

WCCUSD



CITIZENS' BOND OVERSIGHT COMMITTEE

MEETING PACKET FOR: APRIL 12, 2021

2010 MEASURE D AND 2012 MEASURE E

1400 MARINA WAY SOUTH RICHMOND, CA 94804

NORMS OF BEHAVIOR

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

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

Team process includes:

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

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

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

CBOC Chair Don Gosney can be reached at:

Home Office: (510) 233-2060 Mobile: (510) 685-2403

email dongosney@comcast.net

**CBOC members are requested to call or email if they are unable to
attend a CBOC meeting**

WCCUSD

CITIZEN'S BOND OVERSIGHT COMMITTEE

BASIC PARLIAMENTARY PROCEDURES

THE CBOC CONDUCTS THEIR AFFAIRS USING ROBERTS RULES OF ORDER

All discussions and actions go through the Chair.

All actions require a MOTION and a SECOND before proceeding.

- Once a MOTION has been seconded, it then belongs to the body.
- There is no such thing as a friendly (or unfriendly) amendment. Amendments are made and seconded, discussed and then the amendment is voted on for acceptance or rejection.
- If an amendment is passed, then the AMENDED MOTION is voted on.

Motions and amendments need to be clear and concise in what is being discussed and voted on. The CBOC does not vote on general ideas—they vote on specific language. Words matter.

A MOTION TO END DEBATE must be seconded and requires a 2/3 majority for passage.

- A MOTION TO TABLE is used to postpone the vote on an issue until a later date.
- A MOTION TO TABLE **cannot** be used as a means to kill a motion—only postpone it.
- When a MOTION TO TABLE is made, it must also be stated when the item is to be removed from the table for a vote.

Motions require a simple majority (50%+1 of those voting) for passage.

An ABSTENTION does not count as a 'YES' or a 'NO' vote. An ABSTENTION is used to validate that a quorum exists.

A quorum (50%+1 of the total number of CBOC members) must be present to vote on any issue.

A MOTION TO ADJOURN is always in order.



WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
Guadalupe Enllana Don Gosney John Anderson
Vice Chairperson Chairperson Secretary

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT CBOC

2010 Measure D and 2012 Measure E

AGENDA

Monday April 12, 2021 at 2:00 PM

Viewing and Participating in the CBOC Meetings

As authorized by the Governor's Emergency Executive Order issued on March 17, 2020, the West Contra Costa Unified School District Citizens' Bond Oversight Committee will conduct meetings via video conference/teleconference until further notice. The meeting will be streamed via Zoom using the following link:

By computer, please click the link below to join the webinar:

<https://wccusd.zoom.us/j/94978999187?pwd=dGxPVnNZT2RMaThaYWJYVlkwRnR2QT09>

Or by Telephone:

US: 1+(669) 900 6833

Webinar ID: 949 7899 9187

Passcode: 657852

Participating in Board Meetings:

The WCCUSD CBOC welcomes participation from concerned citizens.

Participants must provide their first and last name and either an email address or phone number.

Note: Links in this document are PDFs on Google Drive. Clicking on the links should open the PDFs in a web browser on your computer. The full agenda packet may be viewed on the CBOC website or by clicking this link:

[**04.12.21 CBOC Agenda Packet**](#)

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CITIZENS' BOND OVERSIGHT COMMITTEE

A) OPENING PROCEDURES

B) CALL TO ORDER/PLEDGE OF ALLEGIANCE

C) ROLL CALL

John Anderson, Joseph Camacho, Maisha Cole, Sallie DeWitt,
Guadalupe Enllana, Don Gosney & Lorraine Humes
[7 members ~ 4 required for a quorum]

D) APPROVAL OF AGENDA

To discuss a Consent Calendar item, it must be removed from the agenda.

E) PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA

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

D I S T R I C T R E P O R T S

F) BOND PROGRAM PROJECTS STATUS and FINANCIAL REPORTS

(Luis Freese/Melissa Payne/Ellen Meija Hooper)

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

D I S C U S S I O N O N L Y

04.12.21 Facilities Master Plan Projects Update

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Consolidated Budget Report 03.31.21

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CITIZENS' BOND OVERSIGHT COMMITTEE

Consolidated Budget Report-2016 Master Plan 03.31.21

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Report #2 Bond Program Spending to Date 03.31.21

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Report #13 Bond Program Financial Status 03.31.21

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Supplemental Report #13 Bond Program Financial Status 03.31.21

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Bond Program Central Budget FY 2022 & 2023

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Supplemental Site Budget Authorization for Central Budget

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Report #13A Variance Report 03.31.21

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'20-'21 Accounts Payable Check List 03.31.21

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04.12.21 Bond Program Management Plan

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11.17.20 Orbach Huff invoice #91911

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12.14.20 Orbach Huff invoice #92185

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CITIZENS' BOND OVERSIGHT COMMITTEE

C B O C R E P O R T S

C O N S E N T I T E M S D I S C U S S I O N O N L Y

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

G) CBOC MEMBER INFORMATION REQUEST LOG

(Don Gosney)

[04.12.21 CBOC Member Information Requests Status Log](#)

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H) APPROVED RECOMMENDATIONS LOG

(Don Gosney)

[04.12.21 CBOC Approved Recommendations](#)

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C O M M I T T E E R E P O R T S

I) MEMBERSHIP

(Don Gosney)

F O R I N F O R M A T I O N O N L Y

[04.12.21 CBOC Attendance Review](#)

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J) MEMBERSHIP ROSTER

(Don Gosney)

F O R I N F O R M A T I O N O N L Y

[04.12.21 CBOC Roster](#)

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CITIZENS' BOND OVERSIGHT COMMITTEE

K) CBOC MEMBERSHIP

Discuss and act on a draft letter to the WCCUSD Facilities Committee asking for an explanation for the Committee's lack of action with regards to numerous long standing applications to join the CBOC

(Lorraine Humes & Don Gosney)

A C T I O N I T E M

Lorraine Humes ~ Draft Letter to Facilities Committee

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L) CHAIRPERSON REPORTS

(Don Gosney)

Reports on issues relevant to the operation of the CBOC, future issues and reports to the Board of Education

D I S C U S S I O N O N L Y

03.10.21 CBOC Chair Report

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03.17.21 CBOC Chair Report

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03.24.21 CBOC Chair Report

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04.02.21 CBOC Chair Report

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CITIZENS' BOND OVERSIGHT COMMITTEE

M) 2020 FINANCIAL AND PERFORMANCE AUDITS

(Don Gosney)

Receive a FINAL set of Financial and Performance Audits
of the WCCUSD Bond Program

A C T I O N I T E M

04.08.21 WCCUSD Measure D&E Financial Audit SAS Letter

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**04.09.21 West Contra Costa Measures D&E
2020 FINAL Financial Audit**

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**04.05.21 West Contra Costa USD 2020 Performance Audit
AU-C 260 Communication Letter**

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West Contra Costa USD 2020 Performance Audit

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N) 2020 ANNUAL REPORT

(Lorraine Humes)

Receive a report on the status of the 2020 Annual Report.

D I S C U S S I O N O N L Y

04.12.20 '20 Annual Report To-Do List and Assignments

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O) CALENDAR

F O R I N F O R M A T I O N O N L Y

2021 CBOC Meetings Calendar

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CITIZENS' BOND OVERSIGHT COMMITTEE

P) FUTURE AGENDA TOPICS

(Don Gosney)

Suggest and discuss issues that the CBOC and members of the public want to see brought up at future meetings of the CBOC.

D I S C U S S I O N O N L Y

[04.12.21~Future Agenda Items Log \(short list\)](#)

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Q) ADJOURNMENT

NEXT SCHEDULED CBOC MEETING:

May 17th, 2021

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 Update

Citizens' Bond Oversight Committee
April 12, 2021

Project Status Update

	SITE	PROJECT	TYPE	STATUS
PLANNING	District Wide	HVAC	BOND	Planning
	SITE	PROJECT	TYPE	STATUS
DESIGN	Cameron School	Critical Needs	BOND	Design
	Collins ES	Critical Needs	BOND	Design
	Hercules M/HS	Critical Needs	BOND	Design
	Shannon ES	Critical Needs	BOND	Design
	Riverside ES	Site Improvements	BOND	Design
	Korematsu MS	Fall Protection	BOND	Pending DSA Approval

LEGEND & ACRONYMS

DSA) Division of the State Architect (RFQ) Request for Qualification
(RFP) Request for Proposal

Project Status Update

	SITE	PROJECT	TYPE	STATUS
PROCUREMENT	E-Rate Year 24	Indoor & Outdoor Wireless Upgrades	E-RATE & BOND	Pending E-Rate (federal funding) approval
	Lake ES	Campus Replacement	BOND	Proposals received 4/9
	Pinole Valley HS	Fields Restoration & Bleachers	BOND	Pending DSA Approval
	SITE	PROJECT	TYPE	STATUS
DESIGN-BUILD	Michelle Obama School	Campus Replacement	BOND	Closeout
	Richmond HS	Critical Needs & Wellness Center	BOND & NON-BOND	Closeout
	Riverside ES	Soil Stabilization	BOND	Pending DSA Approval
	SITE	PROJECT	TYPE	STATUS
CONSTRUCTION	E-Rate Year 23	Wireless Upgrades @ 6 sites	E-RATE & BOND	Under Construction
	Richmond HS	Technology & Audio Visual	BOND	Under Construction
	Richmond HS	Wireless Access Points	BOND	Under Construction

LEGEND & ACRONYMS

(DSA) Division of the State Architect (RFQ) Request for Qualification
(RFP) Request for Proposal

RICHMOND HIGH SCHOOL



New construction of a single-story gymnasium, demolition of old gymnasium and new plaza site work. Seismic upgrade of existing two-story Science Building and site work surrounding the building, including adding a new exterior elevator to the building. Demolition of existing Building A (old auto-shop building) and pavement of the area to prepare for new Health Clinic portable buildings.

Richmond High School Critical Need Project

This project was identified by the 2016 Facilities Master Plan to address the highest seismic needs on the Richmond campus.

The scope included three major components:

1. Demolition and replacement of the original locker room building (used only by the girls) and small gym which was divided and used a weight room and dance room.
2. Demolition of the 2-story classroom/science building structure relocate the teaching stations into portable classrooms. After further analysis, the building was able to be seismically reinforced and made ADA accessible with the addition an elevator.
3. Demolish the previously closed shop building (Building A)



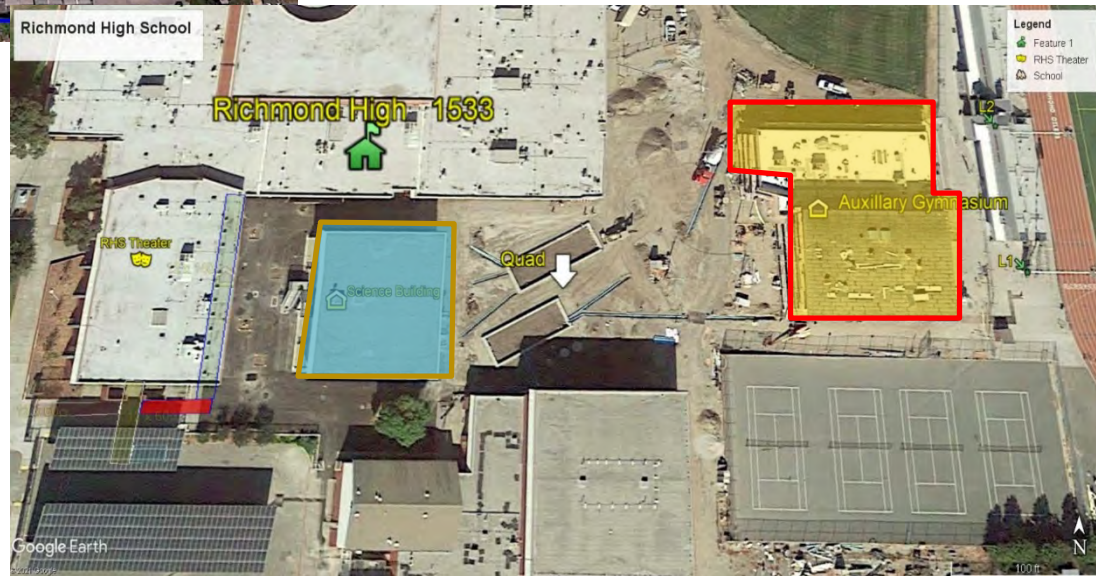
Source: 2016 Long Range Facilities Master Plan pg. 145

The existing wellness building lacked DSA certification. The solution included its removal and replacement with two new pre-manufactured portable buildings placed at the Building A location. The wellness building scope of work was funded by a non-bond funding source.

Site Aerial Photo Before/During Construction



Before



Exterior of the Small Gym and Locker Room



Small Gym and Locker Room



During Construction



After

Quad Bio-Retention Pond



Weight Room

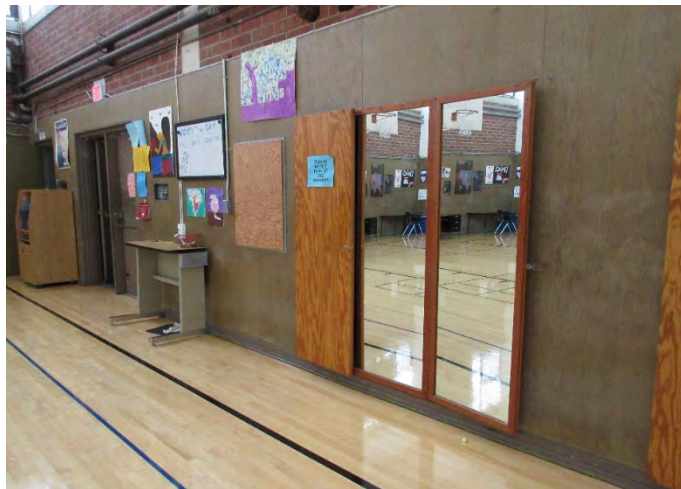


Before



After

Dance Room



Before

New Gymnasium





Girls Locker Room



Classroom Building Elevator

New Structural Support



Wellness Center – Original Location



Before



Richmond High School Wellness Center



Wellness Center



Before



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 3/31/2021

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Bayview Elementary School						
Legacy Project	19,850,802	19,850,802	100.0%	-	19,850,802	100.0%
	19,850,802	19,850,802	100.0%	-	19,850,802	100.0%
1 Cameron						
* Critical Needs	1,300,000	82,400	6.3%	1,217,600	-	0.0%
Legacy Project	122,195	122,195	100.0%	-	122,195	100.0%
	1,422,195	204,595	14.4%	1,217,600	122,195	8.6%
1 Castro Elementary School						
Legacy Project	620,944	620,944	100.0%	-	620,944	100.0%
	620,944	620,944	100.0%	-	620,944	100.0%
1 Chavez Elementary School						
Critical Needs	72,847	72,847	100.0%	-	72,847	100.0%
Legacy Project	985,387	985,387	100.0%	-	985,387	100.0%
	1,058,234	1,058,234	100.0%	-	1,058,234	100.0%
1 Collins Elementary School						
* Critical Needs	3,500,000	221,000	6.3%	3,279,000	-	0.0%
Legacy Project	1,638,871	1,638,871	100.0%	-	1,638,871	100.0%
	5,138,871	1,859,871	36.2%	3,279,000	1,638,871	31.9%
1 Coronado Elementary School						
Legacy Project	43,022,627	43,022,627	100.0%	-	43,022,627	100.0%
	43,022,627	43,022,627	100.0%	-	43,022,627	100.0%
1 Dover Elementary School						
Legacy Project	35,095,267	35,095,267	100.0%	-	35,095,267	100.0%
	35,095,267	35,095,267	100.0%	-	35,095,267	100.0%
1 Downer Elementary School						
Legacy Project	33,415,902	33,415,902	100.0%	-	33,415,902	100.0%
	33,415,902	33,415,902	100.0%	-	33,415,902	100.0%
1 El Sobrante Elementary School						
Legacy Project	536,231	536,231	100.0%	-	536,231	100.0%
	536,231	536,231	100.0%	-	536,231	100.0%
1 Ellerhorst Elementary School						
Legacy Project	13,931,806	13,931,806	100.0%	-	13,931,806	100.0%
	13,931,806	13,931,806	100.0%	-	13,931,806	100.0%
1 Fairmont Elementary School						
* Critical Needs	3,000,000	2,685,037	89.5%	314,963	2,613,231	87.1%
Legacy Project	3,864,259	3,864,259	100.0%	-	3,864,259	100.0%
	6,864,259	6,549,296	95.4%	314,963	6,477,489	94.4%
1 Ford Elementary School						
Legacy Project	30,817,526	30,817,526	100.0%	-	30,817,526	100.0%
	30,817,526	30,817,526	100.0%	-	30,817,526	100.0%
1 Grant Elementary School						
Critical Needs	211,467	211,467	100.0%	-	211,467	100.0%
Legacy Project	1,944,098	1,944,098	100.0%	-	1,944,098	100.0%
	2,155,565	2,155,565	100.0%	-	2,155,565	100.0%
1 Hanna Ranch Elementary School						
Legacy Project	783,349	783,349	100.0%	-	783,349	100.0%
	783,349	783,349	100.0%	-	783,349	100.0%
1 Harbour Way						
Legacy Project	121,944	121,944	100.0%	-	121,944	100.0%
	121,944	121,944	100.0%	-	121,944	100.0%



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 3/31/2021

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Harding Elementary School						
Legacy Project	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
1 Harmon Knolls						
Critical Needs	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	41,489	41,489	100.0%	-	41,489	100.0%
	448,435	448,435	100.0%	-	448,435	100.0%
1 Highland Elementary School						
* Water & Power Upgrade	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	52,875	52,875	100.0%	-	52,875	100.0%
Legacy Project	1,879,839	1,879,839	100.0%	-	1,879,839	100.0%
	2,679,839	1,932,714	72.1%	747,125	1,932,714	72.1%
1 Kensington Elementary School						
Legacy Project	19,343,892	19,343,892	100.0%	-	19,343,892	100.0%
	19,343,892	19,343,892	100.0%	-	19,343,892	100.0%
1 King Elementary School						
Legacy Project	25,342,166	25,342,166	100.0%	-	25,342,166	100.0%
	25,342,166	25,342,166	100.0%	-	25,342,166	100.0%
1 Lake Elementary School						
* Campus Replacement	65,600,000	193,089	0.3%	65,406,911	191,489	0.3%
Legacy Project	1,500,322	1,500,322	100.0%	-	1,500,322	100.0%
Portable Demolition	147,501	147,501	100.0%	-	147,501	100.0%
	67,247,823	1,840,912	2.7%	65,406,911	1,839,312	2.7%
1 Lincoln Elementary School						
Legacy Project	17,676,561	17,676,561	100.0%	-	17,676,561	100.0%
	17,676,561	17,676,561	100.0%	-	17,676,561	100.0%
1 Lupine Hills Elementary School						
Legacy Project	15,395,678	15,395,678	100.0%	-	15,395,678	100.0%
	15,395,678	15,395,678	100.0%	-	15,395,678	100.0%
1 Madera Elementary School						
Legacy Project	12,233,801	12,233,801	100.0%	-	12,233,801	100.0%
	12,233,801	12,233,801	100.0%	-	12,233,801	100.0%
1 Michelle Obama School						
* Campus Replacement	40,300,000	39,312,782	97.6%	987,218	39,075,512	97.0%
Legacy Project	3,829,324	3,829,324	100.0%	-	3,829,324	100.0%
	44,129,324	43,142,106	97.8%	987,218	42,904,836	97.2%
1 Mira Vista K-8						
Legacy Project	16,651,130	16,651,130	100.0%	-	16,651,130	100.0%
	16,651,130	16,651,130	100.0%	-	16,651,130	100.0%
1 Montalvin K-8						
Additional New Classrooms	4,028,011	4,028,011	100.0%	-	4,028,011	100.0%
Legacy Project	12,763,017	12,763,017	100.0%	-	12,763,017	100.0%
	16,791,028	16,791,028	100.0%	-	16,791,028	100.0%
1 Murphy Elementary School						
Legacy Project	15,619,655	15,619,655	100.0%	-	15,619,655	100.0%
	15,619,655	15,619,655	100.0%	-	15,619,655	100.0%
1 Nystrom Elementary School						
Classroom Renovation	30,233,455	30,233,455	100.0%	-	30,233,455	100.0%
Demo Portable and Sitework	518,285	518,285	100.0%	-	518,285	100.0%
Legacy Project	5,442,234	5,442,234	100.0%	-	5,442,234	100.0%



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 3/31/2021

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
Multi-purpose Room	11,606,839	11,606,839	100.0%	-	11,606,839	100.0%
	47,800,813	47,800,813	100.0%	-	47,800,813	100.0%
1 Ohlone Elementary School						
Classroom and Admin Building	24,508,510	24,508,510	100.0%	-	24,508,510	100.0%
Critical Needs	623,885	623,885	100.0%	-	623,885	100.0%
Legacy Project	3,962,598	3,962,598	100.0%	-	3,962,598	100.0%
Portable Removal and Playgroun	5,397,758	5,397,758	100.0%	-	5,397,758	100.0%
	34,492,752	34,492,752	100.0%	-	34,492,752	100.0%
1 Olinda Elementary School						
Critical Needs	793,247	793,247	100.0%	-	793,247	100.0%
Legacy Project	1,286,942	1,286,942	100.0%	-	1,286,942	100.0%
	2,080,188	2,080,188	100.0%	-	2,080,188	100.0%
1 Peres K-8						
Legacy Project	21,424,293	21,424,293	100.0%	-	21,424,293	100.0%
	21,424,293	21,424,293	100.0%	-	21,424,293	100.0%
1 RCP Charter School						
Legacy Project	4,415,204	4,415,204	100.0%	-	4,415,204	100.0%
	4,415,204	4,415,204	100.0%	-	4,415,204	100.0%
1 Riverside Elementary School						
* Critical Needs	6,900,000	3,123,386	45.3%	3,776,614	165,423	2.4%
Legacy Project	14,611,005	14,611,005	100.0%	-	14,611,005	100.0%
	21,511,005	17,734,391	82.4%	3,776,614	14,776,428	68.7%
1 Seaview Elementary School						
Legacy Project	499,116	499,116	100.0%	-	499,116	100.0%
	499,116	499,116	100.0%	-	499,116	100.0%
1 Shannon Elementary School						
* Critical Needs	7,100,000	368,438	5.2%	6,731,562	2,800	0.0%
Legacy Project	1,555,163	1,555,163	100.0%	-	1,555,163	100.0%
	8,655,163	1,923,601	22.2%	6,731,562	1,557,963	18.0%
1 Sheldon Elementary School						
Legacy Project	15,102,837	15,102,837	100.0%	-	15,102,837	100.0%
	15,102,837	15,102,837	100.0%	-	15,102,837	100.0%
1 Stege Elementary School						
* Critical Needs	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
Legacy Project	3,445,886	3,445,886	100.0%	-	3,445,886	100.0%
	6,345,886	3,481,786	54.9%	2,864,100	3,481,786	54.9%
1 Stewart K-8						
Legacy Project	16,737,037	16,737,037	100.0%	-	16,737,037	100.0%
	16,737,037	16,737,037	100.0%	-	16,737,037	100.0%
1 Tara Hills Elementary School						
Legacy Project	14,975,067	14,975,067	100.0%	-	14,975,067	100.0%
	14,975,067	14,975,067	100.0%	-	14,975,067	100.0%
1 TLC Elementary School						
Legacy Project	116,673	116,673	100.0%	-	116,673	100.0%
	116,673	116,673	100.0%	-	116,673	100.0%
1 Valley View Elementary School						
Critical Needs	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
Existing Campus Demo	33,096	33,096	100.0%	-	33,096	100.0%
Legacy Project	3,908,093	3,908,093	100.0%	-	3,908,093	100.0%
Portables	5,189,726	5,189,726	100.0%	-	5,189,726	100.0%



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 3/31/2021

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
	10,222,362	10,222,362	100.0%	-	10,222,362	100.0%
1 Verde K-8						
Legacy Project	16,065,870	16,065,870	100.0%	-	16,065,870	100.0%
	16,065,870	16,065,870	100.0%	-	16,065,870	100.0%
1 Washington Elementary School						
Legacy Project	15,322,847	15,322,847	100.0%	-	15,322,847	100.0%
	15,322,847	15,322,847	100.0%	-	15,322,847	100.0%
1 West Hercules						
Legacy Project	56,847	56,847	100.0%	-	56,847	100.0%
	56,847	56,847	100.0%	-	56,847	100.0%
2 Adams Middle School						
Legacy Project	691,211	691,211	100.0%	-	691,211	100.0%
	691,211	691,211	100.0%	-	691,211	100.0%
2 Crespi Middle School						
Critical Needs	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
Legacy Project	1,245,896	1,245,896	100.0%	-	1,245,896	100.0%
	6,415,493	6,415,493	100.0%	-	6,415,493	100.0%
2 DeJean Middle School						
Legacy Project	381,209	381,209	100.0%	-	381,209	100.0%
	381,209	381,209	100.0%	-	381,209	100.0%
2 Helms Middle School						
Legacy Project	83,432,888	83,432,888	100.0%	-	83,432,888	100.0%
	83,432,888	83,432,888	100.0%	-	83,432,888	100.0%
2 Hercules Middle School						
Legacy Project	699,000	699,000	100.0%	-	699,000	100.0%
	699,000	699,000	100.0%	-	699,000	100.0%
2 Korematsu Middle School						
* New Buildings	53,439,076	52,983,581	99.1%	455,495	52,718,451	98.7%
Legacy Project	19,943,103	19,943,103	100.0%	-	19,943,103	100.0%
	73,382,179	72,926,684	99.4%	455,495	72,661,554	99.0%
2 Pinole Middle School						
Legacy Project	56,689,430	56,689,430	100.0%	-	56,689,430	100.0%
	56,689,430	56,689,430	100.0%	-	56,689,430	100.0%
3 De Anza High School						
Legacy Project	132,236,248	132,236,248	100.0%	-	132,236,248	100.0%
	132,236,248	132,236,248	100.0%	-	132,236,248	100.0%
3 DELTA NSS						
Legacy Project	152,226	152,226	100.0%	-	152,226	100.0%
	152,226	152,226	100.0%	-	152,226	100.0%
3 El Cerrito High School						
Legacy Project	128,477,500	128,477,500	100.0%	-	128,477,500	100.0%
Stadium	18,372,605	18,372,605	100.0%	-	18,372,605	100.0%
	146,850,105	146,850,105	100.0%	-	146,850,105	100.0%
3 Greenwood High School						
Legacy Project	79,583,607	79,583,607	100.0%	-	79,583,607	100.0%
	79,583,607	79,583,607	100.0%	-	79,583,607	100.0%
3 Hercules High School						
* Critical Needs	14,700,000	6,590	0.0%	14,693,410	-	0.0%
Legacy Project	3,295,019	3,295,019	100.0%	-	3,295,019	100.0%
	17,995,019	3,301,609	18.3%	14,693,410	3,295,019	18.3%



