WCCUSD

Citizens' Bond Oversight Committee

Meeting Agenda and Packet for September 27 , 2021

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 John Anderson can be reached at:

email janorwoodpark@gmail.com
CBOC members are requested to contact the chairperson if they are unable to attend a CBOC meeting

WCCUSD

CITIZEN'S BOND OVERSIGHT COMMITTEE

B A S I C P A R L I A M E N T A R Y P R O C E D U R E S

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.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Citizens' Bond Oversight Committee

AGENDA

Monday September 27, 2021 at 6:00 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: The full agenda packet may be viewed on the CBOC website.

AGENDA

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

Monday, September 27, 2021 at 6 pm

Zoom Conference

A. Opening Procedures

B. Call to Order/Pledge of Allegiance

C. Roll Call

John Anderson, Joseph Camacho, Maisha Cole, Lorraine Humes, Jason Lindsey and Sallie DeWitt

(6 members with 4 required for a quorum)

D. Chairperson's Comments

- **a. Vice Chairperson Position**
- **b. Secretary**
- **c. Committee Members**
- **d. Change of Meeting time from 2 pm to 6 pm (Continue with Zoom Format)**

E. Approval of Agenda

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

F. Public Comment for items not on the Agenda

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

G. Bond Program Project Status and Financial Reports (Luis Freese/Melissa Payne)

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

Discussion Only

a. **Facilities Master Plan Project Update**
    i. **Riverside Elementary School (July and August)**
    ii. **Pinole Valley High School Athletic Fields**
b. **Consolidated Budget Report 2021-08-31**
c. **Consolidated Budget Report 2016 MP 2021-08-31**
d. **Report 13 Bond Program Financial Status 2021-08-31**
e. **Report 13A Variance Report 2021-08-31**
f. **Report 2 Bond Program Spending to Date 2021-08-31**
g. **20-21 AP check list 2021-08-31**

H. Consent Items

Unless pulled from the agenda by a member of the committee, consent items are approved without discussion by unanimous consent

a. **CBOC Records Request Long September 7, 2021**
b. **July 19, 2021 Draft Minutes**

I. Annual Report Update (Lorraine Humes)

a. **District Responses to L. Humes for AR-20 Report Preparation September 3, 2021**

J. **Training (Loraine Humes)**

a. **CABOC Virtual Conference**

K. **Modification of CBOC member application (Melissa Payne)**

L. **Board Policy BP 7214.2 CBOC Revision (John Anderson/Luis Freese)**

Ad Hoc committee of CBOC to work with WCCUSD staff to produce a draft policy revision.

M. **Chairperson's Report (John Anderson)**

a. **Transmittal Letter CBOC Resolution 21-2**
b. **Letter to BOE relative to CBOC candidates**

N. **Outstanding Minutes**

a. **February CBOC mtg**
b. **April 1, 2021 Joint Board and CBOC**

O. **Adjournment**

Next meeting October 11, 2021 at 6 pm

Disability Information

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

Projects Status Update

Citizens' Bond Oversight Committee
September 27, 2021

Project Status Update

	SITE	PROJECT	TYPE	STATUS
PLANNING	District Wide	HVAC Assessment	BOND	Draft report are being prepared
	Kennedy HS, Richmond HS	Site Specific Master Plans	BOND	RFQ/P process for Architects
	SITE	**PROJECT**	**TYPE**	**STATUS**
DESIGN	Cameron School	Critical Needs: HVAC Addition	BOND	Design Development, PG&E application
	Collins ES	Critical Needs: HVAC Addition	BOND	Design Development, PG&E application
	Hercules M/HS	Critical Needs: Science Labs	BOND	Schematic Design
	Shannon ES	Critical Needs: MPR	BOND	Schematic Design
	Riverside ES	Site Improvements	BOND	Conceptual Design
	Korematsu MS	Fall Protection	BOND	Pending DSA Approval
	SITE	**PROJECT**	**TYPE**	**STATUS**
PROCUREMENT	E-Rate Year 24	Indoor & Outdoor Wireless Upgrades	E-RATE & BOND	Pending E-Rate (federal) funding approval
	SITE	**PROJECT**	**TYPE**	**STATUS**
DESIGN-BUILD	Lake ES	Campus Replacement	BOND	Schematic Design
	Riverside ES	Soil Stabilization	BOND	Under Construction
	SITE	**PROJECT**	**TYPE**	**STATUS**
CONSTRUCTION	Pinole Valley HS	Fields Restoration & Bleachers	BOND	Under Construction

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

Lake Elementary School Rebuild



The Lake Elementary School project consists of fully rebuilding the campus in a phased approach while the campus is still operational. New buildings, utility connections and play areas will be constructed utilizing a design build process.

Design Build Team



Schematic Design – Exterior Look and Feel

Inspired by the natural world, the design weaves colors, patterns and forms of nature into a built environment to strengthen the human-nature connection that we all desire—and need. An awareness of nature helps to inspire, calm and nurture.

Field Color Cement Plaster

Accent Color Cement Plaster + Painted Steel Elements





Metal Panel with Varied Profile Widths

TREE OF LIFE/EDUCATION = GROWTH + TEXTURE + MOVEMENT





Graphic Signage: Lake Elementary School's Unique Identity, School Pride, Mission & Core Values



PROPOSED MATERIALS & COLOR PALETTE





Accent Color Signature Canopy Elements

Accent Color Smooth Finish Cement Plaster

BUTTERFLY= TRANSFORMATION + CREATIVITY + CHANGE + JOY + BEAUTY + ASPIRATION

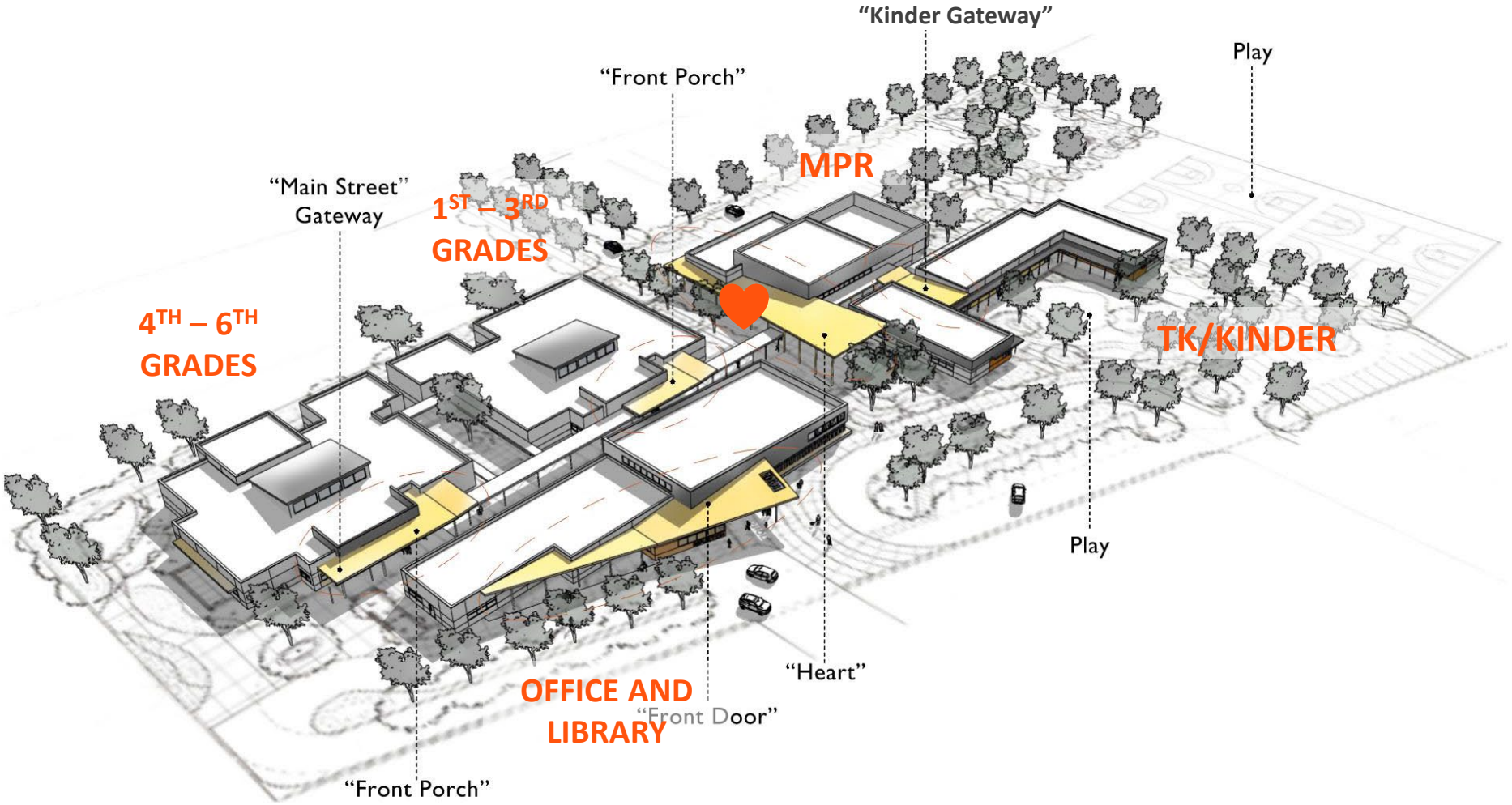






NATURAL PROCESS = CIRCADIAN RHYTHM + TIME AWARENESS + EVOLUTION

3-D “Bird’s Eye” View



Front Door



Heart



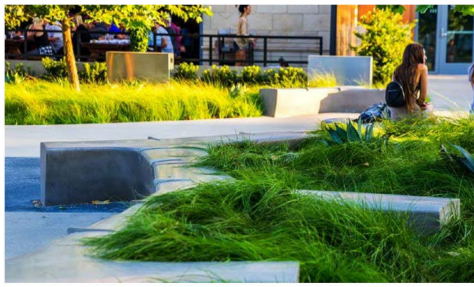
Conceptual Site Plan











Riverside Elementary School



The purpose of the Critical Needs Project is to reinforce soil adjacent to Wildcat Creek. Additionally, the project will include repaving the parking lot, building a new trash enclosure, and removing trees along the creek. This project is an investment in our community through the use of taxpayer bond dollars.

Riverside Construction Photos - July



Concrete mixers and water tank

Riverside Construction Photos - July





Mixing auger and creation of stabilization columns

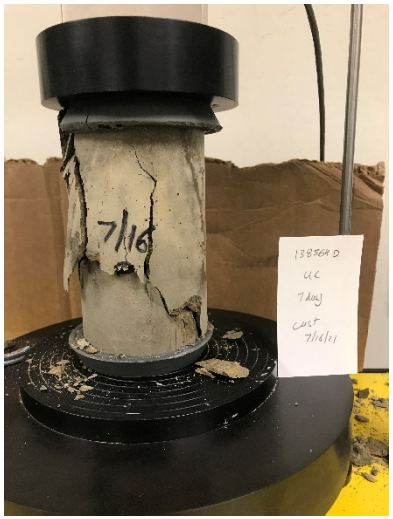


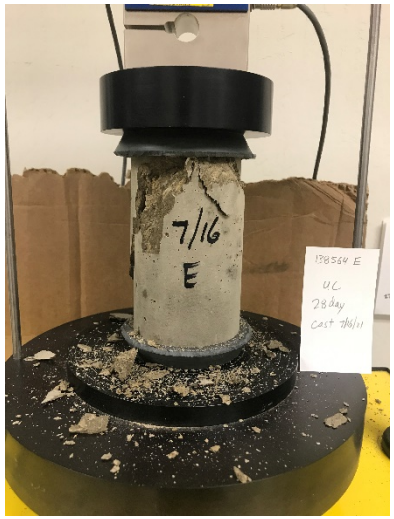


Riverside Construction Photos - July









Strength Testing

Riverside Construction Photos



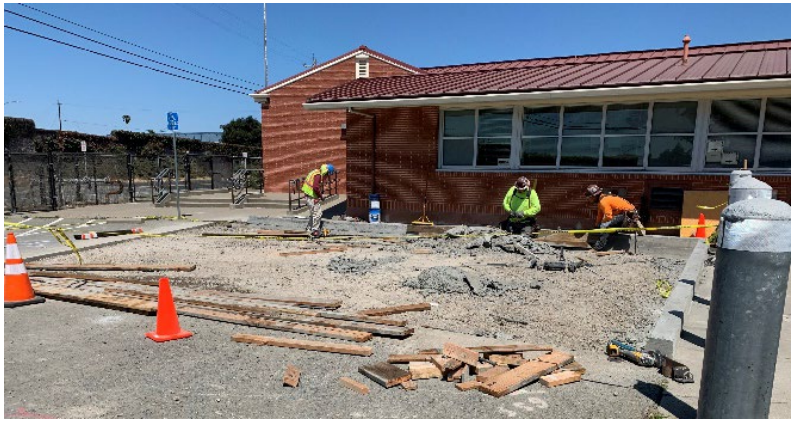
After columns were completed

Riverside Construction Photos



After columns were completed – Repaving of the outdoor dining area

Riverside Construction Photos



Accessible Parking Stall under construction and after paving and striping



Pinole Valley HS Fields, Fieldhouse, and Press Box



The project will convert the temporary campus area to a combination baseball/softball field and restore the tennis and basketball courts. The project also includes building a field house, home side bleachers including a press box, and resurface the stadium field and track. This project is an investment in our community through the use of taxpayer bond dollars.

PVHS Field Construction Photos



Before Demo



After removal of structures and AC



Our thanks to Pinole resident Earl Combs for this wonderful aerial photo!

WCCUSD | Construction News

RIVERSIDE SOIL STABLIZATION

August 2021

Work Completed Last Month

- Complete tree removal
- Complete underground soil columns
- Relocate underground conduit

Work to be Completed This Month

- Remove excess soil
- Restoration of asphalt area, concrete area, and fencing
- Repave and stripe the accessible parking



Project Facts

- **Project Scope:** The primary purpose of this project is to reinforce soil adjacent to Wildcat Creek. Additionally, the project will include repaving the parking lot, building a new trash enclosure, and removing trees along the creek. This project is an investment in our community through the use of taxpayer bond dollars.
- **Architect:** Gouldevans
- **Anticipated Completion:** October 2021

Contact Information
Design Build Contractor: Overaa –
Austin Moreau
510-234-0926

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

WCCUSD | Construction News

RIVERSIDE SOIL STABLIZATION

Sept. 2021

Work Completed Last Month

- New fencing on the edge of the parking lot
- Restoration of asphalt area and prep work for the concrete area and fencing
- Repave and stripe the accessible parking

Work to be Completed This Month

- Sewer and water connection for the trash enclosure (road work and parking lot construction timeline on the next page)
- Additional new pavement in the parking lot
- Beginning construction of the trash enclosure



Construction area after the completion of the soil stabilization work



Project Facts

- **Project Scope:** The primary purpose of this project is to reinforce soil adjacent to Wildcat Creek. Additionally, the project will include repaving the parking lot, building a new trash enclosure, and removing trees along the creek. This project is an investment in our community through the use of taxpayer bond dollars.
- **Architect:** Gouldevans
- **Anticipated Completion:** October 2021

