

WCCUSD



CITIZENS' BOND OVERSIGHT COMMITTEE

MEETING PACKET FOR: NOVEMBER 9, 2020

1400 MARINA WAY SOUTH RICHMOND, CA 94804

NORMS OF BEHAVIOR

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

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

Team process includes:

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

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

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

CBOC Chair Don Gosney can be reached at:

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

email dongosney@comcast.net

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

WCCUSD

CITIZEN'S BOND OVERSIGHT COMMITTEE

BASIC PARLIAMENTARY PROCEDURES

THE CBOC CONDUCTS THEIR AFFAIRS USING ROBERTS RULES OF ORDER

All discussions and actions go through the Chair.

All actions require a MOTION and a SECOND before proceeding.

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

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

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

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

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

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

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

A MOTION TO ADJOURN is always in order.



WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
Guadalupe Enllana Don Gosney Cameron Moore
Vice Chairperson Chairperson Secretary

AGENDA

Monday November 9th, 2020 at 2:00 PM

Viewing and Participating in the CBOC Meetings

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

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

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

Or by Telephone:

US: 1+(669) 900 6833

Webinar ID: 949 7899 9187

Passcode: 657852

Participating in Board Meetings:

The WCCUSD CBOC welcomes participation from concerned citizens.

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

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

[11.09.20 CBOC Agenda Packet](#)

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CITIZENS' BOND OVERSIGHT COMMITTEE

A) OPENING PROCEDURES

B) CALL TO ORDER/PLEDGE OF ALLEGIANCE

C) ROLL CALL

John Anderson, Maisha Cole, Sallie DeWitt,
Guadalupe Enllana, Don Gosney, Lorraine Humes,
Anton Jungherr & Cameron Moore
[8 members ~ 5 required for a quorum]

D) APPROVAL OF AGENDA

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

**DEPENDING ON THE LENGTH OF THIS AGENDA
AND MEETING, ITEMS ON THIS AGENDA MAY BE
DEFERRED TO THE CBOC MEETING OF
12.14.20**

**BECAUSE THE ENTRANCE CONFERENCES OF THE
AUDITORS WILL BE OF INDETERMINATE LENGTH,
SOME AGENDA ITEMS MAY BE MOVED TO FILL
THE GAPS**

E) PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA

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

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CITIZENS' BOND OVERSIGHT COMMITTEE

F) ENTRANCE CONFERENCE WITH CHRISTY WHITE (Don Gosney & Anton Jungherr)

[Michael Ash ~ Partner, Christy White Associates]

This will be a telephone conference call at **2:15 PM** to learn what Christy White—the Bond Program Financial Auditor—will do to ensure that Bond Program funds are properly spent.

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

See agreement attached to audit schedule.

Also see attached *2019-20 Guide for Annual Audits of k-12 Local Education Agencies and State Compliance Reporting, March 1, 2020, Appendix A, Local School Construction Bond Audits.*

Appendix A provides the scope for both the financial and performance audit (compliance only).

[11.09.20 2020 Audit Schedules](#)

Pages 251 thru 261 of 288

G) ENTRANCE CONFERENCE WITH EIDE BAILLY, LLP (Don Gosney & Anton Jungherr)

[Nathan Edelman ~ Partner, Eide Bailly, LLP]

This will be a telephone conference call at **2:45 PM** to learn what Eide Bailly—the Bond Program Performance Auditor—will do to ensure that Bond Program funds are properly spent.

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

See agreement attached to audit schedule.

Also see attached *2019-20 Guide for Annual Audits of k-12 Local Education Agencies and State Compliance Reporting, March 1, 2020, Appendix A, Local School Construction Bond Audits.*

Appendix A provides the scope for both the financial and performance audit (compliance only).

[11.09.20 2020 Audit Schedules](#)

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CITIZENS' BOND OVERSIGHT COMMITTEE

H) DO YOU KNOW HOW BONDS WORK?

(Lorraine Humes)

Former CBOC member Gregg Visineau has offered a tutorial on how bonds work. The purpose of this item is to gauge interest and work out the logistics.

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

**THIS ITEM MAY BE INSERTED TO FILL TIME GAPS
BETWEEN THE ENTRANCE CONFERENCES ABOVE
(Items F and G)**

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

H) BOND PROGRAM PROJECTS STATUS and FINANCIAL REPORTS

(Luis Freese/Melissa Payne/Ellen Meija Hooper)

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

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

[11.09.20 Facilities Master Plan Projects Update](#)

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[Updating the 2016 Facilities Master Plan](#)

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[Michelle Obama School Ribbon Cutting](#)

[Watch the virtual ceremony on YouTube](#)

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[Michelle Obama School Project Status Report \(November\)](#)

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[Michelle Obama Newsletter \(November\)](#)

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[Richmond HS Newsletter Number 16 \(November\)](#)

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CITIZENS' BOND OVERSIGHT COMMITTEE

[Fairmont Critical Needs Modernization
Phase 2 Status Report \(November\)](#)

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[Fairmont Critical Needs Modernization
Phase 3 Status Report \(November\)](#)

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[RHS Critical Needs Project Status Report \(November\)](#)

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[10.08.20 Lake Rebuild Status Report](#)

[Consolidated Budget Report 10.30.20](#)

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[Consolidated Budget Report-2016 Master Plan 10.30.20](#)

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[Report #2 Bond Program Spending to Date 10.30.20](#)

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[Report #13 Bond Program Financial Status 10.30.20](#)

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[Report #13A Variance Report 10.30.20](#)

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['20-'21 Accounts Payable Check List 10.30.20](#)

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G) BOARD OF EDUCATION LIAISON REPORT

(Consuelo Lara)

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

WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

C B O C R E P O R T S

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

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

H) ADOPTION OF MINUTES

(Cameron Moore)

[09.30.20 Joint Board of Education/CBOC Draft Minutes](#)

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[10.19.20 CBOC Draft Minutes](#)

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I) CBOC MEMBER INFORMATION REQUEST LOG

(Don Gosney)

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

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K) APPROVED RECOMMENDATIONS LOG

(Don Gosney)

[11.09.20 CBOC Approved Recommendations](#)

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

L) MEMBERSHIP

(Cameron Moore)

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

[11.09.20 CBOC Attendance Review](#)

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CITIZENS' BOND OVERSIGHT COMMITTEE

M) MEMBERSHIP ROSTER

(Don Gosney)

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

[11.09.20 CBOC Roster](#)

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N) CHAIRPERSON REPORTS

(Don Gosney)

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

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

[10.21.20 Chair Report](#)

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[11.04.20 Chair Report](#)

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O) FACILITIES MASTER PLAN PRIORITIZATION COMMITTEE

(Don Gosney)

Report on the first meeting of the group assembled to make recommendations to the
Board of Education on what to prioritize when updating the 2016 Facilities Master Plan

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

[10.12.20 First Prioritization Committee Meeting](#)

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[10.27.20 WCCUSD FMP Prioritization Committee \(GoogleDrive\)](#)

P) ANNUAL REPORT UPDATE

(Sallie DeWitt and Lorraine Humes)

Review draft of 2019 Annual Report (Rev-2)

A C T I O N I T E M

[Draft 2019 Annual Report \(Rev-2\)](#)

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[Proposed '20 Annual Report Schedule](#)

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CITIZENS' BOND OVERSIGHT COMMITTEE

Q) AUDIT SCHEDULES

(Anton Jungherr)

An update on the relevant dates surrounding the 2020 Financial and Performance Audits

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

[11.09.20 2020 Audit Schedules](#)

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S) CALENDAR

(Don Gosney)

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

[11.09.20 CBOC Meetings Calendar](#)

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T) FUTURE AGENDA TOPICS

(Don Gosney)

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

A C T I O N I T E M

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

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V) ADJOURNMENT

NEXT SCHEDULED CBOC MEETING:

December 14, 2020

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.



Facilities Master Plan Projects Update

Citizens' Bond Oversight Committee
November 9, 2020

Bond Project Status Update

November 2020

	SITE	PROJECT	REVISED CONTRACT AMOUNT	STATUS
CONSTRUCTION	Michelle Obama School	New Campus	\$37,763,093*	Under Construction
	Richmond HS	Critical Needs	\$19,932,841*	Under Construction
	Fairmont ES	Critical Needs Phase 2	\$1,363,095	Closeout
	Fairmont ES	Critical Needs Phase 3	\$53,700	Under Construction
	SITE	PROJECT	BUDGET	STATUS
PROCUREMENT	Riverside ES	Critical Needs (Soils Stabilization)	\$6,900,000	DBE Contract Negotiations
	Lake ES	Campus Replacement	\$65,600,000	DBE RFQ has been issued
	E-Rate Year 23	Wireless Upgrades at Various Sites	\$650,000*	Awarded; pending Erate approval
	SITE	PROJECT	BUDGET	STATUS
DESIGN	Korematsu MS	Fall Protection	\$255,000	Pending DSA approval
	Pinole Valley HS	Fields Restoration & Bleachers	\$ 19,000,000	Pending DSA approval
	Steger ES	Critical Needs	\$2,900,000	Planning
	Cameron School	Critical Needs	\$1,300,000	AOR RFP
	Collins ES	Critical Needs	\$3,500,000	AOR RFP
	Hercules MS & HS	Critical Needs	\$14,700,000	Planning
	Kennedy HS	Critical Needs	\$12,200,000	Planning
	Shannon ES	Critical Needs	\$7,100,000	AOR RFP

LEGEND & ACRONYMS

(AOR) Architect of Record (DSA) Division of the State Architect (DBE) Design-Build Entity (RFQ) Request for Qualification (RFP) Request for Proposal

*Contract funding includes non-bond funding sources

Michelle Obama School



Michelle Obama
Grand Opening
Ceremony

available online

<https://www.facebook.com/WestContraCostaSchools/videos/385451992576286/>

New construction of single and two story K-6 buildings. The buildings include kindergarten/pre-kindergarten classrooms, administration office/reception, library, community rooms, multi-purpose room, kitchen, special education, flex office, learning suites, and supporting space. Site design includes public quads, parking, library patio, outdoor learning spaces, outdoor student dining, court and play yards.

Michelle Obama School



Library

Michelle Obama School



Kinder Classroom

Michelle Obama School



Learning Suites South

Michelle Obama School



Teacher Collaboration Room

Michelle Obama School



Turf Field & Track, South Parking

RICHMOND HIGH SCHOOL



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

Richmond High School Critical Needs



Gym Main Entrance

Richmond High School Critical Needs



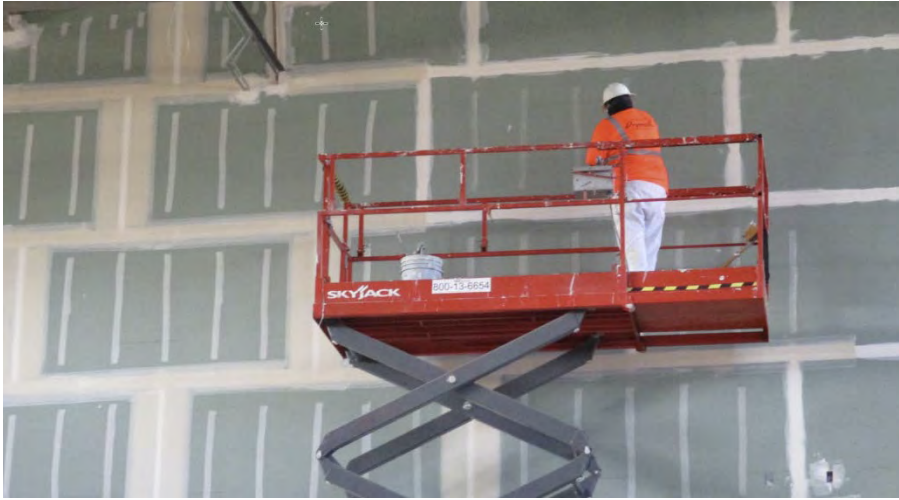
Elevator Installation

Richmond High School Critical Needs



Roofing & Waterproofing Installation

Richmond High School Critical Needs



Gym Interior & Exterior

Richmond High School Critical Needs



Paving and Fence for the New Health Clinic Location

FAIRMONT ELEMENTARY SCHOOL



Phase 3: Painting the interior walls, ceiling and trim of 14 classrooms and two hallways in the 400 & 500 Buildings.

