WCCUSD

Citizens' Bond Oversight Committee

Meeting Agenda and Packet for October 11 , 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, October 11 2021 at 6:00 PM

Viewing and Participating in the CBOC Meetings

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

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, October 11, 2021 at 6 pm

Zoom Conference

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

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. Approval of Agenda

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

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**
    i. **Kennedy HS & Richmond HS Site Specific Facility Master Plans**
    ii. **Lake ES Campus Replacement**
    iii. **Riverside ES Soil Stabilization**
    iv. **Pinole Valley High School Athletic Fields**
b. **Community Newsletters**
    i. **Lake ES Campus Replacement**
    ii. **Riverside ES Soil Stabilization**
    iii. **Pinole Valley High School Athletic Fields**
c. **Construction Project Status Report**
    i. **Riverside ES Soil Stabilization**
    ii. **Pinole Valley High School Athletic Fields**
d. **Consolidated Budget Report 2021-09-30**
e. **Consolidated Budget Report 2016 MP 2021-09-30**
f. **Report 13 Bond Program Financial Status 2021-09-30**
g. **Report 13A Variance Report2021-09-30**
h. **Report 2 Bond Program Spending to Date 2021-09-30**
i. **20-21 AP check list 2021-09-30**
j. **Bond Program Management Plan Update September 30, 2021**
k. **Supplemental Audit Update**

G. 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 October 4, 2021**

H. Annual Report Update (Lorraine Humes)

a. **Discussion on Report Status**
b. **Discussion of review by CBOC members and date for getting comments to Report Committee**
c. **Draft of CBOC Annual Report 2020 VER2 is available via the google document link provided below. Please send comments to** lorrainehumes@comcast.net.
    i. https://docs.google.com/document/d/1E6mKYlgF7e4CsyIYe05LyM91XUeSzWAaJEJX1QMhwwQ/edit#heading=h.lxlav0skbtqo

I. Training (Loraine Humes)

a. **Update on CABOC Virtual Conference**

J. Update of Modification of CBOC member application (Melissa Payne)

K. Update on Ad Hoc committee of CBOC and WCCUSD staff Board on revision of Policy BP 7214.2 CBOC Revision (John Anderson/Sallie DeWitt)

L. Action on Approval of Outstanding Minutes

a. **Motion to approve**
   February CBOC meeting minutes

b. Motion to approve both (WCCUSD and CBOC) sets of minutes for April 1, 2021 Joint Board and CBOC

M. Adjournment

Next meeting November 8, 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
October 11, 2021

Project Status Update

	SITE	PROJECT	TYPE	STATUS
PLANNING	District Wide	HVAC Assessment	BOND	Preparing draft reports
	Kennedy HS	Site Specific Master Plan	BOND	Site Investigations
	Richmond HS	Site Specific Master Plan	BOND	Site Investigations
	SITE	**PROJECT**	**TYPE**	**STATUS**
DESIGN	Cameron School	Critical Needs: HVAC Addition	BOND	Design
	Collins ES	Critical Needs: HVAC Addition	BOND	Design
	Hercules M/HS	Critical Needs: Science Labs	BOND	Design
	Shannon ES	Critical Needs: MPR	BOND	Design
	Riverside ES	Site Improvements	BOND	Design
	Korematsu MS	Fall Protection	BOND	Pending DSA Approval
	SITE	**PROJECT**	**TYPE**	**STATUS**
PROCUREMENT	E-Rate Year 24	Indoor/Outdoor Wireless Upgrades at Various Sites	E-RATE & BOND	Pending E-Rate approval
	SITE	**PROJECT**	**TYPE**	**STATUS**
DESIGN-BUILD	Lake ES	Campus Replacement	BOND	Design
	Riverside ES	Soil Stabilization	BOND	Construction
	SITE	**PROJECT**	**TYPE**	**STATUS**
CONSTRUCTION	Pinole Valley HS	Fields Restoration & Bleachers	BOND	Construction

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

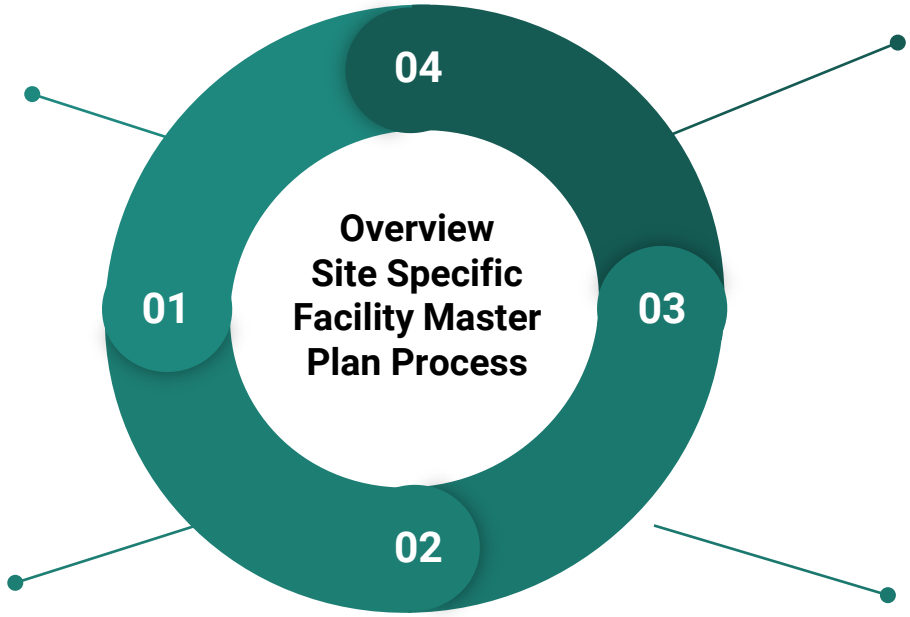
Site Specific Master Planning Process
Kennedy HS & Richmond HS