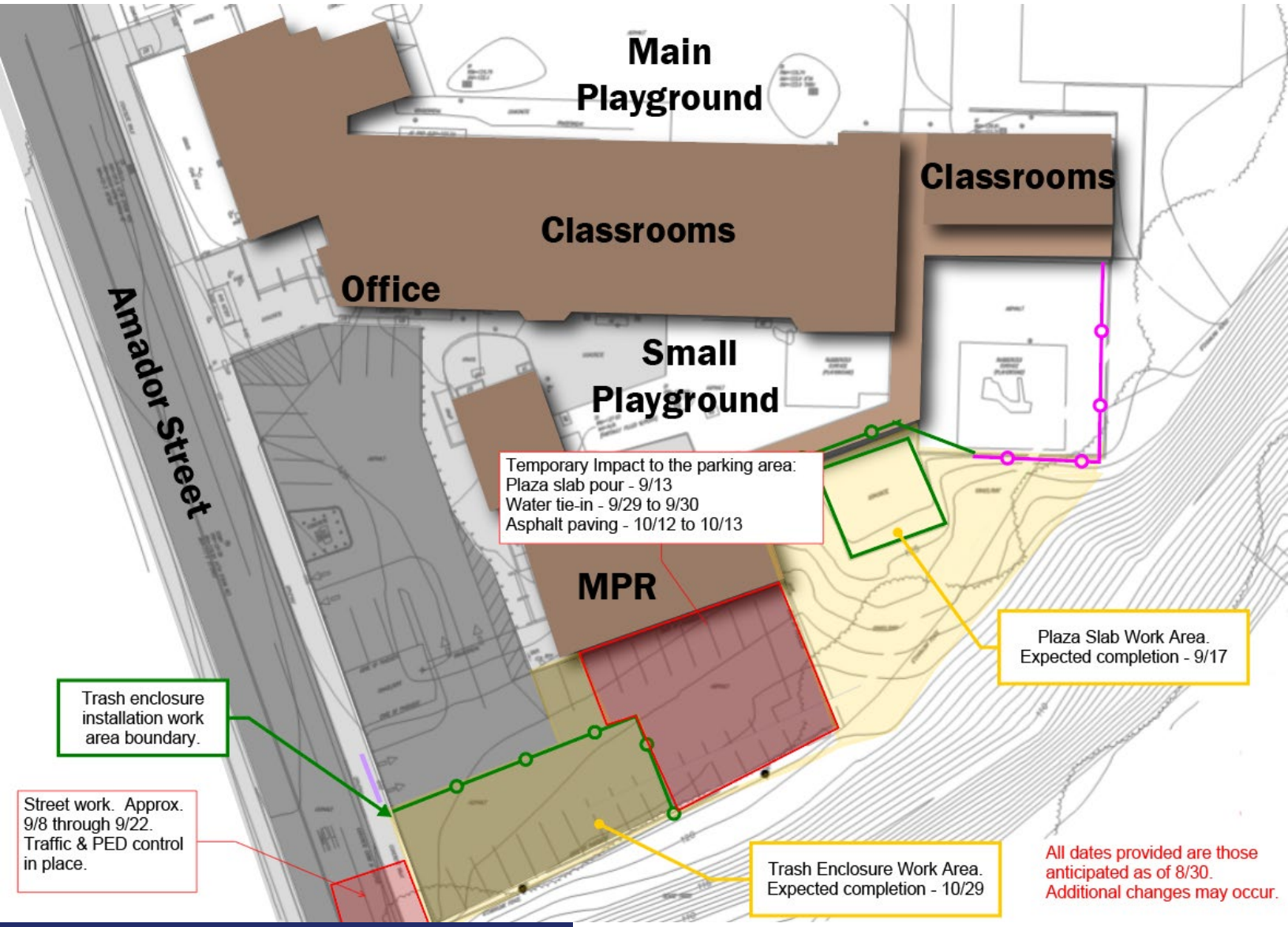
Contact Information
Design Build Contractor: Overaa –
Austin Moreau
510-234-0926

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AskFacilities@wccusd.net

WCCUSD | Construction News

RIVERSIDE SOIL STABLIZATION

Sept. 2021



- **Traffic controls will be in place while the street and sidewalk are under construction**

Contact Information
Design Build Contractor: Overaa –
Austin Moreau
510-234-0926

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AskFacilities@wccusd.net

WCCUSD | Construction News

PVHS Fields, Fieldhouse, and Bleachers Project

Sept. 2021

Work Completed this Month

- At the Tennis/Basketball Courts, old asphalt and utilities were removed.
- At the new Baseball/Softball Fields, old asphalt and utility removal began.

Upcoming Activities

- At the Tennis/Basketball Courts, drainage, curb, and retaining walls will be installed.
- At the new Baseball/Softball Fields, soils conditioning will begin.
- At the new Fieldhouse, Restrooms, and Snackbar building, preparation for the new building slab is underway.
- Installing underground utilities throughout!





Project Facts

- **Project Scope: New fieldhouse, tennis courts, basketball courts, baseball and softball fields, track and field resurfacing, new home and away bleachers, new press box.**
- **Total Square Feet: 464,000 SF**
- **Architect: PBK/ WLC Architects**
- **Anticipated Completion: Fall 2022**

Contact Information

Contractor:
CWS Construction
Construction Manager:
Rich Dunlap (925) 671-7717

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

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 8/31/2021

	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	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	101,117	7.8%	1,198,884	11,198	0.9%
Legacy Project	122,195	122,195	100.0%	-	122,195	100.0%
	1,422,195	***223,311***	***15.7%***	***1,198,884***	***133,393***	***9.4%***
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	263,080	7.5%	3,236,920	29,768	0.9%
Legacy Project	1,638,871	1,638,871	100.0%	-	1,638,871	100.0%
	5,138,871	***1,901,951***	***37.0%***	***3,236,920***	***1,668,638***	***32.5%***
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	2,678,683	89.3%	321,317	2,678,683	89.3%
Legacy Project	3,864,259	3,864,259	100.0%	-	3,864,259	100.0%
	6,864,259	***6,542,941***	***95.3%***	***321,317***	***6,542,941***	***95.3%***
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%***

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 8/31/2021

	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Harbour Way						
Legacy Project	121,944	121,944	100.0%	-	121,944	100.0%
	121,944	***121,944***	***100.0%***	***-***	***121,944***	***100.0%***
1 Harding Elementary School						
Legacy Project	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
	22,632,446	***22,632,446***	***100.0%***	***-***	***22,632,446***	***100.0%***
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	191,489	0.3%	65,408,511	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	***1,839,312***	***2.7%***	***65,408,511***	***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	39,344,053	97.6%	955,947	39,341,301	97.6%
Legacy Project	3,829,324	3,829,324	100.0%	-	3,829,324	100.0%
	44,129,324	***43,173,377***	***97.8%***	***955,947***	***43,170,625***	***97.8%***
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						

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 8/31/2021

	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
Classroom Renovation	30,233,455	30,233,455	100.0%	-	30,233,455	100.0%
Demo Portable and Sitework	518,285	518,285	100.0%	-	518,285	100.0%
Legacy Project	5,442,234	5,442,234	100.0%	-	5,442,234	100.0%
Multi-purpose Room	11,606,839	11,606,839	100.0%	-	11,606,839	100.0%
	47,800,813	***47,800,813***	***100.0%***	***-***	***47,800,813***	***100.0%***
1 Ohlone Elementary School						
Classroom and Admin Building	24,508,510	24,508,510	100.0%	-	24,508,510	100.0%
Critical Needs	623,885	623,885	100.0%	-	623,885	100.0%
Legacy Project	3,962,598	3,962,598	100.0%	-	3,962,598	100.0%
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	3,273,638	47.4%	3,626,362	1,624,441	23.5%
Legacy Project	14,611,005	14,611,005	100.0%	-	14,611,005	100.0%
	21,511,005	***17,884,643***	***83.1%***	***3,626,362***	***16,235,446***	***75.5%***
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	400,138	5.6%	6,699,862	32,957	0.5%
Legacy Project	1,555,163	1,555,163	100.0%	-	1,555,163	100.0%
	8,655,163	***1,955,301***	***22.6%***	***6,699,862***	***1,588,120***	***18.3%***
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%

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 8/31/2021

	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
Existing Campus Demo	33,096	33,096	100.0%	-	33,096	100.0%
Legacy Project	3,908,093	3,908,093	100.0%	-	3,908,093	100.0%
Portables	5,189,726	5,189,726	100.0%	-	5,189,726	100.0%
	10,222,362	***10,222,362***	***100.0%***	***-***	***10,222,362***	***100.0%***
1 Verde K-8						
Legacy Project	16,065,870	16,065,870	100.0%	-	16,065,870	100.0%
	16,065,870	***16,065,870***	***100.0%***	***-***	***16,065,870***	***100.0%***
1 Washington Elementary School						
Legacy Project	15,322,847	15,322,847	100.0%	-	15,322,847	100.0%
	15,322,847	***15,322,847***	***100.0%***	***-***	***15,322,847***	***100.0%***
1 West Hercules						
Legacy Project	56,847	56,847	100.0%	-	56,847	100.0%
	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 Betty Reid Soskin Middle School						
Critical Needs	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
Legacy Project	1,245,896	1,245,896	100.0%	-	1,245,896	100.0%
	6,415,493	***6,415,493***	***100.0%***	***-***	***6,415,493***	***100.0%***
2 DeJean Middle School						
Legacy Project	381,209	381,209	100.0%	-	381,209	100.0%
	381,209	***381,209***	***100.0%***	***-***	***381,209***	***100.0%***
2 Helms Middle School						
Legacy Project	83,432,888	83,432,888	100.0%	-	83,432,888	100.0%
	83,432,888	***83,432,888***	***100.0%***	***-***	***83,432,888***	***100.0%***
2 Hercules Middle School						
Legacy Project	699,000	699,000	100.0%	-	699,000	100.0%
	699,000	***699,000***	***100.0%***	***-***	***699,000***	***100.0%***
2 Korematsu Middle School						
* New Buildings	53,439,076	53,056,037	99.3%	383,040	52,790,907	98.8%
Legacy Project	19,943,103	19,943,103	100.0%	-	19,943,103	100.0%
	73,382,179	***72,999,139***	***99.5%***	***383,040***	***72,734,009***	***99.1%***
2 Pinole Middle School						
Legacy Project	56,689,430	56,689,430	100.0%	-	56,689,430	100.0%
	56,689,430	***56,689,430***	***100.0%***	***-***	***56,689,430***	***100.0%***
3 De Anza High School						
Legacy Project	132,236,248	132,236,248	100.0%	-	132,236,248	100.0%
	132,236,248	***132,236,248***	***100.0%***	***-***	***132,236,248***	***100.0%***
3 DELTA NSS						
Legacy Project	152,226	152,226	100.0%	-	152,226	100.0%
	152,226	***152,226***	***100.0%***	***-***	***152,226***	***100.0%***
3 El Cerrito High School						
Legacy Project	128,477,500	128,477,500	100.0%	-	128,477,500	100.0%
Stadium	18,372,605	18,372,605	100.0%	-	18,372,605	100.0%
	146,850,105	***146,850,105***	***100.0%***	***-***	***146,850,105***	***100.0%***

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 8/31/2021

	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
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	763,640	5.2%	13,936,360	40,838	0.3%
Legacy Project	3,295,019	3,295,019	100.0%	-	3,295,019	100.0%
	17,995,019	***4,058,659***	***22.6%***	***13,936,360***	***3,335,857***	***18.5%***
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	154,548,190	154,109,282	99.7%	438,908	154,109,282	99.7%
* Fields/Sitework	19,184,130	15,694,388	81.8%	3,489,742	215,860	1.1%
* Interim Campus Demo	3,628,013	3,625,096	99.9%	2,917	3,625,096	99.9%
* Site Design	17,951,414	17,951,414	100.0%	-	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	***212,618,013***	***98.2%***	***3,931,567***	***196,530,295***	***90.8%***
3 Richmond High School						
* Gym and Seismic Classroom	21,000,000	20,738,478	98.8%	261,522	19,489,359	92.8%
Legacy Project	21,622,087	21,622,087	100.0%	-	21,622,087	100.0%
	42,622,087	***42,360,565***	***99.4%***	***261,522***	***41,111,446***	***96.5%***
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%***

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 8/31/2021

	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
4 Technology						
* Infrastructure	15,366,976	14,633,594	95.2%	733,382	14,633,594	95.2%
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	***34,628,618***	***97.9%***	***733,382***	***34,628,618***	***97.9%***
4 Central						
District Support	57,308,712	55,417,903	96.7%	1,890,809	54,155,623	94.5%
Program Coordination	54,022,923	48,870,974	90.5%	5,151,949	47,761,120	88.4%
	111,331,634	***104,288,876***	***93.7%***	***7,042,758***	***101,916,743***	***91.5%***
Totals	***1,765,061,243***	***1,641,513,587***	***93.0%***	***123,547,656***	***1,618,474,324***	***91.7%***

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 8/31/2021

School/Project Name	Budget			Commitments			Expenditures	
	Original Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Cameron								
* Critical Needs	1,300,000	-	1,300,000	101,117	7.8%	1,198,884	11,198	0.9%
	1,300,000	***-***	***1,300,000***	***101,117***	***7.8%***	***1,198,884***	***11,198***	***0.9%***
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	263,080	7.5%	3,236,920	29,768	0.9%
	3,500,000	***-***	***3,500,000***	***263,080***	***7.5%***	***3,236,920***	***29,768***	***0.9%***
1 Fairmont Elementary School								
* Critical Needs	3,000,000	-	3,000,000	2,678,683	89.3%	321,317	2,678,683	89.3%
	3,000,000	***-***	***3,000,000***	***2,678,683***	***89.3%***	***321,317***	***2,678,683***	***89.3%***
1 Grant Elementary School								
Critical Needs	900,000	(688,533)	211,467	211,467	100.0%	-	211,467	100.0%
	900,000	***(688,533)***	***211,467***	***211,467***	***100.0%***	***-***	***211,467***	***100.0%***
1 Harmon Knolls								
Critical Needs	200,000	206,946	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	100,000	(58,511)	41,489	41,489	100.0%	-	41,489	100.0%
	300,000	***148,435***	***448,435***	***448,435***	***100.0%***	***-***	***448,435***	***100.0%***
1 Highland Elementary School								
* Water & Power Upgrade	-	747,125	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	800,000	(747,125)	52,875	52,875	100.0%	-	52,875	100.0%
	800,000	***-***	***800,000***	***52,875***	***6.6%***	***747,125***	***52,875***	***6.6%***
1 Lake Elementary School								
* Campus Replacement	65,600,000	-	65,600,000	191,489	0.3%	65,408,511	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***	***338,990***	***0.5%***	***65,408,511***	***338,990***	***0.5%***
1 Michelle Obama School								
* Campus Replacement	40,300,000	-	40,300,000	39,344,053	97.6%	955,947	39,341,301	97.6%
	40,300,000	***-***	***40,300,000***	***39,344,053***	***97.6%***	***955,947***	***39,341,301***	***97.6%***
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	3,273,638	47.4%	3,626,362	1,624,441	23.5%
	6,900,000	***-***	***6,900,000***	***3,273,638***	***47.4%***	***3,626,362***	***1,624,441***	***23.5%***
1 Shannon Elementary School								
* Critical Needs	7,100,000	-	7,100,000	400,138	5.6%	6,699,862	32,957	0.5%
	7,100,000	***-***	***7,100,000***	***400,138***	***5.6%***	***6,699,862***	***32,957***	***0.5%***
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%***
2 Betty Reid Soskin Middle School								
Critical Needs	3,100,000	2,069,597	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
	3,100,000	***2,069,597***	***5,169,597***	***5,169,597***	***100.0%***	***-***	***5,169,597***	***100.0%***

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 8/31/2021

School/Project Name	Budget			Commitments			Expenditures	
	Original Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
3 Hercules High School								
* Critical Needs	14,700,000	-	14,700,000	763,640	5.2%	13,936,360	40,838	0.3%
	14,700,000	***-***	***14,700,000***	***763,640***	***5.2%***	***13,936,360***	***40,838***	***0.3%***
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	20,738,478	98.8%	261,522	19,489,359	92.8%
	15,100,000	***5,900,000***	***21,000,000***	***20,738,478***	***98.8%***	***261,522***	***19,489,359***	***92.8%***
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***	***76,549,643***	***40.7%***	***111,508,782***	***72,235,361***	***38.4%***

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 Financial Status
As of August 31, 2021

Cash Projection to June-2023

				Notes
Adjusted Cash Balance			**234,467,219**	**1**
Projected Revenues				
Bond Sales 2020 Measure R	$	225,000,000		**2**
Less: Cost of Issuance	$	(510,000)		**2**
Interest Earning & Other Revenue	$	1,845,000	$ 226,335,000	**2**
Projected Available Funds			**$ 460,802,219**	
Budget Balance				
Board Approved Budget			$ 1,765,061,243	**3**
Less Expenses to Date			$ (1,618,474,324)	**3**
Current budget balance			**$ 146,586,920**	
Projected Cash Balance June 2023			**$ 314,215,299**	

*The Projected Cash Balance June 2023 is less $510,000 due to the Cost of Bond Issuance is included both Revenue and Board Approved Budget (Central Program Budget).