Fairmont Elementary School Critical Needs Phase 3

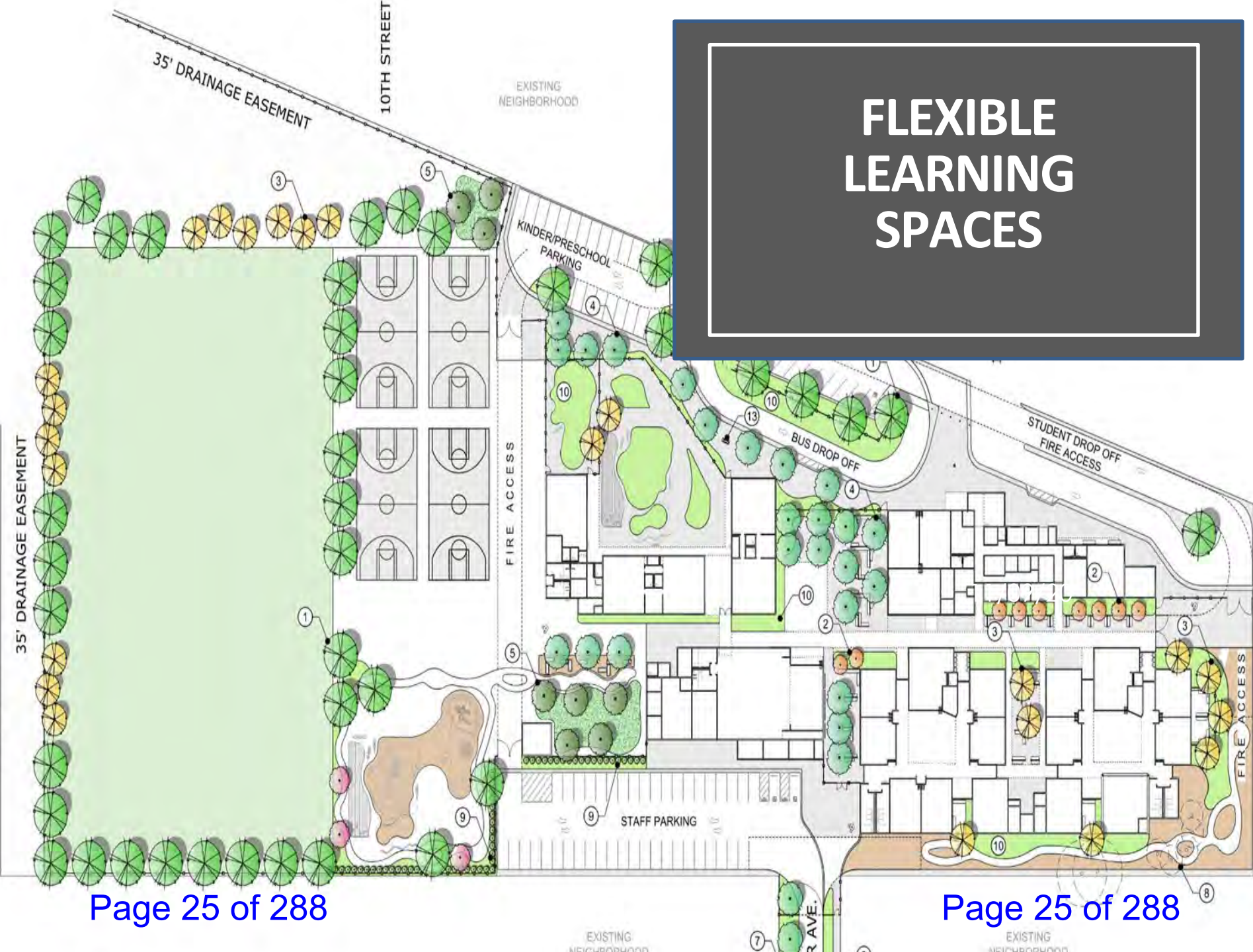


Classroom in Building 500



Hallway in Building 500

FLEXIBLE LEARNING SPACES

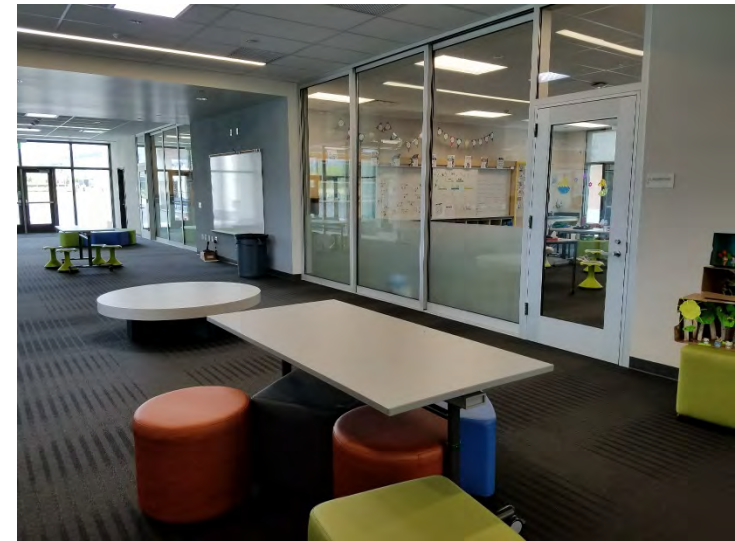


Ed Spec

The Board adopted a district wide ed spec in 2017 that allowed for the opportunity to create flexible learning suites. The space that reflects the educational programs that focus on student engagement and 21st century concepts.

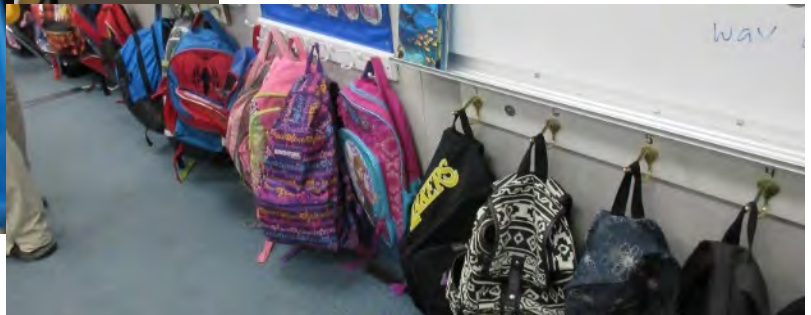
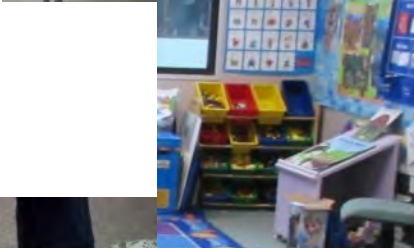
Focused on the most efficient use of space

- Discover areas that can be shared, reducing redundancy
- Discover areas that can be right sized, reducing overall square footage
- Discover areas that can reduce the net to gross ratio, using all spaces intelligently

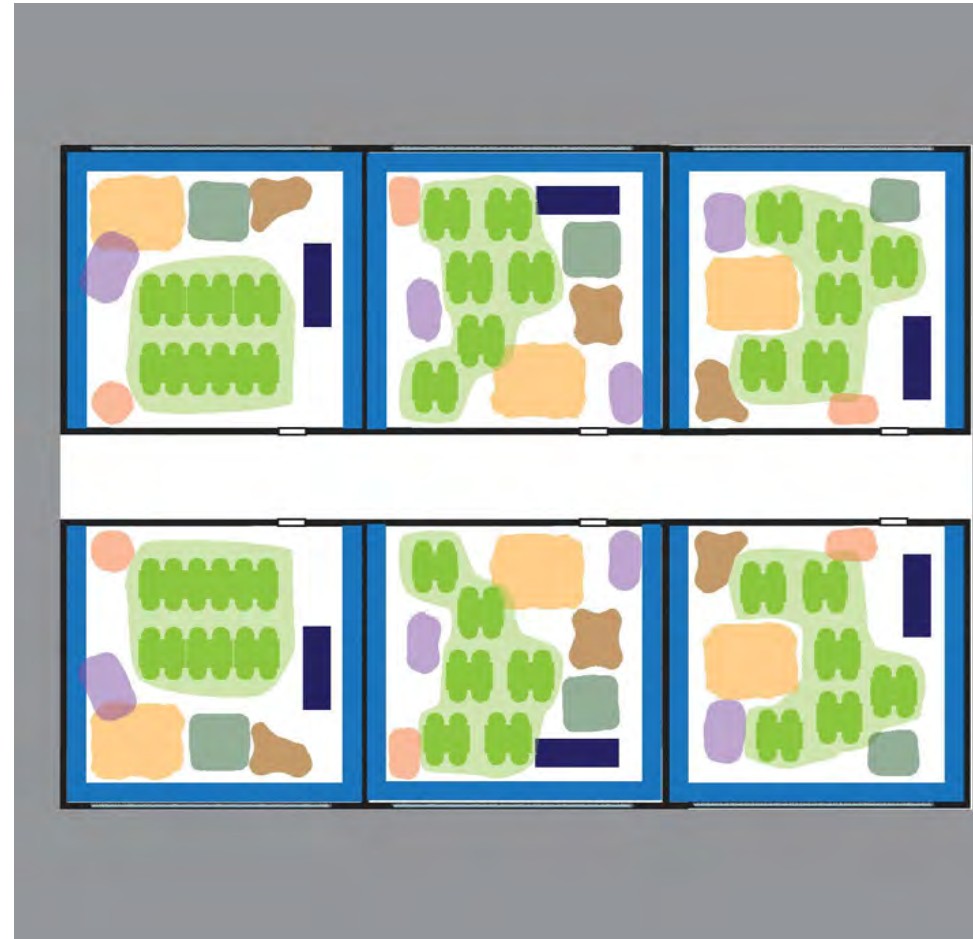


Today's Classroom

- Desk/Table for every student
- Teacher Desk
- Elmo and projector cart with front table
- Class Library
- Small group area
- Technology center
- Calendar/site words/vocab wall
- Rug seating
- Science project on the back counter
- Project Building and Art supplies
- Math manipulatives
- Letter cards



Traditional Classrooms



One box, One Teacher, One Class

ALL
USES



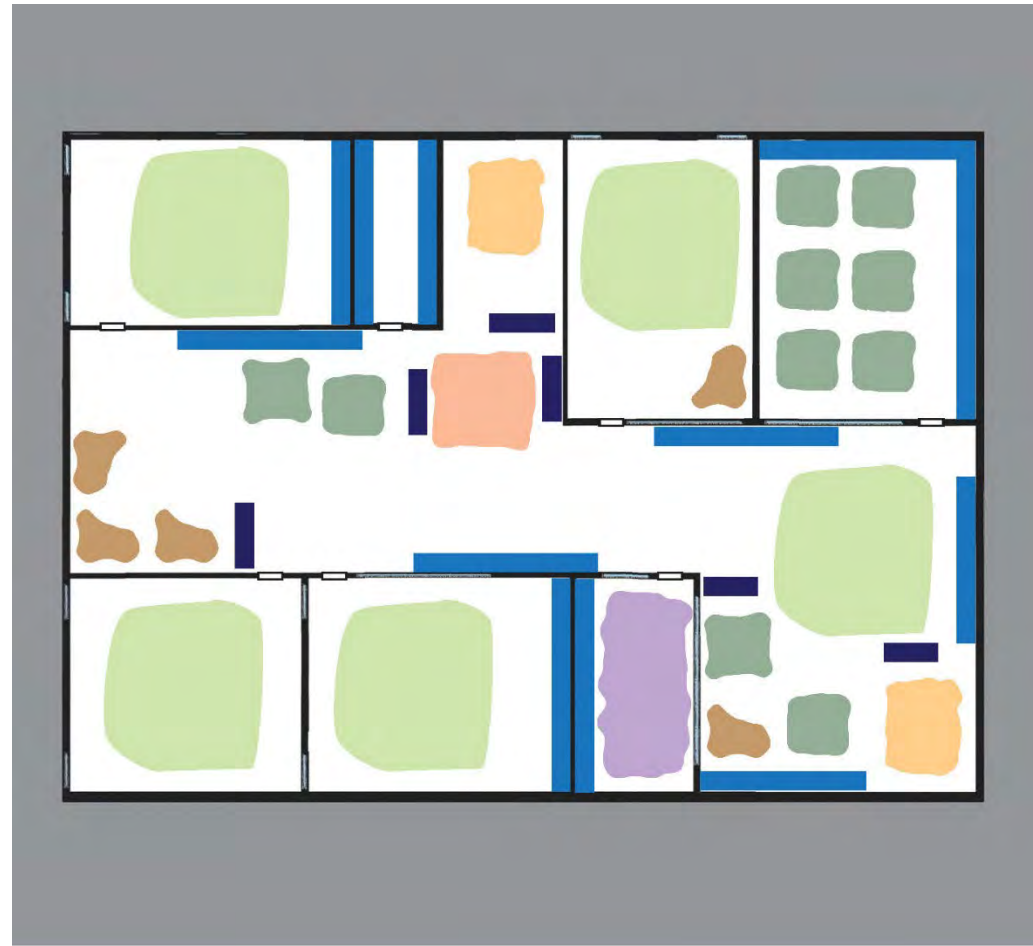
Is there another way?

