WCCUSD

Citizens' Bond Oversight Committee

Minutes for February 27, 2023

1400 Marina Way South, Richmond, CA 94804

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

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
Pledge of Allegiance
Welcome new CBOC member Jia Ma,

b. 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.

c. Agenda Adoption and Adoption
Ms. Humes motioned to adopt the agenda

Motion was passed unanimously

d. Public Comment for items not on the agenda

No Public Comments

e. Comments by Chairperson
Comments were provided by the Chairperson.

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

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
Public comments were received.

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
Public comments were received.

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

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

Projects Status Update

Citizens' Bond Oversight Committee

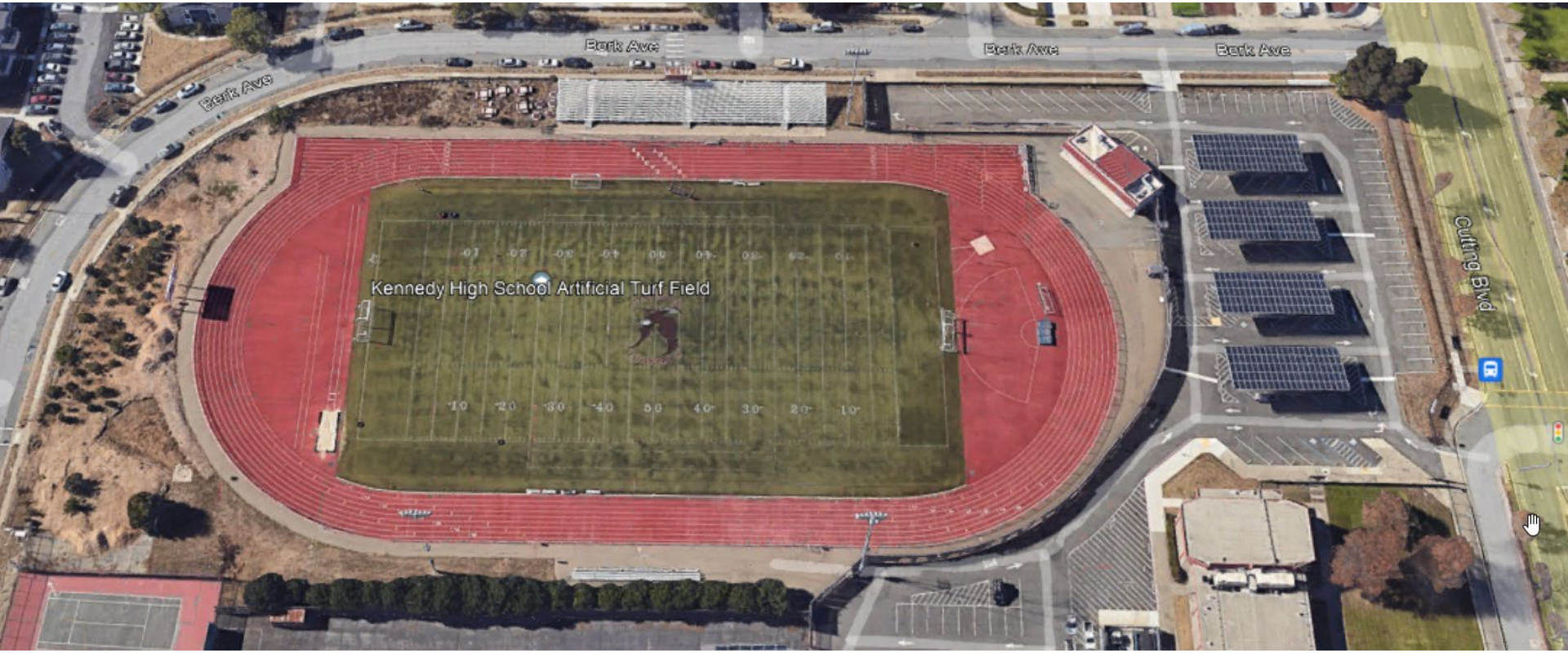
Feb . 27, 2023

Project Status Update

	SITE	PROJECT	TYPE	STATUS
PLANNING	Kennedy HS	Site Specific Master Plan	BOND	Architectural RFP
	Richmond HS	Site Specific Master Plan	BOND	Architectural RFP
	SITE	**PROJECT**	**TYPE**	**STATUS**
DESIGN	Shannon ES	Critical Needs: MPR	BOND	Response to Backcheck comments scheduled for March
	SITE	**PROJECT**	**TYPE**	**STATUS**
PROCUREMENT	Hercules M/HS	Critical Needs: Science Building	BOND	Advertised to Bid
	Riverside ES	Playground Improvements	BOND	Advertised to Bid
	SITE	**PROJECT**	**TYPE**	**STATUS**
CONSTRUCTION	Lake	Campus Replacement	BOND	Increment 1 – Complete Increment 2 – Construction
	E-Rate Year 24	Indoor/Outdoor Wireless Upgrades at Various Sites	E-RATE & BOND	Construction
	Collins ES	Critical Needs: HVAC Addition	BOND	Construction
	Cameron School	Critical Needs: HVAC Addition	BOND	Construction
	Kennedy Fields	Field and Bleachers Replacement	BOND	Construction
	Pinole Valley HS	Fields Restoration & Bleachers	BOND	Closeout

LEGEND & ACRONYMS (DSA) Division of the StateArchitect (RFQ) Request for Qualification
(RFQ/P) Request for Qualifications & Proposal (RFP) Request for Proposal

Kennedy High School Field, Bleacher & Press Box



This project refurbishes the stadium on the Kennedy campus. Major elements include the replacement of the existing bleachers with new visitor and home bleachers, resurfacing the field turf and track, and relocating the tack field events.

Kennedy HS Bleachers and Press Box Replacement

Progress on Home Bleachers and Press Box

Kennedy HS Bleachers and Press Box Replacement

Electrical and Low Voltage Install

Kennedy HS Bleachers and Press Box Replacement

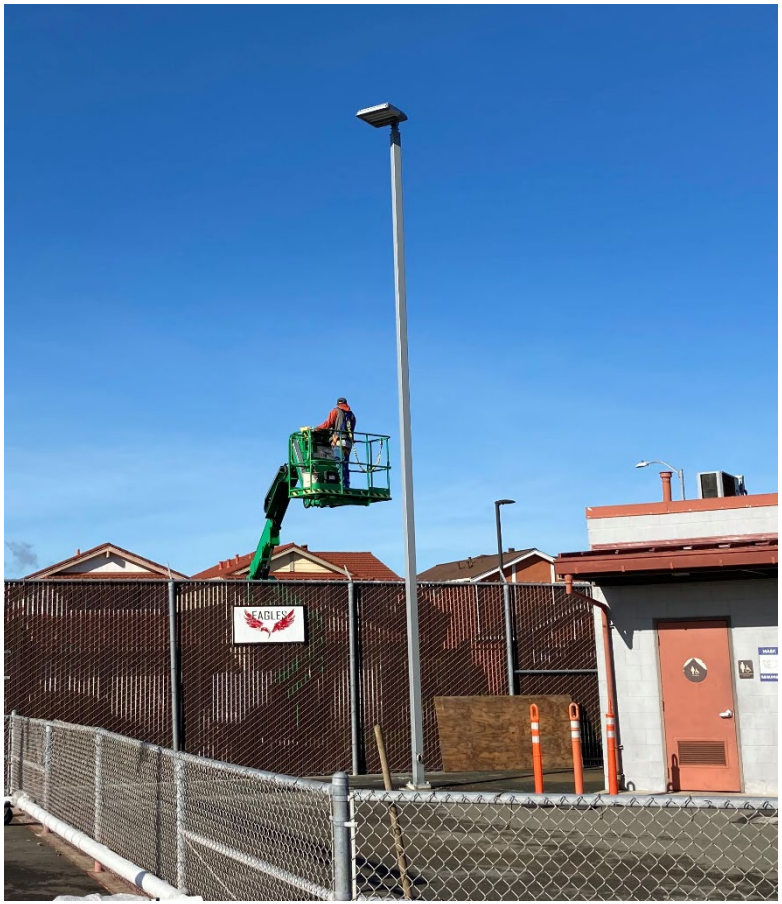
Installed Field Surface with Infill being Dispersed