State Facility Grants Pending State Approval

Estimated after current planning period:	$	12,340,748	**4**

Items Pending Board Approval

Bond Sale 2020 Measure R	$	275,000,000

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

Note 1 Adjusted Cash Balance

Description		Amount	Comments
Cash & Equivalents Building Fund 21	$	234,519,296	**A**
Cash & Equivalents County School Facilities Fund 35	$	-	**B**
Cash with Fiscal Agent (contract retentions)	$	1,465,437	**C** 3rd-Party held Retention
Accounts Receivable	$	-	
Accounts Payable	$	-	**D**
Contract Retention	$	(1,517,514)	**C** District held Retention
Adjusted Cash Balance	**$**	**234,467,219**	

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.

Note 2 Projected Revenues

Fiscal Year	Bond Sales 2020 Measure R	Less: Cost of Bond Issuance	Interest Earnings & Other Revenue	Total
FY2021				$ -
FY2022			$ 845,000	$ 845,000
FY2023	$ 225,000,000	$ (510,000)	$ 1,000,000	$ 225,490,000
Grand Total	**$ 225,000,000**	**$ (510,000)**	**$ 1,845,000**	**$ 226,335,000**

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

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 Perid and should agree with Report#2, Bond Program Spending by Site.

Note 4 State Facility Grants

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

School	Funding	OPSC * Status	SAB** Approval[1]	SAB** Funded	Amount
Helms MS	Modernization	On Workload List	Est: 01/23-06/23	Est: Jul-23	$ 4,133,414
B.R.Soskin MS	Modernization	On Workload List	Est: 07/23-12/23	Est: Jul-23	$ 3,482,164
De Anza IT Academy	CTE	Approved	4/28/2021	4/28/2022	$ 462,307
De Anza Health Academy	CTE	Approved	4/28/2021	4/28/2022	$ 1,223,970
De Anza Law Academy	CTE	Approved	4/28/2021	4/28/2022	$ 1,348,434
El Cerrito IT Academy	CTE	Approved	4/28/2021	4/28/2022	$ 1,037,417
El Cerrito Media Academy	CTE	Approved	4/28/2021	4/28/2022	$ 653,042
				Total	**$ 12,340,748**

***Office of Public School Construction - OPSC**

****State Allocation Board - SAB**

[1] Last updated 05/11/2021

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of August 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
B.R.Soskin Middle School	Critical Needs	$ 3,100,000	$ 5,169,597
Fairmont Elementary School	Critical Needs	$ 3,000,000	$ 3,000,000
Grant Elementary School	Critical Needs	$ 900,000	$ 211,467
Harmon Knolls	Critical Needs	$ 200,000	$ 406,946
Harmon Knolls	Soils Testing	$ 100,000	$ 41,489
Hercules Middle School***	Critical Needs	$ 7,500,000	$ 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
Stege Elementary School	Critical Needs	$ 2,900,000	$ 2,900,000
Valley View Elementary School	Critical Needs	$ 1,000,000	$ 1,091,447
TOTAL IMPLEMENTATION PLAN MODEL 1		**$ 181,800,000**	**$ 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 combind budget will be reported under Hercules HS on various financial reports*

Definition of ROM[1]

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
Financial Impact of Report 13 Analysis
From July 2021 to August 2021

Updated 9/1/2021

Items	Beginning Balance	Ending Balance	Variance	Notes
Adjusted Cash Balance	**235,807,484**	**234,467,219**	**(1,340,265)**	**<$297,458.26> expended 2021 2nd Accrual** **<$1,144,403.82> expended in August 2021** **$17,444.65 FY 2021 4th QTR LAIF Interest** **$84,151.99 FY 2021 4th B QTR Pooled Earning**
Projected Revenue				
Bond Sales 2020 Measure R	225,000,000	225,000,000	-	
Less: Cost of Issuance	(510,000)	(510,000)	-	
Interest Earning & Other Revenue	1,845,000	1,845,000	-	
Projected Revenue Total	**226,335,000**	**226,335,000**	**-**	
Projected Available Funds	**462,142,484**	**460,802,219**	**(1,340,265)**	**<$297,458.26> expended 2021 2nd Accrual** **<$1,144,403.82> expended in August 2021** **$17,444.65 FY 2021 4th QTR LAIF Interest** **$84,151.99 FY 2021 4th B QTR Pooled Earning**
Budget Balance				
Board Approved Budget	1,765,061,243	1,765,061,243	-	
Less Expenses to Date	(1,617,032,461)	(1,618,474,324)	(1,441,862)	<$297,458.26> expended 2021 2nd Accrual <$1,144,403.82> expended in August 2021
Budget Balance Total	**148,028,782**	**146,586,920**	**(1,441,862)**	
Projected Cash Balance June 2023	**314,113,703**	**314,215,299**	**101,597**	$17,444.65 FY 2021 4th QTR LAIF Interest $84,151.99 FY 2021 4th B QTR Pooled Earning
State Facility Grants				
Estimated during current planning period	-	-	-	
Estimated after current planning period	12,340,748	12,340,748	-	
Items Pending Board Approval	-	-	-	
Bond Sale 2020 Measure R after June 2023	275,000,000	275,000,000	-	

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 8/31/2021

Updated 9/1/2021

Site Name	Original Budget *	Board Approved Budget 04/14/21	Expended FY 99-01 thru FY 20-21	Expended FY 21-22 Aug	Expended Total thru 08/31/21	Committed Balance as of 08/31/21	Budget Balance as of 08/31/21	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**	1,664,228	4,410	**1,668,638**	**233,313**	**3,236,920**	Footnote 3
CORONADO	**11,278,047**	**43,022,627**	43,022,627		**43,022,627**	**-**	**-**	Footnote 1
DOVER	**13,070,243**	**35,095,267**	35,095,267		**35,095,267**	**-**	**-**	Footnote 1
DOWNER	**28,819,079**	**33,415,902**	33,415,902		**33,415,902**	**-**	**-**	Footnote 1
ELLERHORST	**11,238,341**	**13,931,806**	13,931,806		**13,931,806**	**-**	**-**	Footnote 1
FAIRMONT	**10,971,356**	**6,864,259**	6,542,941		**6,542,941**	**-**	**321,317**	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**	1,839,312		**1,839,312**	**-**	**65,408,511**	Footnote 3
LINCOLN	**15,225,821**	**17,676,561**	17,676,561		**17,676,561**	**-**	**-**	Footnote 1
LUPINE HILLS	**16,111,242**	**15,395,678**	15,395,678		**15,395,678**	**-**	**-**	Footnote 1
MADERA	**11,088,764**	**12,233,801**	12,233,801		**12,233,801**	**-**	**-**	Footnote 1
MICHELLE OBAMA**	**13,673,885**	**44,129,324**	43,128,632	41,994	**43,170,625**	**2,752**	**955,947**	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**	15,275,637	959,809	**16,235,446**	**1,649,197**	**3,626,362**	Footnote 3
SHANNON	**1,157,736**	**8,655,163**	1,588,120		**1,588,120**	**367,181**	**6,699,862**	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**	**611,943,307**	**1,006,212**	**612,949,519**	**2,252,442**	**83,860,144**	
B R SOSKIN MS***	**1,205,711**	**6,415,493**	6,415,493		**6,415,493**	**-**	**-**	Footnote 1
DEJEAN MS	**64,929**	**381,209**	381,209		**381,209**	**-**	**-**	Footnote 1
HELMS MS	**61,287,986**	**83,432,888**	83,432,888		**83,432,888**	**-**	**-**	Footnote 1
HERCULES MS	**602,982**	**699,000**	699,000		**699,000**	**-**	**-**	Footnote 1
KOREMATSU MS	**37,937,901**	**73,382,179**	72,661,554	72,455	**72,734,009**	**265,130**	**383,040**	Footnote 2
PINOLE MS	**38,828,979**	**56,689,430**	56,689,430		**56,689,430**	**-**	**-**	Footnote 1
Middle Sch Total	**139,928,488**	**221,000,199**	**220,279,574**	**72,455**	**220,352,030**	**265,130**	**383,040**	

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 8/31/2021

Updated 9/1/2021

Site Name	Original Budget *	Board Approved Budget 04/14/21	Expended FY 99-01 thru FY 20-21	Expended FY 21-22 Aug	Expended Total thru 08/31/21	Committed Balance as of 08/31/21	Budget Balance as of 08/31/21	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**	3,335,857		**3,335,857**	**722,803**	**13,936,360**	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**	196,621,570	(91,276)	**196,530,295**	**16,087,718**	**3,931,567**	Footnote 2
RICHMOND HS	**94,720,910**	**42,622,087**	41,101,626	9,820	**41,111,446**	**1,249,119**	**261,522**	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**	**640,820,537**	**(81,456)**	**640,739,081**	**18,059,640**	**30,329,449**	
ADAMS MS	**703,660**	**691,211**	691,211		**691,211**	**-**	**-**	Footnote 1
CAMERON	**284,012**	**1,422,195**	131,755	1,638	**133,393**	**89,918**	**1,198,884**	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**	**3,471,490**	**1,638**	**3,473,128**	**89,918**	**1,198,884**	
CENTRAL	**67,713,312**	**111,331,634**	101,370,169	546,574	**101,916,743**	**2,372,133**	**7,042,758**	Budget thru 22-23
RCP CHARTER	**8,148,550**	**4,415,204**	4,415,204		**4,415,204**	**-**	**-**	Footnote 1
TECHNOLOGY	**35,000,000**	**35,362,000**	34,628,618		**34,628,618**	**-**	**733,382**	Footnote 2
Admin/Other Total	**110,861,862**	**151,108,838**	**140,413,992**	**546,574**	**140,960,565**	**2,372,133**	**7,776,140**	
GRAND TOTAL	**1,262,354,248**	**1,765,061,243**	**1,616,928,900**	**1,545,424**	**1,618,474,324**	**23,039,263**	**123,547,656**	

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

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

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

Footnote 1: Site projects are completed.

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

Footnote 3: Site Legacy projects are completed and 2016 Facilities Master Plan 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**	**-**

A/P Check List

August, 2021

Fund 21

Updated 9/1/2021

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Site 000 - UNDISTRIBUTED						**18,074.35**	
DECOTECH SYSTEMS	205522	08/17/21	21-9748-9570-000	1000003625-2	08/02/21	1,359.94	FINAL RETAINAGE CNTRCT 1000003625-6/30/21-8/11/21
DECOTECH SYSTEMS	205645	08/24/21	21-9745-9570-000	1000003341-04	06/15/21	16,714.41	CONTRACT1000003341 RETAINAGE 5/12/21-7/20/21
Site 108 - CAMERON						**1,638.00**	
WOLF/LANG/CHRISTOPHER ARCHITEC	205609	08/17/21	21-9745-6201-108	0021007005	08/02/21	1,638.00	CAMERON CNP JULY 2021
Site 110 - COLLINS						**4,410.00**	
WOLF/LANG/CHRISTOPHER ARCHITEC	205609	08/17/21	21-9745-6201-110	0021008005	08/02/21	4,410.00	COLLINS ES CNP JULY 2021
Site 150 - RIVERSIDE						**911,818.31**	
C OVERAA & CO	205872	08/31/21	21-9745-6170-150	1000003589-04	08/16/21	911,818.31	RIVERSIDE ES CNP SOIL STABILIZ CONST JULY 2021
Site 154 - SHANNON						**18,207.00**	
HAMILTON AND AITKEN ARCHITECTS	205252	08/03/21	21-9745-6201-154	2020.160.01.R2	06/30/21	18,207.00	SHANNON ES ARCHITECTURAL SERVI JAN - JUNE 2021
Site 165 - MICHELLE OBAMA ELEM						**10,750.00**	
3QC	205611	08/24/21	21-9745-5890-165	62870	08/06/21	1,250.00	M OBAMA ES- CAMPUS REPLACEMENT 7/31/21
C OVERAA & CO	205872	08/31/21	21-9745-6211-165	1000002635-36	08/18/21	9,500.00	M OBAMA ES- CONSTRUCTION AUGUST 2021
Site 214 - KOREMATSU MIDDLE						**72,455.14**	
DIVISION OF STATE ARCHITECT	205525	08/17/21	21-9748-6205-214	01 11666	07/27/21	72,455.14	KOREMATSU DSA APP#01-111965 FINAL FEE
Site 364 - RICHMOND HIGH						**40,433.65**	
CASTANEDA IRON WORKS	205501	08/17/21	21-9745-6219-364	2481	08/03/21	8,900.00	RICHMOND HS VEHICLE GATE INSTALLATION PROJ-7/12/21
DECOTECH SYSTEMS	205248	08/03/21	21-9748-6460-364	1000003625-1	06/30/21	25,838.88	RHS WIRELESS NETWORK & ACCESS PTS
INSPECTION SERVICES INC	205253	08/03/21	21-9745-5890-364	257933	06/30/21	4,774.77	RHS SPECIAL INSPECTION AND MAT 5/28/21
WHEELCHAIR LIBERTY	206018	08/31/21	21-9748-4400-364	INVOICE_2021-75	08/19/21	920.00	RHS SPL ED MEDICAL EQUIPMENT QUOTE 1-1077-4
Site 615 - OPERATIONAL SUPPT SRVS CE						**257,851.64**	
AMAZON BUSINESS	205285	08/03/21	21-9748-4300-615	1Y6D-PLLT-HRGF	07/21/21	51.16	BOSCH BLAZE ONE LAZER DISTANCE MEASURE
AMAZON BUSINESS	205855	08/31/21	21-9748-4300-615	1QQC-FTD1-79FF	08/20/21	7.02	EOOUT ASSORTED FILE FOLDERS #114-4405926-1744214
BLUEBEAM INC.	205869	08/31/21	21-9748-5850-615	1386899	08/20/21	745.00	FOC BOND PROG SOFTWARE LICENSE 8/28/21-8/27/22
COLBI TECHNOLOGIES	205510	08/17/21	21-9748-5850-615	6720	06/01/21	75,000.00	FOC-PRG MGMT SFTWR 7/1/21-6/30/22;BOE APPR. 8/4/21
EMPLOYERS ADVOCATE INC	205532	08/17/21	21-9748-5890-615	11262	07/08/21	200.00	PROG-WIDE PROJ LABOR AGREEM JUNE 2021
EMPLOYERS ADVOCATE INC	205532	08/17/21	21-9748-5890-615	11263	08/04/21	120.00	PROG-WIDE PROJ LABOR AGREEM JULY 2021
KBA DOCUMENT SOLUTIONS, LLC	205332	08/03/21	21-9748-4300-615	55Y1196446	07/27/21	4.39	BLANKET PO-SRVC/TONER FOR DESKTOP PRINTERS 7/20/21
KBA DOCUMENT SOLUTIONS, LLC	205674	08/24/21	21-9748-4300-615	55Y1203257	08/16/21	16.95	BLANKET PO-SRVC/TONER FOR PRINTER 8/13/21
KBA DOCUMENT SOLUTIONS, LLC	205936	08/31/21	21-9748-4300-615	55Y1204987	08/25/21	10.98	BLANKET PO PRINTER SRVC/TONER FROM 8/13/21
LISA NAGAI	205576	08/17/21	21-9745-6217-615	57	08/04/21	880.00	BOND PROJECT MANAGEMENT-PERIOD 7/30/2021
ORBACH HUFF AND SUAREZ LLP	205690	08/24/21	21-9790-5895-615	94402	08/12/21	6,767.20	BOND LEGAL FUND 21 JULY 2021
ORBACH HUFF AND SUAREZ LLP	205690	08/24/21	21-9790-5895-615	94403	08/12/21	870.00	NYSTROM ES JULY 2021
RGM KRAMER INC	205264	08/03/21	21-9745-6202-615	6724	06/18/21	16,470.00	FOC PROJECT & CONSTRUCTION MGMT MAY 2021
RGM KRAMER INC	205264	08/03/21	21-9745-6202-615	6796	06/30/21	14,175.00	FOC PROJECT & CONSTRUCTION MGMT JUNE 2021
RGM KRAMER INC	205264	08/03/21	21-9745-6217-615	6724	06/18/21	36,662.50	FOC PROJECT & CONSTRUCTION MGMT MAY 2021
RGM KRAMER INC	205264	08/03/21	21-9745-6217-615	6796	06/30/21	40,600.00	FOC PROJECT & CONSTRUCTION MGMT JUNE 2021
SOUTHWEST SCHOOL & OFFICE SUPP	205715	08/24/21	21-9748-4300-615	PINVO840745	07/27/21	59.78	FOC BLANKET PO ORDER FOR 7/27/2021
SOUTHWEST SCHOOL & OFFICE SUPP	205715	08/24/21	21-9748-4300-615	PINVO841173	07/28/21	14.64	FOC BLANKET PO ORDER FOR 7/28/2021
SOUTHWEST SCHOOL & OFFICE SUPP	205715	08/24/21	21-9748-4300-615	PINVO842051	07/30/21	15.02	FOC BLANKET PO ORDER FOR 7/30/2021
SWINERTON MANAGEMENT & CONSUI	205270	08/03/21	21-9745-6202-615	18100022-026	06/30/21	13,635.00	FOC - STAFF AUGMENTATION JUNE 2021
SWINERTON MANAGEMENT & CONSUI	205270	08/03/21	21-9745-6217-615	18100022-026	06/30/21	27,747.50	FOC - STAFF AUGMENTATION JUNE 2021
SWINERTON MANAGEMENT & CONSUI	205270	08/03/21	21-9748-6203-615	18100022-026	06/30/21	6,512.00	FOC - STAFF AUGMENTATION JUNE 2021
TIMOTHY R. HALEY	205669	08/24/21	21-9748-6203-615	7	08/05/21	9,000.00	FOC DESIGN MANAGEMENT JULY 2021
WEI JUN WANG	205606	08/17/21	21-9745-6202-615	0012	08/02/21	8,287.50	DIST WIDE FOC MGMT AUGMENTATION JULY 2021
Grand Total						**1,335,638.09**	