Does the traditional design support
Whole Child
Professional Learning Communities
Community
Movement

- Authentic Learning
- Student Centered Learning
- Common Core
- Changes in curriculum

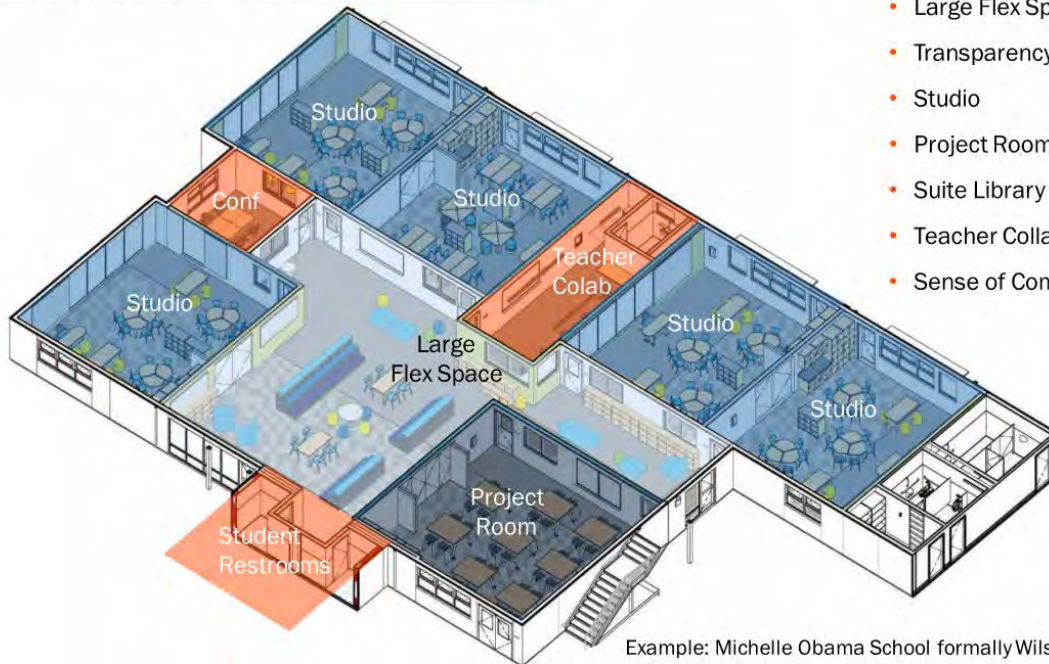
Flexible Design

- Main Table Seating
- Rug Seating
- Small Group Area / Project Area
- Library Area
- Technology Area / Individual Seating
- Faculty Area
- Movable Storage
- Fixed Storage



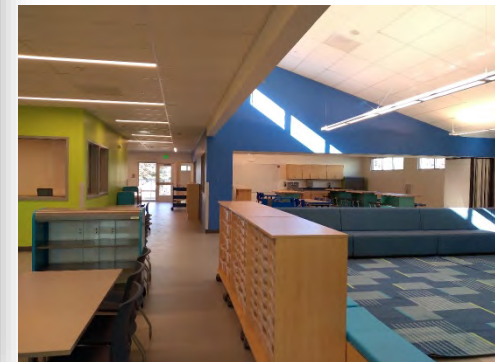
Suite Design from Michelle Obama

FLEXIBLE LEARNING SUITE

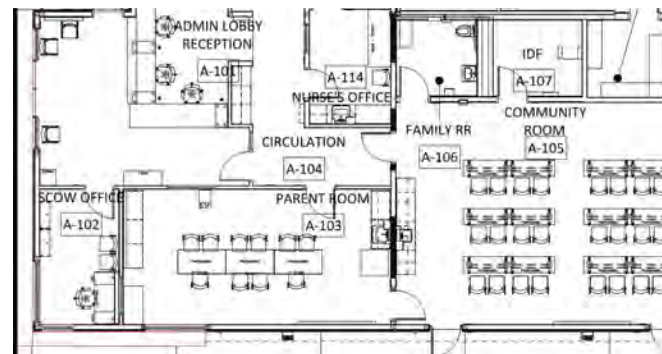
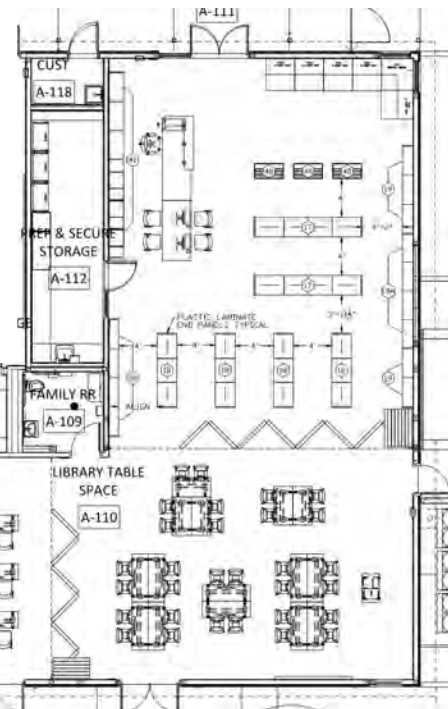
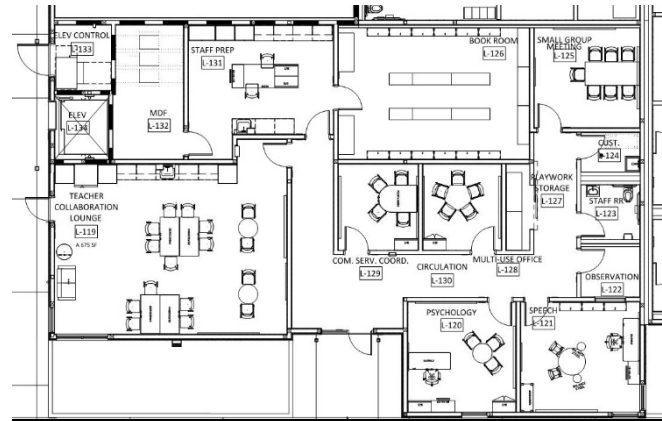


Example: Michelle Obama School formerly Wilson ES

- Large Flex Space
- Transparency
- Studio
- Project Room
- Suite Library
- Teacher Collaboration
- Sense of Community / Ownership



Thoughtful Space Use



Transitioning to Lake

LAKE IS RELENTLESS

2020-2021

OUR MISSION

We nurture pursuers of knowledge that are committed to lives characterized by **Equity, Reflection, Integrity and Commitment.**

We believe it takes an entire community to develop a well-nurtured child. Educators, support staff, parents, students, and community partners work collectively every day to provide **equitable** learning opportunities **for all students** that develop **cognitive** independence. We hold high expectations not only for ourselves and our students but for all who touch the lives of our community.

Staff and Parent Meetings

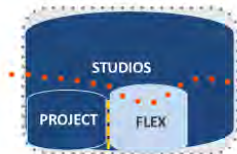
GRADE LEVEL GROUPING - OPTIONS



★ = Preferred Options 6/17/2020

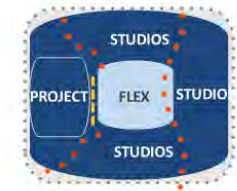


FLEX / PROJECT GROUPING OPTIONS



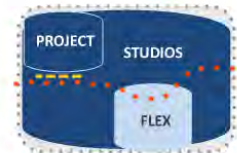
Option A

- Example Michelle Obama
- Less Studio visibility to Flex
- Project / Flex Connection



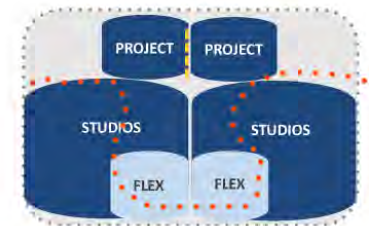
Option B

- Studios wrap Flex - visibility
- Project / Flex Connection
- Teacher Colab/Restrooms at periphery



Option C

- Studios wrap Flex - visibility
- Project separate
- Teacher Colab/Restrooms at periphery but near Flex



Option D

- Studios wrap Flex - visibility
- Project Rooms grouped
- Flex Rooms grouped and or combined
- Teacher Colab/Restrooms at periphery

Learning Suites

- **Studios:** allow for focused instruction and flex to larger groups
- **Project Room:** provide a space for authentic learning and other project based learning activities
- **Flex Space:** supports groups or individuals to work independently or create an exhibition space to present completed work
- **Small Group Room:** creates a smaller environment for pull outs within the suite for specialized instruction
- **Class and Suite Libraries:**