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 3/31/2021

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
3 KAPPA NSS						
Legacy Project	109,831	109,831	100.0%	-	109,831	100.0%
	109,831	109,831	100.0%	-	109,831	100.0%
3 Kennedy High School						
* Critical Needs	12,200,000	-	0.0%	12,200,000	-	0.0%
Legacy Project	33,854,981	33,854,981	100.0%	-	33,854,981	100.0%
	46,054,981	33,854,981	73.5%	12,200,000	33,854,981	73.5%
3 North Campus High School						
Legacy Project	205,450	205,450	100.0%	-	205,450	100.0%
	205,450	205,450	100.0%	-	205,450	100.0%
3 OMEGA NSS						
Legacy Project	118,313	118,313	100.0%	-	118,313	100.0%
	118,313	118,313	100.0%	-	118,313	100.0%
3 Pinole Valley High School						
* Campus Replacement	154,551,389	154,109,282	99.7%	442,106	154,109,282	99.7%
* Fields/Sitework	19,184,130	214,860	1.1%	18,969,270	214,860	1.1%
* Interim Campus Demo	3,628,013	3,625,096	99.9%	2,917	3,625,096	99.9%
* Site Design	17,948,216	17,942,714	100.0%	5,502	17,342,224	96.6%
Detention Basin and Paving	3,517,521	3,517,521	100.0%	-	3,517,521	100.0%
Existing Building Demolition	2,511,397	2,511,397	100.0%	-	2,511,397	100.0%
Hillside Stabilization	2,199,821	2,199,821	100.0%	-	2,199,821	100.0%
Interim Campus	8,796,248	8,796,248	100.0%	-	8,796,248	100.0%
Legacy Furniture & Equipment	36,520	36,520	100.0%	-	36,520	100.0%
Legacy Program Cost	696,938	696,938	100.0%	-	696,938	100.0%
Legacy Restroom Renovation	167,601	167,601	100.0%	-	167,601	100.0%
Legacy Technology	37,165	37,165	100.0%	-	37,165	100.0%
Legacy Track	1,676,771	1,676,771	100.0%	-	1,676,771	100.0%
Off Site Parking and Traffic	1,240,584	1,240,584	100.0%	-	1,240,584	100.0%
Video Surveillance System	357,268	357,268	100.0%	-	357,268	100.0%
	216,549,580	197,129,785	91.0%	19,419,795	196,529,295	90.8%
3 Richmond High School						
* Gym and Seismic Classroom	21,000,000	20,896,976	99.5%	103,024	18,419,959	87.7%
Legacy Project	21,622,087	21,622,087	100.0%	-	21,622,087	100.0%
	42,622,087	42,519,063	99.8%	103,024	40,042,046	93.9%
3 SIGMA NSS						
Legacy Project	110,949	110,949	100.0%	-	110,949	100.0%
	110,949	110,949	100.0%	-	110,949	100.0%
3 Vista High School						
Legacy Project	7,236,543	7,236,543	100.0%	-	7,236,543	100.0%
	7,236,543	7,236,543	100.0%	-	7,236,543	100.0%
4 Technology						
* Infrastructure	15,366,976	14,646,098	95.3%	720,878	14,299,306	93.1%
Computer Common Core	3,903,858	3,903,858	100.0%	-	3,903,858	100.0%
District Network Backbone	568,416	568,416	100.0%	-	568,416	100.0%
IT Data Center	1,400,746	1,400,746	100.0%	-	1,400,746	100.0%
Teacher Equipment	112,360	112,360	100.0%	-	112,360	100.0%
Tech Communication	1,130,966	1,130,966	100.0%	-	1,130,966	100.0%
Technology Equipment	1,885,661	1,885,661	100.0%	-	1,885,661	100.0%
Technology Wireless	10,993,016	10,993,016	100.0%	-	10,993,016	100.0%
	35,362,000	34,641,122	98.0%	720,878	34,294,330	97.0%



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 3/31/2021

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
4 Central						
District Support	54,389,766	53,836,872	99.0%	552,894	53,441,282	98.3%
Program Coordination	48,441,868	47,898,046	98.9%	543,822	46,809,657	96.6%
	102,831,634	101,734,918	98.9%	1,096,717	100,250,940	97.5%
Totals	1,756,561,243	1,622,546,831	92.4%	134,014,412	1,613,429,157	91.9%

Note 1: * Site Projects are under planning, construction or in closeout.

Note 2: 1 School Name - Elementary school site name

Note 3: 2 School Name - Middle school site name

Note 4: 3 School Name - High school site name

Note 5: 4 Central/Program Name

Note 6: BOE approved supplemental fund for Michelle Obama school: Fund 25 of \$1.75M and Fund 01 MRAD of \$0.85M on 6/26/19

Note 7: BOE approved supplemental fund for Richmond HS: Fund 40 of \$1M on 11/06/19

Note 8: BOE approved supplemental fund for Michelle Obama school: Fund 25 of \$2M on 06/24/20

Note 9: BOE approved supplemental fund for Richmond HS: Fund 40 of \$0.6M on 09/09/20

Note 10: 2016 FMP budget for Hercules MS & Hercules HS is combined and reported under Hercules HS

Note 11: Measure 1998E is not covered under Proposition 39 regulations for school bonds, and is not ordinarily reported in the Bond Program expenditure reports. The following report shows Measure 1998E projects by site with state funded DeJean middle school project.

Measure 1998E Project

DeJean Middle School	36,836,215.33	36,836,215.33	100.0%	-	100.0%
1998E Project	23,994,285.33	23,994,285.33	100.0%	-	100.0%
State Fund Project	12,841,930.00	12,841,930.00	100.0%	-	100.0%
Pinole Valley High School	190,570.61	190,570.61	100.0%	-	100.0%
Central Program Coordination	16,276,517.57	16,276,517.57	100.0%	-	100.0%
Total	53,303,303.51	53,303,303.51	100.0%	-	100.0%



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

2016 MASTER PLAN PROJECT

Fund 21 and Fund 35

Data as of 3/31/2021

School/Project Name	Budget			Commitments			Expenditures	
	Original Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Cameron								
* Critical Needs	1,300,000	-	1,300,000	82,400	6.3%	1,217,600	-	0.0%
	1,300,000	-	1,300,000	82,400	6.3%	1,217,600	-	0.0%
1 Chavez Elementary School								
Critical Needs	600,000	(527,153)	72,847	72,847	100.0%	-	72,847	100.0%
	600,000	(527,153)	72,847	72,847	100.0%	-	72,847	100.0%
1 Collins Elementary School								
* Critical Needs	3,500,000	-	3,500,000	221,000	6.3%	3,279,000	-	0.0%
	3,500,000	-	3,500,000	221,000	6.3%	3,279,000	-	0.0%
1 Fairmont Elementary School								
* Critical Needs	3,000,000	-	3,000,000	2,685,037	89.5%	314,963	2,613,231	87.1%
	3,000,000	-	3,000,000	2,685,037	89.5%	314,963	2,613,231	87.1%
1 Grant Elementary School								
Critical Needs	900,000	(688,533)	211,467	211,467	100.0%	-	211,467	100.0%
	900,000	(688,533)	211,467	211,467	100.0%	-	211,467	100.0%
1 Harmon Knolls								
Critical Needs	200,000	206,946	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	100,000	(58,511)	41,489	41,489	100.0%	-	41,489	100.0%
	300,000	148,435	448,435	448,435	100.0%	-	448,435	100.0%
1 Highland Elementary School								
* Water & Power Upgrade	-	747,125	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	800,000	(747,125)	52,875	52,875	100.0%	-	52,875	100.0%
	800,000	-	800,000	52,875	6.6%	747,125	52,875	6.6%
1 Lake Elementary School								
* Campus Replacement	65,600,000	-	65,600,000	193,089	0.3%	65,406,911	191,489	0.3%
Portable Demolition	500,000	(352,499)	147,501	147,501	100.0%	-	147,501	100.0%
	66,100,000	(352,499)	65,747,501	340,590	0.5%	65,406,911	338,990	0.5%
1 Michelle Obama School								
* Campus Replacement	40,300,000	-	40,300,000	39,312,782	97.6%	987,218	39,075,512	97.0%
	40,300,000	-	40,300,000	39,312,782	97.6%	987,218	39,075,512	97.0%
1 Ohlone Elementary School								
Critical Needs	800,000	(176,115)	623,885	623,885	100.0%	-	623,885	100.0%
	800,000	(176,115)	623,885	623,885	100.0%	-	623,885	100.0%
1 Olinda Elementary School								
Critical Needs	1,000,000	(206,753)	793,247	793,247	100.0%	-	793,247	100.0%
	1,000,000	(206,753)	793,247	793,247	100.0%	-	793,247	100.0%
1 Riverside Elementary School								
* Critical Needs	6,900,000	-	6,900,000	3,123,386	45.3%	3,776,614	165,423	2.4%
	6,900,000	-	6,900,000	3,123,386	45.3%	3,776,614	165,423	2.4%
1 Shannon Elementary School								
* Critical Needs	7,100,000	-	7,100,000	368,438	5.2%	6,731,562	2,800	0.0%
	7,100,000	-	7,100,000	368,438	5.2%	6,731,562	2,800	0.0%
1 Stege Elementary School								
* Critical Needs	2,900,000	-	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
	2,900,000	-	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
1 Valley View Elementary School								
Critical Needs	1,000,000	91,447	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
	1,000,000	91,447	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

2016 MASTER PLAN PROJECT

Fund 21 and Fund 35

Data as of 3/31/2021

School/Project Name	Budget			Commitments			Expenditures	
	Original Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
2 Crespi Middle School								
Critical Needs	3,100,000	2,069,597	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
	3,100,000	2,069,597	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
3 Hercules High School								
* Critical Needs	14,700,000	-	14,700,000	6,590	0.0%	14,693,410	-	0.0%
	14,700,000	-	14,700,000	6,590	0.0%	14,693,410	-	0.0%
3 Kennedy High School								
* Critical Needs	12,200,000	-	12,200,000	-	0.0%	12,200,000	-	0.0%
	12,200,000	-	12,200,000	-	0.0%	12,200,000	-	0.0%
3 Richmond High School								
* Gym and Seismic Classroom	15,100,000	5,900,000	21,000,000	20,896,976	99.5%	103,024	18,419,959	87.7%
	15,100,000	5,900,000	21,000,000	20,896,976	99.5%	103,024	18,419,959	87.7%
4 Central								
Program Coordination (Ed Specs & School Size)	200,000	-	200,000	148,128	74.1%	51,872	148,128	74.1%
	200,000	-	200,000	148,128	74.1%	51,872	148,128	74.1%
Totals	181,800,000	6,258,426	188,058,425	75,685,026	40.2%	112,373,399	69,263,741	36.8%

Note 1: * Site Projects are under planning, construction or in closeout.

Note 2: 1 School Name - Elementary school site name

Note 3: 2 School Name - Middle school site name

Note 4: 3 School Name - High school site name

Note 5: 4 Central/Program Name

Note 6: BOE approved supplemental fund for Michelle Obama school: Fund 25 of \$1.75M and Fund 01 MRAD of \$0.85M on 6/26/19

Note 7: BOE approved supplemental fund for Richmond HS: Fund 40 of \$1M on 11/06/19

Note 8: BOE approved supplemental fund for Michelle Obama school: Fund 25 of \$2M on 06/24/20

Note 9: BOE approved supplemental fund for Richmond HS: Fund 40 of \$0.6M on 09/09/20

Note 10: 2016 FMP budget for Hercules MS & Hercules HS is combined and reported under Hercules HS



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 03/31/2021

Updated 04/03/2021

Site Name	Original Budget *	Board Approved Budget 03/24/21	Expended FY 99-01 thru FY 19-20	Expended FY 20-21 Jul-Mar	Expended Total thru 03/31/21	Committed Balance as of 03/31/21	Budget Balance as of 03/31/21	Notes
BAYVIEW	17,732,392	19,850,802	19,850,802	-	19,850,802	-	-	Footnote 1
CHAVEZ	1,339,784	1,058,234	1,058,234	-	1,058,234	-	-	Footnote 1
COLLINS	993,294	5,138,871	1,638,871	-	1,638,871	221,000	3,279,000	Footnote 3
CORONADO	11,278,047	43,022,627	43,022,627	-	43,022,627	-	-	Footnote 1
DOVER	13,070,243	35,095,267	35,095,267	-	35,095,267	-	-	Footnote 1
DOWNER	28,819,079	33,415,902	33,415,902	-	33,415,902	-	-	Footnote 1
ELLERHORST	11,238,341	13,931,806	13,931,806	-	13,931,806	-	-	Footnote 1
FAIRMONT	10,971,356	6,864,259	4,809,942	1,667,547	6,477,489	71,807	314,963	Footnote 3
FORD	11,839,322	30,817,526	30,817,526	-	30,817,526	-	-	Footnote 1
GRANT	1,409,600	2,155,565	2,155,565	-	2,155,565	-	-	Footnote 1
HANNA RANCH	680,923	783,349	783,349	-	783,349	-	-	Footnote 1
HARDING	15,574,211	22,632,446	22,632,446	-	22,632,446	-	-	Footnote 1
HARMON KNOLLS	-	448,435	448,435	-	448,435	-	-	Footnote 1
HIGHLAND	13,504,714	2,679,839	1,932,714	-	1,932,714	-	747,125	Footnote 3
KENSINGTON	16,397,920	19,343,892	19,343,892	-	19,343,892	-	-	Footnote 1
KING	16,688,732	25,342,166	25,342,166	-	25,342,166	-	-	Footnote 1
LAKE	822,657	67,247,823	1,745,473	93,839	1,839,312	1,600	65,406,911	Footnote 3
LINCOLN	15,225,821	17,676,561	17,676,561	-	17,676,561	-	-	Footnote 1
LUPINE HILLS	16,111,242	15,395,678	15,395,678	-	15,395,678	-	-	Footnote 1
MADERA	11,088,764	12,233,801	12,233,801	-	12,233,801	-	-	Footnote 1
MICHELLE OBAMA**	13,673,885	44,129,324	37,302,187	5,602,648	42,904,836	237,270	987,218	Footnote 3
MIRA VISTA	13,928,364	16,651,130	16,651,130	-	16,651,130	-	-	Footnote 1
MONTALVIN	15,904,716	16,791,028	16,791,028	-	16,791,028	-	-	Footnote 1
MURPHY	13,554,495	15,619,655	15,619,655	-	15,619,655	-	-	Footnote 1
NYSTROM	20,999,690	47,800,813	47,800,813	-	47,800,813	-	-	Footnote 1
OHLONE	14,174,928	34,492,752	34,492,752	-	34,492,752	-	-	Footnote 1
OLINDA	1,170,596	2,080,188	2,080,188	-	2,080,188	-	-	Footnote 1
PERES	19,752,789	21,424,293	21,424,293	-	21,424,293	-	-	Footnote 1
RIVERSIDE	13,439,831	21,511,005	14,741,225	35,203	14,776,428	2,957,963	3,776,614	Footnote 3
SHANNON	1,157,736	8,655,163	1,555,163	2,800	1,557,963	365,638	6,731,562	Footnote 3
SHELDON	14,968,745	15,102,837	15,102,837	-	15,102,837	-	-	Footnote 1
STEGE	13,000,749	6,345,886	3,481,786	-	3,481,786	-	2,864,100	Footnote 3
STEWART	12,710,427	16,737,037	16,737,037	-	16,737,037	-	-	Footnote 1
TARA HILLS	14,160,935	14,975,067	14,975,067	-	14,975,067	-	-	Footnote 1
VALLEY VIEW	11,117,405	10,222,362	10,222,362	-	10,222,362	-	-	Footnote 1
VERDE	15,709,690	16,065,870	16,065,870	-	16,065,870	-	-	Footnote 1
WASHINGTON	14,051,720	15,322,847	15,322,847	-	15,322,847	-	-	Footnote 1
Elementary Total	438,263,142	699,062,105	603,697,297	7,402,038	611,099,335	3,855,278	84,107,493	
CRESPI MS	1,205,711	6,415,493	6,218,766	196,726	6,415,493	-	-	Footnote 1
DEJEAN MS	64,929	381,209	381,209	-	381,209	-	-	Footnote 1
HELMS MS	61,287,986	83,432,888	83,432,888	-	83,432,888	-	-	Footnote 1
HERCULES MS	602,982	699,000	699,000	-	699,000	-	-	Footnote 1
KOREMATSU MS	37,937,901	73,382,179	72,657,291	4,264	72,661,554	265,130	455,495	Footnote 2
PINOLE MS	38,828,979	56,689,430	56,689,430	-	56,689,430	-	-	Footnote 1
Middle Sch Total	139,928,488	221,000,199	220,078,584	200,990	220,279,574	265,130	455,495	



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 03/31/2021

Updated 04/03/2021

Site Name	Original Budget *	Board Approved Budget 03/24/21	Expended FY 99-01 thru FY 19-20	Expended FY 20-21 Jul-Mar	Expended Total thru 03/31/21	Committed Balance as of 03/31/21	Budget Balance as of 03/31/21	Notes
DE ANZA HS	105,389,888	132,236,248	132,236,248	-	132,236,248	-	-	Footnote 1
EL CERRITO HS	93,605,815	146,850,105	146,850,105	-	146,850,105	-	-	Footnote 1
GREENWOOD	35,315,772	79,583,607	79,583,607	-	79,583,607	-	-	Footnote 1
HERCULES HS	12,603,343	17,995,019	3,295,019	-	3,295,019	6,590	14,693,410	Footnote 3
KENNEDY HS	89,903,130	46,054,981	33,854,981	-	33,854,981	-	12,200,000	Footnote 3
PINOLE VALLEY HS	124,040,286	216,549,580	196,481,690	47,604	196,529,295	600,490	19,419,795	Footnote 2
RICHMOND HS	94,720,910	42,622,087	30,559,099	9,482,947	40,042,046	2,477,017	103,024	Footnote 3
VISTA HS	3,566,208	7,236,543	7,236,543	-	7,236,543	-	-	Footnote 1
High Sch Total	559,145,352	689,128,170	630,097,292	9,530,552	639,627,844	3,084,097	46,416,229	
ADAMS MS	703,660	691,211	691,211	-	691,211	-	-	Footnote 1
CAMERON	284,012	1,422,195	122,195	-	122,195	82,400	1,217,600	Footnote 3
CASTRO	11,901,504	620,944	620,944	-	620,944	-	-	Footnote 1
DELTA NSS	152,564	152,226	152,226	-	152,226	-	-	Footnote 1
EL SOBRANTE	187,343	536,231	536,231	-	536,231	-	-	Footnote 1
HARBOUR WAY	121,639	121,944	121,944	-	121,944	-	-	Footnote 1
KAPPA NSS	109,809	109,831	109,831	-	109,831	-	-	Footnote 1
NORTH CAMPUS	169,849	205,450	205,450	-	205,450	-	-	Footnote 1
OMEGA NSS	117,742	118,313	118,313	-	118,313	-	-	Footnote 1
SEAVIEW	178,534	499,116	499,116	-	499,116	-	-	Footnote 1
SIGMA NSS	110,728	110,949	110,949	-	110,949	-	-	Footnote 1
TLC	118,020	116,673	116,673	-	116,673	-	-	Footnote 1
WEST HERCULES	-	56,847	56,847	-	56,847	-	-	Footnote 1
Closed/Program Total	14,155,404	4,761,930	3,461,930	-	3,461,930	82,400	1,217,600	
CENTRAL	67,713,312	102,831,634	98,466,020	1,784,919	100,250,940	1,483,978	1,096,717	Budget thru 20-21
RCP CHARTER	8,148,550	4,415,204	4,415,204	-	4,415,204	-	-	Footnote 1
TECHNOLOGY	35,000,000	35,362,000	34,294,330	-	34,294,330	346,792	720,878	Footnote 2
Admin/Other Total	110,861,862	142,608,838	137,175,554	1,784,919	138,960,474	1,830,770	1,817,595	
GRAND TOTAL	1,262,354,248	1,756,561,243	1,594,510,658	18,918,499	1,613,429,157	9,117,674	134,014,412	

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

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

Footnote 1: Site projects are completed.

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

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

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

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

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



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of March 31, 2021

Cash Projection to June-2021

			<u>Notes</u>
<u>Adjusted Cash Balance</u>		164,001,025	1
<u>Projected Revenues</u>			
Interest Earning & Other Revenue	\$ 400,000	\$ <u>400,000</u>	2
<u>Projected Available Funds</u>		\$ 164,401,025	
<u>Budget Balance</u>			
Board Approved Budget		\$ 1,756,561,243	3
Less Expenses to Date		\$ <u>(1,613,429,157)</u>	3
<u>Current budget balance</u>		\$ 143,132,086	
Projected Cash Balance June 2021		\$ 21,268,939	

State Facility Grants Pending State Approval

Estimated after current planning period: \$	12,340,748	4
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Items Pending Board Approval

Future Bond Sale 2020 Measure R	\$ 575,000,000	
2022-2023 Estimated Central Cost	\$ 9,328,794	6
2022-2023 Estimated Other Revenue	\$ 1,845,000	2



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of March 31, 2021

Note 1 Adjusted Cash Balance

Description	Amount	Comments
Cash & Equivalents Building Fund 21	\$ 164,049,962	A
Cash & Equivalents County School Facilities Fund 35	\$ -	B
Cash with Fiscal Agent (contract retentions)	\$ 2,323,711	C 3rd-Party held Retention
Accounts Receivable	\$ -	
Accounts Payable	\$ -	D
Contract Retention	\$ (2,372,647)	C District held Retention
Adjusted Cash Balance	\$ 164,001,025	

Comments

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

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

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

D. Accounts payable is reflective of financial data from MUNIS.



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of March 31, 2021

Note 2 Projected Revenues

Fiscal Year	Bond Sales 2010 Measure D	Bond Sales 2012 Measure E	Less: Cost of Bond Issuance	Interest Earnings & Other Revenue	Total
FY2021				\$ 400,000	\$ 400,000
Sub-Totals	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
FY2022				\$ 845,000	\$ 845,000
FY2023				\$ 1,000,000	\$ 1,000,000
Sub-Total	\$ -	\$ -	\$ -	\$ 1,845,000	\$ 1,845,000
Grand Total	\$ -	\$ -	\$ -	\$ 2,245,000	\$ 2,245,000

Note 3 Budget Balance

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



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of March 31, 2021

Note 4 State Facility Grants

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

School	Funding	OPSC * Status	SAB** Approval ¹	SAB** Funded	Amount
Helms MS	Modernization	On Workload List	Est: 01/23-06/23	Est: Jul-23	\$ 4,133,414
Crespi MS	Modernization	On Workload List	Est: 07/23-12/23	Est: Feb-24	\$ 3,482,164
De Anza IT Academy	CTE	Approved	9/30/2020		\$ 462,307
De Anza Health Academy	CTE	Approved	9/30/2020		\$ 1,223,970
De Anza Law Academy	CTE	Approved	9/30/2020		\$ 1,348,434
El Cerrito IT Academy	CTE	Approved	9/30/2020		\$ 1,037,417
El Cerrito Media Academy	CTE	Approved	9/30/2020		\$ 653,042
Total					\$ 12,340,748

*Office of Public School Construction - OPSC

**State Allocation Board - SAB

¹ Last updated 09/30/2020



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of March 31, 2021

Note 5: 2016 Facilities Master Plan Projects

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

School	Project Type	FMP 2016	Current Budget
Ed Specs & School Size		\$ 200,000	\$ 200,000
Cameron School	Critical Needs	\$ 1,300,000	\$ 1,300,000
Chavez Elementary School	Critical Needs	\$ 600,000	\$ 72,847
Collin Elementary School	Critical Needs	\$ 3,500,000	\$ 3,500,000
Crespi Middle School	Critical Needs	\$ 3,100,000	\$ 5,169,597
Fairmont Elementary School	Critical Needs	\$ 3,000,000	\$ 3,000,000
Grant Elementary School	Critical Needs	\$ 900,000	\$ 211,467
Harmon Knolls	Critical Needs	\$ 200,000	\$ 406,946
Harmon Knolls	Soils Testing	\$ 100,000	\$ 41,489
Hercules Middle School***	Critical Needs	\$ 7,500,000	\$ 7,500,000
Hercules High School***	Critical Needs	\$ 7,200,000	\$ 7,200,000
Highland Elementary School	Critical Needs	\$ 800,000	\$ 800,000
Kennedy High School	Critical Needs	\$ 12,200,000	\$ 12,200,000
Lake Elementary School	Critical Needs	\$ -	\$ 147,501
Lake Elementary School	RS Replacement	\$ 66,100,000	\$ 65,600,000
M Obama Elementary School*	RS Replacement	\$ 40,300,000	\$ 40,300,000
Ohlone Elementary School	Critical Needs	\$ 800,000	\$ 623,885
Olinda Elementary School	Critical Needs	\$ 1,000,000	\$ 793,247
Richmond High School**	Critical Needs	\$ 15,100,000	\$ 21,000,000
Riverside Elementary School	Critical Needs	\$ 6,900,000	\$ 6,900,000
Shannon Elementary School	Critical Needs	\$ 7,100,000	\$ 7,100,000
Steger Elementary School	Critical Needs	\$ 2,900,000	\$ 2,900,000
Valley View Elementary School	Critical Needs	\$ 1,000,000	\$ 1,091,447
TOTAL IMPLEMENTATION PLAN MODEL 1		\$ 181,800,000	\$ 188,058,425