Data Gathering & Site Investigation

Understand existing conditions, historic records of projects, site surveys, structural and soils investigations

School Space Program & Goals

Development of facilities program and goals will be based on input from various stakeholders and the requirements of the educational program.



Final Recommendation

The selected option will be refined and depicted in drawings and renderings. The documentation will also include the goals of the new campus project, approach to phasing, space program and other synthesized information for the input gathering process.

Options Development

Develop and present options with a Rough Order of Magnitude (ROM) cost based on the input, program and existing conditions.

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.

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



New Courtyard

Riverside Construction Photos



Utility Connections



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



Site demolition and grading

Our thanks to Pinole resident Earl Combs for this excellent aerial shot!

WCCUSD | Construction News: Design Phase

Lake ES Rebuild

October 2021

Work Completed Last Month

- Site investigations.
- Developed floorplans for:
  - Preschool and Kindergarten/TK.
  - Multipurpose and Kitchen.
  - Administration and Library.



Work to be Completed This Month

- Community Meeting October 26th.
- Finalize classroom building floorplans.
- Continue design coordination with City of San Pablo and Utility Agencies.
- School staff and teacher focus groups.



Project Facts

- **Project Scope:** The primary purpose of this project is to replace the school campus. Campus will be occupied during the duration of this project. The project will have two main construction phases. The first phase will include new buildings and site work on the East half of the campus and the second phase will include new buildings and remaining site work on the West half of the campus. Project design started in August 2021. This project is an investment in our community through the use of taxpayer bond dollars.

- **Contractor:** Alten Construction
- **Architect:** Quattrocchi Kwok Architects - QKA
- **Anticipated Completion:** Summer 2025

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

Contact Information
Design Build Contractor:
Alten Construction
Noel Stenberg
nstenberg@alten construction.com

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

WCCUSD | Construction News

RIVERSIDE SOIL STABLIZATION

Oct. 2021

Work Completed Last Month

- Completed plaza concrete pad.
- Restored landscaping/ mulch.
- Completed underground sewer and water connections for trash enclosure.



Work to be Completed This Month

- Install trash enclosure foundation and parking lot paving.
- Begin fabrication of the trash enclosure structure.
- Install signage for ADA stalls.



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:** December 2021

Project Website:
https://www.wccusd.net/Page/15627

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

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

WCCUSD | Construction News

PVHS Fields, Fieldhouse, and Bleachers Project

Oct. 2021

Work Completed Last Month

- Drainage, curb, and retaining wall installation near the Tennis/Basketball Court.
- Soils conditioning in the Baseball/Softball Fields.
- Continuing new building slab preparations for the Fieldhouse.



Work to be Completed This Month

- Site demolition and grading.
- Lime treatment and soil compaction.
- Underground utilities installation.
- Bleacher demolition.



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

Project Website:
https://www.wccusd.net/Page/15634

Contact Information
Contractor: CWS Construction– Ben Pearce
415 599-5585
Construction Manager:
925 671-7717

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

Project Status Report: 10/7/2021

Riverside Elementary School Critical Needs Project

1300 Amador Street
San Pablo CA 94806

Project No: 1000003589 DSA No: 01-119418

Project Scope

Design and construction to reinforce soil adjacent to Wildcat Creek. Sitework will also include repaving the parking lot, building a new trash enclosure, and removing trees along the creek.

Project Team

Owner	WCCUSD
DBE	C.Overaa & Co.
Construction Manager	Swinerton
Inspector	4Leaf

Schedule

NTP	5/28/2021	
Original Project Duration	127	
Final Completion	10/1/2021	
Approved Time Extensions	0	
Revised Project Duration	**127**	
Revised Completion Date	**10/1/2021**	
Calendar Days Lapsed	134	106%