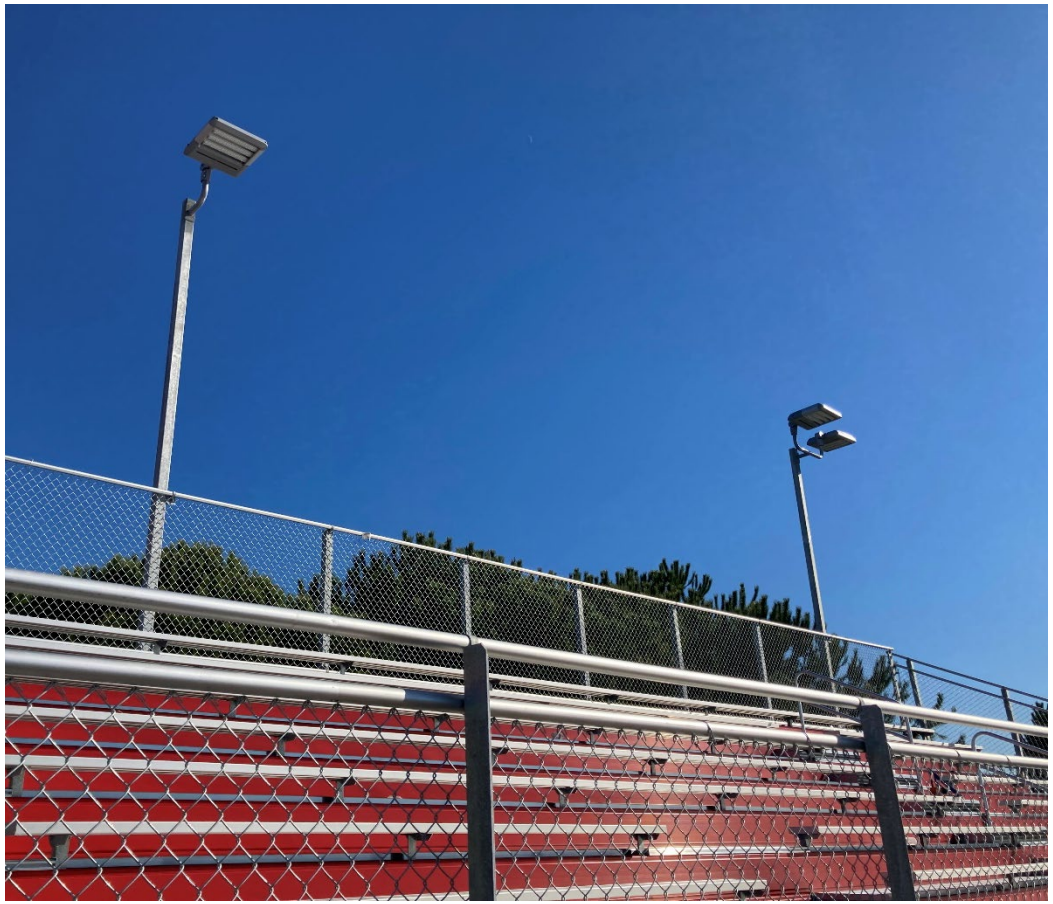
Kennedy HS Bleachers and Press Box Replacement

Kennedy HS Bleachers and Press Box Replacement

New Goal and Goal Post

Kennedy HS Bleachers and Press Box Replacement





Site Lighting

Kennedy HS Bleachers and Press Box Replacement

Installing plumbing for a new drinking fountain and bottle filler

Cameron and Collins Critical Needs Project

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

Cameron School Critical Needs Project

Mobilization and demolition of existing flatwork has begun

Cameron School Critical Needs Project

Selective Interior Demolition Ongoing

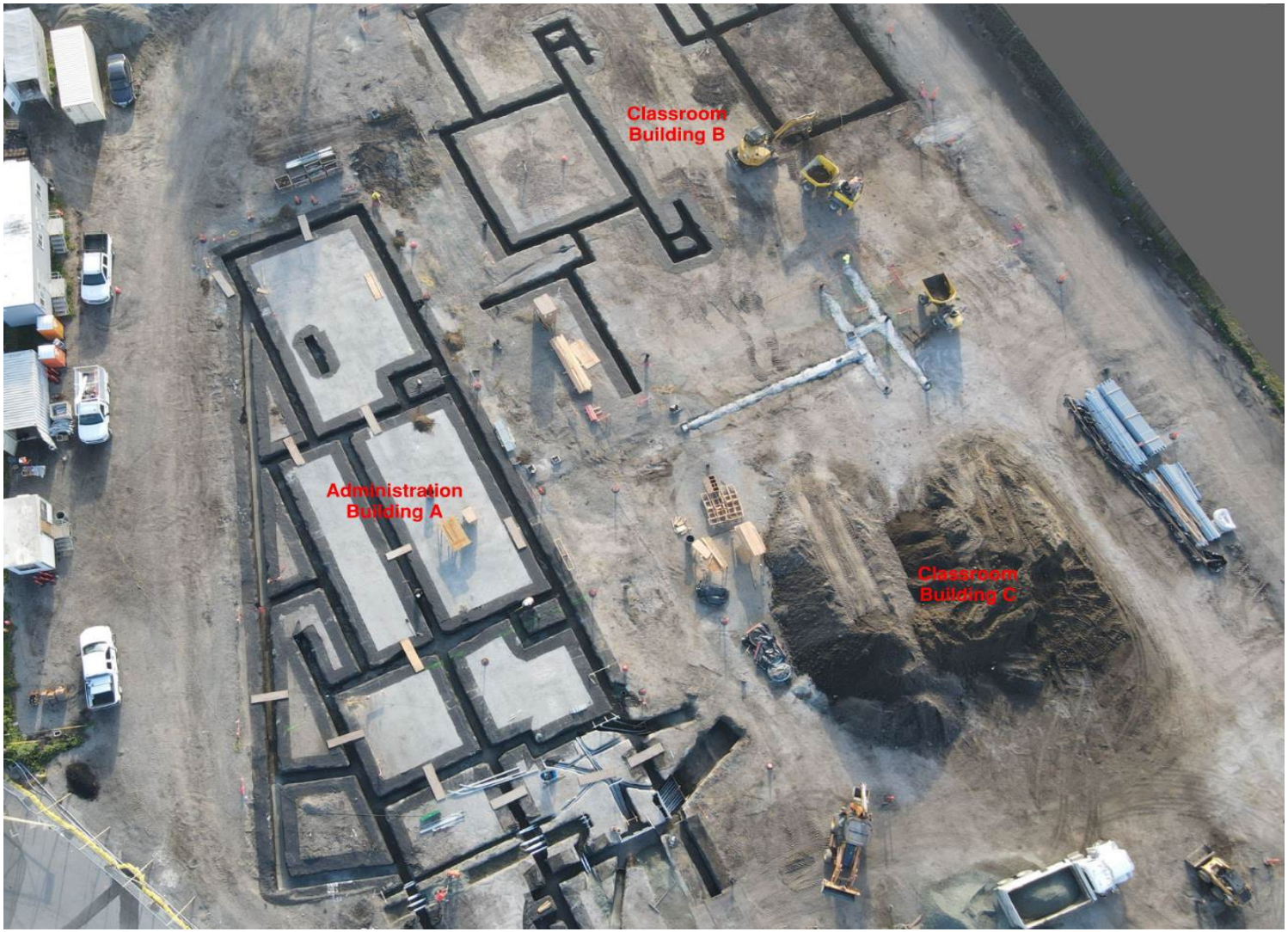
Collins E.S. Critical Needs Project

Perimeter Fencing and Site Offices are mobilized

Lake Elementary School Campus Replacement

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

Lake Elementary School Campus Replacement



Overhead View of Phase 1 Area: Buildings A, B, and C

Lake Elementary School Campus Replacement

Protected Excavations of Building Footings and Utility Trenches

Lake Elementary School Campus Replacement

Underground Electrical Conduit Installation Before and After

Kennedy HS Bleacher Replacement Project

February 2023

Work Completed Last Month

- Perimeter and electrical pad fencing
- New turf field layout and installation
- Long/triple jump and pole vault runways
- Installation of shotput event pads
- Home bleachers and press box installation
- Site lighting installation

Upcoming Work This Month

- Field surface infill material ongoing
- Installation of new track surface
- Complete installation of electrical and low-voltage cabling
- Complete asphalt restoration around stadium
- Complete visitor bleachers installation

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 – Vincent Som
vincent.som@wccusd.net

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

Cameron School Critical Needs Project

February 2023

Project Introduction

Work has begun at the Cameron School Critical Needs Project. Through this project we will be replacing the HVAC system, upgrading the electrical infrastructure, and improving accessibility around the campus. The accessibility improvements include new door hardware, new classroom sinks, and bathroom updates. The project also includes path of travel and parking lot.