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

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

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

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

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

Definition of ROM¹

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

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

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

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

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



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of March 31, 2021

Note 6 Unbudgeted Central Services Projected Expenses FY2021-22 & 2022-23

Description	FY 2021-22		FY 2022-23		Total
Salaries & Benefits	\$	1,480,200	\$	1,489,200	\$ 2,969,400
Services & Other Cost	\$	3,247,883	\$	3,111,511	\$ 6,359,394
Total Projection	\$	4,728,083	\$	4,600,711	\$ 9,328,794



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of March 31, 2021

Cash Projection Revision from June 2021 to June 2023

Cash Projection to June-2023

			<u>Notes</u>
<u>Adjusted Cash Balance</u>		164,001,025	1
<u>Projected Revenues</u>			
Interest Earning & Other Revenue	\$ 2,245,000	\$ <u>2,245,000</u>	2
<u>Projected Available Funds</u>		\$ 166,246,025	
<u>Budget Balance</u>			
Board Approved Budget		\$ 1,765,061,243	3
Less Expenses to Date		\$ <u>(1,613,429,157)</u>	3
<u>Current budget balance</u>		\$ 151,632,086	
 Projected Cash Balance June 2023		 \$ 14,613,939	

State Facility Grants Pending State Approval

Estimated after current planning period: \$	12,340,748	4
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Items Pending Board Approval

Future Bond Sale 2020 Measure R	\$	575,000,000
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of March 31, 2021

Cash Projection Revision from June 2021 to June 2023

Note 1 Adjusted Cash Balance

Description	Amount	Comments
Cash & Equivalents Building Fund 21	\$ 164,049,962	A
Cash & Equivalents County School Facilities Fund 35	\$ -	B
Cash with Fiscal Agent (contract retentions)	\$ 2,323,711	C 3rd-Party held Retention
Accounts Receivable	\$ -	
Accounts Payable	\$ -	D
Contract Retention	\$ (2,372,647)	C District held Retention
Adjusted Cash Balance	\$ 164,001,025	

Comments

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

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

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of March 31, 2021

Cash Projection Revision from June 2021 to June 2023

Note 2 Projected Revenues

Fiscal Year	Bond Sales 2010 Measure D	Bond Sales 2012 Measure E	Less: Cost of Bond Issuance	Interest Earnings & Other Revenue	Total
FY2021				\$ 400,000	\$ 400,000
Sub-Totals	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
FY2022				\$ 845,000	\$ 845,000
FY2023				\$ 1,000,000	\$ 1,000,000
Sub-Total	\$ -	\$ -	\$ -	\$ 1,845,000	\$ 1,845,000
Grand Total	\$ -	\$ -	\$ -	\$ 2,245,000	\$ 2,245,000

Note 3 Budget Balance

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



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of March 31, 2021

Cash Projection Revision from June 2021 to June 2023

Note 4 State Facility Grants

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

School	Funding	OPSC * Status	SAB** Approval ¹	SAB** Funded	Amount
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Crespi MS	Modernization	On Workload List	Est: 07/23-12/23	Est: Feb-24	\$ 3,482,164
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De Anza Health Academy	CTE	Approved	9/30/2020		\$ 1,223,970
De Anza Law Academy	CTE	Approved	9/30/2020		\$ 1,348,434
El Cerrito IT Academy	CTE	Approved	9/30/2020		\$ 1,037,417
El Cerrito Media Academy	CTE	Approved	9/30/2020		\$ 653,042
				Total	\$ 12,340,748

*Office of Public School Construction - OPSC

**State Allocation Board - SAB

¹ Last updated 09/30/2020



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of March 31, 2021

Cash Projection Revision from June 2021 to June 2023

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Lake Elementary School	RS Replacement	\$ 66,100,000	\$ 65,600,000
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Valley View Elementary School	Critical Needs	\$ 1,000,000	\$ 1,091,447
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** BOE approved supplemental fund for Richmond HS: Fund 40 of \$1M on 11/06/19

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

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

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

Bond Program Central Budget FY 2022 & 2023

Bond Program Central Costs may include district salaries and services that directly relate to bond Program and Project management.

FY 2021 Budget	\$4,365,614	A
FY 2021 Estimated Actual	\$3,497,861	B
Remaining Balance	\$867,753	C=A-B
Proposed Amendment	\$8,500,000	D
Available Budget Balance	\$9,367,753	E=C+D
FY 2022 Projections	\$4.7 M	F
FY 2023 Projections	\$4.6 M	G
FY 2022 & 2023 Total Projection	\$9.3 M	H=F+G

Staff recommends a budget increase of \$8.5M for FY 2022 & FY 2023 central costs.

 WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT FACILITIES PLANNING CONSTRUCTION Bond Program Site Budget Authorization Draft will be updated after March 21 closed							
Updated 3/30/2021		Based on forensic Audit recommendation; TC 6-7					
Site Name	Total Approved Budget 03/24/21	Proposed adjustment Presented TBD	Total Approved Budget	Actual Expended as of 02/28/21	Committed Balance as of 02/28/21	Proposed Budget Balance	Comment for adjustment
DE ANZA HIGH	132,236,248		132,236,248	132,236,248	-	-	Footnote 1
EL CERRITO HIGH	146,850,105		146,850,105	146,850,105	-	-	Footnote 1
GREENWOOD ACADEMY/LPS	79,583,607		79,583,607	79,583,607	-	-	Footnote 1
HERCULES HIGH	17,995,019		17,995,019	3,295,019	6,590	14,693,410	Footnote 3
KENNEDY HIGH	46,054,981		46,054,981	33,854,981	-	12,200,000	Footnote 3
PINOLE VALLEY HIGH	216,549,580		216,549,580	196,507,391	622,394	19,419,795	Footnote 2
RICHMOND HIGH	42,622,087		42,622,087	39,091,576	3,356,905	173,607	Footnote 3
VISTA HIGH	7,236,543		7,236,543	7,236,543	-	-	Footnote 1
High Schools Total	689,128,170	-	689,128,170	638,655,470	3,985,889	46,486,812	
ADAMS MIDDLE	691,211		691,211	691,211	-	-	Footnote 1
CAMERON	1,422,195		1,422,195	122,195	-	1,300,000	Footnote 3
CASTRO	620,944		620,944	620,944	-	-	Footnote 1
DELTA NSS DEANZA	152,226		152,226	152,226	-	-	Footnote 1
EL SOBRANTE	536,231		536,231	536,231	-	-	Footnote 1
HARBOUR WAY COM DAY	121,944		121,944	121,944	-	-	Footnote 1
KAPPA NSS KENNEDY	109,831		109,831	109,831	-	-	Footnote 1
NORTH CAMPUS	205,450		205,450	205,450	-	-	Footnote 1
OMEGA NSS RICHMOND	118,313		118,313	118,313	-	-	Footnote 1
SEAVIEW	499,116		499,116	499,116	-	-	Footnote 1
SIGMA NSS PVHS	110,949		110,949	110,949	-	-	Footnote 1
TRANS LEARNING CENTER	116,673		116,673	116,673	-	-	Footnote 1
WEST HERCULES ELEM	56,847		56,847	56,847	-	-	Footnote 1
Closed Schools/Programs Total	4,761,930	-	4,761,930	3,461,930	-	1,300,000	
CENTRAL	102,831,634	8,500,000	111,331,634	99,984,060	1,781,680	9,565,894	Budget thru 22-23
RCP CHARTER	4,415,204		4,415,204	4,415,204	-	-	Footnote 1
INFORMATION TECHNOLOGY	35,362,000		35,362,000	34,294,330	346,792	720,878	Footnote 2
Admin/Other Total	142,608,838	8,500,000	151,108,838	138,693,594	2,128,471	10,286,773	
GRAND TOTAL	1,756,561,243	8,500,000	1,765,061,243	1,611,803,328	10,404,169	142,853,746	
* 2016 FMP Hercules Middle school budget is allocated under Hercules High school. Footnote 1: Site projects are completed. Footnote 2: Site Legacy projects are under planning, construction or in closeout. Footnote 3: Site Legacy projects are completed and 2016 Facilities Master Plan Projects are under planning, construction or in closeout. Note: Does not include 1998 Measure E projects (DeJean Middle School)							



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
FACILITIES PLANNING CONSTRUCTION
Bond Program Site Budget Authorization

Updated 3/31/2021

Based on Forensic Audit recommendation; TC 6-7

Site Name	Total Approved Budget 03/24/21	Proposed adjustment Presented	Total Approved Budget	Actual Expended	Committed Balance	Proposed Budget Balance	Comment for adjustment
		TBD		as of 03/31/21	as of 03/31/21		
BAYVIEW	19,850,802		19,850,802	19,850,802	-	-	Footnote 1
CHAVEZ	1,058,234		1,058,234	1,058,234	-	-	Footnote 1
COLLINS	5,138,871		5,138,871	1,638,871	221,000	3,279,000	Footnote 3
CORONADO	43,022,627		43,022,627	43,022,627	-	-	Footnote 1
DOVER	35,095,267		35,095,267	35,095,267	-	-	Footnote 1
DOWNER	33,415,902		33,415,902	33,415,902	-	-	Footnote 1
ELLERHORST	13,931,806		13,931,806	13,931,806	-	-	Footnote 1
FAIRMONT	6,864,259		6,864,259	6,477,489	71,807	314,963	Footnote 3
FORD	30,817,526		30,817,526	30,817,526	-	-	Footnote 1
GRANT	2,155,565		2,155,565	2,155,565	-	-	Footnote 1
HANNA RANCH	783,349		783,349	783,349	-	-	Footnote 1
HARDING	22,632,446		22,632,446	22,632,446	-	-	Footnote 1
HARMON KNOLLS	448,435		448,435	448,435	-	-	Footnote 1
HIGHLAND	2,679,839		2,679,839	1,932,714	-	747,125	Footnote 3
KENSINGTON	19,343,892		19,343,892	19,343,892	-	-	Footnote 1
KING	25,342,166		25,342,166	25,342,166	-	-	Footnote 1
LAKE	67,247,823		67,247,823	1,839,312	1,600	65,406,911	Footnote 3
LINCOLN	17,676,561		17,676,561	17,676,561	-	-	Footnote 1
LUPINE HILLS	15,395,678		15,395,678	15,395,678	-	-	Footnote 1
MADERA	12,233,801		12,233,801	12,233,801	-	-	Footnote 1
MICHELLE OBAMA	44,129,324		44,129,324	42,904,836	237,270	987,218	Footnote 3
MIRA VISTA	16,651,130		16,651,130	16,651,130	-	-	Footnote 1
MONTALVIN	16,791,028		16,791,028	16,791,028	-	-	Footnote 1
MURPHY	15,619,655		15,619,655	15,619,655	-	-	Footnote 1
NYSTROM	47,800,813		47,800,813	47,800,813	-	-	Footnote 1
OHLONE	34,492,752		34,492,752	34,492,752	-	-	Footnote 1
OLINDA	2,080,188		2,080,188	2,080,188	-	-	Footnote 1
PERES	21,424,293		21,424,293	21,424,293	-	-	Footnote 1
RIVERSIDE	21,511,005		21,511,005	14,776,428	2,957,963	3,776,614	Footnote 3
SHANNON	8,655,163		8,655,163	1,557,963	365,638	6,731,562	Footnote 3
SHELDON	15,102,837		15,102,837	15,102,837	-	-	Footnote 1
STEGE	6,345,886		6,345,886	3,481,786	-	2,864,100	Footnote 3
STEWART	16,737,037		16,737,037	16,737,037	-	-	Footnote 1
TARA HILLS	14,975,067		14,975,067	14,975,067	-	-	Footnote 1
VALLEY VIEW	10,222,362		10,222,362	10,222,362	-	-	Footnote 1
VERDE	16,065,870		16,065,870	16,065,870	-	-	Footnote 1
WASHINGTON	15,322,847		15,322,847	15,322,847	-	-	Footnote 1
Elementary Totals	699,062,105	-	699,062,105	611,099,335	3,855,278	84,107,493	
CRESPI MIDDLE	6,415,493		6,415,493	6,415,493	-	-	Footnote 1
DEJEAN MIDDLE	381,209		381,209	381,209	-	-	Footnote 1
HELMS MIDDLE	83,432,888		83,432,888	83,432,888	-	-	Footnote 1
HERCULES MIDDLE*	699,000		699,000	699,000	-	-	Footnote 1
KOREMATSU MIDDLE	73,382,179		73,382,179	72,661,554	265,130	455,495	Footnote 2
PINOLE MIDDLE	56,689,430		56,689,430	56,689,430	-	-	Footnote 1
Middle Schools Total	221,000,199	-	221,000,199	220,279,574	265,130	455,495	



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
FACILITIES PLANNING CONSTRUCTION
Bond Program Site Budget Authorization

Updated 3/31/2021

Based on Forensic Audit recommendation; TC 6-7

Site Name	Total Approved Budget 03/24/21	Proposed adjustment Presented	Total Approved Budget	Actual Expended	Committed Balance	Proposed Budget Balance	Comment for adjustment
		TBD		as of 03/31/21	as of 03/31/21		

DE ANZA HIGH	132,236,248		132,236,248	132,236,248	-	-	Footnote 1
EL CERRITO HIGH	146,850,105		146,850,105	146,850,105	-	-	Footnote 1
GREENWOOD ACADEMY/LPS	79,583,607		79,583,607	79,583,607	-	-	Footnote 1
HERCULES HIGH	17,995,019		17,995,019	3,295,019	6,590	14,693,410	Footnote 3
KENNEDY HIGH	46,054,981		46,054,981	33,854,981	-	12,200,000	Footnote 3
PINOLE VALLEY HIGH	216,549,580		216,549,580	196,529,295	600,490	19,419,795	Footnote 2
RICHMOND HIGH	42,622,087		42,622,087	40,042,046	2,477,017	103,024	Footnote 3
VISTA HIGH	7,236,543		7,236,543	7,236,543	-	-	Footnote 1
High Schools Total	689,128,170	-	689,128,170	639,627,844	3,084,097	46,416,229	

ADAMS MIDDLE	691,211		691,211	691,211	-	-	Footnote 1
CAMERON	1,422,195		1,422,195	122,195	82,400	1,217,600	Footnote 3
CASTRO	620,944		620,944	620,944	-	-	Footnote 1
DELTA NSS DEANZA	152,226		152,226	152,226	-	-	Footnote 1
EL SOBRANTE	536,231		536,231	536,231	-	-	Footnote 1
HARBOUR WAY COM DAY	121,944		121,944	121,944	-	-	Footnote 1
KAPPA NSS KENNEDY	109,831		109,831	109,831	-	-	Footnote 1
NORTH CAMPUS	205,450		205,450	205,450	-	-	Footnote 1
OMEGA NSS RICHMOND	118,313		118,313	118,313	-	-	Footnote 1
SEAVIEW	499,116		499,116	499,116	-	-	Footnote 1
SIGMA NSS PVHS	110,949		110,949	110,949	-	-	Footnote 1
TRANS LEARNING CENTER	116,673		116,673	116,673	-	-	Footnote 1
WEST HERCULES ELEM	56,847		56,847	56,847	-	-	Footnote 1
Closed Schools/Programs Total	4,761,930	-	4,761,930	3,461,930	82,400	1,217,600	

CENTRAL	102,831,634	8,500,000	111,331,634	100,250,940	1,483,978	9,596,717	Budget thru 22-23
RCP CHARTER	4,415,204		4,415,204	4,415,204	-	-	Footnote 1
INFORMATION TECHNOLOGY	35,362,000		35,362,000	34,294,330	346,792	720,878	Footnote 2
Admin/Other Total	142,608,838	8,500,000	151,108,838	138,960,474	1,830,770	10,317,595	

GRAND TOTAL	1,756,561,243	8,500,000	1,765,061,243	1,613,429,157	9,117,674	142,514,412	
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* 2016 FMP Hercules Middle school budget is allocated under Hercules High school.

Footnote 1: Site projects are completed.

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

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

Note: Does not include 1998 Measure E projects (DeJean Middle School)



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Financial Impact of Report 13 Analysis
From February 2021 to March 2021

Updated 4/3/2021

Items	Beginning Balance	Ending Balance	Variance	Notes
Adjusted Cash Balance	165,626,854	164,001,025	(1,625,828)	<\$1,625,828.42> expended in March 2021
Projected Revenue				
Bond Sales 2010 Measure D	-	-	-	
Bond Sales 2010 Measure E	-	-	-	
Less: Cost of Issuance	-	-	-	
Other Revenues estimated to 2021	400,000	400,000	-	
Projected Revenue Total	400,000	400,000	-	
Projected Available Funds	166,026,854	164,401,025	(1,625,828)	<\$1,625,828.42> expended in March 2021
Budget Balance				
Board Approved Budget	1,756,199,243	1,756,561,243	362,000	03/24/21 BOE Approved Tech Budget Increase
Less Expenses to Date	(1,611,803,328)	(1,613,429,157)	(1,625,828)	<\$1,625,828.42> expended in March 2021
Budget Balance Total	144,395,915	143,132,086	(1,263,828)	
Projected Cash Balance June 2021	21,630,939	21,268,939	(362,000)	03/24/21 BOE Approved Tech Budget Increase
State Facility Grants				
Estimated during current planning period	-	-	-	
Estimated after current planning period	12,340,748	12,340,748	-	
Future Facilities Master Plan Projects				
Future Bond Sale 2020 Measure R	575,000,000	575,000,000	-	
2022-2023 Estimated Central Cost	7,263,268	9,328,794	2,065,526	FY 2022 & 2023 Central Cost Revised due to revised staffing
2022-2023 Estimated Other Revenue	2,530,000	1,845,000	(685,000)	FY 2022 Pooled Earning Interest Revised



A/P Check List

March, 2021
Fund 21

Updated 04/02/2021

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Site 000 - UNDISTRIBUTED						106,163.19	
C OVERAA & CO	200987	03/02/21	21-9745-9135-000	1000002635-30TRUST	03/02/21	2,751.10	1000002635 JAN 2021 RETAINAGE
C OVERAA & CO	201737	03/30/21	21-9745-9135-000	1000002635-31TRUST	03/30/21	9,531.68	1000002635 FEB 2021 RETAINAGE
LATHROP CONSTRUCTION ASSOCIATE	201036	03/02/21	21-9745-9135-000	1000003023-00026TRUS	03/02/21	24,815.70	1000003023 JAN 2021 RETAINAGE
MAR CON BUILDERS	201038	03/02/21	21-9745-9570-000	1000003356-6	02/02/21	69,064.71	CONTRACT 1000003356 RETAINAGE 6/24/20-2/2/21
Site 123 - FAIRMONT						123,469.57	
ALL COUNTY FLOORING	200965	03/02/21	21-9745-6211-123	1000003587-1	02/05/21	64,846.05	FAIRMONT ES CRITICAL NEEDS PHASE 5
ALL COUNTY FLOORING	201452	03/23/21	21-9745-6211-123	1000003587-2	03/17/21	6,270.00	FAIRMONT ES CRITICAL NEEDS PHASE 5 FEB 2021
BIZON GROUP INC	201000	03/02/21	21-9748-5610-123	INV-071602	02/01/21	119.63	FAIRMONT ES CNP CONTAINERS LEA FEB 2021 UNIT#1235
BIZON GROUP INC	201000	03/02/21	21-9748-5610-123	INV-071604	02/01/21	119.63	FAIRMONT ES CNP CONTAINERS LEA FEB 2021 UNIT#3059
BIZON GROUP INC	201000	03/02/21	21-9748-5610-123	INV-071606	02/01/21	119.63	FAIRMONT ES CNP CONTAINERS LEA FEB 2021 UNIT#2079
BIZON GROUP INC	201000	03/02/21	21-9748-5610-123	INV-071607	02/01/21	119.63	FAIRMONT ES CNP CONTAINERS LEA FEB 2021 UNIT#4284
TSE CONSTRUCTION	201089	03/02/21	21-9745-6211-123	2021233	02/23/21	51,875.00	FAIRMONT ES CLASSROOM & PORTAB SIDING REPAIRS
Site 134 - LAKE						735.00	
PERKINS EASTMAN ARCHITECTS, D.	201057	03/02/21	21-9745-6201-134	85400.00.0-9	02/05/21	735.00	LAKE ES CAMPUS REPLACEMENT BRI JAN 2021
Site 150 - RIVERSIDE						31,150.00	
CALIFORNIA GEOLOGICAL SURVEY	200988	03/02/21	21-9745-6190-150	01-CGS3854	02/11/21	3,600.00	RIVERSIDE ES GEOTECHNICAL REPORTS
DIVISION OF STATE ARCHITECT	201008	03/02/21	21-9745-6205-150	01-119418	02/11/21	27,550.00	RIVERSIDE ES PLAN REVIEW
Site 154 - SHANNON						2,800.00	
CLARK CIVIL ENGINEERING	201749	03/30/21	21-9745-6190-154	11756	03/18/21	2,800.00	SHANNON ES TOPOGRAPHIC SURVEY
Site 165 - MICHELLE OBAMA ELEM						213,049.50	
C OVERAA & CO	201469	03/23/21	21-9745-6201-165	1000002635-31C	03/18/21	1,500.00	M OBAMA ES - DESIGN FEB 2021
C OVERAA & CO	201469	03/23/21	21-9745-6211-165	1000002635-31	03/18/21	181,101.87	M OBAMA - CONSTRUCTION FEB 2021
CALIFORNIA DEPARTMENT OF EDUCATION	201478	03/23/21	21-9745-6205-165	C-065377	03/03/21	21,700.00	M OBAMA CDE FEES FOR REVIEW AND PLANNING
FISHMAN SUPPLY CO	201497	03/23/21	21-9745-6400-165	1287385.3	03/15/21	8,539.76	M OBAMA ES CUSTODIAL SUPPLIES 1/14/21
INSPECTION SERVICES INC	201370	03/16/21	21-9745-5890-165	257565	03/04/21	207.87	M OBAMA ES DSA SPECIAL TESTING 2/17/21
Site 214 - KOREMATSU MIDDLE						2,096.10	
HIBSER YAMAUCHI ARCHITECTS INC	201364	03/16/21	21-9745-6201-214	3199_5.6.7_11	01/05/21	2,096.10	FALL PROTECTION THROU 7/31/20
Site 362 - PINOLE VALLEY HIGH						21,903.74	
WOLF/LANG/CHRISTOPHER ARCHITECT	201099	03/02/21	21-9745-6201-362	0101970112	02/10/21	4,664.19	PINOLE VALLEY DESIGN CONTRACT JAN 2021
WOLF/LANG/CHRISTOPHER ARCHITECT	201873	03/30/21	21-9745-6201-362	0101970113	03/10/21	17,239.55	PINOLE VALLEY DESIGN CONTRACT FEB 2021
Site 364 - RICHMOND HIGH						905,277.05	
3QC	200959	03/02/21	21-9745-5890-364	62459	02/09/21	2,550.00	RHS GYM & VOLUNTARY SEISMIC RE 1/31/21
3QC	201304	03/16/21	21-9745-5890-364	62553	03/05/21	3,100.00	RHS GYM & VOLUNTARY SEISMIC RE FEB 2021
AQUATECH CONSULTANCY, INC	201316	03/16/21	21-9745-5860-364	50285	02/16/21	1,770.00	RHS WATERPROOFING CONS JAN 2021
CALIFORNIA DEPARTMENT OF EDUCATION	201477	03/23/21	21-9745-6205-364	C-065650	03/04/21	2,759.05	RHS CDE FEES FOR REVIEW AND PLANNING
LATHROP CONSTRUCTION ASSOCIATE	201802	03/30/21	21-9745-6201-364	1000003023-00027B	03/17/21	15,176.70	RHS - DESIGN 2/28/21
LATHROP CONSTRUCTION ASSOCIATE	201802	03/30/21	21-9745-6211-364	1000003023-00027	03/17/21	858,671.30	RHS - CONSTRUCTION 2/28/21
STREAMLINE BUILDERS	201080	03/02/21	21-9745-6219-364	1000003612	02/22/21	9,000.00	RHS GYM LOCKER REMOVAL & DISPOSE (APPROX 104LF)
STRUCTURE GROUPS	201429	03/16/21	21-9745-6214-364	190934-17	02/28/21	12,250.00	RHS DSA PROJECT INSPEC FEB 2021
Site 615 - OPERATIONAL SUPPT SRVS CE						184,070.40	
AA OFFICE EQUIPMENT CO INC	201445	03/23/21	21-9745-5640-615	AR75772	02/28/21	54.95	FOC COPIERS- SERVICE MAINT. AG 1/25/21-2/24/21
AMAZON BUSINESS	201187	03/09/21	21-9745-4300-615	1WCV-1PQH-WFHD	02/24/21	32.32	BLANKET PURCHASE ORDER
AMAZON BUSINESS	201716	03/30/21	21-9745-4300-615	14FC-HRXW-73TP	03/14/21	4.75	MONITOR STAND RISER
AMAZON BUSINESS	201716	03/30/21	21-9745-4300-615	17DH-KFTJ-PPYG	03/14/21	4.75	MONITOR STAND RISER
AREY JONES EDUCATIONAL SOLUTIONS	201458	03/23/21	21-9748-4460-615	0195908-IN	03/12/21	1,676.12	FOC - LAPTOP PURCHASE QUOTE #043534
EDUARDO DONOSO	201345	03/16/21	21-9745-5210-615	01/04/21-02/26/21	03/04/21	43.46	#EC2 REIMBURSEMENT JAN & FEB 2021
EMPLOYERS ADVOCATE INC	201011	03/02/21	21-9748-5890-615	11258	02/08/21	220.00	PROGRAM-WIDE PROJECT LABOR AGR JAN 2021
KBA DOCUMENT SOLUTIONS, LLC	201794	03/30/21	21-9745-4300-615	55Y1163905	03/15/21	67.96	BLANKET PO SVC TONER FOR DESKTOP PRINTERS 3/5/21