A/P Check List

August, 2021

Fund 21

Updated 9/1/2021

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
	AP CHECKS TOTAL					**1,335,638.09**	
	Non expense account - RETENTION PAID TO VENDOR					(18,074.35)	
	unpaid RETENTION WITHHELD AMOUNT					49,850.38	
	Aug.2021 PAYROLL					106,118.19	
	MANUAL JOURNAL ENTRY					(31,670.23)	
	Jun.21 Accrual Expense made in Aug.21					**297,458.26**	
	TOTAL August.21 EXPENSE AMOUNT					**1,144,403.82**	

-

Object 9570 - Retention withheld amount:

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
C OVERAA & CO	205872	08/31/21	21-9745-6170-150	1000003589-04	08/16/21	47,990.44	RIVERSIDE ES CNP SOIL STABILIZ CONST JULY 2021
C OVERAA & CO	205872	08/31/21	21-9745-6211-165	1000002635-36	08/18/21	500.00	M OBAMA ES- CONSTRUCTION AUGUST 2021
DECOTECH SYSTEMS	205248	08/03/21	21-9748-6460-364	1000003625-1	06/30/21	1,359.94	RHS WIRELESS NETWORK & ACCESS PTS
Grand Total						**49,850.38**	

Payroll

Project#	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
66901396-01		08/31/21				86,881.72	Facility Program Staff August Pay
67001396-01		08/31/21				18,987.13	Assoc Supt Operation Staff August Pay
66901396-01		08/04/21				249.34	July Regular Pay Adjustment
Grand Total						**106,118.19**	

Manual Journal

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
July 2021 Facility Staff Salary Adjustment thru Timesheet						(27,067.98)	See 3rd page for detail
July 2021 Assoc Supt Operat Staff Salary Adjustment thru Timesheet						(4,602.25)	See 3rd page for detail
Grand Total						**(31,670.23)**	

July 2021 Payroll Data (Salary + Benefits)

Facility Program Staff	Regular Payroll	Adjustment	Adjusted Amount
DIRECTOR FAC/PLANNING	$ 12,602.83	$ (360.05)	$ 12,242.78
BOND REGIONAL FACILT	$ 14,527.93	$ (6,101.73)	$ 8,426.20
BOND REGIONAL FACILT	$ 2,320.25	$ (2,320.25)	$ -
DIRECTOR OF CONTRACT	$ 13,891.10	$ -	$ 13,891.10
ADMIN SVCS MANAGER	$ 5,376.63	$ (4,639.44)	$ 737.19
ADMIN SVCS MANAGER	$ 5,137.78	$ (2,671.66)	$ 2,466.12
ADMINISTRATIVE TECH	$ 2,917.99	$ (2,334.39)	$ 583.60
COORDINATOR-FISCAL	$ 11,561.56	$ (4,778.73)	$ 6,782.83
ACCOUNTING TECH	$ -	$ 511.24	$ 511.24
ACCOUNTING TECH	$ 5,631.67	$ 225.26	$ 5,856.93
SR BUDGET CLERK	$ 4,598.23	$ (4,598.23)	$ -
			$ -
Facility Program Staff Total	**$ 78,565.97**	**$ (27,067.98)**	**$ 51,497.99**

Assoc Supt Operations Staff			
ASSO SUPT-FAC MAI BO	$ 16,370.63	$ (2,728.48)	$ 13,642.15
SR ADMIN SECRETARY	$ 2,755.55	$ (1,873.77)	$ 881.78
Assoc Supt Operations Staff Total	**$ 19,126.18**	**$ (4,602.25)**	**$ 14,523.93**
Total Payroll	**$ 97,692.15**	**$ (31,670.23)**	**$ 66,021.92**

September 7, 2021

NAME of REQUESTER	DATE OPERATIONS OFFICE RVCD.	SUBJECT	FORWARDED FOR RESPONSE TO:	RESPONSE	RESP. DATE
134)Anton Jungherr	10/11/2019	District's CBOC budget for FY 2019	10-14-19 to L. Freese & T. Wold	10-16-19 Emailed response to A. Jungherr	10/16/2019
135)Anton Jungherr	1/15/2020	Request for copies of Orbach's invoices for check #190261	1-15-20 to S. Cha	1-21-20 emailed to A. Jungherr & D. Gosney	1/21/2020
136)Anton Jungherr	2/2/2020	Detailing variances from Report 13A	2-2-20 M. Payne	2-7-20 emailed A. Jungherr & D. Gosney information requested.	2/7/2020
137)Greg Visineau	2/12/2020	Settlement Agreement-District & RCI for Nystrom	2-13-20 to M. Payne	2-25-20 emailed G. Visineau and D. Gosney copy of settlement	2/25/2020
138)Lorraine Humes	7/14/2020	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.	7/22/2020
139)Anton Jungherr	8/10/2020	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.	8/12/2020
140)Anton Jungherr	8/13/2020	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	8-27-20 Request being reviewed. Also see #144. See #144 response.	10/13/2020
141)Lorraine Humes	8/19/2020	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.	8/26/2020
142)John Anderson	8/24/2020	Copy of documents for 2019 Property tax rates and bond program key performance 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.	8/26/2020
143)Anton Jungherr	9/4/2020	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.	9/8/2020

September 7, 2021

NAME of REQUESTER	DATE OPERATIONS OFFICE RVCD.	SUBJECT	FORWARDED FOR RESPONSE TO:	RESPONSE	RESP. DATE
144)Anton Jungherr	9/11/2020	Back up worksheets and documents for the 2 Aug. 2020 payrolls and the 2 July 2020 adjustments.	9-14-20 to M. Payne	Sent to A. Jungherr and D. Gosney on 10-13-20. This also satisfies request #140.	10/13/2020
145)Anton Jungherr	9/18/2020	Nixon Peabody 8-19-16 ltr. Copies of 303 Task Order, all relating to Recent & Ongoing Projects.	9-18-20 to T. Wold	9-24-20 T. Wold sent letter of response to A. Jungherr	9/24/2020
146)Anton Jungherr	9/18/2020	Nixon Peabody 8-19-16 ltr. Copies of 184 Task Orders relating to the Past & Completed Projects.	9-18-20 to T. Wold	9-24-20 T. Wold sent letter of response to A. Jungherr	9/24/2020
147)Anton Jungherr	10/1/2020	From the Implementation of Recommendations report: number of In Process recommendatons-number of Implemented & 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	5-26-21 Mr. Jungherr withdrew his request.	5/26/2021
148)Anton Jungherr	10/26/2020	Funding source for FY2020 Christy White, Inc., FY2020 Eide Bailly, LLP FY2020 Performance, Moss Adams, LLP Phase 2 Forensic, Eide Bailly Forensic Review.	11-3-20 to T. Wold & M Romo	11-17-20 sent response to A. Jungherr & D. Gosney	11/17/2020
149)Anton Jungherr	10/26/2020	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 A. Jungherr & D. Gosney	12/15/2020

September 7, 2021

NAME of REQUESTER	DATE OPERATIONS OFFICE RVCD.	SUBJECT	FORWARDED FOR RESPONSE TO:	RESPONSE	RESP. DATE
150)Anton Jungherr	10/26/2020	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	12/10/2020
151)Anton Jungherr	10/26/2020	Detail of Lead Auditor July 2020 credit of $991.48 and confirm that no payroll for the Lead Internal auditor was charged to the Fund 21 Bond Fund in July 2020. Confirm that there was no payroll for the Lead Internal reported in Aug. 2020. Will the Lead Auditor's payroll be charged to the Fund 21 Bond Funs when she reviews the implementation of forensic/audit recommendations?	10-27-20 to M. Payne	Document sent to A. Jungherr and D. Gosney 12-10-20	12/10/2020
152)Anton Jungherr	11/9/2020	Mr. Jungherr inquired whethere the district followed appropriate procedures for hiring Eide Bailly.	11-9-20 M. Romo	12-14-20 answers were emailed to A. Jungherr and D. Gosney. 12-15-20 additional document sent.	12/14/2020 & 12-15-20
153)Don Gosney	3/5/2021	Copies of Orbach's invoices for 12-15-20 and 12-22-20	M. Payne	3-22-21 sent to D. Gosney by M. Payne	3/22/2021
154)Lorraine Humes	8/8/2021	Questions & verifications needed for Annual Report	8-9-21 M. Romo & M. Payne	9-3-21 emailed L. Humes the response	9/3/2021
155)Sallie DeWitt	8/26/2021	Update of the FAI Recommendation table and overall status of the FAI implememtation.	8-27-21 M. Payne	9-6-21 emailed S. DeWitte the response.	9/6/2021

Implementation of Recommendations

February 2020

WCCUSD Facilities and Operations
Forensic Audit Investigation Report
http://www.wccusd.net/audit

Implementation Task Force Members:

Matthew Duffy, Superintendent
Luis Freese, Associate Superintendent, Operations
Margarita Romo, Internal Auditor
Melissa Payne, Director of Contracts
vacant, Solutions Team Member
Cameron Moore, Citizens' Bond Oversight Committee M
Tony Wold, Associate Superintendent, Business Servic

Background

VLSFAI - On September 21, 2016, the Board accepted the Vicenti, Lloyd & Stutzman, LLP Forensic Accounting Investigation (VLSFAI) Phase II Report, which offered 112 recommendations to improve management and oversight of WCCUSD's bond program. Some recommendations were assigned high, medium, or low-risk designations.

Implementation Task Force - An implementation task force comprised of district staff and representatives of key stakeholders was created to develop and monitor the plan for implementing recommendations.

Moss Adams LLC Review of Implementation - On October 18, 2017, the Board of Education approved a contract with Moss Adams, LLC to conduct a third-party independent review of the implementation of the VLSFAI recommendations. The scope of the contract provided for two phases:

- **Phase 1:** From November 2017 - March 2019, Moss Adams reviewed 62 recommendations that the District deemed implemented as of June 30, 2017. Each recommendation was reviewed and designated as "Implemented and Verified", "Partially Implemented", "Not Implemented", or "Undetermined".
- **Phase 2:** Moss Adams will review the remaining 50 recommendations. Phase 2 will begin when the District identifies all recommendations as implemented. Currently, the anticipated implementation of all recommendations is scheduled for June 2020.

Internal Auditor Review - The District's Internal Auditor (IA) will independently review the implementation of recommendations in a timely manner. The IA will review and verify the VLSFAI recommendations upon implementation by the District.

Bond Program Management Plan Implementation

The Bond Program Management Plan in intended to provide the District with documentation of the internal controls that properly implement the District's policies, safeguard its assets, provide compliance with state and federal laws and regulations, and produce timely and accurate financial information.

Program Management Plan: Anticipated Schedule to Release Working Drafts

- ✓ **Program and Operations** – December 2019
- ✓ **Administrative** – January 2020
- **Project Management** – February 2020
- **Fiscal** – March 2020
- **Program Management Plan** – April 2020
- **Present to Board** – June 2020

After publishing each section, the District will open a 30-day public comment window for suggestions.

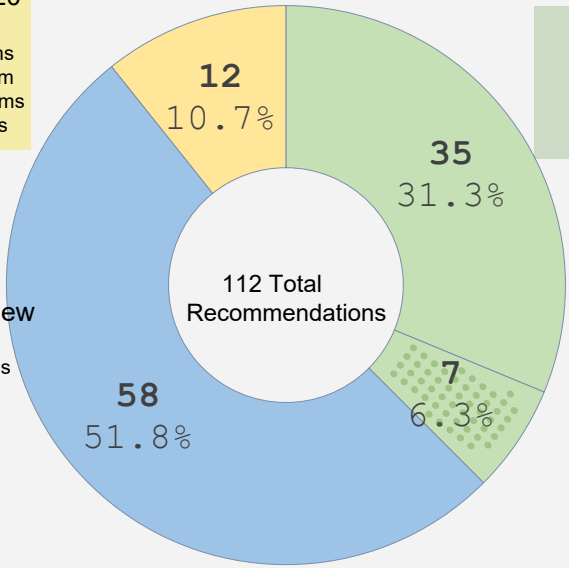
Written suggestions for improvement are encouraged and may be submitted online using a google form.

https://www.wccusd.net/Page/13520

February 2020 Work Plan & Progress Update for all recommendations

Implemented by June 2020

5 auditing items
1 policy item
4 CBOC items
2 ILC items



Implemented & Verified

35 Recommendations "Implemented & Verified" by Moss Adams, Phase 1*

Implemented & Ready for Review

58 Recommendations "Implemented" by District being prepared for review by the Internal Auditor

Implemented

7 Recommendations
Attorney-Client Privilege

Anticipated Implementation Timeline	February 2020	June 2020
Total Implemented & Verified*	35	
Total Implemented	100	112
% Implemented (Total Items 112)	89%	100%
Total High Risk Items	17	21
% Implemented (Total Items 21)	81%	100%

*Phase 1, Recommendations implemented by 6/30/17

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
Monday, July 19, 2021 at 2pm
Draft Minutes
Zoom Conference
https://www.youtube.com/watch?v=52V8OI1_QmQ&t=18s

A. Opening Procedures
Note: this meeting was held online using the Zoom platform and was open to the public to attend.

B. Call to Order/Pledge of Allegiance
Mr. Anderson called the meeting to order at 2:01pm.

C. Roll Call
Members: John Anderson, Joseph Camacho, Maisha Cole, Guadalupe Enllana, Lorraine Humes, Jason Lindsey and Sallie DeWitt
(7 members with 4 required for a quorum)
Members Present: John Anderson, Maisha Cole, Guadalupe Enllana, Lorraine Humes, Sallie DeWitt
Members Absent: Joseph Camacho, Jason Lindsey-(present end of meeting)
Staff Present: Luis Freese, Ellen Mejia Hooper, Melissa Payne, SeungJa Cha

D. Approval of Agenda
No changes

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

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

Comments
Mr.Gosney expressed his disappointment that the draft minutes from the April 1st Joint meeting were not on this agenda. Also the minutes from the February minutes have also not been finalized.

F. Bond Program Project Status and Financial Reports (Luis Freese/Melissa Payne)

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

Discussion Only

a. Facilities Master Plan Project Update
Mrs. Mejia Hooper gave the project updates.

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Public Comments
Mr. Gosney asked about the delay on the fall protection for Korematsu.
Mrs. Mejia Hooper explained some of the changes that they have had to make for DSA approval. Not sure if the approval will come this year.
Ms. Humes asked about the safety precautions for the workers on the roof.
Mr. Freese responded about the precautions being taken and added that district employees are not performing the safety work, it is contracted out. When the safety railings are in place, then district employees will perform their work.
Ms. Mejia Hooper concluded her presentation sharing the community communications that have taken place.
Mr. Freese commended Mrs. Mejia Hooper on how she has reached out to social media to convey the information to the local residents.
Mrs. Payne confirmed that she would check to make sure all CBOC members are on the mailing list if they are not already on it.
Mr. Gosney stated that he has not received these mailings even though he is a resident of several of the projects.