Contract Summary

Original Scope		$2,269,593	
District Contingency		$125,000	
Project Contingency		$75,000	
Allowance- Utility Relocation		$190,000	
Allowance- LSRE if in 2022		$58,103	
Allowance- LSRE (< 5'+) to depth		$75,000	
Original Contract Amount		**$2,792,696**	
Amendments to Date		**$0**	
Revised Contract Amount		**$2,792,696**	
District Contingency		**$125,000**	
Executed CO	1	$44,496	36%
Remaining Contingency		$80,504	64%
Pending PCOs (District)	1	$3,636	3%
Project Contingency		**$75,000**	
Executed CO	0	$0	0%
Remaining Contingency		$75,000	100%
Pending PCOs (Project)	1	$25,474	34%
Allowances (Utility, LSRE, Depth)		**$323,103**	
Executed CO	2	$38,941	52%
Remaining Allowance		$284,162	379%
Pending PCOs (Allowances)	1	$25,474	8%
Rejected PCOs (District)	0	$0	0%
Rejected PCOs (Project)	0	$0	0%
Completed & Stored $ Billed to Date		**$1,714,251**	**61%**
Stop Notices		$0	

Project Status

Completed Work:

Tree removal and landscape restoration (mulch) complete.
Lateral Spreading Restraint Element (LSRE) complete.
Asphalt paving at Lunch Area complete. Asphalt paving at parking- 60% complete.
Install concrete slab and fencing at Learning Area. Install utilities for trash enclosure.

Upcoming Work:

Pour trash enclosure foundation and apron. Place remainder of asphalt in parking. Fab and install trash enclosure structure.



Project Status Report: 10/8/2021

Pinole Valley High School

Field, Field House, & Bleachers

2900 Pinole Valley Rd.

Project No: 1000003314 DSA No: 01-113561

Project Scope	**Increment 1 - Construction of Building F - Field House Site Related Improvements** **Construction of tennis and basketball courts** **Construction of baseball and softball fields** **Track & Field surface replacement** **Construction of dugout shade structures** **Increment 2 - Construction of home bleachers & press box** *Milestone I: Tennis and Basketball Courts* *Milestone II: Field Office Building F* *Milestone III: Baseball and Softball Fields* *Milestone IIII: Main Stadium and Bleachers*

Project Team	
Owner	WCCUSD
Architect	PBK/WLC
Construction Manager	RGMK
Contractor	CWS Construction
Inspector	SI Services

Schedule		
NTP	8/11/2021	
Original Project Duration	401	
Final Completion	9/2/2022	
Approved Time Extensions	0	
Revised Project Duration	**401**	
Revised Completion Date	**09/01/22**	
Calendar Days Lapsed	0	0%

Contract Summary			
Original Contract Amount	$15,185,000		
BOE Executed COs	**0**	**$0**	**N/A**
Unforeseen Conditions	0	$0	N/A
Owner Requested	0	$0	N/A
Design Changes	0	$0	N/A
Outside Agency/Other	0	$0	N/A
Revised Contract Amount (Contract + $ Executed CO)	**15,185,000**		
No. of PCOs	8	$404,356	N/A
Pending PCOs	4	$231,385	N/A
Rejected/Voided PCOs	4	$172,971	N/A
Completed & Stored $ Billed to Date	**$0.00**		**0%**
Stop Notices	$0		

Project Status

Completed Work:
Phase I: Subgrade established with limetreatment work complete, excavation of retaining wall footings and additional subdrain work.
Phase II: Utilities cut and capped and bldg. pad foundation. Removal of soil to subgrade has started and ongoing.
Phase III: Existing utilities demolition and conditioning ongoing. Subgrade establishment ongoing, unforeseen geofabric and excess 3" rock removal proceeding on time and materials.
Phase IIII: Existing pressbox and bleachers have been removed.

Upcoming work:
Phase I: Baserock installation, form, rebar, pour, strip retaining walls, draining behind retaining walls and backfill behind retaining walls. Underground utility installations and sports court fencing work. Phase II: Completion of cut for subgrade, lime treatment, and underground excavation of utilities. Phase III: Complete subgrade establishment, lime treatment, and underground utilities. Phase IIII: Demo asphalt, bleacher foundation removal and subgrade.



Existing bleachers demolition



Begin lime treatment of subgrade

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 9/30/2021

	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	24,824	1.9%
Legacy Project	122,195	122,195	100.0%	-	122,195	100.0%
	1,422,195	***223,311***	***15.7%***	***1,198,884***	***147,019***	***10.3%***
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	58,950	1.7%
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***	***1,697,821***	***33.0%***
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%***
1 Harbour Way						
Legacy Project	121,944	121,944	100.0%	-	121,944	100.0%
	121,944	***121,944***	***100.0%***	***-***	***121,944***	***100.0%***

Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 9/30/2021

	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Harding Elementary School						
Legacy Project	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
	22,632,446	***22,632,446***	***100.0%***	***-***	***22,632,446***	***100.0%***
1 Harmon Knolls						
Critical Needs	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	41,489	41,489	100.0%	-	41,489	100.0%
	448,435	***448,435***	***100.0%***	***-***	***448,435***	***100.0%***
1 Highland Elementary School						
* Water & Power Upgrade	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	52,875	52,875	100.0%	-	52,875	100.0%
Legacy Project	1,879,839	1,879,839	100.0%	-	1,879,839	100.0%
	2,679,839	***1,932,714***	***72.1%***	***747,125***	***1,932,714***	***72.1%***
1 Kensington Elementary School						
Legacy Project	19,343,892	19,343,892	100.0%	-	19,343,892	100.0%
	19,343,892	***19,343,892***	***100.0%***	***-***	***19,343,892***	***100.0%***
1 King Elementary School						
Legacy Project	25,342,166	25,342,166	100.0%	-	25,342,166	100.0%
	25,342,166	***25,342,166***	***100.0%***	***-***	***25,342,166***	***100.0%***
1 Lake Elementary School						
* Campus Replacement	65,600,000	54,845,771	83.6%	10,754,229	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	***56,493,594***	***84.0%***	***10,754,229***	***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%***