The work is anticipated to be complete in Fall 2023.

The school programming has been moved to other locations within the District for the duration of the project.

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

Collins Elementary School Critical Needs Project

February 2023

Project Introduction

Work is getting started at the Collins Elementary School Critical Needs Project as we begin 2023. This project includes replacing the current heating system with new HVAC units which will add air conditioning to the classrooms and office spaces. Additional improvements include upgrading the electrical infrastructure, improving accessibility around the campus, and installing new accessible classroom sinks.

The work is anticipated to be completed in Fall 2023.

Please reach out to the District at the email below with any questions or comments on the project.

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

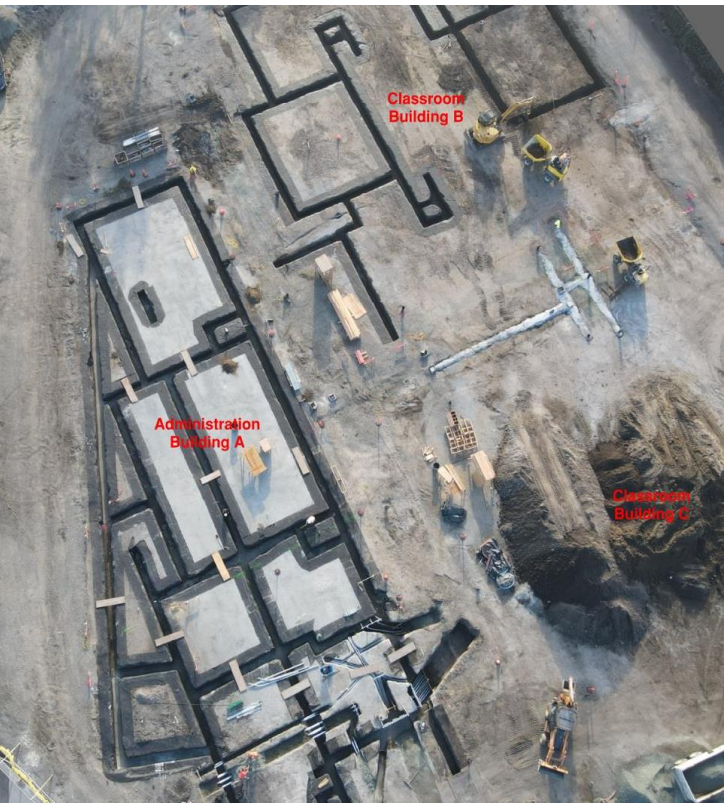
Contractor:
ALTEN Construction, Inc.

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

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

Lake Elementary School Replacement Project

February 2023



Work Completed Last Month

- Completed installation of underground fire water piping
- Layout and excavation for Building A foundations
- Layout and excavation of Building B foundations

Work to be Completed This Month

- Install rebar Building A and Building B foundations
- Pour concrete of Building A and Building B foundations

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

Project Status Report: **1/31/2023**

Kennedy High School

Field, Press Box, & Bleachers

4300 Cutting Blvd.
Richmond CA, 94804

Project No: 1000003935R DSA No: 01-119821

Project Scope

Field House Improvements
Track & Field surface replacement
Construction of bleachers & press box

Milestone I: Site Demolition
Milestone II: Earthwork and Paving
Milestone III: Track and Field Surface
Milestone IIII: Bleachers and Press Box
Milestone V: Scoreboard

Project Team

Owner	WCCUSD
Architect	HMC Architects
Construction Manager	Swinerton
Contractor	BHM Construction, Inc
Inspector	DSA School Inspectors

Schedule

NTP	8/9/2022	
Original Project Duration	144	
Final Completion	12/30/2022	
Approved Time Extensions	46	
Revised Project Duration	**190**	
Revised Completion Date	**2/24/2023**	
Calendar Days Lapsed	83	44%

Contract Summary

Original Contract Amount	$5,042,000	
BOE Executed COs	**$268,162.07**	**5.32%**
Unforeseen Conditions	$264,256.13	5.24%
Owner Requested	-$2,138.96	-0.04%
Design Changes	$6,044.90	0.12%
Outside Agency/Other	$0.00	0.00%
Revised Contract Amount (Contract + $ Executed CO)	**5,310,162.07**	
No. of PCOs	**6**	
Pending PCOs	$58,656.60	1.16%
Rejected/Voided PCOs	$9,345.99	0.19%
Completed & Stored $ Billed to Date	**$1,901,656.59**	**35.81%**
Stop Notices	$0	

Project Status

Completed Work:
- **Press Box delivery and installation**
- **Bleacher/site lighting**
- **Field Surface Installation**
- **Home Bleacher installation**

Upcoming Work:
- **Field Surface infill material layment**
- **Visitor Bleacher Installation**
- **Install track surface**
- **Route electrical and low voltage cabling**
- **Asphalt restoration**

Project Issues:
- **Installation of ADA compliant drinking fountain at the field house**
- **Rain delays to installation of field and delivery of Scoreboard**

Project Status Report: **2/1/2023**

Cameron School Critical Needs and Collins ES Critical Needs

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

Project Scope	Remove existing heating systems and install new HVAC systems. New flooring at select locations, accessible restroom, classroom and site accessibility upgades.

Project Team	
Owner	WCCUSD
Architect	PBK Architects
Contractor	Alten Construction & Co.
Construction Manager	RGM Kramer
Inspector	Brad Williamson

Schedule		
Notice to Proceed	12/6/2022	
Original Project Duration	272	
Final Completion	9/4/2023	
Approved Time Extensions	0	
Revised Project Duration	**272**	
Revised Completion Date	**9/4/2023**	
Calendar Days Elapsed	74	27%

Contract Summary		
Original Contract Amount	$9,064,000	
BOE Executed COs	**$0.00**	**0.00%**
Unforeseen Conditions	$0.00	**0.00%**
Owner Requested	$0.00	**0.00%**
Design Changes	$0.00	**0.00%**
Outside Agency/Other	$0.00	**0.00%**
Revised Contract Amount (Contract + $ Executed CO)	**$9,064,000.00**	
No. of PCOs	**0**	
Pending PCOs	$0.00	0.00%
Rejected/Voided PCOs	$0.00	0.00%
Completed & Stored Billed to Date	**$0.00**	0.00%
Stop Notices	$0	

Project Updates

Activities Last Month:

Mobilization
Submittals and Material Procurement for Long Lead Items
Selective Demolition
Electrical Pathways
Mechanical Layout

Upcoming Work:

Submittals and Material Procurement for Long Lead Items
Electrical Pathways
Mechanical Layout and Refrigerant Lines
UG Utilities
Site Demolition and Improvements

Project Status Report: **2/1/2023**

Lake Elementary School Replacement Project

2700 11th St.
San Pablo, CA, 94806

Project No:	1000003734	DSA No:	01-119938

Project Scope

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

Schedule

Notice to Proceed	8/5/2021	
Original Project Duration	1258	
Final Completion	1/24/2025	
Approved Time Extensions	140	
Revised Project Duration	**1398**	
Revised Completion Date	**6/13/2025**	
Calendar Days Elapsed	562	40%

Project Team

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

Contract Summary

Amended Base Contract Amount	$50,466,705	
Amended Project Contingency	$781,522	
Amended District Contingency	$3,406,055	
Original Contract Amount	**$54,654,282**	
Contract Ammendments	$2,500,000	
Revised Contract Amount	**$57,154,282**	
Amended Project Contingency	**$781,522**	
Executed CO	$0	0%
Remaining Contingency	$781,522	100%
Open PCOs	$0	0%
Rejected PCOs	$0	0%
Amended District Contingency	**$3,406,055**	
Executed CO	$172,422	5%
Remaining Contingency	$3,233,633	95%
Open PCOs	$555,539	16%
Rejected PCOs	$0	0%
Completed & Stored $ Billed to Date	**$5,876,409**	**11%**
Stop Notices	$0	