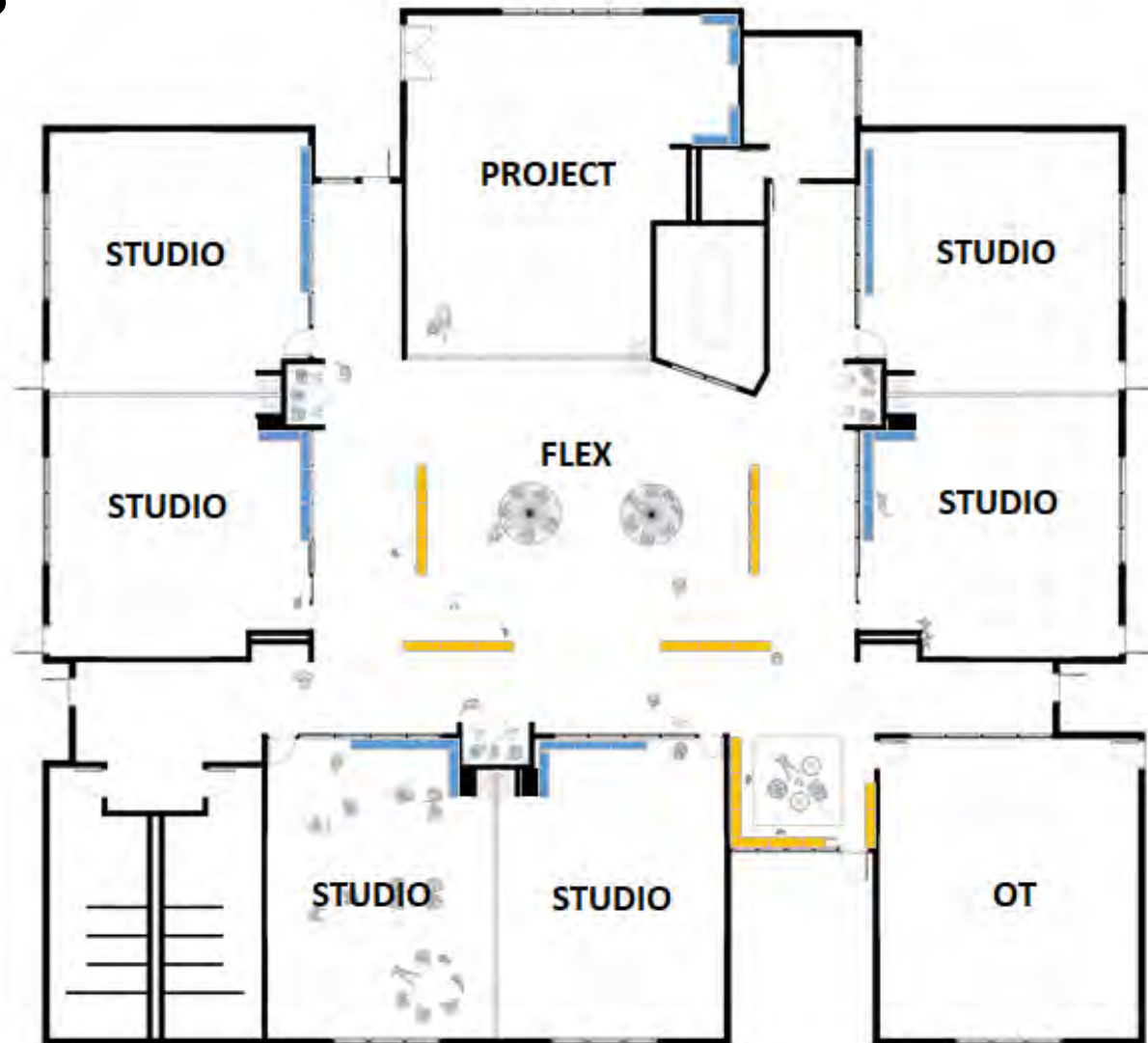
— Studio Book Shelving

4 units= 552 books ea. Studio

— Flex/Suite Library Book Shelving

19 units = 2,622 books

Up to 27 books/student within the Suite

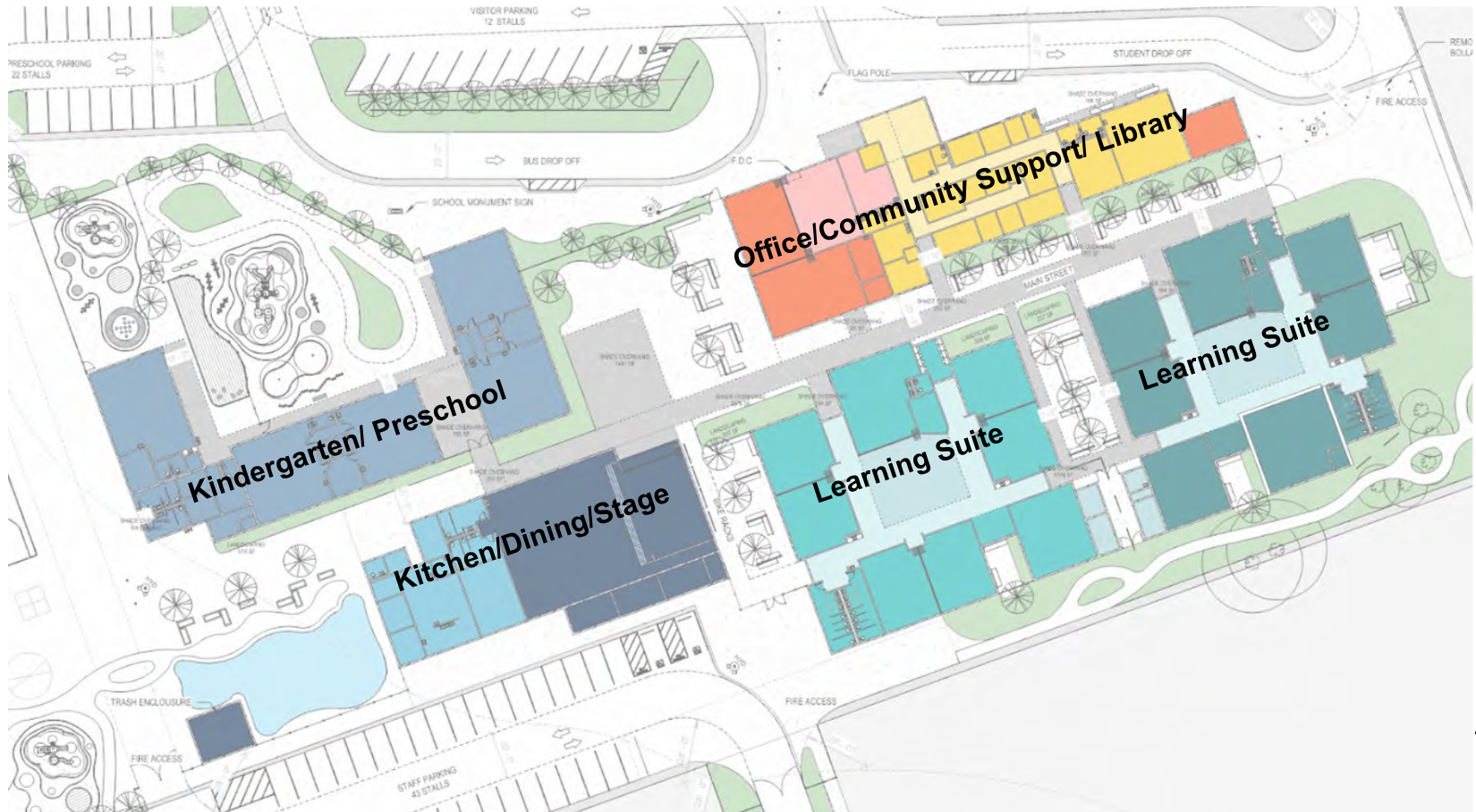


Learning Suites

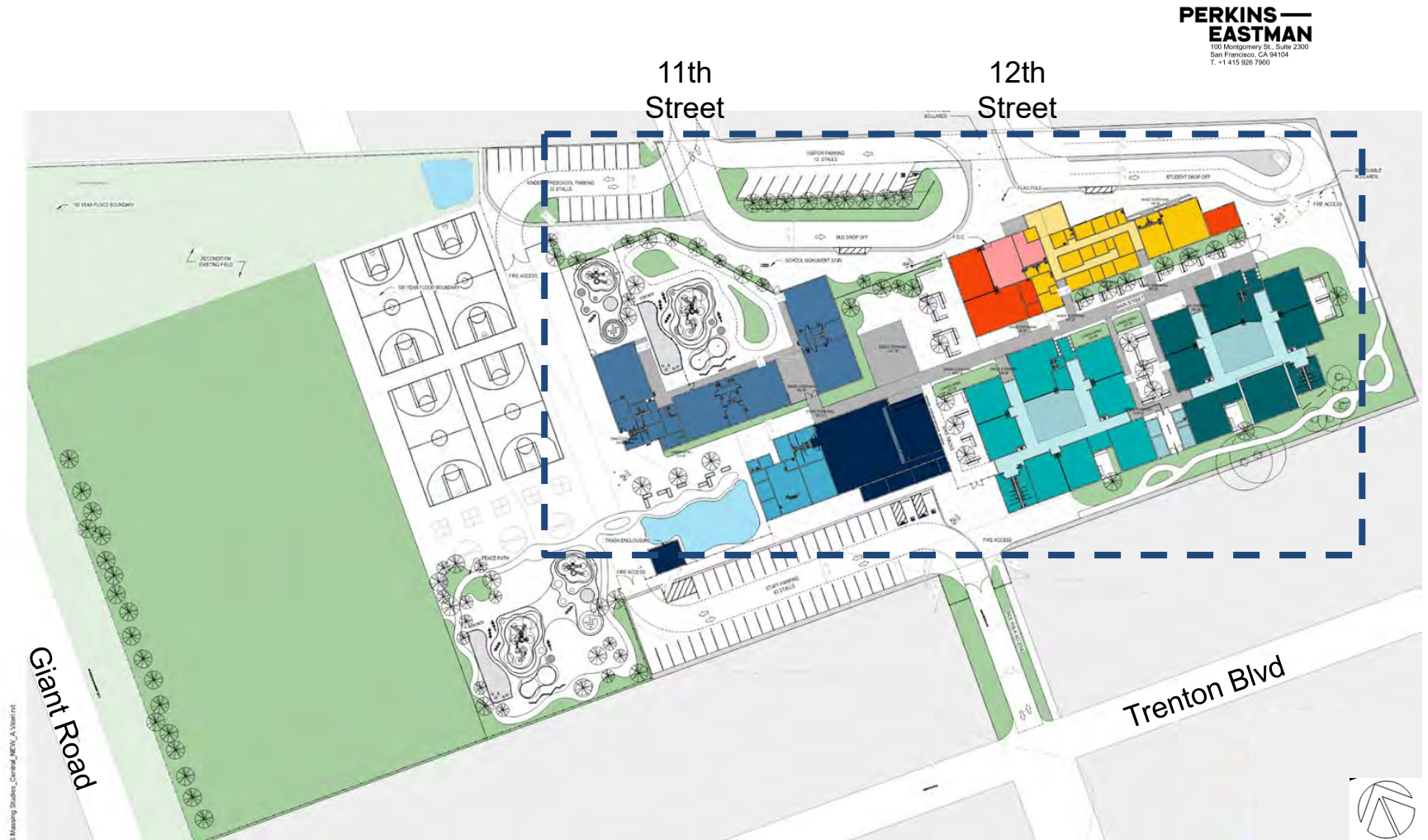


Lake ES Site Plan

**PERKINS —
EASTMAN**
100 Montgomery St., Suite 2300
San Francisco, CA 94104
T. +1 415 926 7900

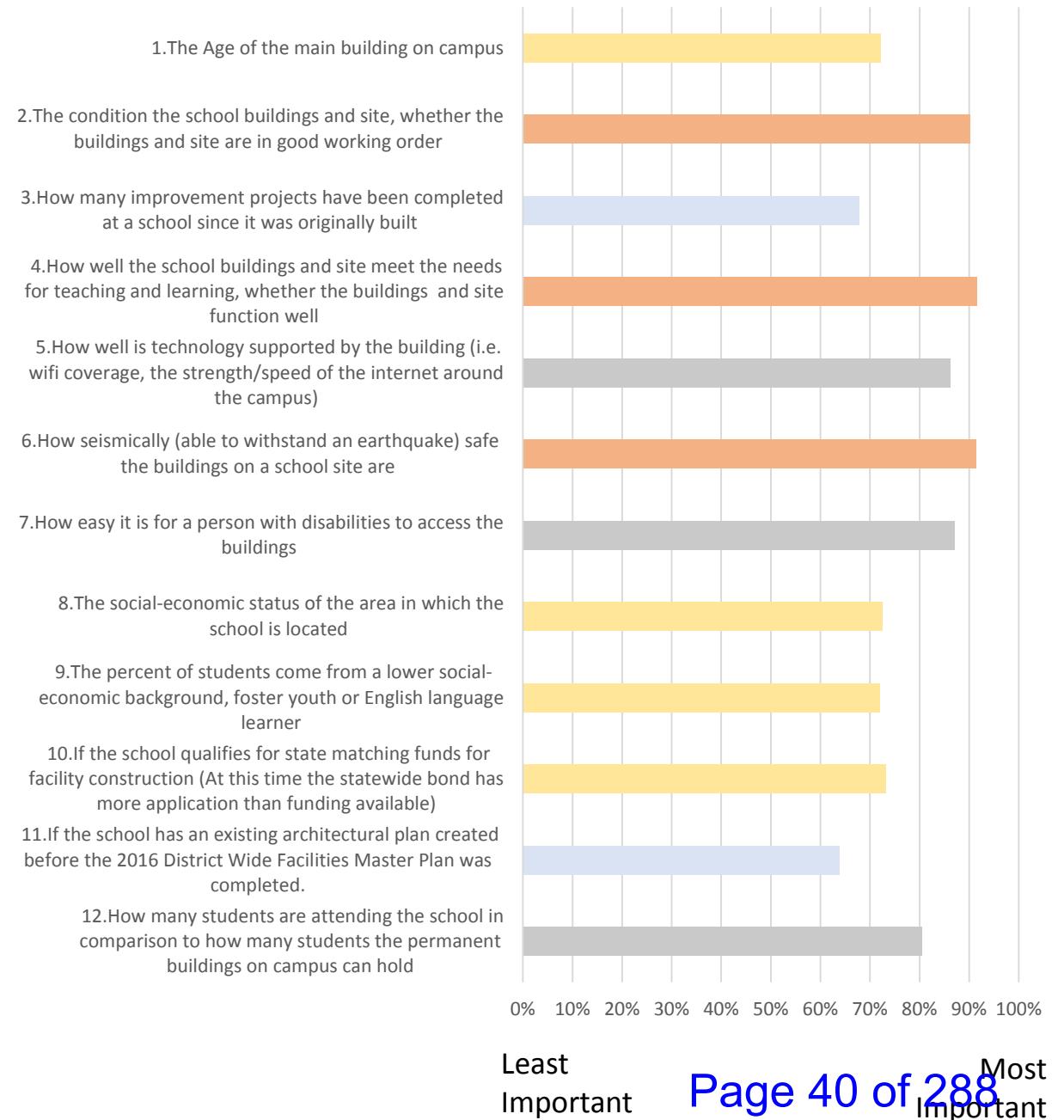


Lake ES Site Plan



2016 Facilities Master Plan Update

- Community survey was completed, posted <https://www.wccusd.net/Page/5810>
- First prioritization committee was on October 27 and the next meeting is tomorrow November 10

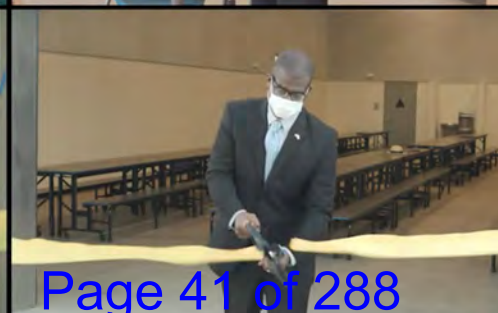




Michelle Obama School

Virtual Grand Opening

Thursday, October 29 2020 at 11am



Project Status Report: 10/30/2020



Michelle Obama School Campus Replacement

629 42nd Street
Richmond CA 94805

Project No: 1000002635 DSA No: 01-117849

Project Scope

New construction of single and two story k-6 academic buildings. The buildings include kindergarten/pre-kindergarten classrooms, administration office/reception, library, community rooms, multi-purpose room, kitchen, special education, flex office, learning suites, and supporting space. Site design includes public quads, parking, library patio, outdoor learning spaces, outdoor student dining, court and play yards.

Project Team

Owner	WCCUSD
DBE	C.Overaa & Co.
Construction Manager	Swinerton
Inspector	Structure Groups

Schedule

NTP	8/2/2019	
Original Project Duration	362	
Final Completion	7/28/2020	
Approved Time Extensions	0	
Revised Project Duration	362	
Revised Completion Date	7/28/2020	
Calendar Days Lapsed	456	126%

Contract Summary

Original Scope	\$33,441,281		
District Contingency	\$836,032		
Project Contingency	\$836,032		
Original Contract Amount	\$35,113,345		
Amendment to Scope	\$849,748		
Amendment to District Contingency	\$1,800,000		
Amendment to Project Contingency	\$0		
Amendments to Date	\$2,649,748		
Revised Contract Amount	\$37,763,093		
District Contingency		\$2,636,032	
Executed CO	6	\$816,247	31%
Remaining Contingency		\$1,819,785	69%
Project Contingency		\$836,032	
Executed CO	8	\$658,974	79%
Remaining Contingency		\$177,058	21%
Pending PCOs (District)	18	\$1,099,958	42%
Pending PCOs (Project)	13	\$314,213	38%
Rejected PCOs (District)	9	\$104,354	4%
Rejected PCOs (Project)	4	\$202,847	24%
Completed & Stored \$ Billed to Date	\$33,639,086		89%
Stop Notices	\$0		

Project Status

Completed Work: All buildings- Final Janitorial Cleaning. HVAC system startup complete. Architectural punchwork 90% complete. Furniture installation complete. Site - Bioswales in north, east and west complete. Architectural metal fence at entry. Place precast tables, benches and pebbles. Shade structures complete. Trash enclosure steel framing and roof. Overexcavate and Grading on South side complete. Rock compaction for AC Paving. Walkway metal canopy roof. Planting 75% complete. Passed Elevator State Inspection on 10/15. Repairs made to exterior fire incident near Stair 2. Construction trailer removed. Furniture installation (by others) complete.
Upcoming Work: Architectural and MEP punch work Commissioning Gates at perimeter fencing. Site - Synthetic Turf. Asphalt Paving at South Parking and track. South play structure, ball wall, basketball courts. Landscaping planting and irrigation controls on south side. Striping. Bike racks. Metal Chain Link fence on south side.
Project Issues: COVID 19 Pandemic - Impact to site productivity.

CONSTRUCTION NEWS



OVERVIEW

Welcome to our monthly newsletter issued to inform neighbors and the campus community about construction activities and updates to the **Michelle Obama School Reconstruction project**.

We understand that a construction project does not make the best neighbor. While we strive to make the experience as pleasant as possible, we are working hard to reach the long-term goal of providing a new 21st century Elementary School for our community here in Richmond.

Please don't hesitate to email us at facilitiesplanning@wccusd.net to request to be removed or added to this newsletter mailing list.



UPCOMING ACTIVITIES

PLANNED CONSTRUCTION WORK THIS MONTH

- Building punch list work
- Installation of synthetic turf field
- South play yard
- South parking lot



POTENTIAL IMPACTS TO NEIGHBORS

- *Truck traffic on 41st and 42nd Street*
- *Noise due to construction*
- *Increased site security patrols*



MITIGATION MEASURES

- Water down the soil for dust control
- Maintain gravel at construction entry/ exit for tracking control



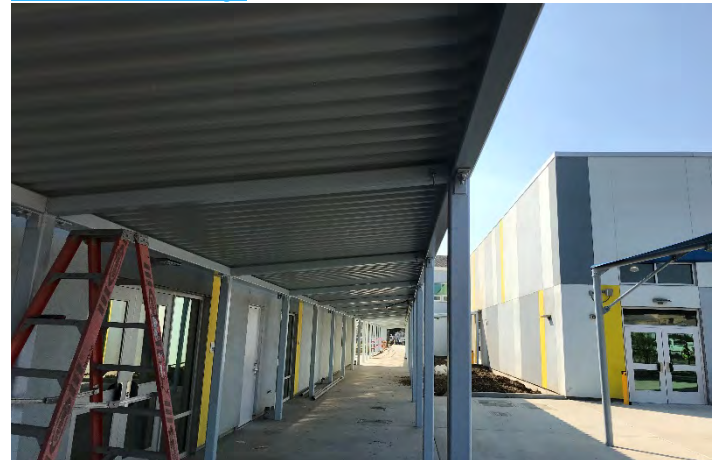
COMPLETED WORK

- Walkway canopy
- Architectural yellow metal fence
- Interior furniture installation
- Elevator state inspection passed
- Place precast picnic tables, benches and pebbles

Learning Suite:



Covered Walkway:



CONTACT INFORMATION

Contractor: C. Overaa Construction, Inc.