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	Budget	Commitments			Expenditures	
School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Nystrom Elementary School						
Classroom Renovation	30,233,455	30,233,455	100.0%	-	30,233,455	100.0%
Demo Portable and Sitework	518,285	518,285	100.0%	-	518,285	100.0%
Legacy Project	5,442,234	5,442,234	100.0%	-	5,442,234	100.0%
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 Playground	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	3,369,817	48.8%	3,530,183	1,989,493	28.8%
Legacy Project	14,611,005	14,611,005	100.0%	-	14,611,005	100.0%
	21,511,005	***17,980,822***	***83.6%***	***3,530,183***	***16,600,498***	***77.2%***
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	38,519	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***	***1,593,682***	***18.4%***
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%***

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School/Project Name	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Valley View Elementary School						
Critical Needs	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
Existing Campus Demo	33,096	33,096	100.0%	-	33,096	100.0%
Legacy Project	3,908,093	3,908,093	100.0%	-	3,908,093	100.0%
Portables	5,189,726	5,189,726	100.0%	-	5,189,726	100.0%
	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%***

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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	76,888	0.5%
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***	***3,371,907***	***18.7%***
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	220,660	1.2%
* 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***	***196,535,095***	***90.8%***
3 Richmond High School						
* Gym and Seismic Classroom	21,000,000	19,935,533	94.9%	1,064,467	19,900,977	94.8%
Legacy Project	21,622,087	21,622,087	100.0%	-	21,622,087	100.0%
	42,622,087	***41,557,621***	***97.5%***	***1,064,467***	***41,523,064***	***97.4%***
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%***

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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	55,380,185	96.6%	1,928,527	54,218,627	94.6%
Program Coordination	54,022,923	49,272,222	91.2%	4,750,701	47,785,846	88.5%
	111,331,634	***104,652,406***	***94.0%***	***6,679,228***	***102,004,472***	***91.6%***
Totals	***1,765,061,243***	***1,695,824,633***	***96.1%***	***69,236,610***	***1,619,427,942***	***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%***

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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	24,824	1.9%
	1,300,000	***-***	***1,300,000***	***101,117***	***7.8%***	***1,198,884***	***24,824***	***1.9%***
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	58,950	1.7%
	3,500,000	***-***	***3,500,000***	***263,080***	***7.5%***	***3,236,920***	***58,950***	***1.7%***
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	54,845,771	83.6%	10,754,229	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***	***54,993,272***	***83.6%***	***10,754,229***	***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	3,369,817	48.8%	3,530,183	1,989,493	28.8%
	6,900,000	***-***	***6,900,000***	***3,369,817***	***48.8%***	***3,530,183***	***1,989,493***	***28.8%***
1 Shannon Elementary School								
* Critical Needs	7,100,000	-	7,100,000	400,138	5.6%	6,699,862	38,519	0.5%
	7,100,000	***-***	***7,100,000***	***400,138***	***5.6%***	***6,699,862***	***38,519***	***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%***

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	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	76,888	0.5%
	14,700,000	***-***	***14,700,000***	***763,640***	***5.2%***	***13,936,360***	***76,888***	***0.5%***
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	19,935,533	94.9%	1,064,467	19,900,977	94.8%
	15,100,000	***5,900,000***	***21,000,000***	***19,935,533***	***94.9%***	***1,064,467***	***19,900,977***	***94.8%***
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***	***130,497,160***	***69.4%***	***57,561,265***	***73,096,451***	***38.9%***

Note 1: * Site Projects are under planning, construction or in closeout.
Note 2: 1 School Name - Elementary school site name
Note 3: 2 School Name - Middle school site name
Note 4: 3 School Name - High school site name
Note 5: 4 Central/Program Name
Note 6: BOE approved supplemental fund for Michelle Obama school: Fund 25 of $1.75M and Fund 01 MRAD of $0.85M on 6/26/19
Note 7: BOE approved supplemental fund for Richmond HS: Fund 40 of $1M on 11/06/19
Note 8: BOE approved supplemental fund for Michelle Obama school: Fund 25 of $2M on 06/24/20
Note 9: BOE approved supplemental fund for Richmond HS: Fund 40 of $0.6M on 09/09/20
Note 10: 2016 FMP budget for Hercules MS & Hercules HS is combined and reported under Hercules HS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of September 30, 2021

Cash Projection to June-2023

				Notes
Adjusted Cash Balance			**233,513,600**	**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			**$ 459,848,600**	
Budget Balance				
Board Approved Budget			$ 1,765,061,243	**3**
Less Expenses to Date			$ (1,619,427,942)	**3**
Current budget balance			**$ 145,633,301**	
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 September 30, 2021