Mrs. Payne presented the following financial reports and gave an explanation on how timesheets are used by staff since March 2020.

b. Consolidated Budget Report 2021-06-30
c. Consolidated Budget Report 2016 MP 2021-06-30
d. Report 13 Bond Program Financial Status 2021-06-30
e. Report 13A Variance Report 2021-06-30
f. Report 2 Bond Program Spending to Date 2021-06-30
g. 20-21 AP check list 2021-06-30

G. Consent Items
Unless pulled from the agenda by a member of the committee, consent items are approved without discussion by unanimous consent

a. Adoption of Minutes
i. 05-17-2021 Draft Minutes
ii. 06-14-2021 Draft Minutes
b. CBOC Records Request Log July 7, 2021

All Consent items were approved.

H. Annual Report Update (Lorraine Humes)
Mrs. Humes stated that the committee is having trouble meeting during this transition period. Some of the work is done and some is partially prepared. Mr. Anderson and Ms. Humes will resume their meetings starting this coming Monday.

I. Chairperson's Report (John Anderson)

a. Transmittal Letter CBOC Resolution 21-1
b. Comments to Facilities Committee for Discussion at 6-16-2021 Meeting

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Mr. Anderson was unable to attend the Facilities meeting so he shared the memo he sent to the Facilities Committee outlining some of the concerns of the CBOC and he also marked the policy. To his knowledge no action was taken at the meeting. One of the other concerns was the application for Senior Citizen category of the CBOC that was not approved even though it is a mandated position.

Public Comments
Mr. Gosney commented on the terms CBOC By Laws and Board Policy being used incorrectly and causing confusion. Mr. Gosney also complained that the memo to the Facilities Committee was not made public and the copy displayed was too small for anyone to be able to read. The Committee discussed the memo at great length but the public could not comment on it since it had no previous knowledge of it. He believes this is a violation of the Brown Act.
Mrs. Humes agreed with Mr. Gosney's comments and feels the memo should be part of the agenda at the next Facilities meeting.

J. Proposed Revision of Board Policy 7214.2 Citizen's Bond Oversight Committee (CBOC) (Sallie DeWitt)

Discussion

Background Material for discussion

a. Board of Education Meeting 1/29/2020 Item E.4
b. Board Policy BP7214.2 Revision 11-21-19
c. Nixon Peabody Memorandum – CBOC Policy 10-01-19

Mrs. DeWitt discussed the differences between the revisions of the 2019 Board Policy and the 2020 revisions. The 2019 revisions were extensively reviewed by the CBOC, district counsel and other stakeholders. The Board Governance Committee reviewed the CBOC revisions and approved sending the revisions for discussion to the full Board in November 2019. None of these reviews have been done on the current revisions. Today's proposal is that we revert back to the 2019 proposals that have been thoroughly reviews and to from there. In the future if there are further revisions, they should be reviewed by the CBOC's legal counsel and the timeframe should allow enough time for CBOC members, public and legal counsel to review.

Discussion
Ms. Humes gave recommendations on the wording of item #2. She also questioned the legality of some of the other revisions being proposed. Agrees with Mrs. DeWitt that it should go for legal review. Ms. Humes had other recommendations on the wording and proposed revisions which also included giving the proposals to a third legal party for review.
Mrs. DeWitt does not agree on a third-party counsel review. She feels the review should be done by the CBOC counsel.
Ms. Cole agreed with Mrs. DeWitt.
Mr. Anderson agreed with Mrs. DeWitt and offered a compromise on the wording of the request still having the CBOC counsel reviewing the proposals.

Public Comments
Mr. Gosney explained that there is no difference between a change and a revision. The same process is followed for both. He also explained how independence should be interpreted and that he feels the Board and staff are not allowing the CBOC to be truly independent. He hopes

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everyone has had a chance to read the transcription he sent out of the last Facilities Committee meeting, which he had a service transcribe. He found Mr. Ferber to be very professional and objective counsel. He does not have the same faith in the opinion of Nixon Peabody's reviews as they seem to be written to please the Board. Mr. Gosney felt that staff's responses to some of the issues raised by Mr. Anderson's letter were not accurate. Mr. Gosney did not agree with Mr. Phillip's comments that Mr. Anderson was the Chair and representative of the CBOC and he would communicate through him and not non-CBOC members.

K. CBOC Resolution 21-2 Proposed Revisions to Board Policy 7214.2 Concerning the Citizen's Bond Oversight Committee (CBOC)

ACTION
Resolution 21-1

Mrs. DeWitt motioned to move Resolution 21-1 as presented on the agenda.
Ms. Enllana seconded the motion.

Discussion
Ms. Humes still feels it is a little heavy hand and would prefer to tone it down but will vote for it if the rest of the committee wants it.

Mr. Anderson asked for a vote"
Ms. Cole-Yes
Ms. Enllana-Yes
Mrs. DeWitt-Yes
Mr. Anderson-Yes
Ms. Humes-Yes
Mr. Lindsey-Abstain
Mr. Camacho-Absent
Motion passed – 5-1-1

L. Draft Letter to Board of Education Regarding Action on Proposed CBOC members Draft Letter to Board of Education Regarding Action on Proposed CBOC members.

Mr. Anderson reviewed the letter he drafted to the Board concerning the CBOC vacancies and Tom Panas's application. His understanding is that Mr. Panas was interviewed but the Board took no action on it. He is asking for clarification.

Discussion
Mrs. DeWitt and Ms. Humes made comments on a typo and a phrasing.
Mr. Humes commented on how the CBOC applications are processed and what the Ed Code says they should be processed.

Comments
Mr. Gosney stated that the Facilities Committee can only recommend, not approve applications. The Facilities Committee took no action on the application, but it should still have gone to the full Board for approval or not. He does not agree that past members cannot re-apply to the CBOC. If an application is denied, an explanation should be given. He stressed that the

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CBOC should look into why these applications (Mr. Gosney, Mr. Jungherr and Mr. Panas) were not presented to the full Board.
Ms. Humes suggested and Mr. Anderson agreed that Mr. Gosney's and Mr. Jungherr's names should be added to the letter requesting an explanation. She also pointed out that in the revision the district is proposing the applications would be reviewed by just the official officer. This process is not transparent.
Ms. DeWitt agrees with Mr. Gosney statement that this procedure is inappropriate/illegal. All applications should go to the full Board for approval.
Mr. Anderson went over the revisions he was making to the draft letter. Mr. Gosney will send him his comments to incorporate in the letter. He will send the letter before considering a resolution.

M. Adjournment

Mr. Anderson adjourned the meeting.

Next meeting August 9, 2021 at 2 pm

Disability Information

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

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District Responses to Questions from Lorrainne Humes, CBOC Member
September 3, 2021

1. Cost of the Financial Audit by Christy White.
Check out the contract information in the CBOC Agenda Packet for 9/11/20, Attachment A (pages 254-261)
a. On page 252-253 the fee for the combined Construction Audit and Parcel Tax Audit (signed by Denise Cifelli) is $74,500. The fee in the letter from Christy, on pages 260 is $74,600. This letter was agreed to in a response signed by Tony Wold on page 261. What was the final total cost?
The final cost is not available at this time due to the audit being in progress.

b. The quotes in the Christy letter give the following fee breakdown (page 260):

Christy White Contract with WCCUSD, dated 4/20/20 **Financial Audits**			
Years ending June 30,	2020-21*	2021-22*	2022-23*
District Audit Fees	$ 60,000	$ 61,000	$ 62,000
Measure D & E Bond Financial Audit Fees	$ 9,500	$ 9,700	$ 9,900
Measure T Parcel Tax Audit Fees	$ 5,100	$ 5,200	$ 5,300
Total Annual Fees	$ 74,600	$ 75,900	$ 77,200

- Audits presented to Board by March 30, 2021, 2022, 2023 / for

CBOC Annual Reports 2020, 2021, 2022 (L Humes)

How did you break down the District audit fee of $60,000 between the Construction Bond Program and the Parcel Tax Program? What is the final cost of the Construction Bond Program Financial Audit?

The final cost is not available at this time due to the audit being in progress. The anticipated cost of the bond financial audit is $9,500.

c. Am I correct in assuming that an amended contract will be signed before our next audit to add Measure R to that contract cost?

The district will contract with Christy White Associates and Eide Bailly to have Measure R undergo financial and performance audits as required by Education Code 15278.

■ **10:45 am Panel B • Ask the Experts .**

Panelists: Tom Rubin, *Moderator.*
Mac Moore, Anton Jungherr, Lorraine Humes, & Marcus Crawley

• Poll
• Financial Audits *, Mac Moore*
• Performance Audits *, Anton Jungherr*
• Website *, Lorraine Humes*
• Committee Operations/CBOC Annual Report *, Marcus Crawley* • Bylaws/Memorandum of Understanding *, Tom Rubin.*

3 minute presentations plus 45 minutes for Q&A

■ **11:45 am Presentation of Awards:**

• Media
• CBOC Member of the Year
• Feedback Prize , S *ubmit by October 31, 2021*

■ **12:15 am Adjournment**

Early Bird Pricing $50 per person, $65 After October 1, 2021
To purchase by debit, credit card or PayPal, visit: EventBrite
To pay by check make payable to "CABOC" and mail to 121 Ash Court, Hercules, CA 94547
To submit a purchase order send by email with the attached purchase order to info.caboc@gmail.com

EVENT WILL BE ON ZOOM. *Link will be sent to your registration email.*

CBOC Outreach & Recruitment

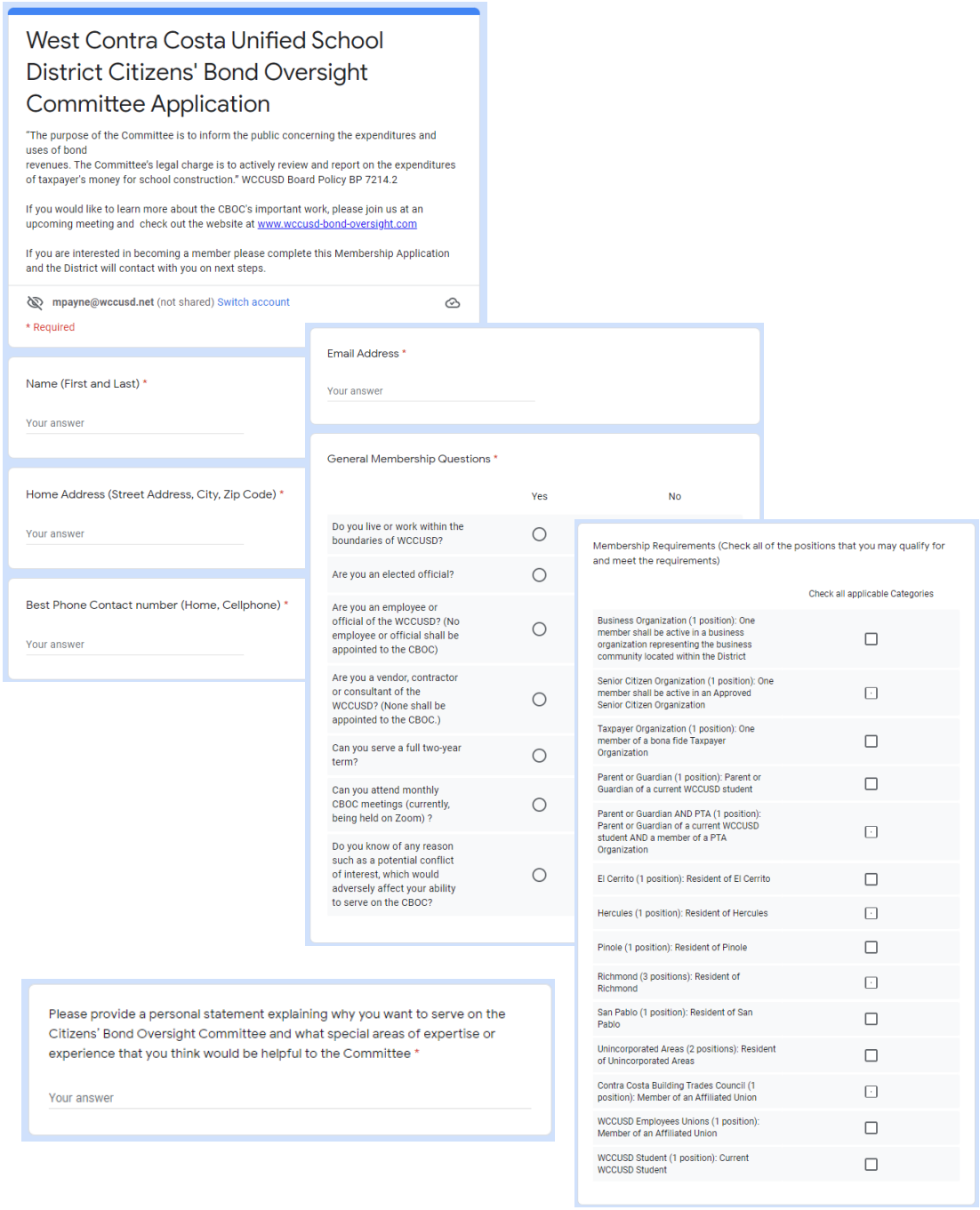
Recruitment Efforts:

- ✓ Social Media postings

Follow us on Instagram: @WCCUSDfacilities

Follow us on Facebook: @WCCUSDfacilities

- ✓ Friday Memo Announcement 092421
- ✓ Quick Link added on the District & CBOC website
- ✓ Conversion of Application into a simplified Google Form



West Contra Costa Unified School District Citizens' Bond Oversight Committee Application

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

If you would like to learn more about the CBOC's important work, please join us at an upcoming meeting and check out the website at www.wccusd-bond-oversight.com

If you are interested in becoming a member please complete this Membership Application and the District will contact with you on next steps.

mpayne@wccusd.net (not shared) Switch account

* Required

Name (First and Last) *

Your answer

Email Address *

Your answer

Home Address (Street Address, City, Zip Code) *

Your answer

Best Phone Contact number (Home, Cellphone) *

Your answer

General Membership Questions *

	Yes	No
Do you live or work within the boundaries of WCCUSD?		
Are you an elected official?		
Are you an employee or official of the WCCUSD? (No employee or official shall be appointed to the CBOC)		
Are you a vendor, contractor or consultant of the WCCUSD? (None shall be appointed to the CBOC.)		
Can you serve a full two-year term?		
Can you attend monthly CBOC meetings (currently, being held on Zoom) ?		
Do you know of any reason such as a potential conflict of interest, which would adversely affect your ability to serve on the CBOC?		

Membership Requirements (Check all of the positions that you may qualify for and meet the requirements)

	Check all applicable Categories
Business Organization (1 position): One member shall be active in a business organization representing the business community located within the District	
Senior Citizen Organization (1 position): One member shall be active in an Approved Senior Citizen Organization	
Taxpayer Organization (1 position): One member of a bona fide Taxpayer Organization	
Parent or Guardian (1 position): Parent or Guardian of a current WCCUSD student	
Parent or Guardian AND PTA (1 position): Parent or Guardian of a current WCCUSD student AND a member of a PTA Organization	
El Cerrito (1 position): Resident of El Cerrito	
Hercules (1 position): Resident of Hercules	
Pinole (1 position): Resident of Pinole	
Richmond (3 positions): Resident of Richmond	
San Pablo (1 position): Resident of San Pablo	
Unincorporated Areas (2 positions): Resident of Unincorporated Areas	
Contra Costa Building Trades Council (1 position): Member of an Affiliated Union	
WCCUSD Employees Unions (1 position): Member of an Affiliated Union	
WCCUSD Student (1 position): Current WCCUSD Student	

Please provide a personal statement explaining why you want to serve on the Citizens' Bond Oversight Committee and what special areas of expertise or experience that you think would be helpful to the Committee *

Your answer

WCCUSD

Citizens' Bond Oversight Committee

John E Anderson, PhD
Chairperson

Guadalupe Enllana
Vice Chairperson

July 28, 2021

WCCUSD Board of Education Trustees

Superintendent Chris Hurst

Dear Trustees and Superintendent Hurst,

On behalf of the WCCUSD Citizens' Bond Oversight Committee (CBOC), I am respectfully submitting the attached Resolution 21-2 passed by the committee during our monthly meeting on July 19, 2021. The CBOC requests that in making changes to BP 7214.2 (CBOC) that the Board begin with CBOC Proposed Revisions of November 21, 2019. These revisions were first proposed by the CBOC and reviewed by the district's attorneys in 2019 and have been on the Board's agenda as recently as May 20, 2020.