Frank Driscoll 510-234-0926

Niall Walsh 510-234-0926

Construction Manager: Swinerton Management & Consulting

Peter Hempel 415-516-1250



Gym / Main Entry & Student Quad

CONSTRUCTION ACTIVITIES

Previous Month:

Lath and Plaster operations on-going
 Rough-In of MEP on-going in the GYM/ Nearing Completion at Lockers/ Other Rooms
 Sheetrock installation in the GYM on-going/ Taping nearing completion at Lockers/ Other Rooms
 Hard Lid Framing and sheetrock installations started
 Roofing nearing completion at High Roof/ Low roofing completed
 Interior Painting started at Restrooms/ Dance/ Weights/ Office rooms
 T-Bar Ceiling Grid installation started Dance/ Weights/ Office rooms
 Aluminum Window installations started

Grading and AB Placement for Hardscape
 Storm Drain Piping on-going

Health Clinic Paving and UG Utilities completed

Upcoming Month:

Lath and Plaster Operations on-going
 Rough-In of MEP at GYM to complete
 Taping of sheetrock at GYM
 Interior Painting on-going
 Completion of Roofing
 Aluminum Window installation on-going
 Restroom wall tile installation to start

Forming/ Reinforcing and placement of site concrete at Quad
 Elevator Delivery and Installation



PROJECT FACTS

New Auxiliary Gym Square Footage: 15,500

Completion: The Science Classroom Building has been substantially complete and furniture reinstalled. The new Auxiliary Gym is scheduled to be complete in the first quarter of 2021.

Design Build Contractor:

Lathrop Construction Associates
www.lathropconstruction.com

Design Build Architect:

HKIT Architects
www.hkit.com

CONTACT INFORMATION

To subscribe to this monthly newsletter or to submit project questions, please email:

Facilitiesplanning@wccusd.net

Construction Manager

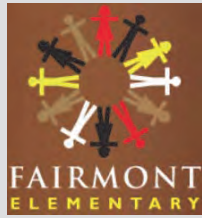
Peter Hempel

Project Manager

Swinerton Management & Consulting

415.516.1250

Project Status Report: 10/30/2020



**Fairmont Elementary School
Critical Needs Modernization Phase 2**

724 Kearney Street
El Cerrito, CA 94530

Project No: **1000003356** DSA No: **01-117906**

Project Scope	Replacement of fire alarm system, three new ADA compliant restrooms, and replace classroom flooring.
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Project Team	Owner	WCCUSD
	Architect	HY Architects
	Construction Manager	Lisa Nagai
	Contractor	Mar Con Builder, CA
	Inspector	Brad Williamson

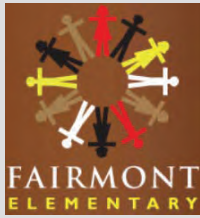
Schedule	NTP	06/08/2020
	Original Project Duration	110
	Final Completion	09/25/2020
	Approved Time Extensions	0
	Revised Project Duration	110
	Revised Completion Date	09/25/2020
	Calendar Days Lapsed	145 132%



Contract Summary	Original Contract Amount	\$ 1,363,095		
	BOE Executed Cos	3	\$ 15,199	1%
	Unforeseen Conditions	0	\$ 0	0%
	Owner Requested	1	\$ 10,649	1%
	Design Changes	2	\$ 4,550	0%
	Outside Agency/Other	0	\$ 0	0%
	Revised Contract Amount (Contract + \$ Executed CO)	\$ 1,378,294		
	No. of PCOs	1	\$ 3,000	0%
	Pending PCOs	1	\$ 3,000	0%
	Rejected PCOs	0	\$ 0	0%
	Completed & Stored \$ Billed to Date	\$ 1,277,743		94%
	Stop Notices	\$ 0		

Project Status	Completed Work: All Work completed. Punch list is 99% complete.
	Upcoming Work:
	Project Issues: None

Project Status Report: 10/30/2020



**Fairmont Elementary School
Critical Needs Modernization Phase 3**

724 Kearney Street
El Cerrito, CA 94530

Project No: **1000003537** DSA No: **01-117906**

Project Scope	Painting the interior walls, ceiling and trim of 14 classrooms and two hallways in the 400 & 500 Buildings.
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Project Team	Owner	WCCUSD
	Architect	HY Architects
	Construction Manager	Lisa Nagai
	Contractor	Pro-Ex Construction
	Inspector	Brad Williamson

Schedule	NTP	10/14/2020
	Original Project Duration	55
	Final Completion	12/07/2020
	Approved Time Extensions	0
	Revised Project Duration	55
	Revised Completion Date	12/07/2020
	Calendar Days Lapsed	16 29%



Contract Summary	Original Contract Amount	\$ 53,700		
	BOE Executed Cos	0	\$ 0	0%
	Unforeseen Conditions	0	\$ 0	0%
	Owner Requested	0	\$ 0	0%
	Design Changes	0		0%
	Outside Agency/Other	0	\$ 0	0%
	Revised Contract Amount (Contract + \$ Executed CO)	\$ 53,700		
	No. of PCOs	1	\$ 1,750	3%
	Pending PCOs	1	\$ 1,750	3%
	Rejected PCOs	0	\$ 0	0%
	Contractor Net \$ Billed to Date	\$ 26,550		49%
	Stop Notices	\$ 0		

Project Status	Completed Work: Interior Paint at Building 500 is completed.
	Upcoming Work: Interior painting at Building 400 classrooms and hallways
	Project Issues: None

Project Status Report: 11/2/2020



Richmond High School Critical Needs Project

1250 23rd Street
Richmond CA 94804

Project No: 1000003023 DSA No: 01-118099

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

Project Team	Owner	WCCUSD
	DBE	Lathrop Construction
	Construction Manager	Swinerton
	Inspector	Structure Groups

Schedule	NTP	11/11/2019
	Original Project Duration	459
	Final Completion	2/11/2021
	Approved Time Extensions	0
	Revised Project Duration	459
	Revised Completion Date	2/11/2021
	Calendar Days Lapsed	361 79%



Contract Summary	Original Scope	\$16,399,899		
	District Contingency	\$0		
	Project Contingency	\$1,639,990		
	Original Contract Amount	\$18,039,889		
	Amendment to Scope	\$1,092,952		
	Amendment to District Contingency	\$800,000		
	Amendment to Project Contingency	\$0		
	Amendments to Date	\$1,892,952		
	Revised Contract Amount	\$19,932,841		
	District Contingency		\$800,000	
	Executed CO	5	\$361,480	45%
	Remaining Contingency		\$438,520	55%
	Project Contingency		\$1,639,990	
	Executed CO	4	\$169,598	10%
	Remaining Contingency		\$1,470,392	90%
	Pending PCOs (District)	16	\$306,769	38%
	Pending PCOs (Project)	7	\$29,542	2%
	Rejected PCOs (District)	0	\$0	0%
	Rejected PCOs (Project)	0	\$0	0%
	Completed & Stored \$ Billed to Date	\$12,916,577		65%
	Stop Notices	\$0		

Project Status	Completed Work:
	<u>At new Auxiliary Gymnasium:</u> Installed base layers of roofing on high gym roof. Completed insulation board on exterior and started lath and plaster system. Continued rough plumbing and electrical in walls and ceiling. Gypsum wallboard installation continued, finish taping started. Finish painting started on low side rooms, window frame install started.
	<u>At Science Building:</u> Completed new stair handrails on west side and elevator landing handrails at east. Pre-built Elevator Tower almost completed in shop.
	<u>At Quad:</u> Continued underground storm drain work at Gym Quad. Installed base-rock and finish grading to get ready for sidewalk rebar. Completed concrete curb along existing Main Bldg.
	Upcoming Work:
	<u>At new Auxiliary Gymnasium:</u> Exterior lath and plaster system will continue, install window glazing. Gym MEP rough-in will complete. Install expansion joint flashing. Continue finish taping and painting of interior, start tile work in bathrooms.
	<u>At Quad:</u> Start Quad sidewalk formwork and and rebar. Install lath and plaster patch of Main Bldg at Quad area.
	<u>At Science Building:</u> Start install of new elevator tower on east side of building.
	Project Issues: Science Building elevator delay due to Covid-19 issue at fabrication plant. New elevator tower delivery is early November.



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 10/31/2020

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Bayview Elementary School						
Legacy Project	19,850,802	19,850,802	100.0%	-	19,850,802	100.0%
	19,850,802	19,850,802	100.0%	-	19,850,802	100.0%
1 Cameron						
* Critical Needs	1,300,000	-	0.0%	1,300,000	-	0.0%
Legacy Project	122,195	122,195	100.0%	-	122,195	100.0%
	1,422,195	122,195	8.6%	1,300,000	122,195	8.6%
1 Castro Elementary School						
Legacy Project	620,944	620,944	100.0%	-	620,944	100.0%
	620,944	620,944	100.0%	-	620,944	100.0%
1 Chavez Elementary School						
Critical Needs	72,847	72,847	100.0%	-	72,847	100.0%
Legacy Project	985,387	985,387	100.0%	-	985,387	100.0%
	1,058,234	1,058,234	100.0%	-	1,058,234	100.0%
1 Collins Elementary School						
* Critical Needs	3,500,000	-	0.0%	3,500,000	-	0.0%
Legacy Project	1,638,871	1,638,871	100.0%	-	1,638,871	100.0%
	5,138,871	1,638,871	31.9%	3,500,000	1,638,871	31.9%
1 Coronado Elementary School						
Legacy Project	43,022,627	43,022,627	100.0%	-	43,022,627	100.0%
	43,022,627	43,022,627	100.0%	-	43,022,627	100.0%
1 Dover Elementary School						
Legacy Project	35,095,267	35,095,267	100.0%	-	35,095,267	100.0%
	35,095,267	35,095,267	100.0%	-	35,095,267	100.0%
1 Downer Elementary School						
Legacy Project	33,415,902	33,415,902	100.0%	-	33,415,902	100.0%
	33,415,902	33,415,902	100.0%	-	33,415,902	100.0%
1 El Sobrante Elementary School						
Legacy Project	536,231	536,231	100.0%	-	536,231	100.0%
	536,231	536,231	100.0%	-	536,231	100.0%
1 Ellerhorst Elementary School						
Legacy Project	13,931,806	13,931,806	100.0%	-	13,931,806	100.0%
	13,931,806	13,931,806	100.0%	-	13,931,806	100.0%
1 Fairmont Elementary School						
* Critical Needs	3,000,000	2,397,792	79.9%	602,208	1,581,880	52.7%
Legacy Project	3,864,259	3,864,259	100.0%	-	3,864,259	100.0%
	6,864,259	6,262,050	91.2%	602,208	5,446,139	79.3%
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 10/31/2020

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Harding Elementary School						
Legacy Project	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
1 Harmon Knolls						
Critical Needs	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	41,489	41,489	100.0%	-	41,489	100.0%
	448,435	448,435	100.0%	-	448,435	100.0%
1 Highland Elementary School						
* Water & Power Upgrade	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	52,875	52,875	100.0%	-	52,875	100.0%
Legacy Project	1,879,839	1,879,839	100.0%	-	1,879,839	100.0%
	2,679,839	1,932,714	72.1%	747,125	1,932,714	72.1%
1 Kensington Elementary School						
Legacy Project	19,343,892	19,343,892	100.0%	-	19,343,892	100.0%
	19,343,892	19,343,892	100.0%	-	19,343,892	100.0%
1 King Elementary School						
Legacy Project	25,342,166	25,342,166	100.0%	-	25,342,166	100.0%
	25,342,166	25,342,166	100.0%	-	25,342,166	100.0%
1 Lake Elementary School						
* Campus Replacement	65,600,000	192,949	0.3%	65,407,051	169,894	0.3%
Legacy Project	1,500,322	1,500,322	100.0%	-	1,500,322	100.0%
Portable Demolition	147,501	147,501	100.0%	-	147,501	100.0%
	67,247,823	1,840,772	2.7%	65,407,051	1,817,717	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	39,278,214	97.5%	1,021,786	37,122,494	92.1%
Legacy Project	3,829,324	3,829,324	100.0%	-	3,829,324	100.0%
	44,129,324	43,107,538	97.7%	1,021,786	40,951,818	92.8%
1 Mira Vista K-8						
Legacy Project	16,651,130	16,651,130	100.0%	-	16,651,130	100.0%
	16,651,130	16,651,130	100.0%	-	16,651,130	100.0%
1 Montalvin K-8						
Additional New Classrooms	4,028,011	4,028,011	100.0%	-	4,028,011	100.0%
Legacy Project	12,763,017	12,763,017	100.0%	-	12,763,017	100.0%
	16,791,028	16,791,028	100.0%	-	16,791,028	100.0%
1 Murphy Elementary School						
Legacy Project	15,619,655	15,619,655	100.0%	-	15,619,655	100.0%
	15,619,655	15,619,655	100.0%	-	15,619,655	100.0%
1 Nystrom Elementary School						
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%