Project Updates

Activities Last Month:

Submittals and Material Procurement for Long Lead Items, Excavate and winterize Bldg A Footings, Partially excavate and winterize Bldg B footings, Below Slab electrical/LV Bldg A, Plumbing and electrical sleeves through footings Bldg A

Upcoming Work

Submittals and Material Procurement for Long Lead Items, Reinforcing steel and place concrete at Bldg footings Bldg A, Below slab electrical and plumbing Bldg A, Start slab forms Bldg A,Excavate, winterize, reinf. steel, place concrete at Bldg footings Bldg B Below slab elec/LV Bldg B, Excavate Bldg C

Special Joint Board of Education / CBOC Meeting
01/18/2023 - 06:00 PM
LoVonya DeJean Middle School, 3400 Macdonald Ave., Richmond, CA 94805
ZOOM WEB CONFERENCE: https://zoom.us/j/443916491

MEETING MINUTES

Board Agenda Packets and Information:
Board meeting agendas are available for review at the Administration Building, as well as available online at: http://www.wccusd.net(https://simbli.eboardsolutions.com//SU/kplObBhzIFl94DkTjLNJQw==)

Documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the District office located at 1108 Bissell Avenue, Richmond, CA 94801 during normal business hours. In addition, such writings and documents may be posted on the District's website as noted above.

Attending / Viewing the Board Meetings:

Location: LoVonya DeJean Middle School
3400 Macdonald Avenue
Richmond, CA 94805

Public Session: 6:00 PM

Board meetings are broadcast via Zoom using the following link:

By computer, please click the link below to join the webinar:
https://zoom.us/j/443916491(https://simbli.eboardsolutions.com//SU/M3WurfYvv0l655fOGElg4w==)

Or by telephone:
US: (669) 900 6833
Webinar ID: 443 916 491

Participating in Board Meetings:
HOW TO ADDRESS THE BOARD: Due to the ongoing COVID-19 crisis, the manner in which Board of Education meetings are conducted has changed.

This meeting will provide public comment opportunities on-agenda and non-agenda items in person, through the Zoom app, and by telephone. Public comment will occur at the beginning of the meeting. Public Comment will last one hour. The time allotted for each speaker is 2 minutes. If you are attending the meeting in person, you will need to submit a Request to Address the Board form to indicate your desire to speak on an agenda item. If participating via Zoom, you will need to "raise your hand" by clicking on the appropriate icon in the Zoom app or by pressing *9 if accessing the meeting by phone. No "Yielding of time" or Substitution of Speaker" is permitted.

Due to the Brown Act, Board members cannot discuss items that are not on the agenda and do not usually respond to items presented in Public Comment.

Special Accommodations: Upon written request to the District, disability-related modifications or accommodations, including auxiliary aids or services, will be provided. Please contact the Superintendent's Office at 510-231-1101 at least 48 hours in advance of meetings.

Attendees

Board Members Present:

Otheree Christian, Board Member
Demetrio Gonzalez-Hoy, Board Member - President
Mister Phillips, Board Member
Leslie Reckler, Board Member
Jamela Smith-Folds, Board Member - Clerk

CBOC Members Present:
John Anderson - Chair
Lorraine Humes
Jia Ma

Parliamentarian
Tamara Dunning

Staff Present:
Rosa Cornejo, Executive Assistant-Confidential
Luis Freese, Associate Superintendent, Facilities Operations and Bonds
Kenneth Chris Hurst Sr., Superintendent
Melissa Payne, Executive Director Bond, Facilities, M&O

A. OPENING PROCEDURES

President Gonzalez-Hoy called the meeting to order at 6:00 p.m.

1. Pledge of Allegiance

President Gonzalez-Hoy led the Pledge of Allegiance.

2. Land Acknowledgment

President Gonzalez-Hoy led the Land Acknowledgment.

3. Welcome and Meeting Procedures

President Gonzalez-Hoy provided welcome and followed with instructions to the public regarding the meeting and public comment.

4. Roll Call

Trusttee Phillips was absent during roll call, arriving at 6:18 p.m.

See attendees.

5. Agenda Review and Adoption

With no objections, the agenda was approved as presented.

Voting:
Otheree Christian - Yes
Demetrio Gonzalez-Hoy - Yes
Mister Phillips - Not Present
Leslie Reckler - Yes
Jamela Smith-Folds - Yes

6. WCCUSD Public Comment

Public comment was received from: Don Gosney

7. Comments from the Board President and CBOC Chairperson

Dr. Anderson took this opportunity to thank the Board for the joint meeting. He talked about the proposed revised Board policy on the agenda for action and recruitment of members.

President Gonzalez-Hoy thanked the CBOC members for their time and work.

B. ACTION ITEMS

1. Approve Proposed Revision of Board Policy 7214.2 Citizens' Bond Oversight Committee (CBOC)

Ms. Payne shared a thorough presentation on the proposed revision of Board Policy 7214.2 and the work of the CBOC subcommittee.

Board members and CBOC members had the opportunity to ask questions and staff responded.

Public comment was received from: Anton Jungher

The discussion continued.

President Gonzalez-Hoy provided some context on the recommendation. The policy is out dated and the language needs to be changed. After discussion with Dr. Hurst they proposed passing the new policy but to also refer it to the new bylaws committee that they are forming to be able to review the policy and to continue to gather input from the community on changes.

Motion: Clerk Smith-Folds moved to approve the policy and refer it to the bylaws committee for further review. Trustee Reckler seconded.

Board members and CBOC members made comments.

Motion made by: Jamela Smith-Folds
Motion seconded by: Leslie Reckler
Voting:
Unanimously Approved

C. DISCUSSION ITEMS AND REPORTS

1. Citizens' Bond Oversight Committee (CBOC) Membership Outreach and Recruitment

Mr. Freese provided an update on the CBOC membership and recruitment.

Board members and CBOC members asked clarifying questions and made comments.

D. COMMENTS FROM THE BOARD OF EDUCATION AND CBOC MEMBERS

Board members made closing comments.

E. THE NEXT SCHEDULED BOARD OF EDUCATION MEETING

President Gonzalez-Hoy announced the next scheduled Board of Education meeting for January 25, 2023 at LoVonya Dejean.

F. ADJOURNMENT

President Gonzalez-Hoy adjourned the meeting at 7:58 p.m.

Superintendent	Clerk

C. State Response to CBOC inquiry

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
Proposition 39 Performance Audit, June 30, 2021

February 4, 2023

TO: John Anderson, Chair CBOC

Luis Freese, Associate Superintendent

Robert McEntire, Associate Superintendent

Melissa Payne, Director

FR: Tom Panas, Secretary, CBOC (former)

RE: Performance Audit Report dated June 30, 2021

The Eide Bailly Performance Audit Report, General Obligation Bond Funds, June 30, 2021, was on the agenda of the May 9, 2022, CBOC meeting to receive and review. There was a discussion at that meeting about the failure of the auditor to provide an opinion regarding the audit finding described in the performance audit dated June 30, 2020, such finding identifying the lack of a documented basis for distributing salary between the bond fund and the general fund. In the performance audit dated June 30, 2021, the auditor neglected to report whether this significant issue had been corrected.

As a result of the discussion at the May 9, 2022, meeting, Resolution No. 22-02 was unanimously approved at that meeting (see attached Resolution.) This Resolution authorized and directed CBOC Chair John Anderson to request an opinion from the Office of the California State Controller about whether the performance audit dated June 30, 2021, actually met the minimum requirements identified in the official Government Auditing Standards documentation.

Mr. Anderson requested that I, as the CBOC Secretary, document and mail our request to the Office of the California State Controller.

On June 8, 2022, I mailed our request with supporting documents to the Office of the State Controller (see attached letter.)

I followed up on our request on November 28, 2022, December 19, 2022, and January 29, 2023.

On January 30, 2023, I received the following email from Joel James in the Office of the State Controller:

"Thanks for the added clarity. Yes, per GAGAS 8.30, auditors are required to follow-up on the status of prior audit findings, and per GAGAS 9.08, facilitate follow-up to determine whether appropriate corrective actions were taken."

