEDY HS BLEACHERS AND PRESS
1000003595	HMC ARCHITECTS	12/13/21		56,070.00	KENNEDY HS BLEACHERS AND PRESS
1000003595	HMC ARCHITECTS	01/29/22		43,260.00	MRAD TO BOND
20221058	DIVISION OF STATE ARCHITECT	01/29/22		41,100.00	MRAD TO BOND

Appendix B – List of Contracts and Procurement Documents Reviewed

Contract #	Vendor Name	Contract amount	Sites
1000003595	HMC ARCHITECTS	$ 141,777	Kennedy HS
20221058	DIVISION OF STATE ARCHITECT	41,100	Kennedy HS
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	18,039,889	Richmond HS
1000003024	SWINERTON MANAGEMENT & CONSULTING	3,388,782	District Wide
1000003081	ALAN KROPP AND ASSOCIATES INC	120,000	Riverside ES
1000003511	WEI JUN WANG	341,839	District Wide
1000003589	C OVERAA & CO	2,792,696	Riverside ES
1000003593	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	221,000	Collins ES
1000003594	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	82,400	Cameron ES
1000003606	RGM KRAMER INC	1,437,248	District Wide
1000003685	NINYO AND MOORE GEOTECHNICAL AND	28,642	Riverside ES
1000003718	ROBERT TODD STANTON	149,000	Pinole Valley HS
1000003734	ALTEN CONSTRUCTION INC	54,654,282	Lake ES
1000003805	ATLAS TECHNICAL CONSULTANTS LLC	39,950	Hercules MS/HS
1000003855	QUALITY SOUND	44,063	Hercules MS/HS
1000003888	ESSEL TECHNOLOGY SERVICES INC	17,850	Collins ES
1000003899	DEL MOR CONSULTING INC	3,600	Collins ES
20221101	QUICK CRETE PRODUCTS CORP	60,179	Riverside ES
20221980	DIVISION OF STATE ARCHITECT	338,200	Lake ES
20222632	PACIFIC GAS AND ELECTRIC	772	Collins ES
20223121	CALIFORNIA GEOLOGICAL SURVEY	3,600	Hercules MS/HS
1000000716	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	16,189,711	Pinole Valley HS
1000001749	EMPLOYERS ADVOCATE INC	22,000	District Wide
1000003024	SWINERTON MANAGEMENT & CONSULTING	3,388,782	District Wide
1000003314	CWS CONSTRUCTION GROUP	15,185,000	Pinole Valley HS
1000003536	TIMOTHY R. HALEY	330,000	District Wide
1000003606	RGM KRAMER INC	1,437,248	District Wide
1000003719	SIGNET TESTING LABORATORIES INC	123,932	Pinole Valley HS
1000003734	ALTEN CONSTRUCTION INC	54,654,282	Lake ES
1000003851	PACIFIC COAST GENERAL ENGINEERING I	1,000	Pinole Valley HS
20220256	MAX-ABILITY INC	2,574	Richmond HS
20220261	BPXPRESS REPROGRAPHICS	22,631	District Wide
20220262	WEST COUNTY TIMES	8,909	District Wide
20220835	BLUEBEAM INC.	1,490	District Wide

EideBailly

CPAs & BUSINESS ADVISORS

April 13, 2023

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

We have conducted a performance audit of the West Contra Costa Unified School District's (District) 2010 Measure D, 2012 Measure E and 2020 Measure R general obligation bonds funds (bond funds) for the year ended June 30, 2022 and have issued our report thereon dated April 13, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Generally Accepted Auditing Standards and Government Auditing Standards

As communicated in our letter dated April 11, 2022, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the District complied with the objectives of our performance audit. A performance audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

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.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material noncompliance could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks." We have identified the following as 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 management of the organization may have the ability to override controls that the organization has implemented. Management may override the organization's controls in order to modify the financial records with the intent of manipulating the financial statements to overstate the organization's financial performance or with the intent of concealing fraudulent transactions.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated April 13, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Governing Board, and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Eide Bailly LLP

Menlo Park, California

Attendance / Roster for 2023													
	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Term dates (Term #)
John Anderson	P	P	P	X									6/9/22 – 6/8/24 (2)
Brendan Havenar-Daughton			P	X									3/15/23 – 3/14/25 (1)
Sallie DeWitt	A (-)	A (-)											3/24/21 – 3/23/23 (3)
Lorraine Humes	P	P	P	X									3/24/22 – 3/23/24 (3)
Anton Jungherr			P	X									3/15/23 -3/14/25 (1)
Jason Lindsey	A (-)	A (-)	P	X									5/19/21 – 5/18/23 (1)
Jia Ma	P		P	X									1/11/23 – 1/10/25 (1)
Tamecia Vallot			P	X									3/15/23 – 3/14/25 (1)
Ariel Xi				X									4/12/23 – 4/11/25 (1)

P = Present
A (+) = Absent with notification
A (-) = Absent without notification
X = No meeting (Apr. = Lack of Quorum)

West Contra Costa Unified School District **5-1-23**

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	1st, 2nd or 3rd 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	Jason Lindsey	Antioch		6-2-21	6-1-23	First
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 Mengjiao	Richmond		4-12-23	4-11-25	First
10	At Large Community Member	Self-Nomination						
11	At Large Community Member	Self-Nomination						

Description	Number
Authorized Positions	11
Filled Positions	8
Vacant Positions	3
Pending Applications	
Quorum Requirement	5

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

[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.