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School/Project Name	Budget	Commitments			Expenditures	
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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	299,540	4.3%	6,600,460	130,220	1.9%
Legacy Project	14,611,005	14,611,005	100.0%	-	14,611,005	100.0%
	21,511,005	14,910,545	69.3%	6,600,460	14,741,225	68.5%
1 Seaview Elementary School						
Legacy Project	499,116	499,116	100.0%	-	499,116	100.0%
	499,116	499,116	100.0%	-	499,116	100.0%
1 Shannon Elementary School						
* Critical Needs	7,100,000	-	0.0%	7,100,000	-	0.0%
Legacy Project	1,555,163	1,555,163	100.0%	-	1,555,163	100.0%
	8,655,163	1,555,163	18.0%	7,100,000	1,555,163	18.0%
1 Sheldon Elementary School						
Legacy Project	15,102,837	15,102,837	100.0%	-	15,102,837	100.0%
	15,102,837	15,102,837	100.0%	-	15,102,837	100.0%
1 Stege Elementary School						
* Critical Needs	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
Legacy Project	3,445,886	3,445,886	100.0%	-	3,445,886	100.0%
	6,345,886	3,481,786	54.9%	2,864,100	3,481,786	54.9%
1 Stewart K-8						
Legacy Project	16,737,037	16,737,037	100.0%	-	16,737,037	100.0%
	16,737,037	16,737,037	100.0%	-	16,737,037	100.0%
1 Tara Hills Elementary School						
Legacy Project	14,975,067	14,975,067	100.0%	-	14,975,067	100.0%
	14,975,067	14,975,067	100.0%	-	14,975,067	100.0%
1 TLC Elementary School						
Legacy Project	116,673	116,673	100.0%	-	116,673	100.0%
	116,673	116,673	100.0%	-	116,673	100.0%
1 Valley View Elementary School						
Critical Needs	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
Existing Campus Demo	33,096	33,096	100.0%	-	33,096	100.0%
Legacy Project	3,908,093	3,908,093	100.0%	-	3,908,093	100.0%
Portables	5,189,726	5,189,726	100.0%	-	5,189,726	100.0%



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 10/31/2020

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
	10,222,362	10,222,362	100.0%	-	10,222,362	100.0%
1 Verde K-8						
Legacy Project	16,065,870	16,065,870	100.0%	-	16,065,870	100.0%
	16,065,870	16,065,870	100.0%	-	16,065,870	100.0%
1 Washington Elementary School						
Legacy Project	15,322,847	15,322,847	100.0%	-	15,322,847	100.0%
	15,322,847	15,322,847	100.0%	-	15,322,847	100.0%
1 West Hercules						
Legacy Project	56,847	56,847	100.0%	-	56,847	100.0%
	56,847	56,847	100.0%	-	56,847	100.0%
2 Adams Middle School						
Legacy Project	691,211	691,211	100.0%	-	691,211	100.0%
	691,211	691,211	100.0%	-	691,211	100.0%
2 Crespi Middle School						
* Critical Needs	5,300,000	5,169,897	97.5%	130,103	4,973,021	93.8%
Legacy Project	1,245,896	1,245,896	100.0%	-	1,245,896	100.0%
	6,545,896	6,415,793	98.0%	130,103	6,218,916	95.0%
2 DeJean Middle School						
Legacy Project	381,209	381,209	100.0%	-	381,209	100.0%
	381,209	381,209	100.0%	-	381,209	100.0%
2 Helms Middle School						
Legacy Project	83,432,888	83,432,888	100.0%	-	83,432,888	100.0%
	83,432,888	83,432,888	100.0%	-	83,432,888	100.0%
2 Hercules Middle School						
Legacy Project	699,000	699,000	100.0%	-	699,000	100.0%
	699,000	699,000	100.0%	-	699,000	100.0%
2 Korematsu Middle School						
* New Buildings	53,439,076	52,981,485	99.1%	457,591	52,716,355	98.6%
Legacy Project	19,943,103	19,943,103	100.0%	-	19,943,103	100.0%
	73,382,179	72,924,588	99.4%	457,591	72,659,458	99.0%
2 Pinole Middle School						
Legacy Project	56,689,430	56,689,430	100.0%	-	56,689,430	100.0%
	56,689,430	56,689,430	100.0%	-	56,689,430	100.0%
3 De Anza High School						
Legacy Project	132,236,248	132,236,248	100.0%	-	132,236,248	100.0%
	132,236,248	132,236,248	100.0%	-	132,236,248	100.0%
3 DELTA NSS						
Legacy Project	152,226	152,226	100.0%	-	152,226	100.0%
	152,226	152,226	100.0%	-	152,226	100.0%
3 El Cerrito High School						
Legacy Project	128,477,500	128,477,500	100.0%	-	128,477,500	100.0%
Stadium	18,372,605	18,372,605	100.0%	-	18,372,605	100.0%
	146,850,105	146,850,105	100.0%	-	146,850,105	100.0%
3 Greenwood High School						
Legacy Project	79,583,607	79,583,607	100.0%	-	79,583,607	100.0%
	79,583,607	79,583,607	100.0%	-	79,583,607	100.0%
3 Hercules High School						
* Critical Needs	14,700,000	-	0.0%	14,700,000	-	0.0%
Legacy Project	3,295,019	3,295,019	100.0%	-	3,295,019	100.0%
	17,995,019	3,295,019	18.3%	14,700,000	3,295,019	18.3%



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 10/31/2020

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
3 KAPPA NSS						
Legacy Project	109,831	109,831	100.0%	-	109,831	100.0%
	109,831	109,831	100.0%	-	109,831	100.0%
3 Kennedy High School						
* Critical Needs	12,200,000	-	0.0%	12,200,000	-	0.0%
Legacy Project	33,854,981	33,854,981	100.0%	-	33,854,981	100.0%
	46,054,981	33,854,981	73.5%	12,200,000	33,854,981	73.5%
3 North Campus High School						
Legacy Project	205,450	205,450	100.0%	-	205,450	100.0%
	205,450	205,450	100.0%	-	205,450	100.0%
3 OMEGA NSS						
Legacy Project	118,313	118,313	100.0%	-	118,313	100.0%
	118,313	118,313	100.0%	-	118,313	100.0%
3 Pinole Valley High School						
* Campus Replacement	154,556,889	154,111,689	99.7%	445,200	154,056,807	99.7%
* Fields/Sitework	19,184,130	213,860	1.1%	18,970,270	207,860	1.1%
* Interim Campus Demo	3,628,013	3,625,096	99.9%	2,917	3,625,096	99.9%
* Site Design	17,942,716	17,942,714	100.0%	2	17,268,532	96.2%
Detention Basin and Paving	3,517,521	3,517,521	100.0%	-	3,517,521	100.0%
Existing Building Demolition	2,511,397	2,511,397	100.0%	-	2,511,397	100.0%
Hillside Stabilization	2,199,821	2,199,821	100.0%	-	2,199,821	100.0%
Interim Campus	8,796,248	8,796,248	100.0%	-	8,796,248	100.0%
Legacy Furniture & Equipment	36,520	36,520	100.0%	-	36,520	100.0%
Legacy Program Cost	696,938	696,938	100.0%	-	696,938	100.0%
Legacy Restroom Renovation	167,601	167,601	100.0%	-	167,601	100.0%
Legacy Technology	37,165	37,165	100.0%	-	37,165	100.0%
Legacy Track	1,676,771	1,676,771	100.0%	-	1,676,771	100.0%
Off Site Parking and Traffic	1,240,584	1,240,584	100.0%	-	1,240,584	100.0%
Video Surveillance System	357,268	357,268	100.0%	-	357,268	100.0%
	216,549,580	197,131,192	91.0%	19,418,388	196,396,128	90.7%
3 Richmond High School						
* Gym and Seismic Classroom	21,000,000	20,794,987	99.0%	205,013	13,570,649	64.6%
Legacy Project	21,622,087	21,622,087	100.0%	-	21,622,087	100.0%
	42,622,087	42,417,075	99.5%	205,013	35,192,736	82.6%
3 SIGMA NSS						
Legacy Project	110,949	110,949	100.0%	-	110,949	100.0%
	110,949	110,949	100.0%	-	110,949	100.0%
3 Vista High School						
Legacy Project	7,236,543	7,236,543	100.0%	-	7,236,543	100.0%
	7,236,543	7,236,543	100.0%	-	7,236,543	100.0%
4 Technology						
* Infrastructure	15,004,976	14,299,306	95.3%	705,670	14,299,306	95.3%
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%
	35,000,000	34,294,330	98.0%	705,670	34,294,330	98.0%



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 10/31/2020

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
4 Central						
District Support	54,739,766	53,944,823	98.5%	794,944	52,966,296	96.8%
Program Coordination	48,091,868	46,820,921	97.4%	1,270,947	46,174,008	96.0%
	102,831,634	100,765,744	98.0%	2,065,891	99,140,303	96.4%
Totals	1,756,329,646	1,617,304,260	92.1%	139,025,386	1,604,093,404	91.3%

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

Note 2: 1 School Name - Elementary school site name

Note 3: 2 School Name - Middle school site name

Note 4: 3 School Name - High school site name

Note 5: 4 Central/Program Name

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

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

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

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

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

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

Measure 1998E Project

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



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

2016 MASTER PLAN PROJECT

Fund 21 and Fund 35

Data as of 10/31/2020

School/Project Name	Budget			Commitments			Expenditures	
	Original Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Cameron								
* Critical Needs	1,300,000	-	1,300,000	-	0.0%	1,300,000	-	0.0%
	1,300,000	-	1,300,000	-	0.0%	1,300,000	-	0.0%
1 Chavez Elementary School								
Critical Needs	600,000	(527,153)	72,847	72,847	100.0%	-	72,847	100.0%
	600,000	(527,153)	72,847	72,847	100.0%	-	72,847	100.0%
1 Collins Elementary School								
* Critical Needs	3,500,000	-	3,500,000	-	0.0%	3,500,000	-	0.0%
	3,500,000	-	3,500,000	-	0.0%	3,500,000	-	0.0%
1 Fairmont Elementary School								
* Critical Needs	3,000,000	-	3,000,000	2,397,792	79.9%	602,208	1,581,880	52.7%
	3,000,000	-	3,000,000	2,397,792	79.9%	602,208	1,581,880	52.7%
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	192,949	0.3%	65,407,051	169,894	0.3%
Portable Demolition	500,000	(352,499)	147,501	147,501	100.0%	-	147,501	100.0%
	66,100,000	(352,499)	65,747,501	340,450	0.5%	65,407,051	317,395	0.5%
1 Michelle Obama School								
* Campus Replacement	40,300,000	-	40,300,000	39,278,214	97.5%	1,021,786	37,122,494	92.1%
	40,300,000	-	40,300,000	39,278,214	97.5%	1,021,786	37,122,494	92.1%
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	299,540	4.3%	6,600,460	130,220	1.9%
	6,900,000	-	6,900,000	299,540	4.3%	6,600,460	130,220	1.9%
1 Shannon Elementary School								
* Critical Needs	7,100,000	-	7,100,000	-	0.0%	7,100,000	-	0.0%
	7,100,000	-	7,100,000	-	0.0%	7,100,000	-	0.0%
1 Stege Elementary School								
* Critical Needs	2,900,000	-	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
	2,900,000	-	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
1 Valley View Elementary School								
Critical Needs	1,000,000	91,447	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
	1,000,000	91,447	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
2 Crespi Middle School								
* Critical Needs	3,100,000	2,200,000	5,300,000	5,169,897	97.5%	130,103	4,973,021	93.8%
	3,100,000	2,200,000	5,300,000	5,169,897	97.5%	130,103	4,973,021	93.8%
3 Hercules High School								



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

2016 MASTER PLAN PROJECT

Fund 21 and Fund 35

Data as of 10/31/2020

School/Project Name	Budget			Commitments			Expenditures	
	Original Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
* Critical Needs	14,700,000	-	14,700,000	-	0.0%	14,700,000	-	0.0%
	14,700,000	-	14,700,000	-	0.0%	14,700,000	-	0.0%
3 Kennedy High School								
* Critical Needs	12,200,000	-	12,200,000	-	0.0%	12,200,000	-	0.0%
	12,200,000	-	12,200,000	-	0.0%	12,200,000	-	0.0%
3 Richmond High School								
* Gym and Seismic Classroom	15,100,000	5,900,000	21,000,000	20,794,987	99.0%	205,013	13,570,649	64.6%
	15,100,000	5,900,000	21,000,000	20,794,987	99.0%	205,013	13,570,649	64.6%
4 Central								
Program Coordination (Ed Specs & School Size)	200,000	-	200,000	148,128	74.1%	51,872	148,128	0.0%
	200,000	-	200,000	148,128	74.1%	51,872	148,128	0.0%
Totals	181,800,000	6,388,828	188,188,828	71,759,110	38.1%	116,429,718	61,173,888	32.5%