Recommendations:

1. Place this matter on the next CBOC meeting agenda.

2. Send this memo to the Board of Education and Superintendent.

3. Advise Eide Bailly that a non-compliant audit is not acceptable and respectfully request that they revise their performance audit dated their June 30, 2022, to provide an opinion on this matter, thereby making their audit compliant with Government Auditing Standards.

4. Make full disclosure of this matter in the next CBOC Annual Report.

5. Upload this memo and attachments to the CBOC website with the performance audit dated June 30, 2021.

June 8, 2022

Office of the State Controller
300 Capitol Mall, Suite 1850
Sacramento, California 95814
Phone (916) 445-2636

Dear Office of the State Controller,

I am the secretary of the West Contra Costa Unified School District (WCCUSD) Citizens Bond Oversight Committee (CBOC.) At its May 9 meeting the CBOC unanimously approved the attached resolution. In addition to the Resolution, I have included all of the associated attachments. The CBOC's question is whether the attached Performance Audit of the WCCUSD Bond Fund spending for the year ended June 30, 2021 meets the standards for a Proposition 39 Performance Audit. Our particular concern is that the 2021 Performance Audit did not include a statement as to whether the audit findings from the 2020 Performance Audit were reviewed and re-tested. We look forward to your reply.

Thank you so much for your assistance with this.

Sincerely,

Tom Panas
Secretary, WCCUSD CBOC

7345 Fairmount Avenue
El Cerrito, CA 94530

tmpanas@yahoo.com
(510) 610-9438

May 9, 2022

Resolution No. 22-02

Performance Audit Report June 30, 2021

WHEREAS the Education Code Section 15278(c)(1) provided for the CBOC to receive and review the annual independent performance audit required by the California Constitution; and

WHEREAS June 30, 2019, Moss Adams's independent performance audit report found that "Absent a timekeeping system, or equivalent tracking system, we were unable to validate that the staffing allocation percentages and/or amounts were compliant and consistent with Opinion No. 04-110." See Exhibit A.

WHEREAS June 30, 2020, Eide Bailly's independent performance audit report stated, "The District does not have a documented basis for distributing salary between the narrow category of bond-compliant construction projects and routine everyday school facilities administrator expenses." See Exhibit B.

WHEREAS 2020-21 Guide for Annual Audits provides that performance audits shall be conducted per Government Auditing Standards. See Exhibit C.

WHEREAS Government Auditing Standards provide that performance audits will review "prior periods' performance." See Exhibit D.

WHEREAS Eide Bailly June 30, 2021, independent performance audit did not comment on June 30, 2020 salary finding. See Exhibit E.

NOW THEREFORE BE IT RESOLVED THAT CBOC Chair John Anderson is authorized and directed to send this Resolution with a copy of the June 30, 2019, 2020, and 2021 independent performance audit reports to the California State Controller with a request to determine if the Eide Bailly June 30, 2021, independent performance audit report meets the standards of Government Auditing Standards.

VOTED on May 9, 2022, by the following vote:

AYES: 6 ABSTENTIONS: 0

NAYS: 0 ABSENCES: 0

John Anderson, Chair

Tom Panas, Secretary

D. Action Items

Resolution 2023-01 (including Resolution 2022-04)

Calendar 2023

Consent Agenda

- **Revised August 15, 2022 Draft Minutes CBOC**
- **Request for Information Log Feb 6, 2023**
- **November 14, 2022 CBOC Draft Minutes**
- **December 12, 2022 CBOC Draft Minutes**

West Contra Costa County Unified School District

Citizens' Bond Oversight Committee (CBOC)

Resolution No. 23-01 February 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 not include a representative of each of the five classes required by California Education Code and with a membership of only five members is below the minimum of seven members required by the Code.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Effective immediately WCCUSD's CBOC shall temporarily resume operations until June 30, 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 a June 30, 2023. At which time officers shall be selected by the fully compliant CBOC membership.
3. After passing this resolution, the CBOC shall also approve a schedule of meetings to be posted on the WCCUSD calendar.

_____ CPOC Chair

February 27, 2023

Voted on February 27, 2023, by the following vote: AYES: NAYS: ABSTENTIONS: ABSENCES:

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

Resolution No. 22-04 September 12, 2022

Re-establish an Independent WCCUSD CBOC

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

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED THAT:

1. WCCUSD's CBOC recommends that WCCUSD's Board of Education take *immediate* action to fulfill promises made by WCCUSD's Board of Education in all WCCUSD "Prop 39" Bond Measures by re-establishing and maintaining an "independent" CBOC, capable of exercising "strict citizens' oversight", that is fully compliant with requirements laid out in Proposition 39 (2000) - "School Facilities. 55% Local Vote. Bonds, Taxes. Accountability Requirements" and all related statues.

2. Effective immediately after adjournment of the meeting in which this resolution is approved, all operations of WCCUSD's CBOC will be suspended until such time as WCCUSD's Board of Education does the following:

   A. Approves policies which establishes WCCUSD's CBOC as "independent" and capable of exercising "strict citizens' oversight" as promised by WCCUSD's Board of Education in all WCCUSD "Prop 39 Bond Measures; and

   B. Re-establishes WCCUSD's CBOC as fully compliant with Proposition 39 (2000) - "School Facilities. 55% Local Vote. Bonds, Taxes. Accountability Requirements" and all related statues.

_____ *Chair, John E Anderson, PhD*

September 12, 2022

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

WCCUSD Citizen's Bond Oversight Committee

Meeting Schedule 2023

(tentative February 27, 2023)

All Meetings on Monday at 6 pm

January 18 (joint meeting)	February 27	March 13
April 10	May 8	June 12
July 10	August 14	September 11
October 9	November 13	December 11

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
(Bond Measures D, E and R)
August 15, 2022 at 6 pm
Meeting Minutes-draft-revised
1400 Marina Way South, Richmond CA 94804
In Person/Virtual Meeting

Meeting video recording available on YouTube

https://www.youtube.com/channel/UC9u1R1iSWbHzhieeGC5LvYA/videos

A. Opening Procedures

B. Call to Order/Pledge of Allegiance

Mr. Anderson called the meeting to order at 6:11 pm.

Roll Call

John Anderson, Sallie DeWitt Lorraine Humes, and Jason Lindsey
(4 members with 3 required for a quorum)
Member present: Sallie DeWitt, Lorraine Humes, John Anderson
Members Absent: Jason Lindsey
Staff present: Luis Freese, Ellen Mejia-Hooper, Melissa Payne

C. Approval of Agenda

To discuss a Consent Calendar item, it must be removed from the agenda by a member of the committee or member of the public.

Agenda was approved by unanimous consent.

D. Public Comment for items not on the Agenda

Items already on the agenda may not be spoken on in this section. Speakers wishing to address a specific agenda item they must fill out a Speaker Form with the appropriate agenda item listed. Speakers will be allowed three minutes

No Public Comments

ACTION

E. Consent Items

Unless pulled from the agenda by a member of the committee or public. Consent items are approved without discussion by unanimous consent.

a. **CBOC Records Log July 25, 2022**
b. **June 13, 2022 Meeting Revised Draft Minutes**

Consent Items were approved by unanimous

DISCUSSION

F. 2021 CBOC Annual Report (Lorraine Humes/Jason Lindsey)

a. Update annual due dates for the Annual Reports that were established in Resolution 21-3

Ms. Humes reviewed the transitioning from calendar year to fiscal year. (comments and notes attached)

b. Discuss required input from WCCUSD staff (Final Financial Reports Fiscal Year ending June 30, 2022)

Mrs. Payne said that the 6-30-22 report was preliminary and the final report would be available sometime in September.
Mr. Anderson and Ms. Humes shared comments on the uniqueness of this 18-month report.

Public Comments
Mr. Jungherr
Mr. Gosney

DISCUSSION AND ACTION

G. Ad Hoc committee Draft WCCUSD Board Policy Citizen's Bond Oversight Committee BP 7214.2

a. Overview (Melissa Payne, Luis Freese, Sallie DeWitt, John Anderson)

Mr. Anderson gave a brief overview of the drafted BP 7214.2 which includes recommendations of the Grand Jury. Mrs. Payne continued explaining how the committee took the existing policy and created a spreadsheet and examined each segment. The committee looked at the strengths of the policy and also where organization could be improved. They reviewed and modified the application process.

Mrs. DeWitt stated that the committee was pretty careful to reference the statue or basis for the policy or procedure that was called for in this policy. She wanted the Board and future Board and CBOC committee members to understand that the bones of this policy are the statues

Mr. Freese added comments.