Note 1 Adjusted Cash Balance

Description		Amount	Comments
Cash & Equivalents Building Fund 21	$	233,579,698	**A**
Cash & Equivalents County School Facilities Fund 35	$	-	**B**
Cash with Fiscal Agent (contract retentions)	$	36,000	**C** 3rd-Party held Retention
Accounts Receivable	$	-	
Accounts Payable	$	-	**D**
Contract Retention	$	(102,098)	**C** District held Retention
Adjusted Cash Balance	**$**	**233,513,600**	

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
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 September 30, 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 September 30, 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 August 2021 to September 2021

Updated 10/4/2021

Items	Beginning Balance	Ending Balance	Variance	Notes
Adjusted Cash Balance	**234,467,219**	**233,513,600**	**(953,619)**	**<$953,618.73> expended in September 2021**
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	**460,802,219**	**459,848,600**	**(953,619)**	**<$953,618.73> expended in September 2021**
Budget Balance				
Board Approved Budget	1,765,061,243	1,765,061,243	-	
Less Expenses to Date	(1,618,474,324)	(1,619,427,942)	(953,619)	<$953,618.73> expended in September 2021
Budget Balance Total	**146,586,920**	**145,633,301**	**(953,619)**	
Projected Cash Balance June 2023	**314,215,299**	**314,215,299**	**0**	
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 9/30/2021

Updated 10/4/2021

Site Name	Original Budget *	Board Approved Budget 04/14/21	Expended FY 99-01 thru FY 20-21	Expended FY 21-22 Sep	Expended Total thru 09/30/21	Committed Balance as of 09/30/21	Budget Balance as of 09/30/21	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	33,593	**1,697,821**	**204,130**	**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**	**54,654,282**	**10,754,229**	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	1,324,860	**16,600,498**	**1,380,325**	**3,530,183**	Footnote 3
SHANNON	**1,157,736**	**8,655,163**	1,588,120	5,561	**1,593,682**	**361,619**	**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**	**1,406,008**	**613,349,315**	**56,603,108**	**29,109,683**	
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 9/30/2021

Updated 10/4/2021

Site Name	Original Budget *	Board Approved Budget 04/14/21	Expended FY 99-01 thru FY 20-21	Expended FY 21-22 Sep	Expended Total thru 09/30/21	Committed Balance as of 09/30/21	Budget Balance as of 09/30/21	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	36,050	**3,371,907**	**686,753**	**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	(86,476)	**196,535,095**	**16,082,918**	**3,931,567**	Footnote 2
RICHMOND HS	**94,720,910**	**42,622,087**	41,101,626	421,438	**41,523,064**	**34,556**	**1,064,467**	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**	**371,013**	**641,191,549**	**16,804,227**	**31,132,394**	
ADAMS MS	**703,660**	**691,211**	691,211		**691,211**	**-**	**-**	Footnote 1
CAMERON	**284,012**	**1,422,195**	131,755	15,264	**147,019**	**76,292**	**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**	**15,264**	**3,486,754**	**76,292**	**1,198,884**	
CENTRAL	**67,713,312**	**111,331,634**	101,370,169	634,303	**102,004,472**	**2,647,934**	**6,679,228**	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**	**634,303**	**141,048,294**	**2,647,934**	**7,412,610**	
GRAND TOTAL	**1,262,354,248**	**1,765,061,243**	**1,616,928,900**	**2,499,042**	**1,619,427,942**	**76,396,691**	**69,236,610**	