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

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



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 10/31/2020 Preliminary

Updated 11/02/2020

Site Name	Original Budget *	Board Approved Budget 07/29/20	Expended FY 99-01 thru FY 19-20	Expended FY 20-21 Jul-Oct	Expended Total thru 10/31/20	Committed Balance as of 10/31/20	Budget Balance as of 10/31/20	Notes
BAYVIEW	17,732,392	19,850,802	19,850,802	-	19,850,802	-	-	Footnote 1
CHAVEZ	1,339,784	1,058,234	1,058,234	-	1,058,234	-	-	Footnote 1
COLLINS	993,294	5,138,871	1,638,871	-	1,638,871	-	3,500,000	Footnote 3
CORONADO	11,278,047	43,022,627	43,022,627	-	43,022,627	-	-	Footnote 1
DOVER	13,070,243	35,095,267	35,095,267	-	35,095,267	-	-	Footnote 1
DOWNER	28,819,079	33,415,902	33,415,902	-	33,415,902	-	-	Footnote 1
ELLERHORST	11,238,341	13,931,806	13,931,806	-	13,931,806	-	-	Footnote 1
FAIRMONT	10,971,356	6,864,259	4,809,942	636,196	5,446,139	815,911	602,208	Footnote 3
FORD	11,839,322	30,817,526	30,817,526	-	30,817,526	-	-	Footnote 1
GRANT	1,409,600	2,155,565	2,155,565	-	2,155,565	-	-	Footnote 1
HANNA RANCH	680,923	783,349	783,349	-	783,349	-	-	Footnote 1
HARDING	15,574,211	22,632,446	22,632,446	-	22,632,446	-	-	Footnote 1
HARMON KNOLLS	-	448,435	448,435	-	448,435	-	-	Footnote 1
HIGHLAND	13,504,714	2,679,839	1,932,714	-	1,932,714	-	747,125	Footnote 3
KENSINGTON	16,397,920	19,343,892	19,343,892	-	19,343,892	-	-	Footnote 1
KING	16,688,732	25,342,166	25,342,166	-	25,342,166	-	-	Footnote 1
LAKE	822,657	67,247,823	1,745,473	72,244	1,817,717	23,055	65,407,051	Footnote 3
LINCOLN	15,225,821	17,676,561	17,676,561	-	17,676,561	-	-	Footnote 1
LUPINE HILLS	16,111,242	15,395,678	15,395,678	-	15,395,678	-	-	Footnote 1
MADERA	11,088,764	12,233,801	12,233,801	-	12,233,801	-	-	Footnote 1
MICHELLE OBAMA**	13,673,885	44,129,324	37,302,187	3,649,631	40,951,818	2,155,720	1,021,786	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	-	(0)	Footnote 1
OHLONE	14,174,928	34,492,752	34,492,752	-	34,492,752	-	-	Footnote 1
OLINDA	1,170,596	2,080,188	2,080,188	-	2,080,188	-	-	Footnote 1
PERES	19,752,789	21,424,293	21,424,293	-	21,424,293	-	-	Footnote 1
RIVERSIDE	13,439,831	21,511,005	14,741,225	-	14,741,225	169,320	6,600,460	Footnote 3
SHANNON	1,157,736	8,655,163	1,555,163	-	1,555,163	-	7,100,000	Footnote 3
SHELDON	14,968,745	15,102,837	15,102,837	-	15,102,837	-	-	Footnote 1
STEGE	13,000,749	6,345,886	3,481,786	-	3,481,786	-	2,864,100	Footnote 3
STEWART	12,710,427	16,737,037	16,737,037	-	16,737,037	-	-	Footnote 1
TARA HILLS	14,160,935	14,975,067	14,975,067	-	14,975,067	-	-	Footnote 1
VALLEY VIEW	11,117,405	10,222,362	10,222,362	-	10,222,362	-	-	Footnote 1
VERDE	15,709,690	16,065,870	16,065,870	-	16,065,870	-	-	Footnote 1
WASHINGTON	14,051,720	15,322,847	15,322,847	-	15,322,847	-	-	Footnote 1
Elementary Total	438,263,142	699,062,105	603,697,297	4,358,071	608,055,368	3,164,007	87,842,730	
CRESPI MS	1,205,711	6,545,896	6,218,766	150	6,218,916	196,876	130,103	Footnote 3
DEJEAN MS	64,929	381,209	381,209	-	381,209	-	-	Footnote 1
HELMS MS	61,287,986	83,432,888	83,432,888	-	83,432,888	-	-	Footnote 1
HERCULES MS	602,982	699,000	699,000	-	699,000	-	-	Footnote 1
KOREMATSU MS	37,937,901	73,382,179	72,657,291	2,168	72,659,458	265,130	457,591	Footnote 2
PINOLE MS	38,828,979	56,689,430	56,689,430	-	56,689,430	-	-	Footnote 1
Middle Sch Total	139,928,488	221,130,602	220,078,584	2,318	220,080,902	462,006	587,694	



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 10/31/2020 Preliminary

Updated 11/02/2020

Site Name	Original Budget *	Board Approved Budget 07/29/20	Expended FY 99-01 thru FY 19-20	Expended FY 20-21 Jul-Oct	Expended Total thru 10/31/20	Committed Balance as of 10/31/20	Budget Balance as of 10/31/20	Notes
DE ANZA HS	105,389,888	132,236,248	132,236,248	-	132,236,248	-	-	Footnote 1
EL CERRITO HS	93,605,815	146,850,105	146,850,105	-	146,850,105	-	-	Footnote 1
GREENWOOD	35,315,772	79,583,607	79,583,607	-	79,583,607	-	-	Footnote 1
HERCULES HS	12,603,343	17,995,019	3,295,019	-	3,295,019	-	14,700,000	Footnote 3
KENNEDY HS	89,903,130	46,054,981	33,854,981	-	33,854,981	-	12,200,000	Footnote 3
PINOLE VALLEY HS	124,040,286	216,549,580	196,481,690	(85,563)	196,396,128	735,064	19,418,388	Footnote 2
RICHMOND HS	94,720,910	42,622,087	30,559,099	4,633,637	35,192,736	7,224,339	205,013	Footnote 3
VISTA HS	3,566,208	7,236,543	7,236,543	-	7,236,543	-	0	Footnote 1
High Sch Total	559,145,352	689,128,170	630,097,292	4,548,074	634,645,367	7,959,403	46,523,401	
ADAMS MS	703,660	691,211	691,211	-	691,211	-	-	Footnote 1
CAMERON	284,012	1,422,195	122,195	-	122,195	-	1,300,000	Footnote 3
CASTRO	11,901,504	620,944	620,944	-	620,944	-	-	Footnote 1
DELTA NSS	152,564	152,226	152,226	-	152,226	-	-	Footnote 1
EL SOBRANTE	187,343	536,231	536,231	-	536,231	-	-	Footnote 1
HARBOUR WAY	121,639	121,944	121,944	-	121,944	-	-	Footnote 1
KAPPA NSS	109,809	109,831	109,831	-	109,831	-	-	Footnote 1
NORTH CAMPUS	169,849	205,450	205,450	-	205,450	-	-	Footnote 1
OMEGA NSS	117,742	118,313	118,313	-	118,313	-	-	Footnote 1
SEAVIEW	178,534	499,116	499,116	-	499,116	-	-	Footnote 1
SIGMA NSS	110,728	110,949	110,949	-	110,949	-	-	Footnote 1
TLC	118,020	116,673	116,673	-	116,673	-	-	Footnote 1
WEST HERCULES	-	56,847	56,847	-	56,847	-	-	Footnote 1
Closed/Program Total	14,155,404	4,761,930	3,461,930	-	3,461,930	-	1,300,000	
CENTRAL	67,713,312	102,831,634	98,466,020	674,283	99,140,303	1,625,440	2,065,891	Budget thru 20-21
RCP CHARTER	8,148,550	4,415,204	4,415,204	-	4,415,204	-	-	Footnote 1
TECHNOLOGY	35,000,000	35,000,000	34,294,330	-	34,294,330	-	705,670	Footnote 2
Admin/Other Total	110,861,862	142,246,838	137,175,554	674,283	137,849,837	1,625,440	2,771,561	
GRAND TOTAL	1,262,354,248	1,756,329,646	1,594,510,658	9,582,746	1,604,093,404	13,210,856	139,025,386	

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

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

Footnote 1: Site projects are completed.

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

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

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

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

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



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of October 31, 2020 Preliminary

Cash Projection to June-2021

			<u>Notes</u>
<u>Adjusted Cash Balance</u>		172,494,522	1
<u>Projected Revenues</u>			
Interest Earning & Other Revenue	\$ 3,370,000	\$ 3,370,000	2
<u>Projected Available Funds</u>		\$ 175,864,522	
<u>Budget Balance</u>			
Board Approved Budget		\$ 1,756,329,646	3
Less Expenses to Date		\$ (1,604,093,404)	3
<u>Current budget balance</u>		\$ 152,236,242	
Projected Cash Balance June 2021		\$ 23,628,280	

State Facility Grants Pending State Approval

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

Future Bond Sale 2020 Measure R	\$ 575,000,000	
2022-2023 Estimated Central Cost	\$ 5,963,011	6
2022-2023 Estimated Other Revenue	\$ 2,530,000	2



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of October 31, 2020 Preliminary

Note 1 Adjusted Cash Balance

Description	Amount	Comments
Cash & Equivalents Building Fund 21	\$ 172,738,676	A
Cash & Equivalents County School Facilities Fund 35	\$ -	B
Cash with Fiscal Agent (contract retentions)	\$ 2,047,098	C 3rd-Party held Retention
Accounts Receivable	\$ -	
Accounts Payable	\$ -	D
Contract Retention	\$ (2,291,252)	C District held Retention
Adjusted Cash Balance	\$ 172,494,522	

Comments

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

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

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

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



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of October 31, 2020 Preliminary

Note 2 Projected Revenues

Fiscal Year	Bond Sales 2010 Measure D	Bond Sales 2012 Measure E	Less: Cost of Bond Issuance	Interest Earnings & Other Revenue	Total
FY2021				\$ 3,370,000	\$ 3,370,000
Sub-Totals	\$ -	\$ -	\$ -	\$ 3,370,000	\$ 3,370,000
FY2022				\$ 1,530,000	\$ 1,530,000
FY2023				\$ 1,000,000	\$ 1,000,000
Sub-Total	\$ -	\$ -	\$ -	\$ 2,530,000	\$ 2,530,000
Grand Total	\$ -	\$ -	\$ -	\$ 5,900,000	\$ 5,900,000

Note 3 Budget Balance

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



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of October 31, 2020 Preliminary

Note 4 State Facility Grants

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

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

*Office of Public School Construction - OPSC

**State Allocation Board - SAB

¹ Last updated 09/30/2020



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of October 31, 2020 Preliminary

Note 5: 2016 Facilities Master Plan Projects

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

School	Project Type	FMP 2016	Current Budget
Ed Specs & School Size		\$ 200,000	\$ 200,000
Cameron School	Critical Needs	\$ 1,300,000	\$ 1,300,000
Chavez Elementary School	Critical Needs	\$ 600,000	\$ 72,847
Collin Elementary School	Critical Needs	\$ 3,500,000	\$ 3,500,000
Crespi Middle School	Critical Needs	\$ 3,100,000	\$ 5,300,000
Fairmont Elementary School	Critical Needs	\$ 3,000,000	\$ 3,000,000
Grant Elementary School	Critical Needs	\$ 900,000	\$ 211,467
Harmon Knolls	Critical Needs	\$ 200,000	\$ 406,946
Harmon Knolls	Soils Testing	\$ 100,000	\$ 41,489
Hercules Middle School***	Critical Needs	\$ 7,500,000	\$ 7,500,000
Hercules High School***	Critical Needs	\$ 7,200,000	\$ 7,200,000
Highland Elementary School	Critical Needs	\$ 800,000	\$ 800,000
Kennedy High School	Critical Needs	\$ 12,200,000	\$ 12,200,000
Lake Elementary School	Critical Needs	\$ -	\$ 147,501
Lake Elementary School	RS Replacement	\$ 66,100,000	\$ 65,600,000
M Obama Elementary School*	RS Replacement	\$ 40,300,000	\$ 40,300,000
Ohlone Elementary School	Critical Needs	\$ 800,000	\$ 623,885
Olinda Elementary School	Critical Needs	\$ 1,000,000	\$ 793,247
Richmond High School**	Critical Needs	\$ 15,100,000	\$ 21,000,000
Riverside Elementary School	Critical Needs	\$ 6,900,000	\$ 6,900,000
Shannon Elementary School	Critical Needs	\$ 7,100,000	\$ 7,100,000
Steger Elementary School	Critical Needs	\$ 2,900,000	\$ 2,900,000
Valley View Elementary School	Critical Needs	\$ 1,000,000	\$ 1,091,447
TOTAL IMPLEMENTATION PLAN MODEL 1		\$ 181,800,000	\$ 188,188,828

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

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

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

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

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

Definition of ROM¹

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

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

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

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

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



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of October 31, 2020 Preliminary

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

Description	FY 2021-22		FY 2022-23		Total
Salaries & Benefits	\$	1,530,600	\$	1,591,344	\$ 3,121,944
Services & Other Cost	\$	1,550,177	\$	1,290,890	\$ 2,841,067
Total Projection	\$	3,080,777	\$	2,882,234	\$ 5,963,011



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Financial Impact of Report 13 Analysis
From September 2020 to October 2020 Preliminary

Updated 11/02/2020

Items	Beginning Balance	Ending Balance	Variance	Notes
Adjusted Cash Balance	174,779,099	172,494,522	(2,284,578)	<\$2,284,577.74> expended in October 2020
Projected Revenue				
Bond Sales 2010 Measure D	-	-	-	
Bond Sales 2010 Measure E	-	-	-	
Less: Cost of Issuance	-	-	-	
Other Revenues estimated to 2021	3,370,000	3,370,000	-	
Projected Revenue Total	3,370,000	3,370,000	-	
Projected Available Funds	178,149,099	175,864,522	(2,284,578)	<\$2,284,577.74> expended in October 2020
Budget Balance				
Board Approved Budget	1,756,329,646	1,756,329,646	-	
Less Expenses to Date	(1,601,808,826)	(1,604,093,404)	(2,284,578)	<\$2,284,577.74> expended in October 2020
Budget Balance Total	154,520,820	152,236,242	(2,284,578)	
Projected Cash Balance June 2021	23,628,280	23,628,280	0	
State Facility Grants				
Estimated during current planning period	-	-	-	
Estimated after current planning period	12,340,748	12,340,748	-	
Future Facilities Master Plan Projects				
Future Bond Sale 2020 Measure R	575,000,000	575,000,000	-	
2022-2023 Estimated Central Cost	5,963,011	5,963,011	-	
2022-2023 Estimated Other Revenue	2,530,000	2,530,000	-	