A/P Check List

March, 2021
Fund 21

Updated 04/02/2021

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
LISA NAGAI	201252	03/09/21	21-9745-6217-615	52	03/01/21	11,280.00	CONSTRUCTION MANAGEMENT-PROJEC FEB 2021
ORBACH HUFF AND SUAREZ LLP	201047	03/02/21	21-9745-5895-615	92668	02/11/21	1,004.35	BOND LEGAL FUND 21 JAN 2021
ORBACH HUFF AND SUAREZ LLP	201047	03/02/21	21-9745-5895-615	92670	02/11/21	15,558.19	NYSTROM ES JAN 2021
ORBACH HUFF AND SUAREZ LLP	201533	03/23/21	21-9745-5895-615	92962	03/11/21	6,596.50	BOND LEGAL FUND 21 FEB 2021
ORBACH HUFF AND SUAREZ LLP	201533	03/23/21	21-9745-5895-615	92964	03/11/21	27,666.05	NYSTROM ES FEB 2021
RGM KRAMER INC	201269	03/09/21	21-9745-6202-615	6302	03/02/21	23,260.00	FOC PROJECT AND CONSTRUCTION MGMT JAN 2021
RGM KRAMER INC	201269	03/09/21	21-9745-6203-615	6302	03/02/21	4,180.00	FOC PROJECT AND CONSTRUCTION MGMT JAN 2021
SWINERTON MANAGEMENT & CONSULTING	201288	03/09/21	21-9745-6202-615	18100022-021	03/01/21	29,594.00	FOC - STAFF AUGMENTATION JAN 2021
SWINERTON MANAGEMENT & CONSULTING	201288	03/09/21	21-9745-6217-615	18100022-021	03/01/21	42,277.00	FOC - STAFF AUGMENTATION JAN 2021
TIMOTHY R. HALEY	201017	03/02/21	21-9745-6203-615	2	02/12/21	14,700.00	PROGRAM PLANNING REVIEW SVCS 12/1/20-1/31/21
WEI JUN WANG	201440	03/16/21	21-9745-6202-615	0007	03/01/21	5,850.00	DISTRICT WIDE FACILITIES MGMT FEB 2021
Grand Total						1,590,714.55	

AP CHECKS TOTAL	1,590,714.55
Non expense account - RETENTION TO VENDOR'S ESCROW ACCOUNT	(37,098.48)
Non expense account - RETENTION PAID TO VENDOR	(69,064.71)
unpaid RETENTION WITHHELD AMOUNT	58,467.86
Mar.2021 PAYROLL	102,417.22
MANUAL JOURNAL ENTRY	(19,608.02)
TOTAL Mar.21 EXPENSE AMOUNT	1,625,828.42

Object 9570 - Retention withheld amount:

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
ALL COUNTY FLOORING	200965	03/02/21	21-9745-6211-123	1000003587-1	02/05/21	3,412.95	FAIRMONT ES CRITICAL NEEDS PHASE 5
ALL COUNTY FLOORING	201452	03/23/21	21-9745-6211-123	1000003587-2	03/17/21	330.00	FAIRMONT ES CRITICAL NEEDS PHASE 5 FEB 2021
C OVERAA & CO	201469	03/23/21	21-9745-6211-165	1000002635-31	03/18/21	9,531.68	M OBAMA - CONSTRUCTION FEB 2021
LATHROP CONSTRUCTION ASSOCIATE	201802	03/30/21	21-9745-6211-364	1000003023-00027	03/17/21	45,193.23	RHS - CONSTRUCTION 2/28/21
Grand Total						58,467.86	

Payroll

Project#	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
66901396-01		03/31/21				83,273.70	Facility Program Staff Mar Pay
67001396-01		03/31/21				19,143.52	Assoc Supt Operation Staff Mar Pay
Grand Total						102,417.22	

Manual Journal

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
February 2021 Facility Staff Salary Adjustment thru Timesheet						(13,170.61)	See 3rd page for detail
February 2021 Assoc Supt Operat Staff Salary Adjustment thru Timesheet						(6,437.41)	
Grand Total						(19,608.02)	

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

February 2021 Payroll Data (Salary + Benefits)

Facility Program Staff	Regular Payroll	Adjustment	Adjusted Amount
DIRECTOR FAC/PLANNING	\$ 11,936.75	\$ 2,216.81	\$ 14,153.56
BOND REGIONAL FACILT	\$ 13,506.50	\$ (270.13)	\$ 13,236.37
BOND REGIONAL FACILT	\$ 2,135.68	\$ (1,218.61)	\$ 917.07
DIRECTOR OF CONTRACT	\$ 13,076.70	\$ -	\$ 13,076.70
ADMIN SVCS MANAGER	\$ 4,834.58	\$ (1,933.86)	\$ 2,900.72
ADMIN SVCS MANAGER	\$ 4,732.23	\$ 283.93	\$ 5,016.16
ADMINISTRATIVE TECH	\$ 2,547.39	\$ (2,547.39)	\$ -
COORDINATOR-FISCAL	\$ 11,532.37	\$ (5,843.11)	\$ 5,689.26
ACCOUNTING TECH	\$ 376.08	\$ 1,301.69	\$ 1,677.77
ACCOUNTING TECH	\$ 5,052.77	\$ (129.42)	\$ 4,923.35
SR BUDGET CLERK	\$ 5,412.37	\$ (5,030.52)	\$ 381.85
			\$ -
Facility Program Staff Total	\$ 75,143.42	\$ (13,170.61)	\$ 61,972.81

Assoc Supt Operations Staff			
ASSO SUPT-FAC MAI BO	\$ 15,533.24	\$ (4,918.92)	\$ 10,614.32
SR ADMIN SECRETARY	\$ 2,530.78	\$ (1,518.49)	\$ 1,012.29
Assoc Supt Operations Staff Total	\$ 18,064.02	\$ (6,437.41)	\$ 11,626.61
Total December Payroll	\$ 93,207.44	\$ (19,608.02)	\$ 73,599.42

West Contra Costa Unified School District

Bond Program Management Plan

April 2021

presented to Citizens' Bond Oversight Committee

Background

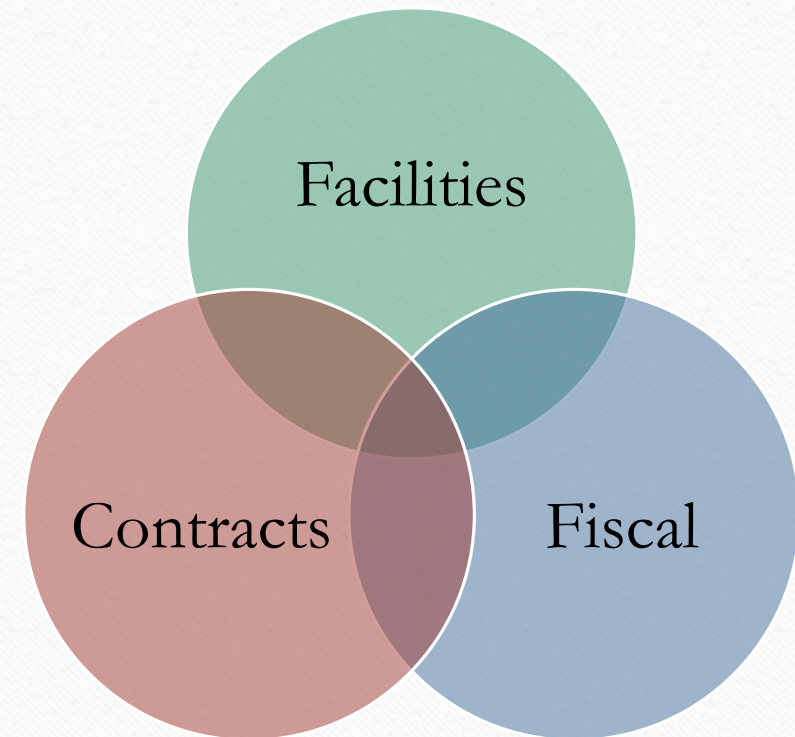
- **Purpose:** Document all processes, procedures, and resources into one document to ensure effective internal controls and communication of the management of the Bond Program
- **Features of the Plan:** Collaborative, Supplemental, Ongoing Implementation & Improvement, Aligned with Best Practices
- Bond Program Management Plan website
<https://www.wccusd.net/Page/13520>

presented to Citizens' Bond Oversight Committee

Program Management Plan: Collaborative

- ✓ Bond Program Management Plan website
- ✓ Incorporation of Public Comments
- ✓ Process to receive recommendations

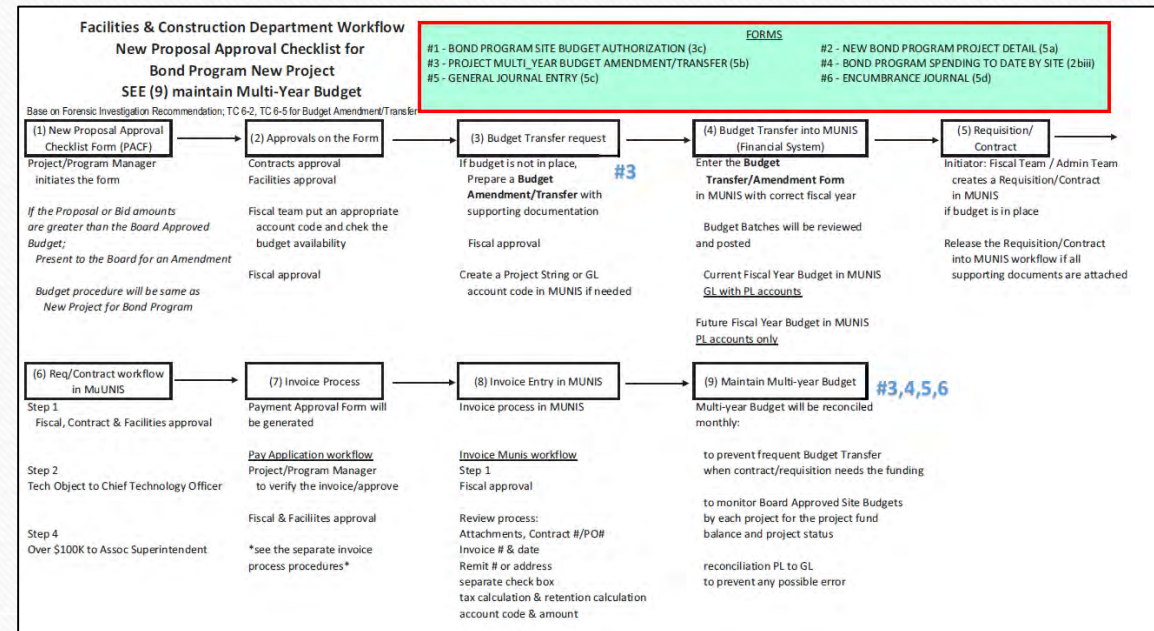
presented to Citizens' Bond Oversight Committee



Program Management Plan: Supplemental

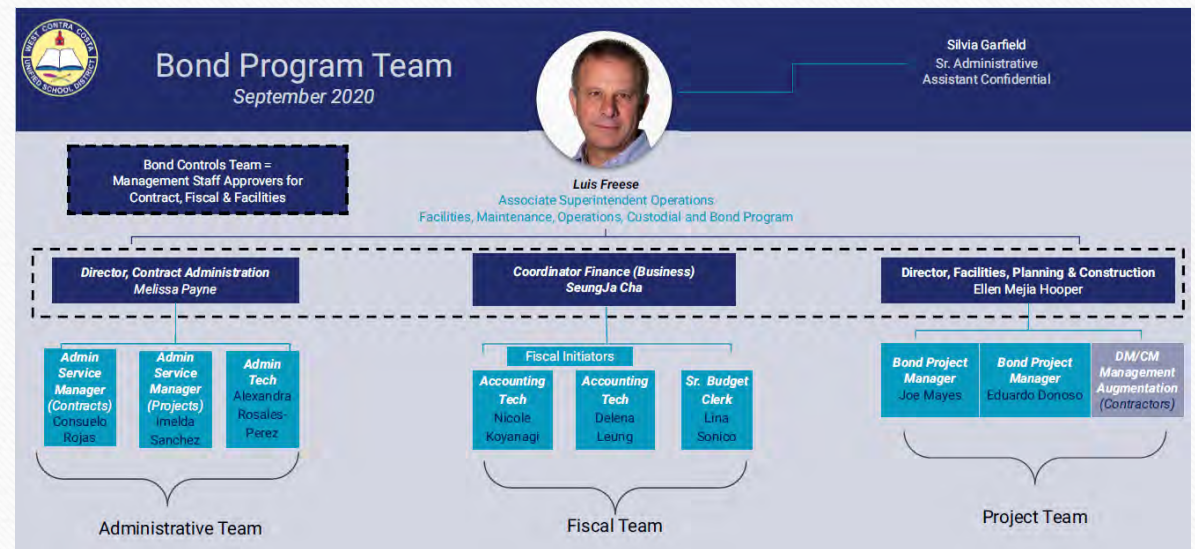
- ✓ The Plan is a day to day guide that does not replace Regulations, Policies or Contracts
- ✓ Website References
- ✓ Acronym Guide
- ✓ Staff & Vendor Education
- ✓ Promote Transparency

presented to Citizens' Bond Oversight Committee



Program Management Plan: Ongoing Implementation & Improvement

- ✓ Teams & Titles
- ✓ Adaptive to Evolving Implementation
- ✓ Audit Recommendation Guides
- ✓ Annual Certification



presented to Citizens' Bond Oversight Committee

Program Management Plan: Aligned with Best Practices

- ✓ Peer Review for Best Practices
- ✓ Audit Recommendation Guides

presented to Citizens' Bond Oversight Committee

Forensic Accounting Investigation Phase II Report Recommendation Guide as of September 25, 2020			
			Abbreviation Legend
			PO Program & Operations
			A Administrative
			PM Project Management
			F Fiscal
			App Appendix
ML #	VLS #	Brief Description	PMP
1	TC 1-1	Advertise CBOC membership opportunities	PO 3.6.5
2	TC 2-1	Clarify "review period" in Master Plan	PO 1.2.2
3	TC 2-2	Bond Measure ballot language should refer to Long-Range Facilities Master Plan	N/A
4	TC 4-1	Revise Governance Handbook to clarify Board role v. Management functions	N/A
5	TC 4-2	Board Member Brown Act training	N/A
6	TC 4-3	Revise Governance Handbook to strengthen Conflict of Interest section	N/A
7	TC 4-4	Board Policy on Conflict of Interest specific to Board members & District vendors	N/A
8	TC 4-5	Governance Handbook & Board Policy of Board members authority over amendments	N/A
9	TC 4-6	Annual Board Member training on the Governance Handbook	N/A
10	TC 5-1	Annual Internal Review of Long Range Facilities Master Plan	PO 1.2.2
11	TC 5-2	Procedure for multi-year budgets for Priority Schools in Facilities Master Plan	F 1.1; App 1.6.1, 1.5.1
12	TC 6-1	Procedure for budgeting practices: preparation, tracking, reporting & approval	F 1.1; App 1.6.1, 1.5.2
13	TC 6-2	Budget verification prior to approval of contract or change order by Board	F 1.3.2; App 1.5.2, 1.6.3
14	TC 6-3	Budget verification documentation	F 1.3.2; App 1.5.2, 1.6.3



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 08/31/2020

Report#12

Updated 09/08/2020

Site Name	Original Budget *	Board Approved Budget 07/29/20	Expended FY 99-01 thru FY 18-19	Expended FY 19-20 Jul-Jun	Expended FY 20-21 Aug	Expended Total thru 08/31/20	Committed Balance as of 08/31/20	Budget Balance as of 08/31/20	Notes
BAYVIEW	17,732,392	19,850,802	19,850,802	-	-	19,850,802	-	-	Footnote 1
CHAVEZ	1,339,784	1,058,234	1,058,234	-	-	1,058,234	-	-	Footnote 1
COLLINS	993,294	5,138,871	1,638,871	-	-	1,638,871	-	3,500,000	Footnote 3
CORONADO	11,278,047	43,022,627	43,022,627	-	-	43,022,627	-	-	Footnote 1
DOVER	13,070,243	35,095,267	35,095,267	-	-	35,095,267	-	-	Footnote 1
DOWNER	28,819,079	33,415,902	33,415,902	-	-	33,415,902	-	-	Footnote 1
ELLERHORST	11,238,341	13,931,806	13,931,806	-	-	13,931,806	-	-	Footnote 1
FAIRMONT	10,971,356	6,864,259	4,213,128	596,814	607,823	5,417,765	775,386	671,107	Footnote 3
FORD	11,839,322	30,817,526	30,817,526	-	-	30,817,526	-	-	Footnote 1
GRANT	1,409,600	2,155,565	2,155,565	-	-	2,155,565	-	-	Footnote 1
HANNA RANCH	680,923	783,349	783,349	-	-	783,349	-	-	Footnote 1
HARDING	15,574,211	22,632,446	22,632,446	-	-	22,632,446	-	-	Footnote 1
HARMON KNOLLS	-	448,435	448,435	-	-	448,435	-	-	Footnote 1
HIGHLAND	13,504,714	2,679,839	1,932,714	-	-	1,932,714	-	747,125	Footnote 3
KENSINGTON	16,397,920	19,343,892	19,343,892	-	-	19,343,892	-	-	Footnote 1
KING	16,688,732	25,342,166	25,342,166	-	-	25,342,166	-	-	Footnote 1
LAKE	822,657	67,247,823	1,647,823	97,650	-	1,745,473	78,000	65,424,350	Footnote 3
LINCOLN	15,225,821	17,676,561	17,676,561	-	-	17,676,561	-	-	Footnote 1
LUPINE HILLS	16,111,242	15,395,678	15,395,678	-	-	15,395,678	-	-	Footnote 1
MADERA	11,088,764	12,233,801	12,233,801	-	-	12,233,801	-	-	Footnote 1
MICHELLE OBAMA**	13,673,885	44,128,324	9,664,279	27,637,908	1,805,722	39,107,909	4,322,773	698,642	Footnote 3
MIRA VISTA	13,928,364	16,651,130	16,651,130	-	-	16,651,130	-	-	Footnote 1
MONTALVIN	15,904,716	16,791,028	16,791,028	-	-	16,791,028	-	-	Footnote 1
MURPHY	13,554,495	15,619,655	15,619,655	-	-	15,619,655	-	-	Footnote 1
NYSTROM	20,999,690	47,800,813	45,461,314	2,339,500	-	47,800,813	-	(0)	Footnote 1
OHLONE	14,174,928	34,492,752	34,492,752	-	-	34,492,752	-	-	Footnote 1
OLINDA	1,170,596	2,080,188	1,582,078	498,111	-	2,080,188	-	-	Footnote 1
PERES	19,752,789	21,424,293	21,424,293	-	-	21,424,293	-	-	Footnote 1
RIVERSIDE	13,439,831	21,511,005	14,723,012	18,213	-	14,741,225	169,320	6,600,460	Footnote 3
SHANNON	1,157,736	8,655,163	1,555,163	-	-	1,555,163	-	7,100,000	Footnote 3
SHELDON	14,968,745	15,102,837	15,102,837	-	-	15,102,837	-	-	Footnote 1
STEGE	13,000,749	6,345,886	3,481,786	-	-	3,481,786	-	2,864,100	Footnote 3
STEWART	12,710,427	16,737,037	16,737,037	-	-	16,737,037	-	-	Footnote 1
TARA HILLS	14,160,935	14,975,067	14,975,067	-	-	14,975,067	-	-	Footnote 1
VALLEY VIEW	11,117,405	10,222,362	10,222,362	-	-	10,222,362	-	-	Footnote 1
VERDE	15,709,690	16,065,870	16,065,870	-	-	16,065,870	-	-	Footnote 1
WASHINGTON	14,051,720	15,322,847	15,322,847	-	-	15,322,847	-	-	Footnote 1
Elementary Total	438,263,142	699,062,105	572,509,101	31,188,196	2,413,544	606,110,841	5,345,480	87,605,784	
CRESPI MS	1,205,711	6,545,896	2,553,745	3,665,021	150	6,218,916	52,990	273,990	Footnote 3
DEJEAN MS	64,929	381,209	381,209	-	-	381,209	-	-	Footnote 1
HELMS MS	61,287,986	83,432,888	83,432,888	-	-	83,432,888	-	-	Footnote 1
HERCULES MS	602,982	699,000	699,000	-	-	699,000	-	-	Footnote 1
KOREMATSU MS	37,937,901	73,382,179	72,655,201	2,090	2,168	72,659,458	265,130	457,591	Footnote 2
PINOLE MS	38,828,979	56,689,430	56,689,430	-	-	56,689,430	-	-	Footnote 1
Middle Sch Total	139,928,488	221,130,602	216,411,473	3,667,111	2,318	220,080,902	318,120	731,580	



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Financial Impact of Report 13 Analysis
From July 2020 to August 2020

Report#13A

Updated 09/08/2020

Items	Beginning Balance	Ending Balance	Variance	Notes
Adjusted Cash Balance	158,432,779	177,468,820	19,036,041	<\$94,151.52> expended in June 2nd Accrual 2020 <\$4,459,315.87> expended in August 2020 \$23,400,090 PVHS State Funding Received \$112,113.67 QTR 4b Pooled Earning June Accrual 2020 \$71,485.34 QTR 4 LAIF Interest June Accrual 2020 \$5,819.16 QTR 4B LAIF Interest in August 2020
Projected Revenue				
Bond Sales 2010 Measure D	-	-	-	
Bond Sales 2010 Measure E	-	-	-	
Less: Cost of Issuance	-	-	-	
Other Revenues estimated to 2021	3,370,000	3,370,000	-	
Projected Revenue Total	3,370,000	3,370,000	-	
Projected Available Funds	161,802,779	180,838,820	19,036,041	<\$94,151.52> expended in June 2nd Accrual 2020 <\$4,459,315.87> expended in August 2020 \$23,400,090 PVHS State Funding Received \$112,113.67 QTR 4b Pooled Earning June Accrual 2020 \$71,485.34 QTR 4 LAIF Interest June Accrual 2020 \$5,819.16 QTR 4B LAIF Interest in August 2020
Budget Balance				
Board Approved Budget	1,652,929,646	1,756,329,646	103,400,000	Future Facilities Master Plan Project budgeted
Less Expenses to Date	(1,594,565,639)	(1,599,119,106)	(4,553,467)	<\$94,151.52> expended in June 2nd Accrual 2020 <\$4,459,315.87> expended in August 2020
Budget Balance Total	58,364,007	157,210,540	98,846,533	
Projected Cash Balance June 2021	103,438,772	23,628,280	(79,810,492)	\$23,400,090 PVHS State Funding Received \$112,113.67 QTR 4b Pooled Earning June Accrual 2020 \$71,485.34 QTR 4 LAIF Interest June Accrual 2020 \$5,819.16 QTR 4B LAIF Interest in August 2020 <\$103,400,000.00> Future MP to budget
State Facility Grants				
Estimated during current planning period	23,400,090	-	(23,400,090)	PVHS State Funding Received
Estimated after current planning period	7,615,578	7,615,578	-	
Future Facilities Master Plan Projects	103,400,000	-	(103,400,000)	Future Facilities Master Plan Project budgeted
Future Bond Sale 2020 Measure R	575,000,000	575,000,000	-	
2022-2023 Estimated Central Cost	5,963,011	5,963,011	-	
2022-2023 Estimated Other Revenue	2,530,000	2,530,000	-	

Bond Program Cash Flow Project, Data as of 06/30/19 FINAL
Schedule includes Unfunded State Funding Applications

Updated 9/05/19	TOTAL to FY 2023	Projected 7/1/19-06/30/23	Prior YR FY 2018
Beginning Cash	-	-	-
Mar 1980 E	-	-	-
Mar 2000 M	150,000,000	-	150,000,000
Mar 2002 D	289,997,483	-	299,997,483
Mar 2005 J	322,409,706	-	322,409,706
Mar 2010 D	380,000,000	65,000,000	315,000,000
Mar 2012 E	360,000,000	65,000,000	295,000,000
Bond Measures Total	1,612,407,191	130,000,000	1,382,407,191
OTHER REVENUES			
Fund 35 State Funding	183,368,295	24,811,542	158,556,753
Prior Year Funding Adjustments	34,836,949	-	34,836,949
Interest Earnings & Other Misc Revenue	52,229,799	10,239,078	41,990,721
Other Revenue Total	270,435,043	35,050,620	235,384,423
TOTAL REVENUE	1,882,842,234	165,050,620	1,617,791,614
9150 Local Agency Investment Fund(LAIF)	132,271	-	20,240,233
9135 Cash with Fiscal Agent (Escrow Account)	7,807,401	-	5,466,250
9200 Accounts Receivable	40,000	-	200,777
9500 Accounts Payable	-	-	(7,630,975)
9570 Retention Held by WCUSD	(8,651,344)	-	(5,775,397)
9110 Cash in County Treasury	21,687,417	-	125,435,833
9110 Cash on Hand - Mar 2010 D (9/745)	-	-	83,303,364
9110 Cash on Hand - Mar 2012 E (9/745)	-	-	39,657,039
9110 Cash on Hand - Non-Bond Measure (5/795)	21,556,719	-	2,475,131
9110 Cash on Hand - Fund 35 State Funding	698	-	-
Ending Fund Balance	21,584,745	-	137,936,421
TOTAL EXPENSE	1,761,287,489	281,402,294	1,479,885,193
Completed Site Projects	1,095,372,190	46,172	1,095,326,019
HIGHLAND CRITICAL NEEDS	552,875	546,725	6,150
FAIRMONT CRITICAL NEEDS	3,000,000	2,982,196	17,804
LAKE CAMPUS REPLACEMENT	65,600,000	65,600,000	-
NYSTROM LEGACY PROJECT	91,486,844	6,025,530	45,451,314
OLINDA CRITICAL NEEDS	1,000,000	971,612	28,388
RIVERSIDE CRITICAL NEEDS	6,900,000	5,848,373	51,628
STEGE CRITICAL NEEDS	2,900,000	2,900,000	-
WILSON CAMPUS REPLACEMENT	40,300,000	37,717,644	2,582,356
CRESPI GYM SEISMIC RETROFIT	5,300,000	4,361,393	338,607
KOREMATSU LEGACY PROJECT	73,382,179	798,489	72,583,690
PINOLE VALLEY LEGACY PROJECT	216,548,590	76,548,662	139,600,918
RICHMOND GYM SEISMIC RETROFIT	19,000,000	18,988,231	11,769
CENTRAL PROGRAM COORDINATION	106,113,822	14,119,124	91,994,698
TECHNOLOGY	35,000,000	3,148,150	31,851,850
Active Site Projects	627,085,239	242,596,125	384,529,114
GAMERON CRITICAL NEEDS	1,300,000	1,300,000	-
COLLINS CRITICAL NEEDS	3,600,000	3,500,000	-
SHANNON CRITICAL NEEDS	7,100,000	7,100,000	-
KENNEDY CRITICAL NEEDS	12,200,000	12,200,000	-
HERCULES CRITICAL NEEDS	14,700,000	14,700,000	-
Future Site Projects	28,800,000	28,800,000	-
Grand Total Site Projects	1,761,287,489	281,402,294	1,479,885,193