Ms. Humes pulled out the 2015 revisions and had some suggested revisions that she sent to Mr. Anderson for comments. Ms. Humes reviewed the revisions she was suggesting with the committee. She commented that the draft audit should be presented to the CBOC by March 31 and that did not happen this year. She suggested

adding a step allowing the CBOC to send their suggestions to the auditors, to use or not use, before the final report was presented to the BOE.

Mrs. Payne stated that the audit report was shared with the committee as soon as the district received. She commented that due to staffing shortages on both sides the reports were later than usual, but still met the statutory deadline.

Revision/Addition-the Performance Audit Report and the Financial Audit Report were emailed by Luis Freese to John Anderson and Tom Panas on 3-31-22. The auditors made their presentation to the CBOC at the May 9, 2022 meeting. The reports were originally scheduled to be presented at the April 11, 2022 meeting but the meeting was canceled.

Mrs. DeWitt had clarification on the applications on the webpage being the blank applications not the submitted applications.

b. Discussion and Public Comments

Public Comments
Don Gosney
Anton Jungherr

Ms. Humes feels that the committee meetings and any voting items should proceed no matter how many members are in the committee.
Mrs. DeWitt agreed there are flaws in the policy, one being where the BOE picks the applicants for the CBOC which is suppose oversee the district's bond program. Agreed that there should be an independent legal counsel for the CBOC.
Mrs. Payne explained the steps the Board takes when approving Board policies. She also reviewed other parts of the policy. Explained how and why the Grand Jury recommendations were incorporated in the policy.
Mr. Anderson and Ms. Humes gave their opinions on the suggested revisions.
Mr. Freese stated that the Board would like to hear the opinions and recommendations from the CBOC members.
There was further discussion from committee members and staff on the revisions and previous comments by members. This included whether to vote on the revisions at this time or to revisit it at a future meeting.

Public Comments
Mr. Gosney

H. Resolution No. 22-02, August 1, 2022, Recommend Revised Board Policy 7214.2 (Sallie DeWitt)

a. Motion
b. Discussion
c. Vote

Motion was tabled to next meeting to give members a chance to re-evaluated the revisions and submit further comments.

I. Next Meeting

a. September 12, 2022 6 pm

J. Adjournment

Mr. Anderson adjourned the meeting.

Disability Information

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

Agenda 8.15.2022 item G (a)(1)

Annual Reports Transitioning from Calendar Year to Fiscal Year Agenda 8.15.2022 G(a)(1) & H(b)(2)

AR	2019	2020	2021	2022	2023
Period covered	1/2019 – 12/2019 (calendar year)	1/2020 – 12/2020 (calendar year)	Transitional Period (CY to FY)	1/2021 – 6/2022 (fiscal Year)	7/2022 – 6/2023 (fiscal year)
CBOC report approval	12/14/2020	12/13/21	9/2022 (target date for Audit & Compliance reports)	11/30/2022 (target date)	11/30/2024 (target Date)
District Reports -. #13,FMP, FAI, etc.	1/2019 – 12/2019	1/2019 – 12/2020		1/2021 – 6/2022	7/2022 – 6/2023
Audit period	FY end 6/30/2019	FY end 6/30/2020	FY end 6/30/2021	FY end 6/30/2022	FY end 6/30/2023
Audits presentation	3/9/2020 **Fin** – Christy White & **Perf** -Moss Adams	3/8/2021 **Fin** – Christy White & **Perf** - Edie Bailly	5/9/2022 **Fin** – Christy White & **Perf** - Edie Bailly	3/31/2023 (target Date)	3/31/2024 (target Date)
Fin Audit Draft	None	None	None		
Perf Audit Draft	Title & watermark	None	None		
Fin Audit Partner	Michael Ash, Partner	Michael Ash, Partner	?		
Performance Audit	Lawrence Stepovich & Stephen Bacchetti Senior Managers	Nathan Edelman	?		

Agenda 8.15.22 File G (a)(2)

Resolution 21-3, Change CBOC Annual Report Reporting Period to Align with WCCUSD Fiscal Year Reporting Period.

Resolved item 3.

have a report, including a CBOC Compliance Statement, with the results of the June 30, 2021 financial and performance audits, be approved by June 30, 2022.

Status - We have missed this deadline because the Board of Education has not yet accepted the 2021 Financial Audit's and Performance Audit's final reports.

Timeline for June 31, 2021 Financial and Performance Audits:

April 11, 2022 - CBOC meeting - cancelled due to lack of a quorum (Audits were scheduled to be presented)

Apr. 27,2022 – Bd. Of Ed. meeting - given audit presentations but tabled voting on accepting them due to CBOC not having had the audit presentations yet.

May 9, 2022 – CBOC meeting - given the audit presentations – passed Res 22-02 to send performance audit to the CA. State Controller to review it and give feedback as to whether it meets the states auditing standards.

Aug. 3, 2022 – Bd. of Ed. Meeting – agenda item on audits pulled from the agenda due to the late start of the meeting.

Resolution 22-02, Performance Audit as of 6/31/2021 :

At our May 9.2022 meeting, a representative of Eide Bailey presented their findings for the WCCUSD Performance Audit ending June 30, 2021 to the CBOC. Some members had questions about the thoroughness of the audit, in regards to, Opinion No. 04-110, from their 2020 Performance Audit, that deals with a District timekeeping system. Member Panas presented Resolution 22-02, proposing that the

CBOC Chair John Anderson send copies of the audits for 2020 and 2021 to the California State Controller to see if the 2021 audit meets the government Auditing Standards.

Status - John Anderson, the CBOC Chair, sent the 2020 and 2021 Performance Audit reports to the California Controller but has not heard back from that office yet.

2021 Transitional Annual Report for CBOC 8/15/22 Meeting G(b)

Transitional Timeframe:

- 2020 Annual Report period – 1/1/2020 through 12/31/20
- Resolution 21-3, aligning CBOC annual report with WCCUSD fiscal year period, passed by CBOC 12/13/21
- 2021 Transitional Annual Report period - 1/1/2021 through 6/30/21 (include 2021 Financial and Performance Audits & Compliance Statement)
- 2022 Annual Report period- 7/1/21 – 6/30/22

Other Documents needed for 2021 Transitional Annual Report

- Resolution 21-3*
  - 2021 Financial Audit Report*
  - 2021 Performance Audit Statement*
  - Compliance Statement*

District Documents needed for 2022 Transitional Annual Report

Financial:

- Financial Report #13 for 12/31/21*
- Financial Report #13 for 6/30/22

- Financial Report #13A for 1/31/21 – 6/30/22
- Other Financial reports for 6/30/22 (Rpt. #2, Consolidated Fund 21 & 35, Master Plan Projects 2016, Measure R Projects)

Other Staff Documents:

- Measure R Bond Sales, July 2021*
- Estimated tax rates after Measure R
- FMP Implementation update for Measure D(2010) & Measure E(2012), 6/2021 – **slide #5** – project status
- FMP Updating the 2016 Facilities Master Plan Prioritization for Project Sequencing of Measure R 2020, June 23, 2021 – **slide 6**
- FAI Implementation reports Phase 1.5 and 2.0

CBOC Reports:

- CBOC Resolutions for 1/1/21 through 6/30/22*
- Other CBOC, Board, and District actions in between 1/1/21 – 6/30/21*
    - PMP approved by BOE at their 5/19/21 meeting
    - BOE tabled Board Policy (CBOC Bylaws) Revision Approx. 6/9/21
    - BOE approved renaming Juan Crespi Middle School to Betty Reid Soskin Middle School at their meeting on 6/23/21
    - West Contra Costa Unified Superintendent Matthew Duffy announced, in Nov. 2020 that he would not seek re-appointment when his contract ended, June 2021.
    - As of 5/14/21, Superintendent Dr. Kenneth "Chris" Hurst, Sr. is WCCUSD's 10th permanent superintendent.
    - West Contra Costa Unified Superintendent Matthew Duffy announced on November 5, 2020, that he was not going to seek re-appointment when his contract ends at the conclusion of the school year next June 30.2021. (Robert McIntire Ed.D. was appointed Interim CBO)

- Seung Ja Chu promoted from the Fiscal Coordinator for Facilities, Operations Dept. to Exec. Dir of Business Services **DATE**?
  (Status of the Fiscal Coordinator for Facilities position - has not been filled.)