** 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

September, 2021

Fund 21

Updated 10/4/2021

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Site 000 - UNDISTRIBUTED						**20,943.99**	
C OVERAA & CO	206036	09/03/21	21-9745-9135-000	1000002635-36TRUST	09/03/21	500.00	1000002635 AUGUST 2021 RETAINAGE
LATHROP CONSTRUCTION ASSOCIATE	206332	09/21/21	21-9745-9135-000	1000003023-00030TRUS	09/21/21	20,443.99	1000003023 JULY 2021 RETAINAGE
Site 108 - CAMERON						**13,626.00**	
DIVISION OF STATE ARCHITECT	206052	09/03/21	21-9745-6205-108	W2100700AR.03	08/18/21	13,216.50	CAMERON SCHOOL DSA CNP PLAN CHECK FEE
WOLF/LANG/CHRISTOPHER ARCHITEC	206662	09/28/21	21-9745-6201-108	0021007006	09/01/21	409.50	CAMERON ES CNP ARCHITECT AUGUST 2021
Site 110 - COLLINS						**29,182.50**	
DIVISION OF STATE ARCHITECT	206053	09/03/21	21-9745-6205-110	W2100800AR.03	08/18/21	28,080.00	COLLINS ES DSA CNP PLAN CHECK FEE
WOLF/LANG/CHRISTOPHER ARCHITEC	206662	09/28/21	21-9745-6201-110	0021008006	09/01/21	1,102.50	COLLINS ES ARCHITECT SVCS AUGUST 2021
Site 150 - RIVERSIDE						**350,530.45**	
4LEAF, INC	206022	09/03/21	21-9745-6214-150	J3943A	08/16/21	14,880.00	RIVERSIDE ES SOIL STABALIZATION PROJ JULY 2021
ALAN KROPP AND ASSOCIATES INC	206475	09/28/21	21-9745-6190-150	27687	08/24/21	29,615.00	RIVERSIDE ES GEOTECH SVCS 7/2/21-8/16/21
C OVERAA & CO	206495	09/28/21	21-9745-6170-150	1000003589-5	09/17/21	275,902.85	RIVERSIDE ES CNP SOIL STABILIZ CONSTR AUGUST 2021
C OVERAA & CO	206495	09/28/21	21-9745-6201-150	1000003589-5A	09/17/21	20,946.85	RIVERSIDE ES CNP SOIL STABILIZ DESIGN AUGUST 2021
NINYO AND MOORE GEOTECHNICAL A	206369	09/21/21	21-9745-5890-150	252649	09/01/21	6,778.25	RIVERSIDE ES ENGINEERING & INS 7/30/2021
NINYO AND MOORE GEOTECHNICAL A	206595	09/28/21	21-9745-5890-150	252927	09/15/21	2,407.50	RIVERSIDE ES ENGINEERING/INSPEC SVCS 8/27/21
Site 154 - SHANNON						**5,561.25**	
BSK ASSOCIATES INC	206209	09/21/21	21-9745-6190-154	0095929	09/08/21	5,561.25	SHANNON ES MPR GEO SVCS 7/1/21-7/31/21
Site 362 - PINOLE VALLEY HIGH						**4,800.00**	
ROBERT TODD STANTON	206430	09/21/21	21-9745-6190-362	1139	09/01/21	4,800.00	PVHS FIELDS & BLEACHERS DSA IO AUGUST 2021
Site 364 - RICHMOND HIGH						**391,174.31**	
INSPECTION SERVICES INC	206312	09/21/21	21-9745-5890-364	257489	09/08/21	238.50	RHS SPECIAL INSPECTION/MATERIAL TEST JANUARY 2021
LATHROP CONSTRUCTION ASSOCIATE	206087	09/03/21	21-9745-6201-364	1000003023-00030B	08/26/21	2,500.00	RHS - DESIGN 7/20/2021
LATHROP CONSTRUCTION ASSOCIATE	206087	09/03/21	21-9745-6211-364	1000003023-00030	08/26/21	388,435.81	RHS - CONSTRUCTION 7/20/2021
Site 376 - HERCULES SR HIGH						**36,050.00**	
DSK LLP	206260	09/21/21	21-9745-6201-376	003-2286	09/14/21	36,050.00	HERCULES MS/HS CNP ARCHIT SVCS AUGUST 2021
Site 615 - OPERATIONAL SUPPT SRVS CE						**28,523.74**	
AA OFFICE EQUIPMENT CO INC	206023	09/03/21	21-9748-6400-615	ARS028525S	08/20/21	4,397.61	FOC COPIER REPLACEMENT
EDUARDO DONOSO	206259	09/21/21	21-9748-5210-615	07/09/21-08/31/21	08/31/21	8.06	#EC2 JULY-AUGUST 2021 MILEAGE REIMURSEMENT
KBA DOCUMENT SOLUTIONS, LLC	206562	09/28/21	21-9748-4300-615	55Y1205176	08/25/21	33.57	BLANKET PO SVCS/TONER 8/9/2021
LISA NAGAI	206356	09/21/21	21-9745-6217-615	58	09/03/21	240.00	BOND PROJ MGMT PERIOD 8/31/2021
ORBACH HUFF AND SUAREZ LLP	206599	09/28/21	21-9790-5895-615	94629	09/14/21	3,580.76	BOND LEGAL FUND 21 AUGUST 2021
ORBACH HUFF AND SUAREZ LLP	206599	09/28/21	21-9790-5895-615	94630	09/14/21	217.50	NYSTROM ES AUGUST 2021
SOUTHWEST SCHOOL & OFFICE SUPP	206639	09/28/21	21-9748-4300-615	PINV0862555	09/08/21	8.74	FOC BLANKET PO FOR 9/8/2021
TIMOTHY R. HALEY	206298	09/21/21	21-9748-6203-615	8	09/06/21	9,150.00	PROGRAM PLANNING SVCS AUGUST 2021
WEI JUN WANG	206461	09/21/21	21-9745-6202-615	0013	09/01/21	10,887.50	DISTRICT WIDE FACILITIES MGMT AUGUST 2021
Grand Total						**880,392.24**	

A/P Check List

September, 2021

Fund 21

Updated 10/4/2021

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description

AP CHECKS TOTAL	**880,392.24**
Non expense account - RETENTION TO VENDOR'S ESCROW ACCOUNT	(20,943.99)
unpaid RETENTION WITHHELD AMOUNT	34,965.19
Sep.2021 PAYROLL	106,041.59
MANUAL JOURNAL ENTRY	(46,836.30)
TOTAL September.21 EXPENSE AMOUNT	**953,618.73**