1 of 6

Excerpts from draft Program Management Plan available online <https://www.wccusd.net/Page/13520>

Facilities & Construction Department Workflow

New Proposal Approval Checklist for Bond Program New Project SEE (9) maintain Multi-Year Budget

Base on Forensic Investigation Recommendation; TC 6-2, TC 6-5 for Budget Amendment/Transfer

FORMS

#1 - BOND PROGRAM SITE BUDGET AUTHORIZATION (3c)

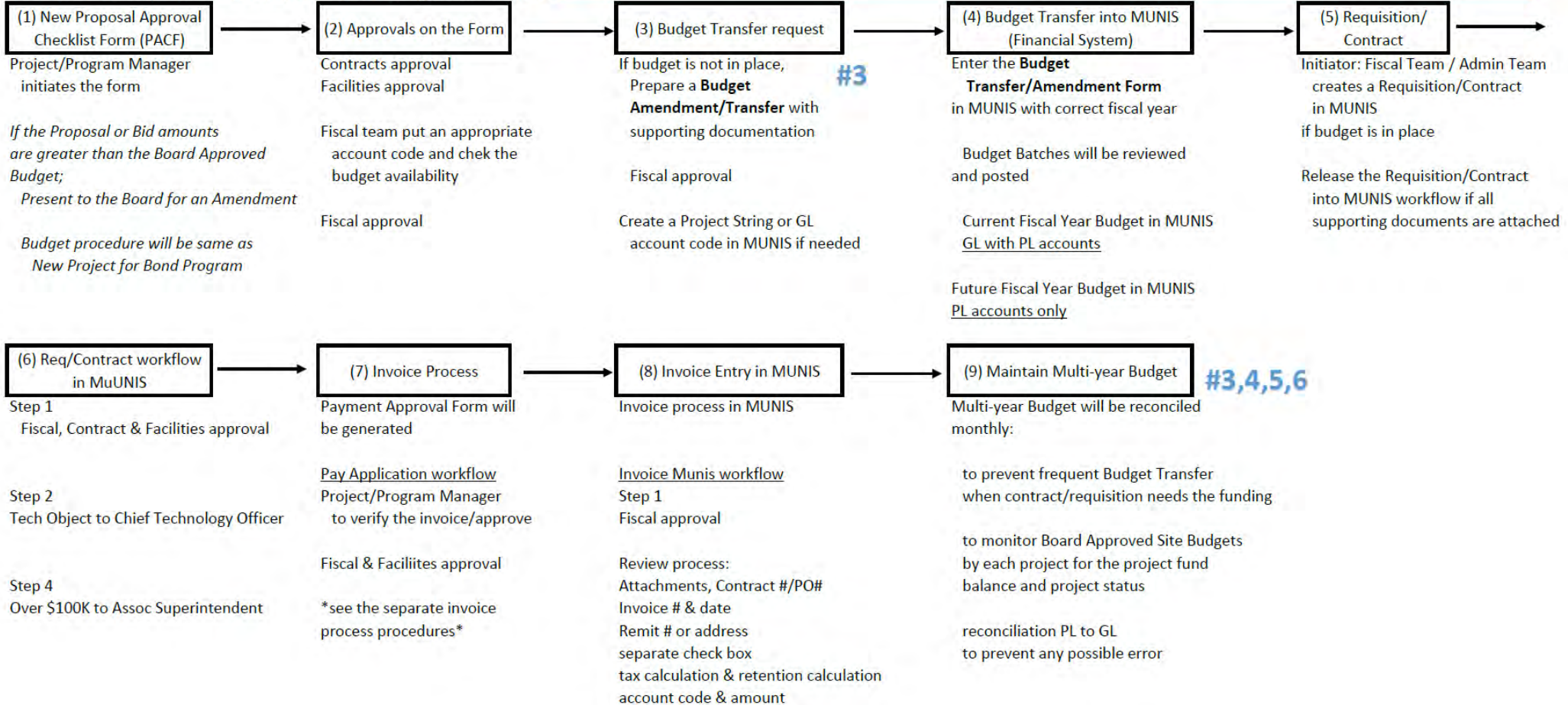
#3 - PROJECT MULTI_YEAR BUDGET AMENDMENT/TRANSFER (5b)

#5 - GENERAL JOURNAL ENTRY (5c)

#2 - NEW BOND PROGRAM PROJECT DETAIL (5a)

#4 - BOND PROGRAM SPENDING TO DATE BY SITE (2biii)

#6 - ENCUMBRANCE JOURNAL (5d)



Excerpts from draft Program Management Plan available online <https://www.wccusd.net/Page/13520>

Pursuant to PCC §20111 WCCUSD BP 3300 3310



**West Contra Costa Unified School District
2020-21 Proposal Approval Checklist Form**

Contract#:

REQ/PO#:

Site:		Project Name:	
Fund:		Project Number (BOND only):	
Vendor:	Vendor Name:	Vendor Contact:	Email:
Department:		Account Code (Project String/GL Account):	
Amount: \$	Dept/Project Manager Signature:		Date:
% of work by Fiscal Year:			
2021	%	2022	%
2023	%	2024	%
2025	%		
1	Procurement: Were 3 quotes received/solicited? If not, Please provide written explanation.		
2	Approximate or Exact Start Date (Please indicate which one):		3 Anticipated Completion Date:
4	Liquidated damages per day:	5 Hourly Rates/Fee Schedule included: Y/N	6 Union Sign-off, If applicable (NON-BOND only): Y/N
7	Site address where the work is being performed/Delivery Address:		
8	Scope of work		
W-9 ☐ CSLB ☐ DIR REG ☐ Retainage: % Reimbursables: \$			
Contract: CUPCAA ☐ Professional Services ☐ AOR ☐ ICA ☐ Formal/Informal ☐			
BOE: Award/Ratification: Amendment#: Previous Authorization: \$			
Contracts Approver:		Date:	
Facilities Approver:		Date:	
Fiscal Approver:		Date:	
BOE attached ☐		PWC 100 attached ☐	
Executed Contract attached ☐		Released (Date & Initial):	
Funding Available: YES NO		Budget Amendment/Transfer Submission Date:	
BA/BT Received Date:			

Proposal Approval Checklist Form Instruction

- Fill out the fillable boxes
 - Site name; Project site name (ex: **Wilson Elem**)
 - Project Name; Project name (ex: **Wilson Campus Replacement**)
 - Fund; enter the funding sources such as **Fund 01**, **Fund 21**, and etc
 - Project Number; for Fund 21 Bond program only, enter Project Number (ex: **16510170-00**)
 - Vendor; enter the vendor number. Refer to Vendor listing under FOC drive: **Munis Vendor Info\Munis Vendor Listing MM.DD.YY** (ex: **12679**)
 - Vendor name; same as above (ex: **KLEINFELDER INC**). W-9 form is required prior to create a vendor number
 - Vendor Contact; vendor contact person's name (ex: **Jane Doe**)
 - Email; vendor contact person's email address (ex: **jdoe@kleinfelder.com**)
 - Department; Proposal Department (ex: **FOG**, **M&O**, **Food Service**, **IT**, and etc)
 - Account Code; **GL full account code** (01-8150-5630-105-0000-8110-400110-0-8151) or **Project Account code for bond program** (10170-1851017000-97456190-200XSRV)
 - Amount; proposal amount
 - Dept/Project Manager Signature; Project manager/Program manager, or Department head, or Proposal Initiator's signature
 - Date; Signed Date
 - % of work by Fiscal Year; if the project will be completed beyond current fiscal year, then enter the % of work perform for each fiscal year. Otherwise enter **100 %** on the current fiscal year
 - Fill the number 1 through 8 if it's applicable
- Require Facilities Approver's approval for the project
- Contracts Approver shall review and approve if the proposal meets all requirements
- Fiscal Approver shall review and approve if the project is within the board approved site project budget
- Funding availability must be checked.
- Creation of Munis contract and requisition
 - Munis contract/requisition will be created and allocate the funding if the funding is available
 - Munis contract/requisition number will be created if the funding is **NOT** available. Have this in **HOLD** status until the funding is available. Once funding is available, complete the Munis contract/requisition entry
- Release the contract/requisition to workflow if all necessary documentations are attached

PAC effective 06/18/20

Excerpts from draft Program Management Plan available online <https://www.wccusd.net/Page/13520>

Construction Services Contract Value Threshold Guide
As of September 2020

	Bidding Process/Document Type	\$0 - \$5,000	\$5,000 - \$60,000	\$60,001 - \$200,000	\$200,000 and Up
1	Request for Pricing/Proposals	Yes (District's goal, 3 estimates)	Yes (District's goal, 3 estimates)	No	No
2	Informal Bidding via Journal Posting	No	(Optional)	Trade Journal Posting	No
3	Formal Bidding via Newspaper Advertisement (14 days before opening) and Trade Journals (15 days before opening)	No	(Optional)	(Optional; District Discretion)	Yes
4	Bid Bond	No	No	Yes	Yes
5	Non-Collusion Declaration	Yes	Yes	Yes	Yes
6	W-9	Yes (Required if new contractor)	Yes (Required if new contractor)	Yes (Required if new contractor)	Yes (Required if new contractor)
7	MUNIS Contract Module	Yes	Yes	Yes	Yes
8	Contract (Full set of Division 0 & 1)	No	(Optional)	(Optional; District Discretion)	Yes
9	Contract (CUPCAA Contract Template)	No	Yes	(Optional; District Discretion)	No
10	Contract (Terms & Conditions)	Yes	No	No	No
11	Notice of Award	No	Yes (if over \$25K)	Yes	Yes
12	Notice to Proceed	No	Yes (if over \$25K)	Yes	Yes
13	Escrow Bid Documentation	No	No	No	District Discretion
14	Performance Bond	No	Yes (if over \$25K)	Yes	Yes
15	Payment Bond	No	Yes (if over \$25K)	Yes	Yes
16	Insurance Certificates/Endorsements	Yes	Yes	Yes	Yes
17	Workers' Compensation Certification	Yes	Yes	Yes	Yes
18	Prevailing Wage and Related Labor Requirements Certification	Yes	Yes	Yes	Yes
19	Disabled Veteran Business Enterprise Participation Certification	Yes	Yes	Yes	Yes
20	Drug-Free Workplace Certification	Yes	Yes	Yes	Yes
21	Smoke-Free Environment Certification	Yes	Yes	Yes	Yes
22	Hazardous Materials Certification	Yes	Yes	Yes	Yes
23	Lead-Based Paint Certification	Yes	Yes	Yes	Yes
24	Criminal Background Investigation/Fingerprinting Certification	Yes	Yes	Yes	Yes
25	Megan's Law-Sex Offenders	Yes	Yes	Yes	Yes
26	Tuberculosis Testing	Yes	Yes	Yes	Yes
27	Roofing Certification	Yes	Yes	Yes	Yes
28	Health & Safety (COVID-19)	Yes	Yes	Yes	Yes
29	Imported Materials	Yes	Yes	Yes	Yes
30	Apprenticeship Resolution Compliance Certification	Yes	Yes	Yes	Yes
31	Iran Contracting Certification	Yes	Yes	Yes	Yes
32	Contractor License Verification	Yes	Yes	Yes	Yes
33	Contractor Registration Verification	Yes	Yes	Yes	Yes
34	PWC-100 Form	No	Yes (if over \$15K)	Yes	Yes
35	Excavation Documentation for Trenches Deeper than Five Feet	No	Yes (if over \$25K)	Yes	Yes
36	Project Labor Agreement	No	No	No	Yes (\$1M, Bond)
37	Prequalification (GC & MEPs) PCC 2011.6, if using state funds	No	No	No	Yes (if projected \$1M)
38	Retention	No	Yes (per PCC, if progress payment)	Yes	Yes

Notes:

Items that provide for District Discretion should be reviewed on a project by project basis

Fund: _____		Project Name _____		Type of Bid: _____	
Budget: _____		Bid # 100000xxxx			

Project Bid Schedule & Logistics Checklist			
PM & AOR:	Dates	Completed	Notes
Step 1: Project Set Up			
1	Project name, number, files		
Step 2: Confirm Project Details			
1	Estimate		
2	License Type		
3	DSA Number & approval date		
4	General Scope		SOW from AOR (Bid Adv & Div 1)
5	BPX Cost		# of Sheets + Size, # of pages spec
6	Sole Sourced Items		
7	Basis of Award:		unit pricing, alternates, allowance
8	Existing Cond. Report title & date:		
9	Hazmat Report title & date:		
10	Liquidated Damages		
Step 3: Prepare Bid Schedule & Advertisement			
1	Submit Bid Adv to WCT		submit by noon; publish 2 days later
2	1 st Bid Advertisement		
3	Finalization of Bid Docs & BPX		approval required prior to issuance
4	Bid Docs available from BPX		
5	Contractor Outreach		Prequal 10/5 day rule
6	2 nd Bid Advertisement		Bid opening + 10 days
7	Mandatory Pre-Bid Site Walk (2)		time, date & specific location
8	Final Day for Pre-Bid RFI's		at least 7 days prior to bid opening
9	Final Addendum Issued		at least 72 hours prior to bid opening
10	BID OPENING		time, date & specific location
11	Précis for BOE meeting		
12	Board of Education Approval		Notice of Award if > \$60K
13	Executed NOA & Drafted CDs		day after BOE approval
14	NTP issued		contract, certs, bonds & insurance
15	Milestone (s): Project Completion		specific date or # of days after NTP
Step 4: Coordinate Bid Documents			
1	Coordinate Technical Specifications with AOR		Final Bid Set: Plans & Specs Summary of Work, Submittal List Stamp Page, DSA 103, List of Drawings, Table of Contents
2	Prepare General Conditions (Division 0&1)		Insert project specific name & number, Existing Conditions, Bid Form, Agreement & Milestone Schedule, Special Conditions, Temporary Facilities, Logistics, Demolition & Waste Plan
3	Assemble Full Package		

Excerpts from draft Program Management Plan available online <https://www.wccusd.net/Page/13520>

WCCUSD Bond Program				03/18/2019
Cost Code Explanations and Examples				
Object Site	Object Building	Cost Code	Description	
Vendors: Mary Larsen				
Varies	Varies	4200SVC	Other Services (site 615 Central Program - 7640SVC/ District Cost Phase 01 - 868XSVC)	
Explanation:			Misc. charge account for construction phase costs	
Examples:			Moving, storage, and rental costs. Cleaning, transportation, porta-potties, site utilities, EBMUD installation	
Misc:			Object 5210 Project Manager's Mileage reimbursement	
Misc:			Object 5640 Service Contract for repairs or maintenance (AA Office Equipment)	
Misc:			Object 5640 Fees	
Misc:			Object 5850 (Central Program only) Software License annual fees for maintaining the program (Primavera)	
Misc:			Object 5890 All other services	
Misc:			Object 5895 Legal Fees	
Misc:			Object 5900 Communications for periodic service such as phone service, fax, internet service	
Misc:			Object 5901 Postage	
6170	6211	500XBB	General Construction	
Explanation:			Main contractor for a project or sub-project (Main or Other Construct athletic fields, tennis courts, furnishing and installing playground apparatus)	
Vendors:			Allen Construction Inc., C Overaa and Company, J W and Sons, West Bay Builders Inc.	
Contra:			Contractors that are not the main contractor for a sub-phase should be coded 508-XCTC - Other Constr.	
6170	6211	504XBAC	Construction Contingency	
Explanation:			A percentage of a contract value set aside budget amount for unpredictable changes in the scope of the work	
6170	6219	508XCTC	Other Construction	
Explanation:			Other construction contracts for project.	
Examples:	Site Improve		Paving & grading, fencing, demolition, landscaping, seeding, planting, sidewalks, roadways, sewers, storm drains, hydrants, soil, flagpoles, gateways, underground storage, athletic fields, tennis courts, furnishing and installing playground apparatus	
Examples:	Building Impv		Protables, roofing/waterproofing, electrical, air conditioning, sprinkling, warning devices, installation of heating and ventilating, fixtures, abatement of asbestos, telecommunication wiring	
Vendors:			Bay Cities Paving and Grading, Bolo Construction, CF Contracting, Demo Masters, EBMUD, Sandstone Construction	
Contra:			Do not use for other construction services such as moving, porta-potties, and cleaning.	
Varies	Varies	512XFFE	Furniture, Equipment, & Supplies (Site 615 Central Program - 716XFFE/ District Cost Phase 01 - 832XFFE)	
Explanation:			Equipment and supplies (include shipping & installation costs)	
Examples:			Desks, chairs, ovens, vehicles, DVD players, office supplies, cardboard storage boxes, etc.	
Misc:			Object 4300 - \$500	
Misc:			Object 4400 - \$500 - \$5,000	
Misc:			Object 6400 - \$5,000	
Varies	Varies	513XFFE	Furniture, Equipment, & Supplies (Site 615 Central Program - 716XFFE/ District Cost Phase 01 - 832XFFE)	
Explanation:			Equipment and supplies (include shipping & installation costs) for ineligible State funding items if State funding is greater than 60% of the project	
Misc:			Object 4300 - \$500	
Misc:			Object 4400 - \$500 - \$5,000	
Misc:			Object 6400 - \$5,000	
Varies	Varies	516TECH	Technology (Site 615 Central Program - 720TECH/ District Cost Phase 01 - 836TECH)	
Explanation:			Tech equipment and supplies	
Examples:			Cables, computers, monitors, printers, copiers, network routers, phone system, cabling, IT infrastructure, etc.	
Vendors:			AT&T Datacomm, D&D Security, Dell, Walsh Electronics Systems Tech, AA Office Equipment	
			Object 4360 - \$500	
			Object 4460 - \$500 - \$5,000	
			Object 6460 - \$5,000	
			Object 5650 Software license	
Varies	Varies	517TECH	Technology (Site 615 Central Program - 720TECH/ District Cost Phase 01 - 836TECH)	
Explanation:			Tech equipment and supplies for ineligible State funding items if State funding is greater than 60% of the project	
Examples:			computer Purchase not attaching on the wall, Software Licenses, Printer, Portable computer/projector	
Vendors:			AT&T Datacomm, D&D Security, Dell, Walsh Electronics Systems Tech, AA Office Equipment	
			Object 4360 - \$500	
			Object 4460 - \$500 - \$5,000	
			Object 6460 - \$5,000	
			Object 5650 Software license	

Payment Approval Form Features:

Vendor Details

Munis Contract# & Billing Reference

Accounting Summary

Invoice Types:

1. Regular
2. Multi-year
3. Multi-funded
4. Multi-year & Multi-project
5. Reimbursable
6. Retention
7. Escrow

West Contra Costa Unified School District Facilities Planning & Construction Payment Approval Form		FY 2018-19
Vendor#: 12641 Vendor Name: East Bay Times (West County Times) Site Name: Central Contract#: 1000000867		Date: 2/1/2019 Invoice Date: 12/31/2018 Received Date: 1/18/2019 Invoice#: 0001171252
Project Description: FOC Bid Advertisements; Billing Period from December 1, 2018 to December 31, 2018.		Project#: 61501396-00 / GF & FUND 40
Fund 21 Project String: 01396-61500-97485890-748LGAD Fund 21 GL Account code: 21-9748-5890-615-0000-8500-400130-0-0000 Other Fund Account code: 40-0000-5890-615-0000-8500-400130-0-0000 Other Fund Account code: 01-0000-5900-686-0000-7200-800100-0-0000 Other Fund Account code: 01-8150-5890-130-0000-8110-400110-0-8151		
Original Contract Amount: \$30,000.00 Revised Contract Amount: \$110,544.00 Liquidated Amount: \$64,406.00 Fund 21 Balance: \$26,929.50 Fund 40 Balance: \$19,208.10 Fund 01 Balance: \$0.40 RRM Balance: \$0.00 Contract Balance: \$46,138.00		
Amount of This Invoice: Fund 21 \$900.00 Amount of This Invoice: Fund 40 \$135.00 Amount of This Invoice: Fund 01 \$0.00 Amount of This Invoice: RRM \$0.00 Total of This Invoice: \$1,035.00		
Contract Balance after this payment: \$45,103.00 Fund 21 Balance after this payment: \$26,029.50 Fund 40 Balance after this payment: \$19,073.10 Fund 01 Balance after this payment: \$0.40 RRM Balance after this payment: \$0.00		
Please review the invoice and approve the payment by signing the below:		
Signatures		Date
Initiator:		
Fiscal Approver:		
Facilities Approver:		

Fiscal Year

Invoice Details

Bond Project number & Non-Bond Project

Contract Summary

Invoice Summary

Forecasting

Approvals

Excerpts from draft Program Management Plan available online <https://www.wccusd.net/Page/13520>

Forensic Accounting Investigation Phase II Report
Recommendation Guide
as of September 25, 2020

Abbreviation Legend			
PO		Program & Operations	
A		Administrative	
PM		Project Management	
F		Fiscal	
App		Appendix	
ML #	VLS #	Brief Description	PMP
1	TC 1-1	Advertise CBOC membership opportunities	PO 3.6.5
2	TC 2-1	Clarify "review period" in Master Plan	PO 1.2.2
3	TC 2-2	Bond Measure ballot language should refer to Long-Range Facilities Master Plan	N/A
4	TC 4-1	Revise Governance Handbook to clarify Board role v. Management functions	N/A
5	TC 4-2	Board Member Brown Act training	N/A
6	TC 4-3	Revise Governance Handbook to strengthen Conflict of Interest section	N/A
7	TC 4-4	Board Policy on Conflict of Interest specific to Board members & District vendors	N/A
8	TC 4-5	Governance Handbook & Board Policy of Board members authority over amendments	N/A
9	TC 4-6	Annual Board Member training on the Governance Handbook	N/A
10	TC 5-1	Annual Internal Review of Long Range Facilities Master Plan	PO 1.2.2
11	TC 5-2	Procedure for multi-year budgets for Priority Schools in Facilities Master Plan	F 1.1; App 1.6.1, 1.5.1
12	TC 6-1	Procedure for budgeting practices: preparation, tracking, reporting & approval	F 1.1; App 1.6.1, 1.5.2
13	TC 6-2	Budget verification prior to approval of contract or change order by Board	F 1.3.2; App 1.5.2, 1.6.3
14	TC 6-3	Budget verification documentation	F 1.3.2; App 1.5.2, 1.6.3
15	TC 6-4	Budget account code verification documentation	F 1.3.2; App 1.5.2, 1.6.3
16	TC 6-5	Budget amount and account code verification documentation	F 1.3.2; App 1.5.2, 1.6.3
17	TC 6-6	Project Budget Amendment/Transfer Form	F 1.3.3; App 1.6.2
18	TC 6-7	Procedure for preparation and submission of Bond Project Budget	F 1.1; App 1.5.1, 1.6.1
19	TC 6-8	Procedure for preparation and submission of Bond Project Budget increase/decrease	F 1.4; App 1.4.3, 1.5.2, 1.6.2
20	TC 6-9	Project Budget history and expenditures for the duration of the Project	F 1.1.2; App 1.3.9

Acronym List

AHJ: Agencies Having Jurisdiction
AOR: Architect of Record
AR: Administrative Regulation
ASO: Associate Superintendent of Operations
BCT: Bond Controls Team
BOE: Board of Education
BP: Board Policy
Cal/OSHA: California Division of Industrial Safety
CBOC: Citizens' Bond Oversight Committee
CCD: Construction Change Document
CDE: California Department of Education
CEQA: California Environmental Quality Act
CM: Construction Manager
CMAS: California Multiple Award Schedules
CO: Change Order
CUPCAA: California Uniform Public Construction Cost Accounting Act
DB: Design-Build Construction
DBB: Design-Bid-Build Construction
DBE: Design-Build Entity
DDPCEE: Design Development Phase Construction Cost Estimate
DIR: Department of Industrial Relations
DSA: Division of the State Architect
EOR: Engineer of Record
FAI: Forensic Accounting Investigation Phase II Report
FC: Facilities Committee
FF&E: Furniture, fixtures, and equipment
FMP: Facilities Master Plan
FOC: Facilities Operation Center
GC: General Conditions
GL: General Ledger (MUNIS)

Publication Date: September 25, 2020
Acronym List

1

West Coast

Excerpts from draft Program Management Plan available online <https://www.wccusd.net/Page/13520>