* Already have these documents

Agenda 8/15/2022, H(b)

LMH Review of Proposed Board Policy 7214.2 Revision (Agenda Packet 8/1/2022)

4**. COMMITTEE DUTIES & AUTHORIZED DUTIES**

a. Items 4.2.2.1. Annual Performance Audit and 4.2.3.1. Financial Audit both deal with the CBOC and the Board receiving draft reports of the audits, in order to, review and comment on them.

This is not presently done. For instance, we did not receive draft copies of the 2021 audits. The CBOC and the Board first received the audit reports in the CBOC Agenda Packet for its May, 9, 2022 meeting (our April 11, 2002 meeting was canceled) and the Board of Education Agenda Packet for its April 27, 2022 meeting. The report findings slide presentations and the reports, received by both groups, were identical. Neither audit reports were water marked or labeled DRAFT and the Board's reports supporting document files were named 'Final Report'. Also, the Board Agenda items were under the Consent Section of the agenda with the comment that the staff recommends that the Board accept the reports. This is probably why there was no interest, by the Eide Bailly representative to change the wording in their report following our written comments and review session.

Note: The slide presentation for the report findings had a complete slide dedicated to the prior report findings and its resolution (see attachment).

My opinion:

I think we should keep the sections about receiving the draft reports in the board policy but add a section, under each audit stating:

Following its review and comment meeting with the auditor's representatives, the CBOC will write a review of its findings to the Board. This way, if there is a difference of opinion between the auditors and the CBOC, concerning the reports, the Board will be aware of this prior to voting on accepting the report.

We should also look at the audit contracts to see if they mention supplying drafts of their reports for review and comment.

(I also think that, since at their last meeting, due to getting a late start, the Board tabled voting on accepting the 2021 audits, that the CBOC inform the Board of our disagreement with the Eide Bailly Performance Audit representative about including the mention of the prior audit opinion and resolution in the 2021 report's scope and conclusion sections.)

b. Both 4.2.2.2 and 4.2.3.2 the Board giving the CBOC a written response to the audit findings.

At the beginning of each statement we should add the phrase:

Within three months of receiving the audits, the District…

This time limit is stated in Ed Code 15280, (a)(2). See attachment

c. We should add a statement about entrance and exit conferences with the auditors.

My opinion:

1. For the 2022 Performance Audit, I would have liked to have been able to make the auditor aware that the CBOC is having trouble monitoring the bond program adequately due to personnel shortages. (The personnel salaries are paid from the Bond funds.)

a. We have not had complete financial reports since February 2022. (How can you monitor for waste, fraud, and abuse in program finances without financial reports?)

b. Our 2021 audits were not presented to us until April 24, 2022 (legal deadline is March 31, 2022)
c. Our FAI implementation audits, Phase 1.5 and 2.0, will not be presented until Summer of 2022 (Phase 1 of the implementation was completed March 7, 2019)

Perhaps they could mention this problem in their report.

2. I would also have liked to explain that due to the CBOC switching from a calendar year annual report to a District fiscal year report that we will not have a 2021 Annual Report but will have a 2021 Transitional Report once the District accepts the 2021 Performance and Financial Audits.

Therefore, having had a conference with the auditor prior to them writing their report would have been helpful.

5.3 A typo

Term. Committee members shall serve for a term of two (2) years. Members of the Committee may be appointed by the Board**, in** (should be **at**) its discretion, for no more than three…

5.4 Solicitation and Appointments 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.

My opinion:

For privacy considerations, we should not have the applicant's contact information publicly available on the websites.

I suggest - The District's Bond Oversight Committee Application ("Application*"), with the applicant's personal contact information redacted,* shall be made publicly available to the community on the District's and Committee's website.

Agenda 8.15.22 H(b)(2)

Eide Bally 2020 Performance Audit Finding:

2020- Time Documentation

The District does not have a documented basis for distributing salary between the narrow category of bond-compliant construction projects and routine everyday school facilities administrator expenses. For the fiscal year ended June 30, 2020, the District utilized the Annual Staffing Plan to allocate payroll expenditures to the bond fund based on the portion of hours worked on bond projects; however, the Annual Staffing Plan does not reconcile to the employees' actual hours spent on the bond-funded activiti es as documented on timesheets. As a response to previous years' audit findings, management has developed a protocol to establish the basis of salary allocation to the bond program. The new protocol began implementation as of March 2020. Accordingly, the District could not provide supporting documentation covering the entire year under audit.

Eide Bailly's 2021 Performance Audit Findings Slide Show Presentation:

Title: CURRENT STATUS OF PRIOR FINDINGS (Slide 6 /9)

• Finding: The District does not have a documented basis for distributing salary between the narrow category of bond compliant construction projects and routine everyday school facilities administrator expenses.

• Recommendation: Continue implementation of the process that was started in March 2020.

• Status as of June 30, 2021: Resolved

Eide Bailly 2021 Performance Audit, Final Report:

West Contra Costa Unified School District 2010 Measure D and 2012 Measure E Bond Funds June 30, 2021

Scope:

Scope of the Audit The scope of our performance audit covered expenditures incurred during the fiscal year of July 1, 2020 to June 30, 2021. 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 after June 30, 2021, were not reviewed or included within the scope of our audit or in this report.

Methodology:

7. We obtained the payroll expenditures accounting records and selected 7 out 16 individuals who were funded by the Measure D and Measure E during the fiscal year 2021. 5 out of 7 individuals tested were full-time District employees with bond related responsibilities and 2 individuals 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.

Conclusion:

The results of our tests indicate that, in all significant respects, the West Contra Costa Unified School District has met the compliance requirements of Article XIIIA, Section 1(b)(3)(C) of the California

Constitution and Measure D and Measure E as to the approved bond projects list. We noted the following:

a. Expenditures align with the voter-approved bond project list.

b. Payroll expenditures are only for directly eligible bond program activities and not school administrators or District operating expenses.

c. Supporting documents for public bid, procurement, and contract files show compliance with District Policies, public law provisions, and other associated statutes.

d. Supporting documents for change orders show compliance with the District Policies, public law provisions, and other related regulations.

NAME of REQUESTER	DATE OPERATIONS OFFICE RVCD.	SUBJECT	FORWARDED FOR RESPONSE TO:	RESPONSE	RESP. DATE
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
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

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
(Bond Measures D, E and R)
November 14, 2022 at 6 pm
1400 Marina Way South, Richmond CA 94804
Meeting Minutes - draft
In Person Meeting
Meeting video recording available on YouTube
https://www.youtube.com/channel/UC9u1R1iSWbHzhieeGC5LvYA/videos

A. Opening Procedures
B. Call to Order/Pledge of Allegiance
Mr. Anderson called the meeting to order
C. Welcome Gaia Sonatina to CBOC
D. Roll Call

John Anderson, Sallie DeWitt, Gaia Sonatina, Lorraine Humes, and Jason Lindsey
Members Present: John Anderson, Lorraine Humes, Gaia Sonatina
Members Absent: Sallie DeWitt, Jason Lindsey
Staff Present: Luis Freese, Melissa Payne, Ellen Mejia-Hooper

Agenda
In keeping with CBOC Resolution No. 22-04 all items on the agenda are presentations by WCCUSD staff and for other information for general discussion. No action will be taken by the CBOC during this meeting.

a. Reference CBOC Resolution No. 22-04 (attached)

E. Public Comment for items not on the Agenda

Items already on the agenda may not be spoken on in this section. Speakers wishing to address a specific agenda item they must fill out a Speaker Form with the appropriate agenda item listed. Speakers will be allowed three minutes

Public Comments
Mr. Jungherr

PRESENTATION

F. 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 projects updates.

a. Facilities Master Plan Project Update Consolidated Budget Report

Public Comments
Mr. Gosney

Discussion
Mr. Anderson and Ms. Humes had some questions and comments. Mr. Freese and Ms. Mejia- Hooper addressed their questions.
Mr. Anderson asked about the increases in project budget and where the money is coming from. Mrs. Mejia-Hooper and Mr. Freese responded that matching funds have been received from the state funds to cover the increases.
Ms. Humes asked if the committee could get a report showing where the increases are coming from. Mr. Freese explained that change orders are within the project budget.
Ms. Humes also asked about the completion dates of Pinole Valley HS and Kennedy HS.