-

Object 9570 - Retention withheld amount:

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
C OVERAA & CO	206495	09/28/21	21-9745-6170-150	1000003589-5	09/17/21	14,521.20	RIVERSIDE ES CNP SOIL STABILIZ CONSTR AUGUST 2021
LATHROP CONSTRUCTION ASSOCIATE	206087	09/03/21	21-9745-6211-364	1000003023-00030	08/26/21	20,443.99	RHS - CONSTRUCTION 7/20/2021
Grand Total						**34,965.19**	

Payroll

Project#	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
66901396-01		09/30/21				87,140.97	Facility Program Staff September Pay
67001396-01		09/30/21				18,900.62	Assoc Supt Operation Staff September Pay
Grand Total						**106,041.59**	

Manual Journal

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
August 2021 Facility Staff Salary Adjustment thru Timesheet						(36,182.57)	See 3rd page for detail
August 2021 Assoc Supt Operat Staff Salary Adjustment thru Timesheet						(10,653.73)	See 3rd page for detail
Grand Total						**(46,836.30)**	

August 2021 Payroll Data (Salary + Benefits)

Facility Program Staff	Regular Payroll	Adjustment	Adjusted Amount
DIRECTOR FAC/PLANNING	$ 12,931.36	$ -	$ 12,931.36
BOND REGIONAL FACILT	$ 14,901.73	$ (5,960.69)	$ 8,941.04
BOND REGIONAL FACILT	$ 2,377.99	$ (2,377.99)	$ -
DIRECTOR OF CONTRACT	$ 14,243.10		$ 14,243.10
ADMIN SVCS MANAGER	$ 7,188.60	$ (6,182.18)	$ 1,006.42
ADMIN SVCS MANAGER	$ 7,054.21	$ (6,066.62)	$ 987.59
ADMINISTRATIVE TECH	$ 2,209.74	$ (1,556.89)	$ 652.85
COORDINATOR-FISCAL	$ 12,060.08	$ (5,788.84)	$ 6,271.24
ACCOUNTING TECH	$ -	$ 151.53	$ 151.53
ACCOUNTING TECH	$ 5,904.25	$ (390.23)	$ 5,514.02
SR BUDGET CLERK	$ 8,010.66	$ (8,010.66)	$ -
			$ -
Facility Program Staff Total	**$ 86,881.72**	**$ (36,182.57)**	**$ 50,699.15**

Assoc Supt Operations Staff			
ASSO SUPT-FAC MAI BO	$ 16,162.14	$ (8,619.75)	$ 7,542.39
SR ADMIN SECRETARY	$ 2,824.99	$ (2,033.98)	$ 791.01
Assoc Supt Operations Staff Total	**$ 18,987.13**	**$ (10,653.73)**	**$ 8,333.40**

Variable Payroll			
ACCOUNTING TECH	$ 19.11	$ -	$ 19.11
ACCOUNTING TECH	$ 230.23	$ -	$ 230.23
Variable Payroll Total	**$ 249.34**	**$ -**	**$ 249.34**
Total Payroll	**$ 106,118.19**	**$ (46,836.30)**	**$ 59,281.89**

West Contra Costa Unified School District

Bond Program Management Plan Update

October 2021

Bond Program Management Plan: Background

- Bond Program Management Plan (PMP) was adopted by the Board in June 2021
- Bond Program Management Plan available on the District website https://www.wccusd.net/Page/13520
- We believe the strength of the Plan lies in the ability to implement the Plan. Therefore, this Bond Program Management Plan is a living document that is intended to be updated and refined over time to reflect emerging decisions, improvements, and best practices needed to guide the program.

Program Management Plan Updates: Ongoing Implementation & Improvement

- ✓ Updates are posted online, highlighted in Friday Memo & presented to CBOC
- ✓ Adaptive to Evolving Implementation
- ✓ Annual Certification

Bond Program Management Plan Updates
Publication date May 14, 2021

Date	Section Impacted	Description of Change/Update
9/24/2021	Coversheet	Added webpage where BPMP and updates are available.
9/24/2021	Fiscal 3.1.3	Revised Appendix reference
9/24/2021	Appendix 1.1	Updated Org Chart
9/24/2021	Appendix 1.6.3	Updated PACF with 2021-2022 version
9/24/2021	Appendices 1.7	Added 1.7.6 Negative Change Order Entry Instructions
9/30/2021	Appendices 1.8	Added 1.8.2 Invoice Rejection Correspondence
9/30/2021	Approvals	Excerpt from BOE 8/25/21: Dissolve Facilities Committee
9/30/2021	Appendices 2.2	Audit Guide

Supplemental Audit Updates

Audit Type	Auditor	Anticipated Completion
SFP: Peres	Christy White	October 2021
SFP: Gompers	Christy White	October 2021
SFP: Coronado	Christy White	October 2021
SFP: Helms	Christy White	December 2021
2016 VLSFAI Implementation 1.5	Eide Bailly	December 2021
2016 VLSFAI Implementation 2.0	Moss Adams	December 2021