Innovation is a change that brings value to the process and people

- Suite of Monthly Financial Reports
- Returning Millions of Dollars to Bond Fund Balance
- Leveraging Millions of Dollars from the State
- Adapting & Improving

presented to Citizens' Bond Oversight Committee

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT Financial Impact of Report 13 Analysis From July 2020 to August 2020				
Updated 09/08/2020				
Name	Beginning Balance	Ending Balance	Variance	Notes
Adjusted Cash Balance	158,432,779	177,488,828	19,056,049	~\$84,151.82> expended in June 2nd Accrual 2020 ~\$4,458,315.87> expended in August 2020 \$21,400,090 PVHS State Funding Received \$112,113.67 QTR 4b Pooled Earning June Accrual 2020 \$71,485.34 QTR 4 LAIF Interest June Accrual 2020 \$5,819.16 QTR 4b LAIF Interest in August 2020
Projected Revenue				
Bond Sales 2010 Measure D	-	-	-	
Bond Sales 2010 Measure F	-	-	-	
Less: Cost of Issuance	-	-	-	
Other Revenues estimated to 2021	3,370,000	3,370,000	-	
Projected Revenue Total	3,370,000	3,370,000	-	
Projected Available Funds	161,802,779	180,858,828	19,056,049	~\$84,151.82> expended in June 2nd Accrual 2020 ~\$4,458,315.87> expended in August 2020 \$21,400,090 PVHS State Funding Received \$112,113.67 QTR 4b Pooled Earning June Accrual 2020 \$71,485.34 QTR 4 LAIF Interest June Accrual 2020 \$5,819.16 QTR 4b LAIF Interest in August 2020
Budget Balance				
Board Approved Budget	1,652,929,646	1,756,329,646	103,400,000	Future Facilities Master Plan Project budgeted
Less Expenses to Date	(1,594,565,639)	(1,599,119,106)	(4,553,467)	~\$84,151.52> expended in June 2nd Accrual 2020 ~\$4,458,315.87> expended in August 2020
Budget Balance Total	58,364,007	157,210,540	98,846,533	
Projected Cash Balance June 2021	183,438,772	23,628,289	(79,810,492)	\$23,400,090 PVHS State Funding Received \$112,113.67 QTR 4b Pooled Earning June Accrual 2020 \$71,485.34 QTR 4 LAIF Interest June Accrual 2020 \$5,819.16 QTR 4b LAIF Interest in August 2020 ~\$103,400,000.00> Future MP to budget
State Facility Grants				
Estimated during current planning period	23,400,090	-	(23,400,090)	PVHS State Funding Received
Estimated after current planning period	7,615,578	7,615,578	-	
Future Facilities Master Plan Projects	103,400,000	-	(103,400,000)	Future Facilities Master Plan Project budgeted
Future Bond Sale 2020 Measure R	\$75,000,000	\$75,000,000	-	
2022-2023 Estimated Central Cost	5,963,011	5,963,011	-	
2022-2023 Estimated Other Revenue	2,530,000	2,530,000	-	

Bond Program Cash Flow Project, Data as of 06/30/19 FINAL Schedule includes Unfunded State Funding Applications			
Updated 09/08/2020			
Based on Potomac Audit Recommendation, TC 16.3			
	TOTAL 16 FY 2023	Projected 17/18-20/20/23	Price YR 2019 FY 2018
Beginning Cash	-	-	-
Mar 1998 E	-	-	-
Mar 2000 M	130,000,000	-	150,000,000
Mar 2002 D	299,997,483	-	299,997,483
Mar 2003 J	322,426,768	-	322,426,768
Mar 2010 D	340,000,000	65,000,000	315,000,000
Mar 2012 E	340,000,000	65,000,000	350,000,000
Bond Measures Total	1,512,424,191	130,000,000	1,382,424,191
OTHER REVENUES			
Fund 35 State Funding	163,398,205	24,811,542	158,586,753
Prior Year Funding Adjustments	34,838,949	-	34,838,949
Interest Earnings & Other Misc Revenue	52,229,799	10,230,076	11,998,721
Other Revenue Total	250,466,953	35,041,618	205,384,423
TOTAL REVENUE	1,762,891,144	165,041,618	1,587,758,614
1910 Local Agency Investment Fund(LAIF)	1,122,271	-	20,260,733
2105 Cash with Fiscal Agent (Carrow Account)	7,897,461	-	5,446,293
2200 Accounts Receivable	40,000	-	200,777
2500 Accounts Payable	-	-	(7,830,975)
2570 Retention Held by WCCUSD	(8,852,344)	-	(8,775,387)
2610 Cash in County Treasury	21,637,417	-	124,435,533
2710 Cash on Hand - Mar 2010 D (9146)	-	-	83,335,384
2710 Cash on Hand - Mar 2012 E (9148)	-	-	28,657,638
2710 Cash on Hand - Non-Bond Measure (9190)	21,636,719	-	2,475,131
2710 Cash on Hand - Fund 35 State Funding	608	-	-
Ending Fund Balance	21,584,745	281,402,296	137,836,421
TOTAL EXPENSE	1,761,257,462	281,402,296	1,479,855,182
Completed Site Projects	1,695,372,190	46,172	1,695,326,018
HIGHLAND CRITICAL NEEDS	952,879	546,123	6,130
FARMINGTON CRITICAL NEEDS	5,898,000	2,382,146	17,804
LAKE CAMPUS REPLACEMENT	68,600,000	65,000,000	-
NYSTROM LEGACY PROJECT	51,488,844	6,025,500	43,463,344
OUNDA CRITICAL NEEDS	1,000,000	971,612	28,389
RIVERSIDE CRITICAL NEEDS	6,900,000	6,548,373	51,628
STEVE CRITICAL NEEDS	2,300,000	2,300,000	-
WILSON CAMPUS REPLACEMENT	40,300,000	27,717,844	2,582,356
CRESPIN GYM SEISMIC RETROFIT	5,500,000	4,591,353	358,007
KOREMATSU LEGACY PROJECT	73,382,179	798,485	72,583,694
PINOLE VALLEY LEGACY PROJECT	218,549,580	76,948,462	139,601,118
RICHMOND GYM SEISMIC RETROFIT	19,900,000	18,588,251	11,789
CENTRAL PROGRAM COORDINATOR	196,113,622	14,719,124	9,394,689
TECHNOLOGY	35,000,000	3,148,150	31,851,850
Active Site Projects	627,985,299	242,556,125	384,529,174
CAMERON CRITICAL NEEDS	1,300,000	1,200,000	-
COLLINS CRITICAL NEEDS	3,500,000	3,500,000	-
SHANNON CRITICAL NEEDS	7,100,000	7,100,000	-
KENNEY CRITICAL NEEDS	6,200,000	12,200,000	-
HERCULES CRITICAL NEEDS	14,700,000	14,700,000	-
Future Site Projects	38,800,000	38,800,000	-
Grand Total Site Projects	1,761,257,462	281,402,296	1,479,855,182

Program Management Plan: Finalizing the Plan for Board Acceptance

The draft bond Program Management Plan was presented on September 30, 2020 at the Joint Board / CBOC meeting. After presenting significant modifications were made in an effort to improve clarity and increase readability.

presented to Citizens' Bond Oversight Committee

✓ **Document organization**

- ✓ Consistent use of bullets & numbering
- ✓ Use of footers that include section titles
- ✓ Add graphics
- ✓ Incorporate links throughout the document to improve ease of use

✓ **Improve readability & clarity**

- ✓ Introduce Bond Controls Team
- ✓ 2021 updates
- ✓ Clarify remaining public comments

✓ **Enhancements**

- ✓ Create an appendix including code references
- ✓ Update appendix to reference new organizational structure

Next Steps

- ☐ Finalize the draft for Board Adoption
- ☐ Publish Staff Response to Public Comments
- ☐ Publish 2021 bond Program Management Plan online
- ☐ Present to the Board for Adoption April 2021

presented to Citizens' Bond Oversight Committee



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Suite 170
13181 Crossroads Parkway N.
City of Industry, CA 91745

November 17, 2020

WEST CONTRA COSTA USD
Attn: Luis Freese
Associate Superintendent, Operations
1400 Marina Way South
Richmond, CA 94804

PO # 20210562

Invoice No.	Reference/Matter No.	Period	# of Hours	Amount
91911	Nystrom ES 4483.041	October 2020	54.00	\$14,621.00
		Costs		\$71.58
		Total		\$14,692.58

12/4/2020





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City of Industry, CA 91745

20210562

December 14, 2020

WEST CONTRA COSTA USD
Attn: Luis Freese
Associate Superintendent, Operations
1400 Marina Way South
Richmond, CA 94804

Invoice No.	Reference/Matter No.	Period	# of Hours	Amount
92185	Nystrom ES 4483.041	November 2020	34.30	\$9,534.00
		Costs		\$149.75
		Total		\$9,683.75

12/18/2020



CBOC MEMBER RECORDS REQUEST AND STATUS LOG

04.12.21

REQUESTER	DATE REC'D	SUBJECT	FORWARDED FOR RESPONSE	RESPONSE DATE	RESPONSE
131) Sallie DeWitt	7/16/19	Asked for staff to review and comment on the variance report she prepared for Annual Report	7/16/19 to M. Payne	7/17/19 emailed S. DeWitt with comments and document	7/17/19
132) Anton Jungherr	8/16/19	Copy of Riverside ES Soils Stabilization Project RFP	8/19 to L. Freese	9/3/19 emailed Jungherr & Gosney requested documents	9/3/19
133) Don Gosney	9/19/19	RFP for Wilson Project	9/19 to L. Freese	10/09/19 emailed record to Gosney	10/09/19
134) Anton Jungherr	10/11/19	District's CBOC budget for FY 2019	10/14 to L. Freese & T. Wold	10/16 Emailed response to A. Jungherr	10/16/19
135) Anton Jungherr	1/15/20	Request for copies of Orbach's invoices for check #190261	1/15/20 S. Cha	1/21/20 emailed Jungherr/Gosney	1/21/20
136) Anton Jungherr	2/2/20	Detailing variances from Report 13A	2/2/20 M. Payne	2/7/20 emailed Jungherr/Gosney Requested information	2/7/20
137) Gregg Visineau	2/12/20	Settlement agreement District & RCI for Nystrom	2/13/20 to M. Mayne	2/25/20 emailed G. Visineau and D. Gosney with copy of settlement	2/25/20
138) Lorraine Humes	7/14/20	Copy of current Chart of Accounts for Fund 21	7/14/20 to M. Payne	7/22/20 M. Payne emailed L. Humes requested chart	7/22/20
139) Anton Jungherr	8/10/20	Back-up documents for charges shown on the A/P Check List Fund 21 July 2020 for Facility Program Staff and Assoc. Supt Operations Staff for July pay.	8/10/20 to M. Payne	8/12/20 Emailed A. Jungherr back-up document	8/12/20
140) Anton Jungherr	8/13/20	Copies of supporting documents for the back-up documents for Facility Program Staff and Assoc. Sup Operations Staff July pay that was sent on 8/12/20	8/17/20 to M. Payne	Sent to Jungherr and Gosney on 10-13-20. This also satisfies request #144	10/13/20
141) Lorraine Humes	8/19/20	Copy of December 2018 Report #13 and Variance Report for it.	8/19/20 to M. Payne	8/26/20 M. Payne emailed reports to L. Humes	8/26/20

CBOC MEMBER RECORDS REQUEST AND STATUS LOG

04.12.21

REQUESTER	DATE REC'D	SUBJECT	FORWARDED FOR RESPONSE	RESPONSE DATE	RESPONSE
142) John Anderson	8/24/20	Copy of documents for 2019 Property tax rates and bond program key performances indicators summary.	8/24/20 to M. Payne	8/26/20 M. Payne emailed KPI report and Report 13 Variance Report. Due to Covid 19, the 20-21 tax rates have been delayed. They may be available in September.	8/26/20
143) Anton Jungherr	9/4/20	Final Copy of RFQ.RFP 2021-01	9/8/20 to D. Johnston	9/8/20 to A. Jungherr & D. Gosney. This has not been issued yet.	9/8/20
144) Anton Jungherr	9/11/20	Back up worksheets and documents for the two 08.20 payrolls and the two 07.20 adjustments	09.14.20 to M. Payne	Sent to Jungherr and Gosney on 10-13-20. This also satisfies request #140.	10/13/20
145) Anton Jungherr	9/18/20	Nixon Peabody 8/19/16 ltr Copies of 303 Task Orders All relating to recent and ongoing projects	9/18/20 to T. Wold	9/24/20 T. Wold sent letter of response to A. Jungherr	9/24/20
146) Anton Jungherr	9/18/20	Nixon Peabody 8/19/16 ltr Copies of 184 Task Orders relating to past and completed projects	9/18/20 to T. Wold	9/24/20 T. Wold sent letter of response to A. Jungherr	9/24/20
147) Anton Jungherr	10/1/20	From the Implementation of Recommendations report number of In Process recommendations-number of Implemented and Ready for Review recommendations-copies of all Internal Auditor reviews of the 60 implemented and ready to review as of 9.30.20	10.13.20 To M. Romo		
148) Anton Jungherr	10.26.20	Funding source for FY2020 Christy White, Inc., Eide Bailly, LLP FY2020 Performance, Moss Adams, LLP Phase 2	11.03.20 to M. Romo	11-17-20 sent response to A. Jungherr & D. Gosney	11.17.20

CBOC MEMBER RECORDS REQUEST AND STATUS LOG

04.12.21

REQUESTER	DATE REC'D	SUBJECT	FORWARDED FOR RESPONSE	RESPONSE DATE	RESPONSE
149) Anton Jungherr	10.26.20	Provide worksheet used to calculate July 2020 reg, payroll and time sheets and worksheet used to calculate the July payroll adjustment	10.27.20 to M. Payne	12.15.20 Sent response to Jungherr & Gosney	12.15.20
150) Anton Jungherr	10.26.20	Provide detail for the Sept. 2020 Fund 21 Bond Funds payroll of \$97,601.13 in the format provided for Aug 2020	10.27.20 to M. Payne	Response sent to A. Jungherr and D. Gosney	12.10.20
151) Anton Jungherr	10.26.20	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 Funds 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	12.10.20
152) Anton Jungherr	11/09/20	Mr. Jungherr inquired whether the District followed appropriate procedures for hiring Eide Bailey	11.09.20 to M. Romo	12.14.20 answers were emailed to Jungherr and Gosney Additional documents sent on 12.15.20.	12/14/20 & 12.15.20
153)	03.05.21	Copies of Orbach's invoices for 12.15.20 and 12.22.20	M. Payne	03.22.21 sent to D. Gosney by M. Payne	03.22.21

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
04.12.21

Per Board of Education Policy #7214.2: "All recommendations approved by the Committee (CBOC) shall be presented to the Board of Education. The Board shall respond to the Committee's recommendation(s) within sixty (60) days after receipt of the recommendation(s)."

The purpose of this log is to document recommendations made by the CBOC to the Board of Education

Item No.	Recommendation	Date CBOC Approved	District's Response
1	Proposed Board Policy 7161.1 Lesson Learned Process	12.21.16	"...not needed at this time"
2	Eight standard Financial Impact Statement formats for Board of Education agenda precis on bond Program budget approval and expenditure authorizations.	07.30.18 09.12.18 discussed joint CBOC/Board meeting	Currently being reviewed as part of the drafting of Bond Program Management Plan
3	Amendments to Board Policy BP 7214.2 Citizens' Bond Oversight Committee	03.14-27.19 discussed joint CBOC/Board meeting 05.15.19 Governance Committee	Discussion but no action when discussed by Board on 05.27.20
4	Facilities Road Map 2023 be approved by the Board of Education. Discuss at the Joint Board/CBOC September 11, 2019.	06.20.19	Currently under review Done

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
04.12.21

Item No.	Recommendation	Date CBOC Approved	District's Response
5	That the Board of Education ensure that an independent 3rd party determine the amount of FY2019 salaries & benefits that can be legally charged to Fund 21 Building Fund based on California Attorney General Opinion No. 04-110.	06.20.19	IMPLEMENTED on 03.01.20
6	That the Board of Education ensure that only legally appropriate amount of FY2020 salaries & benefits are charged to Fund 21 Building Fund.	06.20.19	IMPLEMENTED on 03.01.20
7	District staff include Board Program Financial Status Reports (Report 12 and 13A) in the Board of Education agenda packet for one meeting each month under agenda item E.2, Standing Reports.	07.30.18	REPORTED MONTHLY TO FACILITIES COMMITTEE
8	Amend Director Internal Audit job description to report functionally to the Board of Education and administratively to the Superintendent.	12.19.18	REJECTED
9	That the District prepare a plan to update 2016 Master Plan cost estimates.	03.14.19	DONE

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
04.12.21

Item No.	Recommendation	Date CBOC Approved	District's Response
10	That the Board provide a response to the CBOC by June 28, 2019 to the 24 recommendations in the FY2018 Board Program Performance Audit marked "TBD" including a responsible official and a planned resolution date.	04.18.19	NOT DONE
11	Appoint an appropriate Business Services member to the 2016 FAI Recommendation Implementation Task Force.	12.19.18	DONE
12	Have Moss Adams, LLP forensic accounting review cycle align with their bond program performance audit cycle.	12.18.18	REJECTED
13	Have Moss Adams, LLP review forensic accounting investigation implementation status as of June 30, 2019 and June 30, 2020.	03.14.19	REJECTED
14	Have Director Internal Audit dedicate full time on the implementation of the forensic investigation recommendations.	03.14.19	REJECTED

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
04.12.21

Item No.	Recommendation	Date CBOC Approved	District's Response
15	Amend Director Internal Audit job description to include responsibility for auditing the implementation of the forensic review and performance audit recommendations.	04.18.19	REJECTED
16	Fill the position of Director Internal Audit as soon as possible.	04.18.19	Filled on 07.01.20 [lower level classification of Lead Internal Auditor without Certified Public Accountant license requirement]
17	That the Board of Education take formal action to accept the March 20, 2019 Phase 1 Forensic Accounting Investigation Implementation Review report. Furthermore, that the Board of Education advise when the 29 unvalidated recommendations from Phase 1 will be reviewed and validated as effectively implemented; and by whom.	05.16.19	REJECTED

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
04.12.21

Item No.	Recommendation	Date CBOC Approved	District's Response
18	Review three job descriptions: • Associate Superintendent of Business and Operations • Associate Superintendent of Facilities, Maintenance, Operations and Bond Program Director of Internal Audit (including reporting relationship to Board of Education)	08.15.19	DONE
19	Include these three planning elements in the scope of the Lake Elementary School planning report: • Alternatives, if any, to the replacement of this school. • Elementary schools current design capacities, enrollments, projected enrollments and excess capacities. • Options for redrawing elementary school attendance boundaries and closing elementary schools.	08.15.19	Need Response
20	Make format changes to the Bond Program Financial Status (Report #13) as displayed in August 15, 2019 CBOC Minutes.	08.15.19	Done

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
04.12.21

Item No.	Recommendation	Date CBOC Approved	District's Response
21	Immediate fulfillment of the role of Director of Internal Audit for purpose of independent review of the implementation of internal controls improvement recommendations in preparation for the Moss Adams final review.	12.10.19	Filled on 07.01.20 [lower level classification of Lead Internal Auditor without Certified Public Accountant license requirement]
22	That the Superintendent direct that additional revenue sources to finance bond Fund 21 Building Fund projects be transferred to Fund 21 Building Fund.	12.10.19	Done via footnotes on Fund 21 Financial reports
23	That the District modify the format for the Colbi Technologies Consolidated Budget Status Report to include a column for the "original budget" and that Measure E budget and actual expenditures be added.	12.10.19	District and CBOC agreed that the Bond Program Spending to Date by Site (Report #2) would continue to display "Original Budget" and include a footnote on Measure E budget and actual expenditures. Therefore, the current Colbi financial reports do not need to be modified.

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
04.12.21

Item No.	Recommendation	Date CBOC Approved	District's Response
24	That the District negotiate with Moss Adams LLP a three-year extension to their current agreement to prepare Proposition 39 school construction performance audits for FY2020, FY2021 and FY2022. Further, that the audit objectives include compliance, effectiveness and results.	01.13.20	REJECTED
25	That the District submit the following financial reports to the CBOC on the frequency displayed in the table below:	03.09.20	DONE
25 Table	REPORT TITLE		FREQUENCY
	• Consolidated Budget Status Report (Colbi) • Consolidated Budget Status Report ~ 2016 Master Plan Projects (Colbi) • Bond Program Spending to Date by Site (Report #2) • Bond Program Financial Status (Report #13) • Financial Impact of Report #13 Analysis (Report #13A) • A/P (Accounts Payable) Check List • Bond Program KPI Summary (Report #1) • Report #13A Annual Variance		Monthly Monthly Monthly Monthly Monthly Monthly Annually Annually

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
04.12.21

Item No.	Recommendation	Date CBOC Approved	District's Response
26	The CBOC supports the staff recommendation that an RFP be issued for Proposition 39 school bond performance audit services for FY2020 through 2022. The audit scope should include compliance (California Guide for Annual Audits, Appendix A) and program effectiveness and results (Government Auditing Standards 2018 Revision, section 1.22 a).	05.11.20	Needs Response
27	That an RFP be solicited for performance audit services to verify the 29 forensic investigation recommendations that were not verified in the Moss Adams. LLP Phase 1 report and are not covered in their Phase 2 Report contract.	05.11.20	Needs Response
28	That FY2021 salaries and benefits charged to Fund 21 Building Fund shall have a beneficial relationship to the Bond Program and be supported by a timekeeping system reviewed by the District's independent performance auditor.	05.11.20	Done

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
04.12.21

Item No.	Recommendation	Date CBOC Approved	District's Response
29	That Board of Education support these Little Hoover Commission legislative changes to enhance the independence of the CBOC and provide authority for CBOC "best practices": • effectiveness and results performance audits. • advise on selection of auditors. • change appointment authority for CBOC members. • CBOC budgets. • CBOC website	06.08.20	Yet to be addressed
30	Request District to provide to the CBOC responses to FY2019 performance audit recommendations as required by Ed Code Section 15280(a)(2).	07.13.20	Not completed by 06.30.20 legal deadline
31	A Five-Year Capital Budget should be prepared annually as part of each Master Plan Update.	08.10.20	Needs Response
32	2020 Measure R bond measure language cannot be used as the basis for effective bond oversight; therefore, the Board has not implemented 2016 Forensic Accounting Investigation recommendation on this matter.	08.10.20	Needs Response

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
04.12.21

Item No.	Recommendation	Date CBOC Approved	District's Response
33	That the District provide to the CBOC a monthly report on the status of the Lead Internal Auditor's review of the implementation of forensic accounting investigation recommendations in the following format, including a listing of the specific recommendations reviewed, beginning with October 2020: • Balance to review beginning of month (77) • Reviewed this month • Balance to review end of month:	10.19.20	
34	Board Bylaw 9270 Conflict of Interest be amended in synch with Forensic Accounting Investigation Recommendation.	01.11.21	No Response
35	Appoint CBOC Representative to Forensic Investigation Implementation Task Force	01.11.21	No Response
36	Schedule 2021 Joint Board/CBOC meetings.	01.11.21	No Response
37	Upon request provide copies of invoice in the next agenda packet	01.11.21	Agreed



WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

ATTENDANCE REPORT for PREVIOUS 12 MONTHS 04.12.21

	2020									2021			
	5/11	6/8	7/13	8/10	9/14	9/30	10/19	11/09	12/14	01/08	02/12	03/08	04/01
John Anderson													
Ken Burns			UA	UA	UA	UA	UA						
Maisha Cole				EA							EA	UA	EA
Sallie DeWitt													
Guadalupe Enllana					UA			EA					
Don Gosney													
Vanessa Hill													
Lorraine Humes													
Anton Jungherr													
Cameron Moore													
Joseph Camacho													UA
BOE Liason*	UA	UA	UA	UA	UA	UA	UA	UA					

Key Codes:

EA = Excused Absence (contacted CBOC Chair or Secretary in advance of absence)

UA = Unexcused Absence (absent but did not contact CBOC Chair or Secretary in advance of absence)

TOO MANY ABSENCES – Too many absences (≥ 5 absences)

WARNING OF ABSENCES – Warning on absences (4 absences)

* No Board Liaison appointed after 12/11/20



WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
 Guadalupe Enllana Don Gosney John Anderson
 Vice Chairperson Chairperson Secretary

CITIZENS' BOND OVERSIGHT COMMITTEE
MEMBERSHIP ROSTER
04/12/21
 (revised)

Categories per BP 7214.2 Effective December 9, 2015					
#	Category	Name	Term Start Date	Term Ends	Term #
1	Business Organization*	Sallie DeWitt	03/24/21	03/23/23	3
2	Senior Citizen Organization*	Don Gosney	05/24/19	05/23/21	3
3	Taxpayers Organization*	Lorraine Humes	03/24/21	03/23/23	2
4	Parent or Guardian*	Joseph Camacho	03/24/21	03/23/23	1
5	Parent or Guardian & PTA*	Maisha Cole	06/10/20	06/09/22	1
6	El Cerrito Resident	Vacant	—	—	—
7	Hercules Resident	Vacant	—	—	—
8	Pinole Resident	Vacant	—	—	—
9	Richmond Resident	Guadalupe Enllana	08/07/19	08/06/21	1
10	Richmond Resident	John Anderson	06/10/20	06/09/22	1
11	Richmond Resident	Vacant	—	—	—
12	San Pablo Resident	Vacant	—	—	—
13	Unincorporated Area Resident	Vacant	—	—	—
14	Unincorporated Area Resident	Vacant	—	—	—
15	Building Trades Council	Vacant	—	—	—
16	WCCUSD Employee Unions**	Vacant	—	—	—
17	WCCUSD Student	Vacant	—	—	—

The Proposition 39 WCCUSD CBOC was established by the Board of Education on April 9, 2003. All appointments are made by the Board of Education per BP 7214.2. Terms are for two (2) years with a maximum of three consecutive two (2) year terms.

The date appointments were approved by the Board of Education is the same as the "Term Start" date.

* Legally required category under Proposition 39, California Education Code Section 15282 (a).

**One member, who is not a current WCCUSD employee, representing the five WCCUSD employee unions: United Teachers of Richmond, Teamsters Local 856, School Supervisors Association, West Contra Costa Administrators Association and Adult School Teachers United.