Public Comments
Mr. Gosney

Mrs. Payne welcomed Mrs. Sonatina and proceeded with presenting the financial reports.

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

Ms. Humes asked about payroll for S. Cha now that she transferred to Business Services. Mrs. Payne answered that payroll has transferred Mrs. Cha's salary accordingly.

g. Status of applicants for CBOC
h. Status of WCCUSD Board acceptance of Bond Financial and Bond Audit Performance Audits for FY21

Mr. Anderson asked the status of the Bond Audit Performance Reports. Mrs. Payne answered that by stature the Board needs to receive the reports. The audit reports were presented to the Board at the November 2, 2022 Board of Ed meeting at which time the Board received the reports.

i. Status of WCCUSD Board approval of revised Board Policy 7214.2 (WCCUSD CBOC)

Mr. Anderson noticed the revised Board Policy 7214.2 was not on the agenda for the next Board meeting.
Mr. Freese replied that he had been working with the Superintendent and the Superintendent was working with the Board. They are proposing to bring it back at the CBOC Joint meeting with the Board.

DISCUSSION

G. 2021 CBOC Annual Report (Lorraine Humes)

- **a. Update annual due dates for the Annual Reports that were established in Resolution 21-3**
- **b. 2021 Transitional Annual Report Input (see attached material from September 12 2022 agenda)**

Ms. Humes shared the Annual Report Input spreadsheet by starting with reviewing how the CBOC reports used the calendar year basis versus the District using the Fiscal year basis. Her research of other state CBOCs found that the majority of CBOCs used the Fiscal year for the Annual Reports. This CBOC will now be transitioning to a Fiscal calendar. Ms. Humes reviewed the transitioning spreadsheet. She reviewed the delays on the Board receiving the audits due to full Board meeting agendas. The Board received the audits at the 11-2-22 Board meeting. She asked Mr. Freese if he could get something in writing from the Board stating the audits were received and accepted. She reviewed the reports that they already had for the 2022 annual report. Mr. Anderson offered some comments and clarifications.

H. Reference Documents

- **a. Revised August 15, 2022 CBOC Meeting Draft Minutes**
- **b. CBOC Information Request Log November 14, 2022**
- **c. WCCUSD Board November 2 2022 Agenda Item E.3 Approve Proposed Revisions to Board Policy 7214.2 CBOC**
  - **i. Proposed CBOC Presentation**
  - **ii. WCCUSD Draft BP 7214.2**
  - **iii. Staff Response to Comments CBOC Policy**
  - **iv. CBOC Policy Existing v Proposed**

I. Activities for December 2022 CBOC Meeting

- **a. Election of Officers for 2023**
- **b. Planning for Activities**
  - **i. New By Laws (pending approval of revision of BP 7214.2**
  - **ii. Annual Reports**

J. Next Scheduled Meeting

a. December 12, 6 pm

K. Adjournment

Mr. Anderson adjourned the meeting.

Disability Information

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

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
(Bond Measures D, E and R)
December 12, 2022 at 6 pm
Meeting Draft Minutes
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
B. Call to Order/Pledge of Allegiance

Ms. Humes called the meeting to order in Mr. Anderson's absence at 6:07 pm

C. Roll Call

John Anderson, Sallie DeWitt, Gaia Sonatina, Lorraine Humes, and Jason Lindsey
(5 members with 3 required for quorum)
Members present: Gaia Sonatina, Jason Lindsey, Lorraine Humes
Members absent: John Anderson, Sallie DeWitt
Staff present: Luis Freese, Melissa Payne, Ellen Mejia-Hooper

D. Agenda

In keeping with CBOC Resolution No. 22-04 all items on the agenda are presentations by WCCUSD staff and for other information for general .discussion. No action will be taken by the CBOC during this meeting.

a. Reference CBOC Resolution No. 22-04 (attached)

E. Public Comment for items not on the Agenda

Items already on the agenda may not be spoken on in this section. Speakers wishing to address a specific agenda item they must fill out a Speaker Form with the appropriate agenda item listed. Speakers will be allowed three minutes

Public Comments
Anton Jungherr

PRESENTATION

F. 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 projects update.

a. Facilities Master Plan Project Update Consolidated Budget Report

Ms. Humes asked if the district had received federal or state money for HVAC projects. Mrs. Mejia-Hooper responded that we have applied and received several grants under CalShape program. She also discussed some of the conditions of the grants. Ms. Humes also had other questions including clarification on cost mitigation. Mrs. Mejia-Hooper responded.

Public Comments
Don Gosney

Mrs. Payne reviewed the financial reports.

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. AP check list

Ms. Humes had questions that Mrs. Payne addressed.

Public Comments
Anton Jungherr
Don Gosney

g. Status of applicants for CBOC

Mr. Freese stated that we have receive one application.
Ms. Humes had questions for Mr. Freese on the district's recruiting efforts. She reminded that next year several CBOC member's term will be expiring, members that are holding key positions. Mr. Freese responded.

Public Comments
Anton Jungherr

h. Status of WCCUSD Board acceptance of Bond Financial and Bond Audit Performance Audits for FY21

Ms. Humes made several comments on the audits including whether the BOE had accepted the report. Mr. Freese replied that the Board had received the report at the November 2, 2022 Board meeting.

Public Comments
Anton Jungherr
Don Gosney

i. Status of WCCUSD Board approval of revised Board Policy 7214.2 (WCCUSD CBOC)

Ms. Humes reviewed section 2 which stated the committee's intention to suspend future meeting until the Resolution is approved by the Board. Ms. Humes read the letter Mr. Freese sent to Mr. Anderson regarding the Districts response. It read that the committee does not have the authority to disband the committee as this is a District committee. The District will continue to schedule and conduct CBOC meetings until the Board provides direction to staff to proceed otherwise.
Ms. Humes had more comments and questions regarding the letter.

Public Comments
Anton Jungherr
Don Gosney

j. Joint WCCUSD Board and CBOC meeting

Ms. Humes stated that she did not know the status of this meeting at this time.
Ms. Humes had suggestions regarding the agenda for this meeting that she will discuss with Mr. Anderson.
Ms. Humes asked about parliamentary procedures in regards to the Board pulling items off the agenda.

Public Comments
Don Gosney
Anton Jungherr

DISCUSSION

G. 2021 CBOC Annual Report (Lorraine Humes)

Ms. Humes there was no update at this time.

H. Reference Documents

a. CBOC Information Request Log December 12, 2022

b. **Revised August 15, 2022 Draft Meeting Minutes**
c. **November 14, 2022 CBOC Draft Meeting Minutes**

No action was taken on these items as stated in Agenda Item D of this meeting.

I. Tentative Calendar CBOC Meetings 2023 (attached)

Ms. Humes commented that this item will be tabled until Mr. Anderson returns. She did mention that due to the Joint meeting with the Board, the January 9 meeting will probably be canceled.

J. Next Scheduled Meeting

a. **January 9 ,2023 6 pm (May change subject to scheduling of Joint meeting with WCCUSD Board)**
Ms. Humes commented that the proposed January 9, 2023 CBOC meeting may be canceled due to the Joint meeting being proposed for January 18, 2023.

K. Adjournment

Ms. Humes adjourned the meeting at 7:42 pm.

Disability Information

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H. CBOC Roster and Terms

West Contra Costa Unified School District **2-13-23**

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	Sallie DeWitt	Richmond		3-24-21	3-23-23	Third
2	Senior Citizen Organization *	Senior Citizen Organization	John Anderson	Richmond	Chair	4-27-22	6-9-24	Second
3	Taxpayers' Organization *	Taxpayers' Organization	Lorraine Humes	San Pablo		3-24-21	3-23-23	Second
4	Parent or Guardian*	Parent or Guardian						
5	Parent/Guardian & PTA*	PTA/School Site Council						
6	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			6-2-21	6-1-23	First
8	At Large Community Member	Self-Nomination						
9	At Large Community Member	Self-Nomination						
10	At Large Community Member	Self-Nomination						
11	At Large Community Member	Self-Nomination						

Superintendent's Designee: Luis Freese

BOE Liaison: Trustee Leslie Reckler

Description	Number
Authorized Positions	11
Filled Positions	5
Vacant Positions	6
Pending Applications	
Quorum Requirement	3

[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.