Sincerely,

John E Anderson, PhD

Chairperson

WCCUSD Citizens' Bond Oversight Committee

Attachments:

Resolution 21-2 "Proposed Revisions to Board Policy 7214.2 Concerning the Citizens' Bond Oversight Committee (CBOC)

Proposed Revision 11/21/19 West Contra Costa County USD Board Policy, Citizens Bond Oversight Committee (CBOC) BP 7214.2

cc. CBOC members

Resolution 21-2

Proposed Revisions to Board Policy 7214.2 Concerning the Citizens' Bond Oversight Committee (CBOC)

Resolution approved by the CBOC at a public meeting on July 19, 2021

WHEREAS:

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

- Based on promises made by WCCUSD's Board of Education about an "independent" CBOC and "strict citizens' oversight" in Prop 39 bond measure language; California Ed Code requirements (15278-15288) stipulating appointment of an "independent citizens' oversight committee"; and all recommendations in the 2015 grand jury investigation of WCCUSD entitled ***Stymied Oversight*** which affirmed the independence of WCCUSD's CBOC from the Board of Education, it is reasonable to assume that voters and community stakeholders expect WCCUSD's CBOC to be *exact, demanding, rigorous, autonomous and self-governing*, and that anything other than that will be perceived as promises not kept and very likely illegal.

- In November, 2019, the CBOC first proposed revisions to Board Policy 7214.2 (CBOC). These are referred to here as **CBOC Proposed Revisions to BP 7214.2 (rev. Nov 21, 2019)**.

  These were:
  - Revisions proposed by the CBOC to longstanding Board policies and bylaws, 7214.2, which were first drafted with input from the community and various stakeholders.
  - ***Fully reviewed by district attorneys, Nixon/Peabody, prior to presentation and discussion at the Board's Governance Committee meeting on November 21, 2019*.**
  - Reviewed and discussed by the Board's Governance Committee on November 21, 2019, and approved for discussion by the full Board.
  - Reviewed and commented on by District Managers before presentation to the full Board.
  - Discussed by the full Board on January 29, 2020. Action deferred to a later date.
  - On the Board agenda on May 20, 2020; tabled to a future meeting.
  - Not on any Board or committee agenda since May 20, 2020.

- On June 16, 2021, WCCUSD's Board Facilities Committee meeting agenda included discussion of a resolution to replace longstanding Board policies related to the CBOC (BP 7214.2) with a completely revised version, disband the current CBOC and appoint unnamed members to a new CBOC. This resolution is referred to here as **BOE/District Mgmt Proposed BP 7214.2: CBOC Bylaws and Appointment of New CBOC Members (rev. June 16, 2021)**.

  These proposed Board policies, plus action to disband the current CBOC and appoint new members were:

  - A complete re-draft of longstanding existing Board policies (BP 7214.2)
  - Unrelated to revisions to BP 7214.2 proposed by the CBOC in 2019 (I.e., **CBOC Proposed Revisions to BP 7214.2 (rev. Nov 21, 2019))**.
  - Inconsistent with California Ed Code requirements stipulating appointment of an "independent citizens' oversight committee"; all recommendations in the 2015 grand jury investigation of WCCUSD entitled ***Stymied Oversight*** which affirmed the independence of WCCUSD's CBOC from the Board of

Education; and the definition of an "independent" CBOC and "strict citizen's oversight" explicitly promised to voters in Prop 39 bond measure ballot language; and, therefore, will very likely be deemed illegal.

For example, **BOE/District Mgmt Proposed BP 7214.2: CBOC Bylaws and Appointment of New CBOC Members (rev. June 16, 2021):**

- Includes a statement on page 2, end of **Section 1, Committee Established**:

  "The Board hereby establishes the Committee, to be known as the "Citizens' Bond Oversight Committee," .... The Committee does not have independent legal capacity from the District."

- Authorizes District Managers to choose CBOC members, tell the CBOC how many meetings they can have, set the agenda for CBOC meetings and review and filter CBOC reports.

- Drafted with no apparent input from the community or current CBOC members
- Will most likely lead to distrust of all school-related ballot measures by local voters for years to come.

BE IT RESOLVED:

The CBOC respectfully requests the following be done by WCCUSD's Board of Education:

- As soon as possible, restart consideration of **CBOC Proposed Revisions to BP 7214.2 (rev. Nov 21, 2019),** I.e., revisions to Board policies first proposed by the CBOC and reviewed by the district's attorneys in 2019; most recently on the Board's agenda on May 20, 2020.

- In the future, before consideration of any changes to BP 7214.2 (CBOC) by either the Board's committee or the full Board, do the following:

  - Submit all proposed changes to BP 7214.2 for review by the CBOC's legal counsel, one that specializes in Education Law and holds a client confidentiality agreement with WCCUSD's CBOC; the scope of the legal review should include, at a minimum:
    - California Education Code Sections 15278, 15280 and 15282
    - All recommendations in the 2015 grand jury investigation of WCCUSD's Board of Education and CBOC, entitled ***Stymied Oversight***
    - Promises made to voters in WCCUSD Prop 39 ballot measures concerning the independence and oversight of the CBOC.

  - Present any proposed changes to BP 7214.2 to the CBOC allowing enough time for members and the public to review and comment on the changes.

Proposed Revision11/21/19

West Contra Costa USD
Board Policy
Citizens' Bond Oversight Committee (CBOC)

BP 7214.2
Facilities

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

As a result of the passage of Proposition 39, language was added to the Education Code requiring school districts passing a bond designated as a Proposition 39 bond to establish a Citizens' Oversight Committee ("Committee" or "CBOC") to actively review and report on uses of bond proceeds to ensure that they are spent only on school facilities improvements allowed under each bond measure and not for any other purpose. The Committee shall be established within sixty (60) days of the date that the Board enters the election results in its minutes. A school district may also establish a voluntary bond oversight committee for a general obligation bond adopted by a two-thirds (2/3) vote of the electorate.

District voters have approved ~~four~~ multiple Proposition 39 School Bond Measures requiring a CBOC. The District has established an independent CBOC to provide oversight for these ballot measures. California Education Code Sections 15264 through 15288 govern the operation of the CBOC.

The purpose of this policy is to establish the practices and procedures for CBOC selection and supports its operations.

- The CBOC is independent of the Board of Education, and
- The Board and Superintendent shall not adopt any policy, administrative regulation, practice or procedure that would interfere with the independence of the CBOC. In the event of any conflict between this policy and the Education Code, the provisions of the Education Code shall apply.

1. Committee's Purpose

The purpose of the Committee is to inform the public concerning the expenditure and uses of bond revenues. The Committee's legal charge is to actively review and report on the expenditure of taxpayer's money for school construction. The Committee shall convene to provide oversight of the following:

a. That bond revenues from bonds adopted by a 55 percent vote of the electorate are expended only for the purpose described in Article 13A, section 1, subdivision (b)(3) of the California Constitution including the construction, reconstruction, rehabilitation or replacement of school facilities, including for a Proposition 39 bond measure the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities; and

b. That, for bonds adopted by a 55 percent vote of the electorate, as prohibited by Article l3A, section 1, subdivision (b)(3)(A) of the California Constitution, no funds are used for any teacher and administrative salaries or other school operating expenses, except for salaries of bond facilities project administrators paid pursuant to the November 2001 and February 2003 resolutions validated by the Judgment of Validation in the Superior Court of California, Contra Costa County Action No. N03-02l6; and

c. That, for bonds adopted by a two-thirds (2/3) vote of the electorate, funds are used only for the purposes described in Article l3A, section 1, subdivision (b)(2) of the California Constitution including the acquisition or improvement of real property.

2. Committee's Duties

The Committee may engage in the following activities in furtherance of its purpose:

a. Receiving and reviewing copies of the annual performance audits required by Article 13A, section 1, subdivision (b)(3)(C) of the California Constitution.

(1) The Auditor shall deliver directly to the Audit Subcommittee a draft copy of each audit report at the same time as delivery is made to the district.

(2) The Auditor shall deliver directly to the Committee progress reports at the same time at these reports are issued to the district.

(3) The Committee shall participate with the district in a yearly review of the Auditor's performance.

b. Receiving and reviewing the annual financial audits required by Article 13A, section 1, subdivisions (b)(3)(D) of the California Constitution.

(1) The Auditor shall deliver directly to the Audit Subcommittee a draft copy of each audit report at the same time as delivery is made to the district.

(2) The Auditor shall deliver directly to the Committee progress reports at the same time at these reports are issued to the district.

(3) The Committee shall participate with the district in a yearly review of the Auditor's performance.

c. Inspecting school facilities and grounds to ensure that Bond revenues are expended in

compliance with the requirements of Article 13A, section 1, subdivision (b)(3) of the California Constitution.

d. Receiving and reviewing copies of any deferred maintenance proposals or plans developed by the district, including any reports required by Education Code section 17584.1.

e. Reviewing efforts by the district to maximize Bond revenues by implementing cost-saving measures including, but not limited, to the following:

(1) Mechanisms designed to reduce the costs of professional fees;

(2) Mechanisms designed to reduce the cost of site preparation;

(3) Recommendations regarding the joint use of core facilities;

(4) Mechanisms designed to reduce costs by incorporating efficiencies in school site design;

(5) Recommendations regarding the use of cost-effective and efficient reusable facility plans.

3. Committee Operations

The Committee's legal charge is to review Bond expenditures and to inform the public about the uses of Bond proceeds.

The Committee shall have the authority to:

a. Inspect a job site or construction project in coordination with the district Superintendent or designee. Visits to job sites require that the Committee member(s) be accompanied by a representative of the district and require that all safety measures in effect at the job site be followed.

b. Contact district staff, district contractors or consultants, including without limitation, accountants, auditors, architects, financial advisors and legal counsel in coordination with district Superintendent or designee.

The Committee shall not have the authority to:

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

b. Determine how bond funds shall be spent;

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

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

The Committee shall not be entitled to legal representation by district legal counselor at district expense, unless permitted by the Board.

The Superintendent or his/her designee shall attend Committee meetings. Members of the Board shall attend as necessary or desirable.

Upon completion of all Bond projects, the Committee shall prepare a final written report summarizing its activities and conclusions.

The Board shall, without expending Bond funds:

a. Provide the Committee with any necessary technical assistance;

b. Provide administrative assistance in furtherance of the Committee's purpose; and

c. Provide the Committee with sufficient resources to publicize the Committee's conclusions.

The Associate Superintendent of Operations will serve as a resource to the Committee. He/she shall assign such other district staff and professional service providers as needed to assist the Committee in carrying out its duties.

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

The Committee shall make reports to the Board of Education at each regular Board meeting. This report shall be placed on the Board's agenda. All recommendations approved by the Committee 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 CBOC shall establish a set of bylaws and operational rules to manage the operation of the committee. These bylaws and operational rules shall be in compliance with Board Policy and all applicable laws.

4. Financial Operations

The Board of Education shall adopt an annual Facilities Program Budget.

a. District staff shall identify the budget by fund and account code on each Board action memo that recommends the expenditure of funds for facility projects.

b. The Facility Program Budget shall be formally amended by the board of Education

during the calendar year, as needed, for new and revised projects and change orders.

5. Committee Selection and Composition

The Superintendent or designee and the CBOC shall solicit by all means available applications for membership on the Committee. Every effort will be made to recruit committee members reflective of the diversity of the District.

The Committee shall be comprised of individuals who either live or work within the boundaries of the district, except that no elected officials shall be appointed to the Committee.

Nominations for the five positions required by law shall be made by the respective organization for each position shown below.

Nominations for all the other positions on the Committee shall be by self-nomination.

All nominations shall be made using the CBOC approved Application Form and shall include a resume and statement as to why the candidate wants to be a Committee member.

Applicants shall submit all application documents to the Superintendent and CBOC Chair.

The Application Package for all nominees shall be published in a regular Facilities Subcommittee Agenda Package and all candidates shall be interviewed by the Facilities Subcommittee at a regular public meeting.

The Facilities Subcommittee shall make recommendations based on merit to the Board of Education for appointment to the CBOC.

The Board of Education shall appoint the Committee members. While the Committee must consist of at least seven members, the Board intends the Committee to consist of ~~17~~ 14 members as shown below.

As required by law, Committee membership shall include the following categories:

a. One member shall, at the time of appointment, be active in a business organization representing the business community of the district;

b. One member shall, at the time of appointment, be active in a senior citizens' organization, which may be a local, regional, statewide or national organization;

c. One member shall, at the time of appointment, be active in a bona fide taxpayers' organization, which may be a local, regional, statewide or national organization;

d. One member shall, at the time of appointment, be the parent or guardian of at least one child currently enrolled in a school of the district;

e. One member shall, at the time of appointment, be a parent or guardian of at least one child currently enrolled in a school of the district and be an active member in a district parent-teacher organization, such as the PTA or school site council.

f. Committee membership shall also include the following community members:

(1) Seven members shall be selected at-large including three residents of the City of Richmond, one resident each from the Cities of El Cerrito, Hercules, Pinole, and San Pablo, excluding sitting elected officials;

(2) One member shall reside in unincorporated areas of the district and shall be selected at-large from unincorporated areas of the district, excluding sitting elected officials;

(5) One member shall, at the time of appointment, be a WCCUSD student, and represent district students.

~~Pursuant to Education Code Section 15282(b), no employee or official of the district shall be appointed to the Committee. Additionally, no vendor, contractor, or consultant of the district shall be appointed to the Committee. If, while serving on the Committee, a member becomes an official or employee of the district or becomes a vendor, contractor or consultant of the district, their membership on the Committee shall cease immediately.~~

Members of the Citizens' Oversight Committee ~~may~~ shall serve for no more than three consecutive terms of two years each. Committee members who wish to be appointed for a second or third two-year term shall reapply to the Board for consideration. (Education Code 15282) Committee members shall receive no remuneration for their participation on the Committee.

A Committee member who no longer serves as a representative of the designated group she/he was appointed to represent (e.g., ceases to be active within a taxpayers' organization, or ceases to have a child enrolled in the district) shall be allowed to complete his/her term. However, that Committee member shall not be entitled to serve a subsequent term as a representative of the designated group.

Within sixty (60) days of being notified of a Committee vacancy, the Board will appoint a new member to complete the term of the vacancy following the process used to select the original Committee members, provided an eligible and willing candidate is available and ready to serve.

Committee members shall be subject to prohibitions regarding incompatibility of office pursuant to Government Code 1125-1129 and financial interest in contracts pursuant to Government Code 1090-1098.

The Committee will determine when a seat on the Committee becomes vacant. ~~and a new Committee member will be named by the Board if one or more of the following events occur:~~

Support for Committee Operations

Audits

In accordance with Education Code 15278, 15286, and 15280, the Committee receives and reviews the annual bond financial and bond performance audits required by Article 13A, section 1, subdivision (b)(3)(C) and (D) of the California Constitution.

The District shall solicit input from the Committee on the scope and objectives of the bond performance audit.

The District shall solicit input from the CBOC on the nature, timing, and extent of the bond financial audit work. To accomplish this, the District shall coordinate input from the CBOC to the auditors at the beginning and end of each bond financial audit, including an entrance conference and an exit conference with the CBOC or its Audit Subcommittee.

The District shall direct the Bond Auditors to deliver progress reports, and draft and final copies of the bond audits to the Committee at the same time as they are delivered to the District. The Committee shall participate in the interviews to select bond auditors and shall participate with the District in a yearly review of the Auditor's performance.

~~The District shall direct the Auditors to deliver progress reports, and draft the final copies of the audits to the Committee at the same time as they are delivered to the District.~~

The District shall provide the Committee with the formal management response to any and all findings, recommendations, and concerns addressed in the annual financial and performance Audits within three months of receiving the Audits.

Liaison and Joint Meetings

In order to foster good communication between the Committee, the District, and the Board:

The Associate Superintendent of Operations will serve as a resource and District liaison to the Committee and shall attend Committee meetings. He / she shall assign such other district staff and professional service providers as needed to assist the Committee in carrying out its duties.

A member of the Board shall act as liaison to the Committee and attend Committee meetings.

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

The Committee may report to the Board of Education at the last regular Board meeting of each month. Space for this report shall be placed on the Board's agenda. All recommendations approved by the Committee 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).

Publicizing Committee Work

Education Code Section 15280 establishes that the Board shall provide sufficient resources to publicize the conclusions of the Committee. The District shall:

~~Provide resources to publicize the annual report on the District websites.~~

Make available as a matter of public record, minutes of the proceedings to the Citizens' Bond Oversight Committee and all documents received and reports issued on an internet website maintained by the governing board of the district.