Acronyms:
Forensic Accounting Investigation (2016 VLSFAI); School Facility Program (SFP)

October 4, 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

THE CABOC DIGEST
CALIFORNIA ASSOCIATION OF BOND OVERSIGHT COMMITTEES

Special CABOC Conference Issue • August 2, 2021

First Annual CABOC Virtual Statewide Conference

Saturday, October 16, 2021

"Supporting Citizens' Bond Oversight Committee Members"

SPONSORED BY MOSS ADAMS, LLP

AGENDA

■ **8:30 am Sign-In** and Introductions *(online via Zoom)*

■ **9:00 am Welcome .** Chairperson Jack Weir and President Amadeo Rodriguez

■ **9:15 am How to Perform an Effective Performance Audit .**

KEYNOTE SPEAKERS:

- **Stephen Sacchetti, Director, Moss Adams. LLP**
- **Arthur Ngo, Senior Manager, Moss Adams LLP**

15 minute presentations and 15 minutes for Q&A

■ **9:45 am Panel A • Ask the Experts Q&A.**

Panelists: Carolyn Castillo, *Moderator.*
Amadeo Rodriguez, Chris Hanson, Sallie DeWitt, & Nick Marinovich

- Poll
- Proposition 39 *, Amadeo Rodriguez*
- Citizens' Bond Oversight Committees *, Carolyn Castillo*
- Independent Citizens' Bond Oversight Committees *, Chris Hanson*
- Facilities Master Plan *, Sallie DeWitt*
- Project List *, Nick Marinovich.*

3 minute presentations plus 45 minutes for Q&A

■ **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*

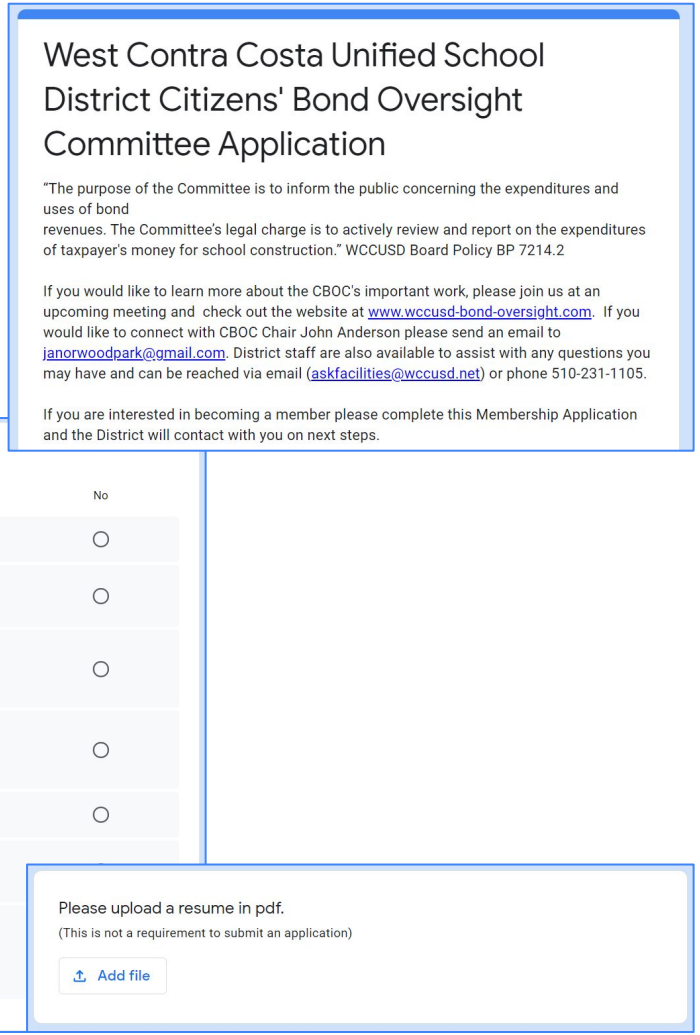
■ **12:15 am Adjournment**

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 Application Improvements

- ★ Added CBOC chair contact information
- ★ Disclaimers for all General Questions
- ★ Added section to upload a resume (optional)
- ★ Available on District & CBOC website
- ★ Membership Application



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 would like to connect with CBOC Chair John Anderson please send an email to janorwoodpark@gmail.com. District staff are also available to assist with any questions you may have and can be reached via email (askfacilities@wccusd.net) or phone 510-231-1105.

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

General Membership Questions *

	Yes	No
Do you live or work within the boundaries of WCCUSD?	○	○
Are you an elected official? (No elected official shall be appointed to the CBOC)	○	○
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?	○	

Please upload a resume in pdf.

(This is not a requirement to submit an application)

Add file

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?

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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.

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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?	

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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"?	
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4	2	Can Citizens' Bond Oversight Committee members listing be as of June 30, 2020 to be consistent with the Governing Board?	

WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)

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
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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.
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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?	

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

DISTRICT REPORTS

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

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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

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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.

CBOC REPORTS

CONSENT ITEMS

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

COMMITTEE REPORTS # 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?

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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.

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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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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

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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.