LORRAINE HUMES
DRAFT LETTER TO FACILITIES COMMITTEE
RE: CBOC APPLICATIONS

Mister Phillips, Chair
WCCUSD Facilities Committee

Dear Chairman Phillips,

The CBOC members have some questions about the status of membership on the committee.

At your Facilities Committee meeting on March 17, 2021, you scheduled four interviews with applicants for membership on the CBOC: Sallie DeWitt, Lorraine Humes, Maisha Cole, and Joseph Camacho.

Sallie DeWitt and Lorraine Humes were applying for additional terms on the CBOC. In order that the CBOC has all five statutory representative slots filled, Maisha Cole was asking to be transferred from her present Parent/Guardian Representative slot to become the Parent/Guardian and PTA Representative for our committee (a recently vacated statutory position). Finally, Joseph Camacho was applying to be the Representative from the Unincorporated Section of the school district.

Since you did not schedule interviews for the following applicants, we would like to know the status of their applications:

- Anton Jungherr – applied to start his term as the Hercules City Representative under the Measure ‘R’ Bond. He was appointed to that term under WCCUSD Resolution No. 83-1920, passed by the School Board April 8, 2020.
- Jason Lindsey – applied for the Building Trades slot (a position that was vacated in November) on November 11, 2020
- Consuelo Lara – a former WCCUSD trustee applied for the San Pablo City Resident slot on January 8, 2021
- Tom Panas – a former WCCUSD trustee and former CBOC member and CBOC Chair applied for the El Cerrito City Resident slot on January 10, 2021

LORRAINE HUMES
DRAFT LETTER TO FACILITIES COMMITTEE
RE: CBOC APPLICATIONS

- Guadalupe Enllana – a current CBOC member who applied on January 11, 2021. Guadalupe Enllana has an application in to transfer from her Richmond Resident slot to the statutory Parent or Guardian position.

Please note that the above applicants have applied for membership on our committee for from two to four months before your March meeting. To date they have not had an appointment to be interviewed or even been contacted by your committee.

The CBOC feels that we are very fortunate to have fellow citizens willing to volunteer, on behalf of the residents and taxpayers of West Contra Costa County, their time and effort to join us in independently monitoring the District's construction bond program. Consequently, we would like to ask you, what is your plan for dealing with their CBOC applications?

The four applicants that you did interview have not been notified, by your committee, that during the School Board's March 24th meeting their applications were approved by the Board, or have been told the date that their terms are to start. We thought that the Board might have planned to welcome them to the CBOC during our Joint meeting, on April 1st, but it was not on the agenda or mentioned during that meeting.

The CBOC realizes that the District is very busy in its efforts to get the schools open for students to return on April 19th but we do not want to lose good applicants to our committee. Can you please tell the CBOC and the applicants what your plans are to proceed in this matter?

Thank you for your time.

The WCCUSD CBOC
(passed by a vote of _____ on April 11, 2021)



WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
Guadalupe Enllana Don Gosney John Anderson
Vice Chairperson Chairperson Secretary

CHAIR REPORT
Comments to Board of Education
at their meeting of
03.10.21

Spoken on Item B.9 (Public Comment)

The Citizens' Bond Oversight Committee met just two days ago on the 8th.

Originally, we were scheduled to meet with the Bond Program's Financial and Performance auditors but we learned after the agenda packet was posted that they would not have anything available to provide us or even to discuss with us.

At that time, we were under the impression that the Board would be reviewing these audits on the 24th of this month with the intention of accepting them.

This would have meant that the Board would be discussing and accepting these audits without benefit of a joint meeting with the CBOC where an open discussion might occur.

This brought up a discussion of the fact that even though I've made numerous requests over the past six months—both in these oral reports and in writing—to schedule a joint meeting—just as Board Policy 7214.2 requires. Between the previous Board and this current Board, we've heard nothing about such a meeting with the exception of comments from Board members that they don't believe we need these joint meetings.

After the CBOC meeting concluded, I was contacted by President Phillips alerting me that Staff would reach out to come up with a date for a joint meeting.

WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

As reported at our CBOC meeting and in correspondence with members of the Board, the District is out of compliance with the Prop 39 requirements to have CBOC members representing five specific groups. At this time, the CBOC is down to only four members out of the 17 called for in the Board Policy. We currently have 8 applications in the queue waiting on the Facilities Committee to review them and make recommendations to the full Board. Some of the delays lay in the lap of the past Board while most of them lay in the lap of this Board.

We understand that these may come before the Facilities Committee at their next meeting but until we see an agenda posted, we won't know for sure.

A handwritten signature in blue ink, appearing to read "Hon. Gooney". The signature is written in a cursive, flowing style.



WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
Guadalupe Enllana Don Gosney John Anderson
Vice Chairperson Chairperson Secretary

CHAIR REPORT

Comments to the Facilities Subcommittee of the Board of Education at their meeting of 03.17.21

Spoken on Item B.1 (Public Comment)

Speaking on behalf of the Citizens' Bond Oversight Committee, we're disappointed that with nine applications in the queue—at least one of which goes back to September of last year—the Facilities Committee has chosen to place only four of the nine on the meeting agenda.

The CBOC has worked diligently to enhance community participation in the oversight of the Bond Program and has asked the Board for help at almost every Board meeting where we've been allowed to speak so perhaps you can understand why this failure or reluctance to agendize these applications has been met with so much pushback. Most of us thought that these applications would have been agendized at last month's Facilities Meeting and were befuddled when they were not.

Proposition 39 charges the CBOC with the oversight of the Bond Program—that is, how the Board and the staff handles the precious tax dollars they asked the public to supply. If you read the social media opinions about the District's handling of the Bond Funds, people are wondering if the District—both the Board and staff—are trying to cherry pick who they'll allow to sit on this oversight body. They wonder if the Board and staff is trying to prevent certain individuals from even being considered for the CBOC.

I frequently try to blunt specious accusations on social media, but I fear that no one will believe me when efforts to learn why these applications are being filed away go unanswered. We believe that the full Board should decide who should sit on the CBOC—not staff or just the two members of the Facilities Committee.

WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

The public understands that the Board is busy hosting their own meetings on such a frequent schedule but the Board can not place their full attention on reopening the schools and hiring a new Superintendent and ignore things like the \$650 million in Bond Funds that are being spent.

A handwritten signature in blue ink that reads "Ron Gooney". The signature is written in a cursive style with a large, looping 'G' at the end.



WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
Guadalupe Enllana Don Gosney John Anderson
Vice Chairperson Chairperson Secretary

CHAIR REPORT
Comments to Board of Education
at their meeting of
03.24.21

Spoken on Item B.10 (Public Comment)

Speaking for the Citizens' Bond Oversight Committee, after nearly half a year of prodding and reminders that it's a part of the Board Policy, a joint meeting between the CBOC and the Board has been scheduled for 4 PM on Thursday April 1st where we will review the Bond Program Financial Audit and the limited Performance Audit.

My negotiating skills have gone to heck because when I sat with staff to negotiate the agenda, I was only able to get two of the three proposed items on the agenda.

We asked that a discussion be held about a new Measure R CBOC with a new Board Policy. This would help to eliminate many of the problems facing the more than \$650 million in Bond Funds left.

I was told that staff was dealing with this problem—even though the Board and the CBOC seem to have been left out of the loop.

We're disappointed that after close to 8 months of prodding, it's not a high enough priority to allow for a discussion where the public can weigh in.

It would be a shame to see the CBOC diminish down to merely a showpiece because the Board can't work with their partners to find solutions to our problems.

This has been brought up numerous times with no feedback from the Board. You know how to get a hold of me so maybe you can reach out so we can collaborate to find those solutions.

WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

Our next regularly scheduled CBOC meeting is at 2:00 PM on Monday April 12th and everyone is welcome to attend and participate.

Spoken on Item D (Facilities Committee Report)

Recently there were nine applications to serve on the CBOC but the Board—sometimes through their Facilities Committee—was not reviewing them and allowing them to be brought before the full Board for consideration.

Even when the CBOC was no longer in compliance with Prop 39 and with the Board's own policies, these applications sat dormant.

At the recent Facilities Committee meeting, four of the nine applications were considered.

Why weren't the other five brought forward for consideration? Why have they been withheld from the Board for consideration?

We've been told that the ONLY applications to be considered were those for the statutorily required seats. Even though the Board has a policy that says there will be 17 persons serving on the CBOC, we're now being told that since the Board Policy is being changed, the Board will only consider applications for the limited number required by state law.

At a recent Facilities Meeting, the Board President asked staff what THEY wanted to see in the CBOC and even though there were several CBOC members in attendance, the CBOC was never asked anything similar. Staff was directed by the Facilities Chair to work on a new Board Policy.

I want to ask a question and I hope that you all think about it:
If the CBOC is tasked by the people of the State of California to look over the collective shoulders of the Board of Education and the staff working for them to ensure that bond dollars are spent properly, should the Board and

WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

staff be allowed to cherry pick who gets to look over those shoulders? Should they decide if the oversight body should be allowed to meet, should be allowed access to the audits, should be allowed to visit the sites, should be allowed to speak to staff? Do you really think this is what the people of West County want?

A handwritten signature in blue ink, appearing to read "Hon. Gooney". The signature is written in a cursive, flowing style.



WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
Guadalupe Enllana Don Gosney John Anderson
Vice Chairperson Chairperson Secretary

CHAIR REPORT

Comments to the Facilities Subcommittee of the Board of Education at their meeting of 04.02.21

Spoken on Item C.1 (Facilities Master Plan)

NOTE: With only Facilities Committee Chairman Mister Phillips in attendance, the Committee heard a report that lasted more than 90 minutes about updating the 2016 Facilities Master Plan. The public was then allowed 90 seconds afterwards to address everything included in the presentation along with the questions/comments from the Committee. These are my comments/questions made during those 90 seconds:

With regards to the Prioritization Committee formed by the Board to help formulate the criteria used to update the FMP:

Please do not present this to the Board telling them that this comes from the Prioritization Committee. We were involved in establishing SOME of the criteria but when the Facilities Committee directed staff to take control, the criteria list was amended and the Prioritization Committee was taken out of the loop. The weighting of the criteria items was done absent any involvement by the Prioritization Committee.

With regards to Staff's assertion that a community survey was performed to learn of what was important to include in the FMP:

Please refresh our memories about the community survey. Was this advertised to the general public or just to the school communities?

With regards to question being asked by Facilities Chair Phillips about the need to include restrooms in the kindergarten classrooms:

At a kindergarten class, if a student needs to use the restroom, they need an adult to escort them. Isn't it cost effective to have the facilities inside the classroom instead of having adults on standby for those times when they need an escort service?

WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

With regards to the amount of weight proposed to rebuild schools that do not have 'sufficient' green space to hold outdoor classes:

A great many of our schools have very little green space. Most of our high schools were built with a love of concrete. Would the Board want to tell a school community that they don't get a new school because concrete was being replaced with grass at other schools?

A handwritten signature in blue ink that reads "Ron Gooney". The signature is written in a cursive, flowing style.

April 8, 2021

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 Bond Building Fund of West Contra Costa Unified School District (the "District") for the year ended June 30, 2020. 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 November 6, 2017. 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 2020. 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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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 8, 2021.

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,

A handwritten signature in blue ink that reads "Christy White, Inc." in a cursive, slightly stylized font.

Christy White, Inc.

**2010 MEASURE D AND 2012 MEASURE E
BOND BUILDING FUND**

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

FINANCIAL AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2020**

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

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

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 operates thirty-two elementary schools, five kindergarten through eighth schools, six middle schools, one middle-college high school, and six high schools. The District also maintains one special education pre-school, two alternative high schools, 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, 2020.

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, 2020.

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 and E including formation, composition and purpose of the Citizens' Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

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

Governing Board

Member	Office	Term Expires
Stephanie Hernandez-Jarvis	President	December 2020
Consuelo Lara	Clerk	December 2020
Valerie Cuevas	Member	December 2020
Tom Panas	Member	December 2020
Mister Phillips	Member	December 2020

The Board of Education transitioned to trustee area elections beginning with the November 2020 election. For that reason, all board members have the same term date.

The following are members who served on the Citizens' Bond Oversight Committee during the year ended June 30, 2020:

Name	Representation	Education Code Section
Don Gosney (Chairperson)	Active in a Senior Citizens' Organization	15282(a)(2)
Sallie DeWitt	Active in a Business Organization	15282(a)(1)
Lorraine Humes	Active in a Bona Fide Taxpayers' Organization	15282(a)(3)
Vanessa Hill	Parent or Guardian	15282(a)(4)
Cameron Moore	Parent or Guardian & PTA Member	15282(a)(5)
Anton Jungherr	Hercules Resident	N/A
Guadalupe Enllana	Richmond Resident	N/A
Kathy Fleming	El Cerrito Resident	N/A
Vacant	Pinole Resident	N/A
John Anderson	Richmond Resident	N/A
Maisha Cole	Richmond Resident	N/A
Vacant	San Pablo Resident	N/A
Vacant	Unincorporated Area	N/A
Vacant	Unincorporated Area	N/A
Ken Burns	Building Trades Council	N/A
Veronica Diaz (Pending)	WCCUSD Employee Unions	N/A
Vacant	WCCUSD Student	N/A
Gregg Visineau	Active in a Senior Citizens' Organization	15282(a)(2)

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, Appendix A of the Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, and the standards applicable to financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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

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Emphasis of Matter

As discussed in Note 1A, the financial statements present only the 2010 Measure D and 2012 Measure E 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, 2020, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 2010 Measure D and 2012 Measure E 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.

The supplementary information listed in the table of contents 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. Such 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 8, 2021 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 and 2012 Measure E 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 2010 Measure D and 2012 Measure E Bond Building Fund'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.

Christy White, Inc.

San Diego, California
April 8, 2021

FINANCIAL SECTION

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

	Measure D	Measure E	Total
ASSETS			
Cash and investments	\$ 80,044,456	\$ 84,969,761	\$ 165,014,217
Accounts receivable	89,371	91,002	180,373
Total Assets	<u>\$ 80,133,827</u>	<u>\$ 85,060,763</u>	<u>\$ 165,194,590</u>
LIABILITIES			
Accrued liabilities	\$ 6,237,893	\$ 4,377,481	\$ 10,615,374
Total Liabilities	<u>6,237,893</u>	<u>4,377,481</u>	<u>10,615,374</u>
FUND BALANCES			
Restricted for Measure D & E capital projects	73,895,934	80,683,282	154,579,216
Total Fund Balances	<u>73,895,934</u>	<u>80,683,282</u>	<u>154,579,216</u>
Total Liabilities and Fund Balances	<u>\$ 80,133,827</u>	<u>\$ 85,060,763</u>	<u>\$ 165,194,590</u>

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

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

	Measure D	Measure E	Total
REVENUES			
Local sources	\$ 761,055	\$ 423,635	\$ 1,184,690
Total Revenues	<u>761,055</u>	<u>423,635</u>	<u>1,184,690</u>
EXPENDITURES			
Facilities acquisition and construction	50,112,959	6,076,923	56,189,882
Debt service - cost of issuance	209,925	209,925	419,850
Total Expenditures	<u>50,322,884</u>	<u>6,286,848</u>	<u>56,609,732</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(49,561,829)</u>	<u>(5,863,213)</u>	<u>(55,425,042)</u>
Other Financing Sources (Uses)			
Proceeds from sale of bonds	65,000,000	65,000,000	130,000,000
Net Financing Sources (Uses)	<u>65,000,000</u>	<u>65,000,000</u>	<u>130,000,000</u>
NET CHANGE IN FUND BALANCE	15,438,171	59,136,787	74,574,958
Fund Balance - Beginning	58,457,763	21,546,495	80,004,258
Fund Balance - Ending	<u>\$ 73,895,934</u>	<u>\$ 80,683,282</u>	<u>\$ 154,579,216</u>

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

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

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 and 2012 Measure E 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 and 2012 Measure E bond funds for school capital improvements within the scope of projects outlined in the 2010 Measure D and 2012 Measure E 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 and 2012 Measure E activity.

The statements presented are for the individual 2010 Measure D and 2012 Measure E Bond Building Fund of the District, consisting of the net construction proceeds of Election 2010 Series A through F and Election 2012 Series A through E, 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. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

D. Interfund Balances

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

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

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 and 2012 Measure E 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, 2020 are classified in the accompanying financial statements as follows:

	Measure D	Measure E	Total
Investment in county treasury	\$ 67,967,221	\$ 70,029,946	\$ 137,997,167
Cash with fiscal agent	1,484,011	4,346,590	5,830,601
Local agency investment fund (LAIF)	10,593,224	10,593,225	21,186,449
Total cash and investments	\$ 80,044,456	\$ 84,969,761	\$ 165,014,217

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

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. Investments of debt proceeds held by the trustees are governed by the provisions of debt agreements rather than the general provisions of the California Government Code. These provisions allow for the acquisition of investment agreements with maturities up to 30 years.

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

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

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

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

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

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 and 2012 Measure E Bond Building Funds maintains a pooled investment with the County Treasury with a fair value of approximately \$138,847,512 and an amortized book value of \$137,997,167. The average weighted maturity for this pool is 282 days. Investments consist of amounts on deposit with the Local Agency Investment Fund (LAIF) with a combined amortized book value of \$21,186,449, 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, 2020, the pooled investments in the County Treasury were rated AAAf/S1+.

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

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, 2020 were as follows:

	Uncategorized
Investment in county treasury	\$ 138,847,512
Local agency investment fund (LAIF)	21,186,449
Total fair market value of investments	\$ 160,033,961

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2020 consisted of the following:

	Measure D	Measure E	Total
Interest earned on investments	\$ 89,371	\$ 91,002	\$ 180,373
Total	\$ 89,371	\$ 91,002	\$ 180,373

NOTE 4 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2020 consisted of the following:

	Measure D	Measure E	Total
Construction	\$ 6,237,893	\$ 4,377,481	\$ 10,615,374
Total	\$ 6,237,893	\$ 4,377,481	\$ 10,615,374

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

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, 2020.

B. Construction Commitments

As of June 30, 2020, the District had no commitments with respect to Measure E unfinished capital projects and \$17,447,173 of Measure D unfinished capital projects as follows:

	Remaining Construction Commitment
Fairmont Elementary School	\$ 1,272,187
Michelle Obama Elementary School*	5,566,740
Crespi Middle School	50,534
Korematsu Middle School	255,000
Pinole Valley High School	19,301
Richmond High School	10,283,411
Total	<u>\$ 17,447,173</u>

*The Governing Board approved to have the school renamed from Wilson Elementary School to Michelle Obama Elementary School on February 21, 2020.

NOTE 6 – RECONCILIATION OF BUILDING FUND BALANCE

Description	Measure D & E Bond Audit	Other Building Funds	District Audit: Building Fund
Revenues	\$ 1,184,690	\$ 80,182	\$ 1,264,872
Expenditures	56,609,732	-	56,609,732
Other Financing Sources	130,000,000	-	130,000,000
Net Change in Fund Balance	74,574,958	80,182	74,655,140
Beginning Fund Balance	80,004,258	4,011,961	84,016,219
Ending Fund Balance	<u>\$ 154,579,216</u>	<u>\$ 4,092,143</u>	<u>\$ 158,671,359</u>

Other Building Funds consisted of the following at June 30, 2020:

State Funding El Cerrito High	\$ 2,472,732
State Funding Kennedy High Mod	1,193,070
State Funding El Cerrito High BldgE Seismic	218,382
Pooled Earning transferred from Fund 35	35,571
Non-Bond Measure Resource Pooled Earning	172,388
Total	<u>\$ 4,092,143</u>

SUPPLEMENTARY INFORMATION SECTION

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

There were no adjustments necessary to reconcile fund balances for Measure D & E of the Annual Financial and Budget Report with the Audited Financial Statements for the year ended June 30, 2020.

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 and 2012 Measure E Citizens' Bond Oversight Committee and
Governing Board Members 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 and 2012 Measure E Bond Building Fund of West Contra Costa Unified School District (the "District"), as of and for the year ended June 30, 2020, 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 and 2012 Measure E Bond Building Fund, and have issued our report thereon dated April 8, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, 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 and 2012 Measure E 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.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Contra Costa Unified School District's financial statements of the 2010 Measure D and 2012 Measure E 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 8, 2021

SCHEDULE OF FINDINGS AND RECOMMENDATIONS SECTION

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

PART I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

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

PART II – FINANCIAL STATEMENT FINDINGS

There were no findings related to the financial statements in 2019-20.

PART III – PRIOR AUDIT FINDINGS

There were no findings and recommendations during the year ended June 30, 2019.



April 5, 2021

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

We have conducted our performance audit and have issued our report thereon dated April 5, 2021. Professional standards require that we advise you of the following matters relating to our performance audit.

Our Responsibility in Relation to the Performance Audit

As communicated in our letter dated October 14, 2020, our responsibility, as described by professional standards, is to conduct a performance audit in accordance with Government Auditing Standards. Our performance audit does not relieve you or management of your respective responsibilities.

We are also responsible for communicating significant matters related to the objectives of the performance audit. 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

We conducted our performance audit consistent with the planned scope and timing we previously communicated to you.

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 Difficulties Encountered during the Performance 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 reporting, or auditing matter, which could be significant to the auditor's report. No such disagreements arose during the course of the performance audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated April 5, 2021.

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 West Contra Costa Unified School 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 West Contra Costa Unified School District's auditors.

This report is intended solely for the information and use of the Governing Board, Citizens' Bond Oversight Committee, and management of the West Contra Costa Unified School District and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Menlo Park, California



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

West Contra Costa Unified School District

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Independent Auditor's Report on Performance

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

Subject: Measure D and Measure E Construction Bond Funds Performance Audit Report for the Fiscal Year Ended June 30, 2020

This report presents the results of our performance audit of the West Contra Costa Unified School District's (District) Measure D (2010) and Measure E (2012) Construction Bond Programs (Bond Program) as required by District objectives and California Proposition 39, the "Smaller Classes, Safer Schools and Financial Accountability Act" (Proposition 39), California Constitution (State Constitution) Article XIII A, and California Education Code (Education Code) Section 15272. These California State (State) requirements specify that the proceeds from the sale of school facilities bonds be expended only on the specific projects listed in the proposition authorizing the sale of bonds (Listed Projects).

Both the State Constitution and Education Code require an annual independent performance audit to verify that Bond proceeds are used on Listed Projects. Finally, Senate Bill 1473, "School facilities bond proceeds: performance audits" (SB 1473), approved by the Governor on September 23, 2010, amended the Education Code to add Section 15286, which requires that the annual performance audit be conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States.

We conducted this performance audit in accordance with generally accepted government auditing standards. 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. The performance audit objectives, scope, methodology, audit results, and a summary of the views of responsible district officials are included in the report body.

Performance audit procedures covered the period from July 1, 2019, through June 30, 2020. Based on the performance audit procedures performed and the results obtained, we have met our audit objectives. We conclude that for the fiscal year ended June 30, 2020, bond proceeds were used only for listed projects under the 2010 Measure D and 2012 Measure E Bond languages, with the following clarification:

- The District is currently implementing its newly developed protocols to establish a documented basis of the percentage distribution of salary to the bond funds.

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

Management remains responsible for the proper implementation and operation of an adequate system of internal control. Due to the inherent limitations of any internal control structure, errors, or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods are subject to the risk that the internal control structure may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate.

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 this specified parties.

Sincerely,

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Menlo Park, California
April 5, 2021

Authority for Issuance

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, 2020.

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, 2020.

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 and E including formation, composition and purpose of the Citizens' Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

Authority for the Audit

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

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

Objectives of the Performance Audit

The objectives of the performance audit is to meet the Proposition 39 requirement for the Bond proceeds to ensure compliance with Section 1 of Article XIII A of the California Constitution, which includes the following:

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

Scope of the Audit

The scope of our performance audit covered expenditures incurred during the fiscal year of July 1, 2019 to June 30, 2020. 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, 2020, were not reviewed or included within the scope of our audit or in this report.

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, 2020, for Measure D and Measure E projects. Within the fiscal year audited, we obtained the actual invoices, purchase orders, bidding and procurement documents, contract files, change orders and other supporting documentation for a sample of expenditures, contracts, and change orders to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure D and Measure E as to the approved bond projects list. We performed the following procedures:

1. We obtained the journal entry posted and related supporting documentation to record the receipts of proceeds of the 2010 Measure D 2020 Series F and 2012 Measure E Series E General Obligation Bonds received on June 17, 2020 to ensure the full proceeds have been segregated and deposited in the Bond fund as required by Proposition 39. We verified the District properly segregated the receipts of proceeds using unique resource codes for each Measure.
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. Change orders
 - e. 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, 2019 through June 30, 2020 from Measure D and Measure E bond proceeds.
 - c. We selected all expenditures that exceeded \$100,000, including journal entries.
 - d. In addition, we selected at least one transaction for each identified vendor.
5. Our sample for vendor expenditures included transactions totaling \$44,179,664 for Measure D and \$5,822,285 for Measure E. This represents 89 percent of the total Measure D expenditures of \$49,529,299, including transfers out and 85 percent of the total Measure E expenditures of \$6,826,849, including transfers out.
6. We reviewed the invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were supported by proper bid documentation, as applicable.
 - c. Expenditures were expended in accordance with voter-approved bond project list.
7. We obtained the District's Annual Staffing Plan, which indicates bond program positions and allocated resources for all bond funded employees, and related time documentation for the month of June to ensure the allocation of the payroll expenditures are supported by the time documentation.
8. We tested individuals' salaries and benefits charged to the bond funds, which comprises 100 percent of the population. 14 out of 15 individuals tested were full-time District employees with bond related responsibilities and 1 individual was involved in the non-recurring bond related activity.