Publicize Committee membership vacancies and recruit new members.

Technical and Administrative Assistance

Education Code 15280 establishes that the Board shall, without expending bond funds, provide the Committee with any necessary technical assistance and shall provide administrative assistance in furtherance of its purpose. To this end, the District shall:

- Establish in June the annual cost of the operation of the Committee in the following fiscal year as mutually agreed between the District and the Committee.
- Provide financial reports to the Committee, with form and frequency as mutually agreed between the District and the CBOC.
- Provide administrative support for Committee and subcommittee meetings including assistance in preparing agenda packets, meeting logistics, meeting notes and recordings, posting agendas, minutes, and recordings to the Committee website.
- Provide Committee members training on the Brown Act on an annual basis.
- ~~Provide the Committee independent legal counsel with preapproval and within agreed upon budget.~~
- ~~The CBOC shall consult with the Superintendent or designee prior to requesting an opinion from the CBOC independent legal counsel and provide a copy of the opinion to the Superintendent or designee at the same time it is provided to the CBOC.~~
- ~~Facilitate committee inspection of school sites and construction projects.~~
- ~~Facilitate Committee member contact with district staff, district contractors or consultants, including, accountants, auditors, architects, financial advisors and legal counsel.~~
- Access to the Committee's independent legal counsel shall be limited to seeking legal opinions.
- There shall be a yearly mutually agreed upon "not to exceed" financial obligation for these services.
- The CBOC Chairperson shall be the only CBOC member to be authorized to contact the Committee's legal counsel.
- All correspondence between the CBOC Chairperson and the CBOC legal counsel shall simultaneously be provided to the Superintendent or designee.
- Facilitate committee inspection of school sites and construction projects.
- Facilitate Committee member contact with district staff, district contractors or consultants, including accountants, auditors, architects, financial advisors and legal

counsel.

Board Policies Relevant to School Bond Construction Program

Board Policy 3400 Management of District Assets/Accounts and Administrative Regulation 3400
Board Policy 7000 Facilities

Legal Reference
EDUCATION CODE
- 15264-15288
CALIFORNIA CONSTITUTION
Article, XIIIA, Section 1 (b)
Article, XVI, Section 18 (b)

Policy WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
adopted: August, 2008 Richmond, California
revised: January 9, 2008
revised: November 16, 2011
revised: May 14, 2014
revised: December 9, 2015
revised:

WCCUSD

Citizens' Bond Oversight Committee

John E Anderson, PhD
Chairperson

Guadalupe Enllana
Vice Chairperson

August 1, 2021

WCCUSD Board of Education Trustees

Superintendent Chris Hurst

Dear Trustees and Superintendent Hurst,

The CBOC has five member positions that are mandated aby California Education Code, Section 15882. Presently the position for a member active in a senior citizen's organization is open. At the last Facilities Committee on June 16, 2021 a candidate, Mr. Panas, who is qualified to fill this position was considered but no motion was taken on passing the candidate to the full Board. Based on the committee's inaction, the candidate's status is unclear and the CBOC membership makeup is not in compliance with the Education Code.

In addition, the term of Guadalupe Enllana, the CBOC Vice Chairperson, expires on August 6, 2021. Ms. Enllana submitted an application for a second term in early January of this year. The CBOC is not aware of any action on her application to date. When Ms. Ellana's term expires the CBOC will only have six members. The Education Code requires a minimum of seven members.

Without action on Ms. Ellana and Mr. Panas' applications, the CBOC will not be in compliance with two requirements of California Education Code, Section 15882--minimum membership requirement and the requirement that one member be active in a senior citizen's organization.

Could you please clarify the status of Mr. Panas and Ms Ellana's applications?

Also, the CBOC is aware of two other applications for CBOC membership that have been submitted. Mr Jungher and Mr Gosney submitted applications in September 2020 and May 2021, respectively.

Could you also please provide the CBOC with some information on the status of these two applications?

Sincerely,



John E Anderson, PhD

Chairperson

WCCUSD Citizens' Bond Oversight Committee

cc. CBOC members

WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)

DRAFT MINUTES
Meeting of February 8, 2021

A) OPENING PROCEDURES

Note: this meeting was held online using the Zoom platform and was open to the public to attend.

B) CALL TO ORDER/PLEDGE OF ALLEGIANCE

Mr. Gosney called the meeting to order at 2:05 PM.

C) ROLL CALL

Present: John Anderson, Sallie DeWitt, Guadalupe Enllana, Don Gosney, Lorraine Humes & Anton Jungherr
[6 members ~ 4 required for a quorum]
Absent: Maisha Cole
Staff Present: Melissa Payne, Ellen Meija-Hooper, Margaret Romo, SeungJa Cha
Auditor: Michael Ash of Christy White and Associates
Board Liaison: None appointed.

D) APPROVAL OF AGENDA

Agenda accepted as presented via unanimous consent

E) PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA

None

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

F) TELEPHONE CONFERENCE CALL WITH MICHAEL ASH OF CHRISTY WHITE TO DISCUSS THE DRAFT 2020 FINANCIAL AUDIT

a. Draft Financial Audit

Mr. Ash discussed the findings. There were no findings in the financial audit.

b. **CBOC Draft Financial Audit Questions**

The CBOC had submitted a number of questions to WCCUSD staff relative to the Draft Financial audit. The staff had completed

DRAFT

a number of the responses to the questions which is attached to these minutes.

The staff and Mr. Ash provided responses to the questions which answers were not provided on the attachment. The responses are as follows:

Q1. Yes, will be modified to address comment
Q2. Not common in audit reports. Will not be modified
Q3. Yes, will be modified to address comment
Q4. Yes, will be modified to address comment
Q5. Yes, will be modified to address comment
Q6. Yes, will be modified to address comment
Q7. Page 13 is an indication there were no changes. This is not required for Proposition 39 and will not be modified
Q8 through Q11 have been addressed on the attachment
Q12. Other building funds are related to the state and interest earnings. Melissa Payne will work with Christy White and Mr. Ash to address this information.
Q13. Same response as for Q7
Q14. Yes, will be modified to address comment

There was further discussion on the response on Q10 relative to open lawsuits. There are open lawsuits and staff will provide information to CBOC. In addition, there was additional discussion on Q11 relative to write offs. There were write offs and the staff will provide CBOC with a listing of those items.

WCCUSD staff will provide a written response to CBOC for all 14 questions attached to the end of these minutes.

G) AUDIT SCHEDULES

There are inconsistencies with dates for the audit schedule. Final acceptance was on the calendar as March 31 during a join meeting with

DRAFT

CBOC and the WCCUSD Board but was changed to March 24 this past Friday (February 5). Don Gosney will write a letter to the Board asking for a Joint Meeting to discuss Audits. Such a meeting is required by the WCCUSD bylaws.

H) BOND PROGRAM PROJECTS STATUS and FINANCIAL REPORTS

Ellen Meija-Hooper presented the following updates:

- **Facilities Master Plan Update 02.08.21**
- **Updating the 2016 Facilities Master Plan**

Melissa Payne presented the project reports and updates:

- **CBOC request for Lathrop Richmond Construction Pay App00023**
- **CBOC request Lisa Nagai Inv #48**
- **CBOC request Arey Jones Laptops**
- **Richmond HS Newsletter Number 19 (February 2021)**
- **RHS Critical Needs Project Status Report (February 2021)**

Melissa Payne presented the project reports and updates:

- **Consolidated Budget Report 01/31/21**
- **Consolidated Budget Report-2016 Master Plan 01/31/21**
- **Report No. 2 Bond Program Spending to Date 01/31/21**
- **Report No. 1 Bond KPI Summary 01/31/21**
- **Report No. 13 Bond Program Financial Status 01/31/21**
- **Report No. 13 Variance Report 01/31/21**
- **2020-2021 Accounts Payable Check List 01/31/21**
- **Annual Variance Report CY2020**

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In addition, Melissa Payne indicated that there is no plan to issue Measure R at this time.

C B O C R E P O R T S

C O N S E N T I T E M S

I) ADOPTION OF MINUTES

Approved with no objection:

01.11.21 CBOC Draft Minutes

J) CBOC MEMBER INFORMATION REQUEST LOG

Approved with no objection:

01.11.20 BOC Member Information Requests Status Log

K) APPROVED RECOMMENDATIONS LOG

Approved with no objection:

02.08.21 CBOC Approved Recommendations

L) INVOICE FROM CBOC INDEPENDENT COUNCIL

Approved with no objection:

11.30.20 Adam Ferber Invoice

C O M M I T T E E R E P O R T S # 2

M) MEMBERSHIP

Accepted with no objection:

02.08.21 CBOC Attendance Review

N) MEMBERSHIP ROSTER

Accepted with no objection:

02.08.21 CBOC Roster

O) NEW MEMBER APPLICATIONS

For information only

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11.11.20 Jason Lindsey
01.10.21 Tom Panas
01.11.21 Guadalupe Enllana
01.11.21 Maisha Cole
12.07.21 Sallie DeWitt
01.08.21 Consuelo Lara

P) CHAIRPERSON REPORTS

Don Gosney reported that there was no chairperson's report to the WCCUSD Board of Trustees meeting as the Board President has asked standing committees to present any issues during the public comment segment (90 seconds) of the meeting or to the Facilities Committee.

Q) STATUS OF KENNEDY HIGH SCHOOL CRITICAL NEEDS AND REBUILD

02.08.21 Status of Kennedy HS Critical Needs Project

There is a concern by the CBOC relative to a lack of information available to the public, CBOC and the school board. Staff indicated that there is presently no movement on this activity because there is no place for the Kennedy students to go during construction. The updating of the Facilities Master Plan should be able to provide a roadmap for this project.

R) REQUESTS, ADVICE AND COMMENTS

i) Report #1 Bond Program Summary, December 31, 2020 (Revised February 8, 2021)

The reference document will be used in the CBOC Annual Report 2020 as it is for the period January 2020 to December 2020—the calendar year rather than the fiscal year which is the period from July through June the following year.

ii) K-12 School Facility Program (SFP) Audit Overview

When will Peres, Gompers and Coronado be ready to audit?

DRAFT

How will the auditor be selected?
Will the CBOC have audit entrance and exit conferences?
Will audit reports be presented to the CBOC for review?

Ms. Payne and Ms. Romo will pass these questions on to the appropriate personnel.

iii) Measure R Bonding Capacity Waiver Approved by State Board of Education on January 13, 2021

In the waiver request the District represented to the State Board of Education that the CBOC had "No Objections" to the request. Actually, the CBOC took no action to this waiver request.

Mr. Gosney will write a letter to WCCUSD Board and cc the State Board of Education indicaicating that the "no objections" statement in the letter is not correct and that the letter should say "no action" was taken by the CBOC.

S) 2020 ANNUAL REPORT

02.03.21 '20 Annual Report To-Do List Assignments (Rev 1)
Ms. Lorraine Humes provided and update on the status of the 2020 Annual Report

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T) CALENDAR
2021 CBOC Meetings Calendar

Mr. Gosney presented the CBOC meeting dates for 2021.

U) FUTURE AGENDA TOPICS
02.08.21 Future Agenda Items Log (short list)
There were no additional topics at this time.

DRAFT

WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)

V) ADJOURNMENT

The meeting was adjourned at 4:42 pm.

NEXT SCHEDULED CBOC MEETING: March 08, 2021

Submitted by CBOC Secretary John Anderson

The agenda and a video/audio record of this meeting are posted on the WCCUSD CBOC webpage.

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WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)

WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE

QUESTIONS and COMMENTS
on
DRAFT 2020 WCCUSD BOND PROGRAM FINANCIAL AUDIT
(RESPONSES FROM WCCUSD STAFF)

NO.	PAGE	QUESTION	RESPONSE
1	Contents	Can Contents be revised to read "Introduction and Governing Board and Citizens' Bond Oversight Committee Member Listing"?	
2	Contents	Would it be helpful to page number divider pages?	
3	2	Can a note be added to explain why all Governing Board terms expires December 2020?	
4	2	Can Citizens' Bond Oversight Committee members listing be as of June 30, 2020 to be consistent with the Governing Board?	

1

WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE

NO.	PAGE	QUESTION	RESPONSE
5	3	Auditors' Responsibility - Can the California Guide Appendix A be also referenced?	
6	3	Auditors' Responsibility- Is it fair to represent in the CBOC Annual Report that the auditor expressed no opinion on the effectiveness of the District's internal controls?	
7	4	Supplementary Information - Page 13 does not appear to present any management supplementary information. Should that we noted here?	

WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE

NO.	PAGE	QUESTION	RESPONSE
8	5	Can you reconcile Total assets $165,194,590 with Bond Program Financial Status As of June 30, 2020 of $162,950,339 ? See attached Bond Program Financial Status Report. at June 30, 2020.	No.8 Report #13, printed on 7/3/2020, was a preliminary report before closing the book. The Adjusted Cash balance of $162,950,338.73 included the Non-bond Measure and Liabilities. For CBOC question for asset - it's $169,046,801.19 on the Report #13, printed on 7/3/2020 (see the report #13, page 2, note 1: $163,211,502.22 + $5,835,298.97 included Non-bond Measure). The total asset for Measure D and E should be $164,957,639.10 ($163,211,502.22 + $5,835,298.97 less Non-bond Measure) After 7/3/2020, we had closing adjustments added of $236,949.57: Payroll Adjustment $69,525.23, Cash with Fiscal Agent adjustment <$4,698.10>, Accrued Pooled Earning $100,637.10, Accrued Laif Interest $71,485.34 Final Asset is $165,194,588.67 ($164,957,639.10 + $236,949.57) which is equal to Audit report.

WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE

NO.	PAGE	QUESTION	RESPONSE
9	8	Note 2 - did the bond funds loan cash to the General Fund at any time during FY2020?	no
10	12	Note 5 A Litigation- were there any litigation on bond construction projects at June 30, 2020?	no
11	12	Note 5 B - Were there any expenditures not capitalized or included in construction in progress at June 30, 2020?	All 2020 expenditures from the Measures were capitalized or included in WIP based on the capital assets schedules.
12	12	Note 6 - Can you identify in the audit report "Other Building Funds"?	
13	13	See question 7 above.	
14	14	Is it fair to represent in the CBOC Annual Report that the auditor expressed no opinion on the effectiveness of the District's internal controls?	

4

Joint Board of Education / CBOC Meeting
04/01/2021 04:00 PM
ZOOM WEB CONFERENCE
https://zoom.us/j/443916491

Meeting Minutes

Printed : 8/4/2021 10:01 AM PT

SCAN ME

Scan the above QR code with your phone to view this meeting agenda on your phone.

Board Agenda Packets and Information:
Board meeting agendas are available for review at the Administration Building, as well as available online at: http://www.wccusd.net

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

Viewing the Board Meetings:
As authorized by the Governor's Emergency Executive Order issued on March 17, 2020, the West Contra Costa Unified School District Board of Education will conduct Board of Education 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://zoom.us/j/443916491

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

Participating in Board Meetings:
As authorized by the Governor's Emergency Executive Order issued on March 17, 2020, the West Contra Costa Unified School District Board of Education will conduct Board meetings via video conference/teleconference until further notice.

Public Session: 4:00 PM

HOW TO ADDRESS THE BOARD: Due to the ongoing COVID-19 crisis, the manner in which Board of Education meetings are conducted has changed. Thank you in advance for your understanding and cooperation as we experiment with new ways to conduct the people's business while allowing for maximum participation and adhering to our values of respect and safety for the community.

This meeting will provide public comment opportunities on discussion items through the Zoom app or by telephone. To indicate your desire to speak on an agenda item, "raise your hand" by clicking on the appropriate icon in the Zoom app or by pressing *9 if accessing the meeting by phone. In order to be recognized to speak, your hand must be "raised" before public comment begins for the item.

To access translation of the agenda, click the top of the webpage using the word English for translation into multiple languages. Meeting interpretation services are available via Zoom by clicking on the globe icon at the bottom of the screen.

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

Order of Business: ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Attendees

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

A. OPENING PROCEDURES

President Phillips called the Public Session to order at 4:01 PM.

1. Pledge of Allegiance

President Phillips led the Pledge of Allegiance.

2. Land Acknowledgment

President Phillips began the meeting with an acknowledgment of first inhabitants' lands.