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

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

10. We selected total of 35 contracts and purchase orders to ensure compliance with District policies, public contracting codes over bidding, procurement, and contract management, and other related statutes.
 - a. 4 out of 35 samples were selected from the 2019-2020 Bid Schedule. These samples represent the contracts awarded during the fiscal year ended June 30, 2020.
 - b. 31 samples were selected from the expenditure accounting records, which includes all contracts awarded in the prior years, but incurred expenditures during the fiscal year ended June 30, 2020.
11. We obtained the list of change orders and amendments approved during the fiscal year ended June 30, 2020.
12. We randomly selected 25 change orders/amendments out of 54 total change orders/amendments to ensure the District's compliance with the Public Contracting Code (PCC) section 20118.4 over Change Order and with the District's policy and procedures.
13. All 25 change orders/amendments tested were in compliance of PCC 20118.4 and were supported with documentation in alignment with the District's policies and procedures.
14. 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.

Conclusion

Except for the possible effects from the matter described below about time documentation, the results of our tests indicated that, in all significant respects, the West Contra Costa Unified School District has appropriately accounted for the expenditures held in the Measure D and Measure E bond funds and has met the compliance requirement of Measure D and Measure E.

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.
- e. Review of CBOC meeting minutes and website show compliance with the District Policies, public law provisions, and other related regulations.

2020-001 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 activities 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.

Recommendation

We recommend that the District continue implementing its newly developed protocols to establish a documented basis of the percentage distribution of salary to the bond funds. We also recommend the District to reconcile the actual hours employees worked on the bond funded activities to the payroll expenditures periodically.

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

Appendix A – List of Expenditures Reviewed

Contract/ PO #	Vendor Name	Warrant #	Date	Amount	Project
Measure D					
1000002773	3D DATACOM	196159	6/30/2020	\$ 103,324	36201377-05
1000002793	3QC	195353	6/23/2020	7,300	16510170-00
1000003141	A AND E EMAAR	185469	8/13/2019	110,414	12310164-00
1000003141	A AND E EMAAR	185705	8/27/2019	108,515	12310164-00
1000003266	A GOOD SIGN & GRAPHICS CO	189587	12/17/2019	29,438	36201377-05
20200152	AA OFFICE EQUIPMENT CO INC	185589	8/20/2019	31,393	36201377-05
1000003232	ACHIEVEMENT ENGINEERING CORP	196269	6/30/2020	4,150	12310164-00
1000003374	ALAN KROPP AND ASSOCIATES INC	193519	4/21/2020	41,200	13410171-01
1000003020	ALAN KROPP AND ASSOCIATES INC	192025	3/3/2020	35,890	36410156-00
20200978	AMAZON BUSINESS	186446	9/24/2019	470	36201377-05
1000002566	AMERICAN MODULAR SYSTEMS	188378	11/13/2019	4,632	16510170-00
1000003383	AQUATECH CONSULTANCY, INC	194010	5/5/2020	7,513	36410156-00
1000003155	AREY JONES EDUCATIONAL SOLUTIONS	187297	10/15/2019	286,673	36201377-05
20200712	BLUEBEAM INC.	185720	8/27/2019	745	61501396-00
1000003143	BRADLEY J WILLIAMSON	191957	2/25/2020	8,930	20610154-00
1000002635	C OVERAA & CO	194489	5/27/2020	3,249,925	16510170-00
1000002635	C OVERAA & CO	193533	4/21/2020	3,178,986	16510170-00
1000002635	C OVERAA & CO	188200	11/5/2019	3,024,768	16510170-00
1000002635	C OVERAA & CO	189430	12/10/2019	2,837,129	16510170-00
1000002635	C OVERAA & CO	196034	6/30/2020	2,431,397	16510170-00
1000002635	C OVERAA & CO	193125	3/27/2020	2,349,518	16510170-00
1000002635	C OVERAA & CO	195191	6/16/2020	2,254,507	16510170-00
1000002635	C OVERAA & CO	192061	3/3/2020	1,941,617	16510170-00
1000002635	C OVERAA & CO	187523	10/22/2019	1,569,472	16510170-00
1000002635	C OVERAA & CO	190758	1/22/2020	1,508,556	16510170-00
1000002635	C OVERAA & CO	189610	12/17/2019	1,372,410	16510170-00
1000002635	C OVERAA & CO	0	10/22/2019	319,353	16510170-00
1000002635	C OVERAA & CO	188393	11/13/2019	319,353	16510170-00
20201323	CALIFORNIA GEOLOGICAL SURVEY	186903	10/1/2019	3,600	36201377-07
N/A	CITY OF PINOLE	185376	8/6/2019	315	36201377-05
20200665	CITY OF RICHMOND	185608	8/20/2019	13,100	16510170-00
1000003315	CLARK CIVIL ENGINEERING	192073	3/3/2020	8,400	13410171-01
1000001946	CMRC CONSULTING	186072	9/4/2019	6,500	61501396-00
20200956	COLE SUPPLY COMPANY	186073	9/4/2019	1,304	36201377-05
20203501	CONTRA COSTA COUNTY CLERK	192506	3/5/2020	50	13410171-01
20202115	COULTER VENTURES, LLC	188214	11/5/2019	2,644	36201377-05
1000003468	CROWN WORLDWIDE MOVING AND STORAGE	196048	6/30/2020	13,796	12310164-00
1000003273	D & D SECURITY ENTERPRISES	189035	11/26/2019	8,265	36201377-05
1000003150	DEWALT SERVICES	185745	8/27/2019	17,810	36201377-05
20202833	DIVISION OF STATE ARCHITECT	190552	1/14/2020	310,482	36201377-05
20202000	DIVISION OF STATE ARCHITECT	188223	11/5/2019	128,750	36201377-07

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

Appendix A – List of Expenditures Reviewed (continued)

Contract/ PO #	Vendor Name	Warrant #	Date	Amount	Project
Measure D (continued)					
1000003224	DRYCO CONSTRUCTION INC	189648	12/17/2019	\$ 49,688	36201377-05
1000003136	E-3 SYSTEMS	190795	1/22/2020	6,715	20610154-00
20200995	ECONOMY RESTAURANT FIXTURES	195403	6/23/2020	2,072	36201377-05
N/A	EDUARDO DONOSO	186500	9/24/2019	182	61501396-00
1000001596	ENOVITY INC	190560	1/14/2020	35,678	36201377-05
1000002949	ERA CONSTRUCTION INC	185499	8/13/2019	243,974	14510160-00
1000002949	ERA CONSTRUCTION INC	186256	9/17/2019	132,527	14510160-00
1000003256	FASHION DRAPERY INC	188229	11/5/2019	7,509	14510160-00
1000002271	FEHR AND PEERS	190563	1/14/2020	1,493	36201377-05
20200706	FISHMAN SUPPLY CO	185625	8/20/2019	15,496	36201377-05
20200717	GRAMMARLY INC	185769	8/27/2019	300	61501396-00
20200935	HEARTLAND SCHOOL SOLUTIONS	191678	2/11/2020	21,165	36201377-05
1000002310	HIBSER YAMAUCHI ARCHITECTS INC	186105	9/4/2019	800	16510170-00
1000002208	HMC ARCHITECTS	193267	4/3/2020	35,316	20610154-00
20200948	HOME DEPOT	186290	9/17/2019	1,431	36201377-05
20200333	HONEY BUCKET	184900	7/23/2019	1,066	36201377-06
20200353	HUMPHRYS COVERSPOITS	186293	9/17/2019	11,796	36201377-05
1000003206	INSPECTION SERVICES INC	187848	10/29/2019	33,500	16510170-00
1000002573	JENSEN HUGHES INC	185647	8/20/2019	6,171	36201377-05
20200314	KBA DOCUMENT SOLUTIONS, LLC	192558	3/5/2020	148	61501396-00
1000003285	KLEINFELDER INC	196213	6/30/2020	471	20610154-00
20200541	KNN PUBLIC FINANCE	190610	1/14/2020	2,000	61501396-01
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	193158	3/20/2020	1,619,759	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	195426	6/23/2020	1,288,792	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	194235	5/12/2020	1,083,220	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	196096	6/30/2020	927,220	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	194545	5/27/2020	866,450	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	193593	4/21/2020	378,763	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	193593	4/21/2020	375,231	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	190841	1/22/2020	321,000	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	192566	3/5/2020	106,686	36410156-00
1000002160	LISA NAGAI	188478	11/13/2019	11,175	61501396-00
1000003229	LUK AND ASSOCIATES	195265	6/16/2020	3,800	36201377-07
1000003356	MAR CON BUILDERS	195834	6/30/2020	90,908	12310164-00
1000001974	MARY LARSEN	185836	8/27/2019	2,655	36201377-05
1000002109	MELISSA TRUITT	186182	9/4/2019	8,790	61501396-00
1000003059	METEOR EDUCATION LLC	187632	10/22/2019	1,513,911	36201377-05
1000002989	MICHAELS TRANSPORTATION	192583	3/5/2020	14,875	16510170-00
20200664	MOBILE MODULAR MANAGEMENT CORP	186322	9/17/2019	145,275	36201377-06
20200663	MOBILE MODULAR MANAGEMENT CORP	186322	9/17/2019	143,149	36201377-06
20200656	MOBILE MODULAR MANAGEMENT CORP	186572	9/24/2019	142,298	36201377-06

Appendix A – List of Expenditures Reviewed (continued)

Contract/ PO #	Vendor Name	Warrant #	Date	Amount	Project
Measure D (continued)					
20200660	MOBILE MODULAR MANAGEMENT CORP	186991	10/1/2019	\$ 113,695	36201377-06
20200502	ORACLE AMERICA INC	187406	10/15/2019	3,245	61501396-00
20200306	ORBACH HUFF AND SUAREZ LLP	185664	8/20/2019	49,385	61501396-01
20201566	PACIFIC FITNESS PRODUCTS LLC	187229	10/8/2019	16,293	36201377-05
20203862	PACIFIC GAS AND ELECTRIC	193750	4/28/2020	49,023	36410156-00
20200773	PARLEY PRO INC	187413	10/15/2019	2,500	61501396-00
1000003455	PERKINS EASTMAN ARCHITECTS, D.P.C.	195843	6/30/2020	15,425	13410171-01
20200999	PINOLE VALLEY COMMUNITY CHURCH	186145	9/4/2019	1,504	36201377-05
20200354	PONCIANO BARBOSA	185261	7/30/2019	1,611	36201377-05
1000001943	ROEBBELEN CONSTRUCTION MANAGEMENT S	190295	12/31/2019	30,435	36201377-05
20202858	ROEBBELEN CONTRACTING INC	190674	1/13/2020	2,339,500	14401205-02
1000002991	SANDIS HUMBER JONES	185828	8/27/2019	750	16510170-00
1000003417	SECURITY BY DESIGN INC	195307	6/16/2020	3,825	16510170-00
20200493	SOUTHWEST SCHOOL & OFFICE SUPPLY	193628	4/21/2020	188	61501396-00
20203976	STATE WATER RESOURCES CONTROL BOARD	194442	5/19/2020	568	16510170-00
1000003031	STRAWN CONSTRUCTION INC	188532	11/13/2019	955,690	20610154-00
1000003031	STRAWN CONSTRUCTION INC	185837	8/27/2019	543,147	20610154-00
1000003031	STRAWN CONSTRUCTION INC	187946	10/29/2019	398,687	20610154-00
1000003031	STRAWN CONSTRUCTION INC	190698	1/10/2020	391,207	20610154-00
1000003031	STRAWN CONSTRUCTION INC	190333	12/31/2019	360,630	20610154-00
1000003031	STRAWN CONSTRUCTION INC	192893	3/13/2020	259,153	20610154-00
1000003031	STRAWN CONSTRUCTION INC	186396	9/17/2019	223,960	20610154-00
1000002017	STRUCTURE GROUPS	195131	6/9/2020	1,440	36201377-05
1000003092	SUDDATH RELOCATION SYSTEMS	188741	11/19/2019	11,449	36201377-05
1000003024	SWINERTON MANAGEMENT & CONSULTING	191572	2/4/2020	223,373	61501396-00
1000003024	SWINERTON MANAGEMENT & CONSULTING	191572	2/4/2020	112,854	61501396-00
20203068	SYSTEMS & SPACE, INC	191575	2/4/2020	17,061	36201377-05
1000002677	TBP ARCHITECTURE, INC	187955	10/29/2019	5,325	14510160-00
20200709	TECHSMITH CORPORATION	186176	9/4/2019	20	61501396-00
1000002448	TERRACON CONSULTANTS, INC.	186649	9/24/2019	700	16510170-00
1000003110	TROXELL COMMUNICATIONS INC	189570	12/10/2019	55,646	36201377-05
1000002654	VISTA ENVIRONMENTAL INC	190720	1/10/2020	524	12310164-00
1000000716	WLC ARCHITECTS INC	194319	5/12/2020	242,931	36201377-00
1000000716	WLC ARCHITECTS INC	188366	11/5/2019	126,190	36201377-00
1000000716	WLC ARCHITECTS INC	186188	9/4/2019	101,809	36201377-00
1000000716	WLC ARCHITECTS INC	186432	9/17/2019	100,368	36201377-00
1000000716	WLC ARCHITECTS INC	186188	9/4/2019	100,000	36201377-00
1000003027	DECOTECH SYSTEMS	189447	12/10/2019	13,504	36201377-05

Appendix A – List of Expenditures Reviewed (continued)

Contract/ PO #	Vendor Name	Warrant #	Date	Amount	Project
Measure E					
1000003457	BIZON GROUP INC	196181	6/30/2020	\$ 1,399	12310164-00
1000001705	BPXPRESS REPROGRAPHICS	186063	9/4/2019	3,415	61501396-00
20200347	COLBI TECHNOLOGIES	184894	7/23/2019	42,857	61501396-00
1000001924	DDLN.INC	185616	8/20/2019	20,745	61501396-00
1000001749	EMPLOYERS ADVOCATE INC	185752	8/27/2019	420	61501396-00
1000002979	INTEGRATED EDUCATIONAL PROGRAMMING	191491	2/4/2020	45,150	61501396-00
20203752	LATHROP CONSTRUCTION ASSOCIATES INC	193276	4/3/2020	2,500,000	36201377-05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	950,424	36201377-05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	625,819	36201377-05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191701	2/11/2020	548,360	36201377-05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	460,822	36201377-05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	262,709	36201377-05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	207,678	36201377-05
1000003316	SIERRA WEST CONSULTING GROUP INC	191920	2/25/2020	17,960	36201377-07
1000003142	SWINERTON MANAGEMENT & CONSULTING	191572	2/4/2020	133,265	61501396-00
1000000867	WEST COUNTY TIMES	194507	5/27/2020	1,262	61501396-00

Appendix B – List of Contracts and Procurement Documents Reviewed

Contract #	Vendor Name	Contract Amount	Sites
1000003232	ACHIEVEMENT ENGINEERING CORP.	\$ 2,695	Fairmont ES T&I
1000003589	C Overaa	2,792,696	Riverside ES
1000003315	CLARK ENGINEERING	8,400	Topographic Lake ES
1000003422	STRAWN CONSTRUCTION INC	255,000	Korematsu MS
1000002635	C OVERAA & CO	26,599,789	Wilson Elementary School
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	7,359,380	Richmond High school
1000003031	STRAWN CONSTRUCTION INC	3,360,632	Crespi Middle School
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	3,065,634	Pinole Valley High School
20203752	LATHROP CONSTRUCTION ASSOCIATES INC	2,500,000	WCCUSD
20202858	ROEBBELEN CONTRACTING INC	2,339,500	WCCUSD
1000003059	METEOR EDUCATION LLC	1,596,798	Pinole Valley High School
1000003024	SWINERTON MANAGEMENT & CONSULTING	938,987	Multiple
1000000716	WLC ARCHITECTS INC	625,202	Pinole Valley High School
1000002949	ERA CONSTRUCTION INC	456,304	Olinda Elementary School
1000003141	A AND E EMAAR	423,690	Fairmont Elementary School
1000003155	AREY JONES EDUCATIONAL SOLUTIONS	384,058	Pinole Valley High School
1000002989	MICHAELS TRANSPORTATION	377,528	Wilson Elementary School
1000001943	ROEBBELEN CONSTRUCTION MANAGEMENT S	322,398	Pinole Valley High School
20202833	DIVISION OF STATE ARCHITECT	310,482	Pinole Valley High school
1000003204	STRUCTURE GROUPS	286,025	Wilson Elementary School
1000001924	DDLN.INC	215,280	WCCUSD
20200306	ORBACH HUFF AND SUAREZ LLP	215,069	Bond Matters
1000003206	INSPECTION SERVICES INC	185,727	Wilson Elementary School
1000002979	INTEGRATED EDUCATIONAL PROGRAMMING	174,750	Multiple
1000002109	MELISSA TRUITT	156,300	WCCUSD
20200664	MOBILE MODULAR MANAGEMENT CORP	145,275	Pinole Valley HS
20200663	MOBILE MODULAR MANAGEMENT CORP	143,149	Pinole Valley HS
20200656	MOBILE MODULAR MANAGEMENT CORP	142,298	Pinole Valley HS
1000003142	SWINERTON MANAGEMENT & CONSULTING	133,265	WCCUSD
20202000	DIVISION OF STATE ARCHITECT	128,750	Pinole Valley High school
1000003205	STRUCTURE GROUPS	119,850	Richmond High school
20200660	MOBILE MODULAR MANAGEMENT CORP	113,695	Pinole Valley HS
1000002208	HMC ARCHITECTS	107,637	Crespi Middle School
1000002773	3D DATACOM	359,697	Pinole Valley High School
20200347	COLBI TECHNOLOGIES	100,000	WCCUSD

Appendix C – List of Change Orders Reviewed

Contract #	Vendor Name	Project Phase	Contract Amount	Change Order Amount	Change Order #
1000002635	C OVERAA & CO	16510170-00	\$ 836,032	\$ 134,946	6
1000003031	STRAWN CONSTRUCTION INC	20610154-00	3,997,407	64,048	1
1000003031	STRAWN CONSTRUCTION INC	20610154-00	3,997,407	151,344	2,3, and 4
1000003031	STRAWN CONSTRUCTION INC	20610154-00	3,997,407	55,220	5
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	(82,404)	85, 86, 87
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	410,908	88, 89, 90, 91, 92
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	131,883	93,94
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	57,287	95
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	293,221	96, 97, 98, 99, 100
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	162,419	101, 102
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	548,360	103, 104, 105
1000002773	3D DATACOM	36201377-05	359,697	2,456	1
1000003027	DECOTECH SYSTEMS	36201377-05	858,534	19,301	1
1000003059	METEOR EDUCATION	36201377-05	1,513,911	7,747	1
1000003059	METEOR EDUCATION	36201377-05	1,513,911	75,140	2
1000003110	TROXELL COMMUNICATIONS INC	36201377-05	222,584	265	1
1000002017	STRUCTURE GROUPS	36201377-05	1,017,360	23,000	Amendment 2
1000003092	SUDDATH RELOCATION SYSTEMS	36201377-05	107,338	55,344	Amendment 2
1000003020	ALAN KROPP AND ASSOCIATES INC	36410156-00	55,250	49,500	Amendment 3
1000003192	INSPECTION SERVICES INC	36410156-00	31,454	65,263	Amendment 1
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	36410156-00	18,039,889	1,892,952	Amendment 1
1000001924	DDLN.INC	61501396-00	218,440	124,550	Amendment 9
1000002979	INTEGRATED EDUCATIONAL PROGRAMMING	61501396-00	99,000	90,000	Amendment 3
1000002160	LISA NAGAI	61501396-00	460,500	60,000	Amendment 7
1000002109	MELISSA TRUITT	61501396-00	688,600	72,600	Amendment 9
1000003024	SWINERTON MANAGEMENT & CONSULTING	61501396-00	844,456	590,848	Amendment 2

2020 ANNUAL REPORT 'TO DO' LIST AND ASSIGNMENTS

04.09.21

CBOC AR19 Subcommittee	AR19	Lorraine Humes (Chair) John Anderson	Target VER1 (editable) Assignments given out at mtg on Feb 8	Target VER2 (prelim AR) for mtg on May 17 Sections DUE: to AR-20 Committee by Apr.23	Target VER3 (final AR) final AR for action to approve at CBOC mtg on June 14 Comments in Google docs by May 28.
Title Page	MC	GE	GE		
EXECUTIVE SUMMARY	MM	JA / TP	JA/TP		
1. ABOUT WCCUSD's CBOC	LH/GE	GE	GE		
2. CBOC ANNUAL REPORT INTRODUCTION	MC	GE	GE		
3. USE OF BOND FUNDS AND BOND PROGRAM FINANCIAL STATUS	JA	JA / TP	JA/TP		
4. DISTRICT AUDITS AND 2020 CBOC COMPLIANCE STATEMENT	AJ	AJ	AJ/LH		
5. 2016 FORENSIC ACCOUNTING INVESTIGATION (FAI) RECOMMENDATIONS IMPLEMENTATION STATUS	MM	TP / LH	TP/LH		
6. 2016 LONG RANGE FACILITIES MASTER PLAN IMPLEMENTATION STATUS	LH	LH / JL / DG	LH		
7. OTHER CBOC, BOARD AND DISTRICT ACTIONS IN 2020			-		
- District staff changes and initiatives affecting bond fund management, budgeting, accounting, reporting and internal auditing (Associate Superintendent for Business Services, Dir. Internal Audits, COLBI/BPMP)	SD	SD	AJ/LH		
- 2020 CBOC Recommendations to the Board	LH	SD	AJ/LH		
- 20120 Proposed Amendments to Board Policy 7214.2 and Discussion Concerning the Role of the CBOC	SD	SD	DG		
- Board of Education Approval of Bond Measure R - Sept 26, 2019	SD	SD	SD		
APPENDICES					
1. Use of Bond Funds/Program Financial Status					
APPENDIX A: WCCUSD Facilities Funding Sources (depends partially on App B & C)	JA	JA / TP	JA		
APPENDIX B: West Contra Costa County Property Tax Rates (input from Melissa Payne)			JA - ADDENDUM		
APPENDIX C: Bond Program Key Performance Indicators Summary (Report #1) (input from Melissa Payne)		AJ	JA		
2. Audits & Compliance					
APPENDIX D: Fiscal Year 2020 Performance Audit		CL / MC	XX		
APPENDIX E: 2003 - 2020 WCCUSD Bond Program Audit Histor20		SD	JC		
APPENDIX F: CBOC Recommendations			MC		
APPENDIX G: Bond Program Status Report eff. Dec 31, 2020 (monthly report from Luis Friese)		JL / LH	MC		
APPENDIX H-1: WCCUSD Bond Program Spending by Site (Report #2) (monthly report from Melissa Payne)	LH		MC		
APPENDIX H-2 Consolidated Spending - Legacy projects and Facility Master Plan (monthly report from Melissa Payne)		MC	MC		
APPENDIX I: Bond Program Financial Status (Report #13) (monthly report from Melissa Payne)			MC		
3. 2016 Forensic Accounting Investigation (FAI)		SD			
APPENDIX J: FAI Recommendation Implementation Status and Risk Association	SD		TP/LH		
4. Other					
APPENDIX K: Performance Management Plan (PMP)		SD	SD		

2020 ANNUAL REPORT 'TO DO' LIST AND ASSIGNMENTS
04.09.21

CBOC AR19 Subcommittee	AR19	Lorraine Humes (Chair) John Anderson	Target VER1 (editable) ssignments given out at mtg on Feb 8	Target VER2 (prelim AR) for mtg on May 17 Sections DUE: to AR-20 Committee by Apr.23	Target VER3 (final AR) final AR for action to approve at CBOC mtg on June 14 Comments in Google docs by May 28.
APPENDIX L: Recommendations Concerning Project Specification in Bond Measure Language	SD	SD	SD		
5. Other General References			-		
APPENDIX M: CBOC Member Roster and Bios	SD	DG	DG		
APPENDIX N: CBOC Annual Report Chronology 1998 - 2020		CL / JA	JC		
APPENDIX O: Other References & Links		MC	MC		
APPENDIX P: Measure D & Measure E		AR-20 Committee	NO CHG		
APPENDIX Q: Overview of "Prop 39 Bonds"		Ar-20 Committee	NO CHG		
APPENDIX R: Full Text of Measure R		Ar-20 Committee	NO CHG		



WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
Guadalupe Enllana Don Gosney John Anderson
Vice Chairperson Chairperson Secretary

2021
CBOC MEETINGS CALENDAR

Until Further Notice Meetings will begin at 2:00 PM

A p r 1 2	J u n 1 4	A u g 9
M a y 1 7	J u l 1 2	S e p t 1 3
		S e p t 2 9
		(proposed joint meeting)
O c t 1 8	N o v 0 8	D e c 1 3

SCHOOL BOARD MEETINGS

A p r 1 4	M a y 0 5	J u n 9
A p r 2 8	M a y 1 9	J u n 2 3
J u l 1 4	A u g 0 4	S e p t 0 8
	A u g 2 5	S e p t 2 2
		S e p t 2 9
		(proposed joint meeting)
O c t 0 6	N o v 0 3	D e c 0 8
O c t 2 0	N o v 1 7	D e c 1 5

CBOC Bylaw Requirements

There must be a December meeting for officer elections
2 joint meetings with Board of Education

FUTURE AGENDA ITEM LOG

04/12/21

Item #	Description	Suggested	Agendized
18-02	CBOC Handbook	10.24.18	ongoing
18-08	Updated By-Laws		TBD
19-01	Bring Draft ByLaws to CBOC for review	02/06/19	TBD
19-06	PVHS Lessons Learned	08/15/19	TBD
19-8	Facilities Master Plan Update	08/15/19	08/10/20
20-01	CBOC Training	01/13/20	TBD
20-03	Brown Act Training	06/08/20	TBD
20-04	CBOC Contact Info	06/08/20	TBD
20-05	Update CBOC Web Site	10/19/20	10/19/20
20-06	FMP Prioritization Update	10/19/20	11/09/20
20-07	Elect 2021 Officer	11/09/20	12/14/20
20-08	Select 2021 Meeting Dates	11/09/20	12/14/20
20-09	Web Site Update	11/09/20	ongoing
20-10	FMP Prioritization Update	11/09/20	12/14/20
20-11	Review and discussion of BP9270	12/14/20	01/11/21
21-01	Brown Act Training	02/08/21	TBD