3. **Welcome and Meeting Procedures**
President Phillips provided welcome and spoke of the mission of the District. He followed with instructions to the public regarding the video conference meeting.

4. **Roll Call**
Board Members Present: Otheree Christian, Mister Phillips, Leslie Reckler, Jamela Smith-Folds
Board Member Absent: Demetrio Gonzalez Hoy
Student Board Representative Present: Thomas Leung
Student Board Representative Absent: Navi Emiliano

CBOC Members Present: John Anderson, Sallie DeWitt, Guadalupe Enllana, Don Gosney, Lorraine Humes
CBOC Members Absent: Joseph Camacho, Maisha Cole

Staff Present: Otilia Espinoza, Translator; Luis Freese, Associate Superintendent Maintenance & Operations; Debbie Haynie, Executive Secretary; Robert Jordan, Communications Director; Ellen Mejia Hooper, Director Facilities Planning Construction; Melissa Payne, Contracts Director; Margarita Romo, Lead Internal Auditor; Tony Wold, Associate Superintendent Business Services

5. **Agenda Review and Adoption**
President asked both the Board and Committee for a motion to approve the agenda.

Public Comment:
None

MOTION: Ms. Recker moved approval of the agenda. Student Representative Leung seconded. Board Members Christian, Reckler, Smith-Folds, Student Representative Leung (advisory vote only), and President Phillips voted yes, with Gonzalez Hoy and Emiliano absent. CBOC Members Anderson, DeWitt, Enllana, Gosney, and Humes voted yes, with Camacho and Cole absent. Motion carried.

6. **WCCUSD Public Comment**
Anton Jungherr

B. DISCUSSION ITEMS

1. **Presentation of the Bond Financial Audit as of June 30, 2020**

Michael Ash, partner with Christy White, thanked the Board and staff for the assistance during the audit process, as well as access to CBOC members to meet and review the audit report was also appreciated. He acknowledged the committee's input for ideas to improve the audit report and process. He provided a presentation of the report of the financial audit for the bond measures, acknowledging the legal requirement of financial and performance audits until funds were expended. He pointed out that this audit looked at financial statements, balances, and activity for year ended June 30, 2020. He announced the auditor's unmodified opinion, in all material respects, that the audit was fairly stated, and that state required government audit standards were used. Mr. Ash noted no findings of compliance matters and was available for questions.

Board questions included asking for an example of material weakness, any differences in post COVID from pre COVID audits, focus on facilities, pursuit of additional funds, types of audit opinions that might be given, and aspects of both CBOC and board member involvement in audits.

Public Comment:
None

Discussion / Comment:
Ms. Smith-Folds inquired about any red flags regarding the District on this part of the financial audit. Mr. Ash affirmed that his firm stood behind the independent auditor's opinion that the statements were fairly stated in all material aspects and did not come across any internal control over financial reporting deficiencies or material weaknesses.

Chairperson Gosney provided comments about content, formatting and accuracy of the report. He continued with recommendations and noted several items of concern.

After hearing no further comments, President Phillips concluded the item and moved on to the next item on the agenda.

2. **Presentation of the Bond Performance Audit as of June 30, 2020**

Nathan Edelman of Eide Baily LLP presented the statutory required bond performance audit regarding use of the bond funds. He said that the presentation of the document followed by discussion with the Board and Committee were necessary to finalize the audit. He noted the objective of focus to ensure bond construction funds spent on allowable construction projects. Mr. Edelman spoke about construction industry regulations and

operations noting the areas of review and methodology. He pointed out a finding regarding time documentation for salary between bond compliant construction projects and routine everyday facilities administration expenses but noted the overall conclusion that the results of the auditors' tests indicted, in all significant respects, the district had appropriately accounted for the expenditures held in the bond measure funds and met the compliance requirements. Ms. Payne provided clarification noting documentation processes implemented in March 2020 regarding time study of district employees working on bond related expenditures that include a salary monthly reconciliation.

Board questions included any need for in-depth procedures due to previous year's findings, the use of transactions over $100,000 for evaluating vendors, review of processes and expectations for the June 30, 2021 audit to validate implemented processes. Other questions included school construction projects running over budget, the draft form of the audit and subsequent final document, and types of performance audits. Mr. Edelman and Ms. Payne responded with information for clarification.

Committee members clarifying questions included audits aligned with the facilities master plan, clarification of a remark regarding unreliable information, auditors ease in accessing the CBOC website, any recommendations for website maintenance, and review of change orders.

Public Comment:
Anton Jungherr

Committee member DeWitt left the meeting for the evening at 5:26 PM.

Discussion/Comment:
At 5:30 PM, Ms. Smith-Folds pointed out the 5:30 PM adjournment noted in the agenda.

MOTION: Ms. Reckler motioned to extend the meeting an additional 30 minutes. Mr. Christian seconded. Mr. Christina, Ms. Reckler, Ms. Smith-Folds, Student Representative Leung (advisory vote only), and President Phillips voted yes with Mr. Gonzalez Hoy and Student Representative Emiliano absent. Motion carried 4-0-0-1.

Ms. Reckler spoke about tying the performance audit to the facilities master plan. She also asked that time management concerns be given prompt attention due to the seriousness.

Chairperson Gosney addressed Mr. Christian's question about projects in years

past and reminded everyone that this audit was for the one-year period with only the Wilson campus under construction. He also spoke about ballot language being purposely vague and over expansive to give opportunity for the District's discretion in use of funds. He also said he took exception to the reduced scope of this audit.

Ms. Humes spoke about the bond management program resulting from the effectiveness proficiency audits and the forensic accounting investigation that made excellent recommendations addressing policies and procedures. She thought these audits something for the Board to consider continuing.

Mr. Anderson said he concurred with previous remarks from Mr. Gosney and Ms. Humes.

President Phillips thanked everyone for their comments.

C. COMMENTS FROM THE BOARD PRESIDENT AND CBOC CHAIRPERSON

Chairperson Gosney thanked everyone involved for opportunity to hold this joint meeting as indicated by board policy. He expressed concern about items for discussion and issues of scheduling conflicts. He said he wanted it on record of his disagreement regarding staff's recommendation and Board approval of this bare-bones compliance performance audit, arguing it should be a compliance, effectiveness and results audit in order to restore trust of the public. He continued to speak about assurance that tax dollars were spend appropriately and the need for the CBOC and auditors' ability to work independently. He spoke about the performance auditors having to work through staff for the documents provided, and voiced concerns that could making taxpayers wonder about problem corrections. He advocated for a partnership working toward the same goal.

President Phillips spoke to Mr. Gosney about his concerns and urged him to submit a written complaint about any individual that he did not believe to be honest and above board to the Superintendent or the Board President.

D. THE NEXT SCHEDULED BOARD OF EDUCATION MEETING

Video Conference: April 14, 2021, 6:30 PM - Regular Meeting

E. ADJOURNMENT

President Phillips adjourned the meeting at 5:46 PM.

Superintendent	Clerk

WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

Guadalupe Enllana, Vice Chairperson | Don Gosney, Chairperson | John Anderson, Secretary

JOINT MEETING
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION
CBOC

2010 Measure D and 2012 Measure E

MINUTES

Prepared by Debbie Haynie and Don Gosney
WCCUSD Executive Secretary
Thursday April 1, 2021 at 4:00 PM

DRAFT

A) OPENING PROCEDURES

A.1 Call to Order and Opening Remarks

President Phillips called the Public Session to order at 4:01 PM.

A.2 Pledge of Allegiance

President Phillips led the Pledge of Allegiance.

A.3 Land Acknowledgment

President Phillips began the meeting with an acknowledgment of first inhabitants' lands.

A.4 Welcome and Meeting Procedures

President Phillips provided welcome and spoke of the mission of the District. He followed with instructions to the public regarding the video conference meeting.

A.5 Roll Call

Board Members Present:

President Mister Phillips, Clerk Jamela Smith-Folds, Otheree Christian, Leslie Reckler & Student Board Representative Thomas Leung

Board Members Absent:

Demetrio Gonzalez-Hoy & Student Board Representative Navi Emiliano

CBOC Members Present:
Sallie DeWitt, Don Gosney, Lorraine Humes, Guadalupe Enllana & John Anderson
CBOC Members Absent:
Maisha Cole & Joseph Camacho
Staff Present:
Otilia Espinoza (Translator); Luis Freese (Associate Superintendent Maintenance & Operations); Debbie Haynie (Executive Secretary); Robert Jordan (Communications Director); Ellen Mejia Hooper, (Director Facilities Planning Construction); Melissa Payne (Contracts Director); Margarita Romo (Lead Internal Auditor); Tony Wold (Associate Superintendent Business Services)

A.6 Agenda Review and Adoption

President Phillips asked both the Board and Committee for a motion to approve the agenda.

Public Comment: None

MOTION: Trustee Reckler moved approval of the agenda. Student Representative Leung seconded. Trustees Christian, Reckler, Smith-Folds, Student Representative Leung (advisory vote only), and President Phillips voted yes, with Gonzalez Hoy and Emiliano absent. CBOC Members Anderson, DeWitt, Enllana, Gosney, and Humes voted yes, with Camacho and Cole absent. Motion carried.

A.7 Public Comment

Anton Jungherr spoke on his membership on the CBOC with specific emphasis on what he believed to be what he claimed to be his illegal removal from the Measure R CBOC created by Board resolution on April 8th, 2020. Mr. Jungherr said that to avoid litigation over this, the Board should return him to the CBOC.

B. DISCUSSION ITEMS

B.1 Bond (2010 Measure D and 2012 Measure E) Performance Audit for Year Ended June 30, 2020

Michael Ash, partner with Christy White, thanked the Board and staff for their assistance during the audit process, as well as access to

CBOC members to meet and review the audit report was also appreciated. He acknowledged the Committee's input for ideas to improve the audit report and process. He provided a presentation of the report of the Financial Audit for the bond measures, acknowledging the legal requirement of financial and performance audits until funds were expended. He pointed out that this audit looked at financial statements, balances, and activity for the year ending June 30, 2020. He announced the auditor's unmodified opinion, in all material respects, that the audit was fairly stated, and that state required government audit standards were used. Mr. Ash noted no findings of compliance matters and was available for questions.

Public Comment: None

Questions / Discussion / Comment:
Board questions included asking for an example of material weaknesses, any differences in post COVID from pre COVID audits, focus on facilities, pursuit of additional funds, types of audit opinions that might be given, and aspects of both CBOC and Board Member involvement in audits.

Trustee Smith-Folds inquired about any red flags regarding the District on this part of the Financial Audit. Mr. Ash affirmed that his firm stood behind the independent auditor's opinion that the statements were fairly stated in all material aspects and did not come across any internal controls over financial reporting deficiencies or material weaknesses.

Trustee Christian asked whether this audit covered only the period of the previous fiscal year or whether it covered a span of several years. Mr. Ash explained that this audit only covered the one year period.

Trustee Reckler asked several clarifying questions about state funded grants, types of audit opinions, suggestions from the CBOC and

questions that the Board should ask for adequate oversight of the Bond Program.

Chairperson Gosney provided comments about content, formatting and the accuracy of the report. He continued with recommendations and noted several items of concern including whether this was a DRAFT or a FINAL version, the names of the CBOC members during the audit period, the correct name of the CBOC, why the audit doesn't address the effectiveness of the District's internal controls, and the effective date of the audit (more than two months prior to when it was presented to the Board and the CBOC).

After hearing no further comments, President Phillips concluded the item and moved on to the next item on the agenda.

B.2 Bond (2010 Measure D and 2012 Measure E) Performance Audit for Year Ended June 30, 2020

Nathan Edelman of Eide Baily LLP presented the statutory required bond Performance Audit regarding use of the bond funds. He said that the presentation of the document followed by discussion with the Board and Committee were necessary to finalize the audit.

He noted the objective of focus to ensure bond construction funds spent on allowable construction projects. Mr. Edelman spoke about construction industry regulations and operations noting the areas of review and methodology. He pointed out a finding regarding time documentation for salary between bond compliant construction projects and routine everyday facilities administration expenses but noted the overall conclusion that the results of the auditors' tests indicted, in all significant respects, the District had appropriately accounted for the expenditures held in the bond measure funds and met the compliance requirements. Ms. Payne provided clarification noting documentation processes implemented in March 2020 regarding time study of district employees working on bond related expenditures that include a salary monthly reconciliation.

Board questions included any need for in-depth procedures due to previous year's findings, the use of transactions over $100,000 for evaluating vendors, review of processes and expectations for the June 30, 2021 audit to validate implemented processes.

Other questions included school construction projects running over budget, the draft form of the audit and subsequent final document, and types of performance audits. Mr. Edelman and Ms. Payne responded with information for clarification.

Ms. Payne explained that under the new internal controls created in October of 2016 staff created the Site Budget Authorization Form that identifies the project budget. Ms. Payne explained that, once approved by the Board, that staff cannot make any change to the budget—either up or down—without approval from the Board. Even if the cost is below what was budgeted, Ms. Payne explained that the Board must approve of this decrease and must approve returning the excess funds to the Bond Fund for allocation to other projects.

Public Comment: Anton Jungherr reminded the Board and the CBOC that for the fourth year in a row the time management system has not been fully implemented or audited. He also pointed out that there is no results and effectiveness performance audit for 2020. He reminded the Board that even though the CBOC had recommended a results and effectiveness performance audit, this recommendation was rejected by the Board.

Committee member DeWitt left the meeting at 5:26 PM.

At 5:30 PM, Trustee Smith-Folds pointed out the 5:30 PM adjournment noted in the agenda.

MOTION: Trustee Reckler motioned to extend the meeting an additional 30 minutes. Trustee Christian seconded. Trustee Christian, Trustee Reckler, Trustee Smith-Folds, Student Representative Leung (advisory vote only), and President Phillips voted yes with Trustee

Gonzalez Hoy and Student Representative Emiliano absent. Motion carried 4-0-0-1.

Questions / Discussion / Comment:
Committee members' clarifying questions included audits aligned with the Facilities Master Plan, clarification of a remark regarding unreliable information, auditors' ease in accessing the CBOC website (compared with the public's ease in accessing the CBOC website), any recommendations for website maintenance, and review of change orders.

Trustee Reckler asked whether Mr. Edelman considered this performance audit to be a "bare bones" audit. He explained that Eide Bailey went far beyond the minimum scope as required by state standards and he would not consider the performance audit they had conducted as being "bare bones".

Ms. Payne tried to explain that in the previous three years the performance went beyond the statutory requirement and was also a results and effectiveness audit. When Trustee Reckler asked about a timeline when the District might return to a results and effectiveness performance audit. Ms. Payne replied that she had no knowledge of a future results and effectiveness performance audit.

Trustee Reckler spoke about tying the Performance Audit to the Facilities Master Plan. She also asked that time management concerns be given prompt attention due to the seriousness.

Chairperson Gosney addressed Trustee Christian's question about projects in years past and reminded everyone that this audit was for the one-year period with only the Wilson campus under construction. He also spoke about ballot language being purposely vague and over expansive to give opportunity for the District's discretion in use of funds. He also said he took exception to the reduced scope of this audit.

Ms. Humes spoke about the Program Management Plan resulting from the effectiveness proficiency audits and the forensic accounting investigation that made excellent recommendations addressing policies and procedures. She thought that these audits are something for the Board to consider continuing.

Mr. Anderson said he concurred with previous remarks from Mr. Gosney and Ms. Humes.

President Phillips thanked everyone for their comments.

C) COMMENTS FROM BOARD PRESIDENT AND CBOC CHAIRPERSON

Chairperson Gosney thanked everyone involved for the opportunity to hold this joint meeting as indicated by board policy. He expressed concern about the lack of items for discussion and issues of scheduling conflicts. He said he wanted it on record of his disagreement regarding staff's recommendation and Board approval of this bare-bones compliance Performance Audit, arguing it should be a compliance, effectiveness and results audit in order to restore trust of the public.

He continued to speak about assurance that tax dollars were spent appropriately and the need for the CBOC and auditors' ability to work independently. He spoke about the performance auditors having to work through staff for the documents provided, and voiced concerns that could make taxpayers wonder about problem corrections. He advocated for a partnership working towards the same goal.

President Phillips spoke to Mr. Gosney about his concerns and urged him to submit a written complaint about any individual that he did not believe to be honest and above board to the Superintendent or the Board President.

E) ADJOURNMENT

President Phillips adjourned the meeting at 5:46 PM.