A/P Check List

October, 2020
Fund 21

Updated 11/02/2020

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Site 000 - UNDISTRIBUTED						214,327.21	
C OVERAA & CO	197896	10/06/20	21-9745-9135-000	1000002635-25TRUST	10/06/20	49,142.63	1000002635 RETAINAGE AUGUST 2020
C OVERAA & CO	198224	10/27/20	21-9745-9135-000	1000002635-26TRUST	10/27/20	39,390.03	1000002635 SEP 2020 RETAINAGE
LATHROP CONSTRUCTION ASSOCIATE	197946	10/06/20	21-9745-9135-000	1000003023-00021TRUS	10/06/20	64,529.65	1000003023 RETAINAGE AUGUST 2020
LATHROP CONSTRUCTION ASSOCIATE	198261	10/27/20	21-9745-9135-000	1000003023-00022TRUS	10/27/20	61,264.90	1000003023 SEP 2020 RETAINAGE
Site 123 - FAIRMONT						20,833.36	
BIZON GROUP INC	197902	10/06/20	21-9748-5610-123	INV-058844	09/29/20	119.63	OAK RENT 40FT CONTAINERS OCT 2020 UNIT1235
BIZON GROUP INC	197902	10/06/20	21-9748-5610-123	INV-058846	09/29/20	119.63	OAK RENT 40FT CONTAINERS OCT 2020 UNIT3059
BIZON GROUP INC	197902	10/06/20	21-9748-5610-123	INV-058848	09/29/20	119.63	OAK RENT 40FT CONTAINERS OCT 2020 UNIT2079
BIZON GROUP INC	197902	10/06/20	21-9748-5610-123	INV-058849	09/29/20	119.63	OAK RENT 40FT CONTAINERS OCT 2020 UNT4284
BRADLEY J WILLIAMSON	198112	10/13/20	21-9745-6214-123	1795	09/30/20	4,560.00	FAIRMONT PROJECT INSPECTOR SEPT 2020
CROWN WORLDWIDE MOVING AND STC	198028	10/13/20	21-9745-5890-123	126211	09/29/20	13,090.15	FAIRMONT MOVING SERVICES AUG 2020
HIBSER YAMAUCHI ARCHITECTS INC	198059	10/13/20	21-9745-6201-123	491027	09/30/20	2,704.69	FAIRMONT - DESIGN SERVICES 9/30/2020
Site 134 - LAKE						27,775.00	
PERKINS EASTMAN ARCHITECTS, D.	198279	10/27/20	21-9745-6201-134	85400.00.0-5	10/07/20	27,775.00	LAKE ES CAMPUS REPLACEMENT BRI SEPTEMBER 2020
Site 165 - MICHELLE OBAMA						772,742.03	
C OVERAA & CO	198129	10/20/20	21-9745-6211-165	1000002635-26	10/12/20	748,410.47	M OBAMA - CONSTRUCT SEPT 2020
INSPECTION SERVICES INC	198157	10/20/20	21-9745-5890-165	256808	10/07/20	24,331.56	WILSON ES DSA SPECIAL TESTING SEPT 2020
Site 214 - KOREMATSU MIDDLE						2,167.50	
HIBSER YAMAUCHI ARCHITECTS INC	198059	10/13/20	21-9748-6205-214	319907R	09/30/20	2,167.50	KOREMATSU DSA REIMBURSEMENT
Site 364 - RICHMOND HIGH						1,210,268.06	
ALAN KROPP AND ASSOCIATES INC	198117	10/20/20	21-9745-6190-364	27203	09/29/20	7,840.00	RHS GEOTECHNICAL INVES 8/11/20-9/25/20
AQUATECH CONSULTANCY, INC	197891	10/06/20	21-9745-5860-364	49068	09/14/20	5,340.00	RHS WATERPROOFING CONS AUG 2020
INSPECTION SERVICES INC	197932	10/06/20	21-9745-5890-364	256733	09/23/20	1,892.37	RHS SPECIAL INSPECTION & MAT THR SEPT 2020
LATHROP CONSTRUCTION ASSOCIATE	198165	10/20/20	21-9745-6201-364	1000003023-00022B	10/12/20	36,236.90	RHS - DESIGN THR 9/30/2020
LATHROP CONSTRUCTION ASSOCIATE	198165	10/20/20	21-9745-6211-364	1000003023-00021CORR	09/10/20	(20,274.38)	RHS - CONST CORR 8/31/2020
LATHROP CONSTRUCTION ASSOCIATE	198165	10/20/20	21-9745-6211-364	1000003023-00022	10/12/20	1,164,033.17	RHS - CONSTR THR 9/30/20
STRUCTURE GROUPS	198197	10/20/20	21-9745-6214-364	190934-12	09/30/20	15,200.00	RHS DSA PROJECT INSPEC SEPT 2020
Site 615 - OPERATIONAL SUPPT SRVS CE						77,149.49	
AA OFFICE EQUIPMENT CO INC	197999	10/13/20	21-9745-5640-615	AR75151	09/30/20	76.82	FOC COPIERS- SERVICE MAINT. AG 8/25-9/24/20
AQUATECH CONSULTANCY, INC	198003	10/13/20	21-9748-5860-615	49163	09/14/20	37,365.00	DISTRICT WIDE WATERPROOFING CO AUG 2020
EDUARDO DONOSO	198036	10/13/20	21-9745-5210-615	09/04/20-09/29/20	09/29/20	11.27	MILEAGE REIMB #EC2 9/4-9/29/20
EMPLOYERS ADVOCATE INC	198242	10/27/20	21-9748-5890-615	11256	10/05/20	552.50	PROGRAM-WIDE PROJECT LABOR AGR SEPT 2020
KBA DOCUMENT SOLUTIONS, LLC	198257	10/27/20	21-9745-4300-615	55Y1121932	09/23/20	113.95	BLANKET PURCHASE ORDER 9/14/20 SVCS
KBA DOCUMENT SOLUTIONS, LLC	198257	10/27/20	21-9745-4300-615	55Y1124248	10/02/20	46.91	BLANKET PURCHASE ORDER
KNN PUBLIC FINANCE	197942	10/06/20	21-9790-5860-615	2331	09/08/20	7,500.00	CONSULTANT AGREEMENT - BOND 07/1-12/31/20
LISA NAGAI	198075	10/13/20	21-9745-6217-615	47	10/02/20	6,750.00	CONSTRUCTION MANAGEMENT-PROJEC SEPT 2020
MELISSA TRUITT	198106	10/13/20	21-9745-6203-615	0049	09/30/20	12,800.00	PROGRAM MANAGEMENT- PLANNING/C SEPT 2020
ORBACH HUFF AND SUAREZ LLP	198176	10/20/20	21-9745-5895-615	91659	10/07/20	3,084.18	CONTINUING CONTRACT SEPT 2020
ORBACH HUFF AND SUAREZ LLP	198176	10/20/20	21-9745-5895-615	91660	10/07/20	7,028.86	CONTINUING CONTRACT SEPT 2020
WEI JUN WANG	198109	10/13/20	21-9745-6202-615	0002	10/01/20	1,820.00	DISTRICT WIDE FACILITIES MGMT SEPT 2020
Grand Total						2,325,262.65	

AP CHECKS TOTAL	2,325,262.65
Non expense account - RETENTION TO VENDOR'S ESCROW ACCOUNT	(214,327.21)
unpaid RETENTION WITHHELD AMOUNT	100,654.93
Sep.2020 PAYROLL	97,192.68
MANUAL JOURNAL ENTRY	(24,205.31)
TOTAL Sep.2020 EXPENSE AMOUNT	2,284,577.74



A/P Check List

October, 2020

Fund 21

Updated 11/02/2020

Object 9570 - Retention withheld amount:

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
C OVERAA & CO	198129	10/20/20	21-9745-6211-165	1000002635-26	10/12/20	39,390.03	M OBAMA - CONSTRUCT SEPT 2020
LATHROP CONSTRUCTION ASSOCIATE	198165	10/20/20	21-9745-6211-364	1000003023-00022	10/12/20	61,264.90	RHS - CONSTR THR 9/30/20
Grand Total						100,654.93	

Payroll

Project#	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
66901396-01		09/30/20				79,300.43	Facility Program Staff Sep Pay
67001396-01		09/30/20				17,892.25	Assoc Supt Operation Staff Sep Pay
Grand Total						97,192.68	

Manual Journal

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
September 2020 Facility Staff Salary Adjustment thru Timesheet						(20,106.48)	See 3rd page for detail
September 2020 Assoc Supt Operat Staff Salary Adjustment thru Timesheet						(4,098.83)	
Grand Total						(24,205.31)	

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

September 2020 Payroll Data (Salary + Benefits)

Facility Program Staff	Regular Payroll	Adjustment	Adjusted Amount
DIRECTOR FAC/PLANNING	\$ 11,901.04	\$ 1,892.96	\$ 13,794.00
BOND REGIONAL FACILT	\$ 14,066.43	\$ (3,657.27)	\$ 10,409.16
BOND REGIONAL FACILT	\$ 2,219.28	\$ 2,663.08	\$ 4,882.36
DIRECTOR OF CONTRACT	\$ 13,483.68	\$ 2,337.11	\$ 15,820.79
ADMIN SVCS MANAGER	\$ 5,125.44	\$ (4,100.33)	\$ 1,025.11
ADMIN SVCS MANAGER	\$ 5,036.42	\$ (4,331.30)	\$ 705.12
ADMINISTRATIVE TECH	\$ 3,470.83	\$ (2,863.46)	\$ 607.37
COORDINATOR-FISCAL	\$ 11,917.41	\$ (6,991.60)	\$ 4,925.81
ACCOUNTING TECH		\$ 188.11	\$ 188.11
ACCOUNTING TECH	\$ 5,896.48	\$ (393.12)	\$ 5,503.36
SR BUDGET CLERK	\$ 6,614.54	\$ (4,850.66)	\$ 1,763.88
Facility Program Staff Total	\$ 79,731.55	\$ (20,106.48)	\$ 59,625.07

Assoc Supt Operations Staff			
ASSO SUPT-FAC MAI BO	\$ 15,193.38	\$ (2,279.02)	\$ 12,914.36
SR ADMIN SECRETARY	\$ 2,676.20	\$ (1,819.81)	\$ 856.39
Assoc Supt Operations Staff Total	\$ 17,869.58	\$ (4,098.83)	\$ 13,770.75
Total August Payroll	\$ 97,601.13	\$ (24,205.31)	\$ 73,395.82

Board of Education Joint CBOC Meeting
09/30/2020 06:00 PM
ZOOM WEB CONFERENCE
<https://zoom.us/j/443916491>

DRAFT Meeting Minutes

Note: These minutes were prepared by WCCUSD Executive Secretary Debbie Haynie. Additional clarifications and notes from CBOC Secretary Cameron M. Moore are included and designated by underlining these notes.

A. OPENING PROCEDURES

1. Call to Order and Opening Remarks

President Hernández-Jarvis called the meeting to order at 6:02 PM.

2. Pledge of Allegiance

President Hernández-Jarvis led the Pledge of Allegiance and provided welcome to those in attendance.

3. Roll Call

Board Members Present: Consuelo Lara, Stephanie Hernández-Jarvis, Tom Panas, Student Representative Garcia-Avila

Board Members Absent: Valerie Cuevas, Mister Phillips, Student Representative Cotton-Blake

CBOC Members Present: John Anderson, Sallie DeWitt, Guadalupe Enllana, Don Gosney, Lorraine Humes, Anton Jungherr, Cameron Moore

CBOC Members Absent: Ken Burns, Maisha Cole

Staff Present: Matthew Duffy, Superintendent; Otilia Espinoza, Translator; Luis Freese, Associate Superintendent Operations; Debbie Haynie, Executive Secretary; Robert Jordan, Communications Director; Roxanna Molina, Translator; Melissa Payne, Director of Contracts; David Oliver, IT Operations Supervisor; Tony Wold, Associate Superintendent Business Services

4. Agenda Review and Adoption

MOTION: Chairperson Don Gosney moved approval of the agenda. President Hernández-Jarvis seconded. Motion carried to adopt the agenda.

5. Public Comment

Joanna Pace, Mac Moore, Anton Jungherr

B. DISCUSSION ITEMS

1. Status of Program Management Plan

Ms. Payne provided the presentation that included information regarding the purpose and features of the document. She proceeded to detail the sections of the plan: programs and operations, fiscal narrative, administrative and project management. Ms. Payne provided overview of the various related forms used. She announced that the District had just learned about a Career Technology Education

award of \$4.7 million in reimbursement funds to continue the furtherance of the program. She said the strength of the plan lay in the ability to update and implement with an ongoing process that included an annual certification to the Board to safeguard the assets.

Public Comment:

None

Committee / Board Discussion:

Ms. Humes asked about potential training of committee members on how to use the program to best support the CBOC.

Ms. Dewitt complimented Ms. Payne and her team for the thorough plan saying she would send additional questions for clarification.

Chairperson Gosney commended Ms. Payne for the thorough presentation. He acknowledged the value of the Program Management Plan in any performance audit and spoke about state awarded funds received over the years for shovel ready projects.

Mr. Panas commended the document and inquired about a table of contents. He said he appreciated the information regarding the CTE grant awards.

Student Representative Garcia-Avila asked about collaboration with students and families. Ms. Payne responded with information regarding approval of Measure R, a recent survey, and the student voice by high school attendance area for the prioritization committee. Ms. Garcia-Avila had additional questions responded to by Ms. Payne.

Ms. Lara had questions about the CTE grants and conflict of interest, saying she would send her questions separately.

President Hernández-Jarvis thanked staff for making the document more accessible to the public and appreciated learning the news regarding the newly awarded grants.

2. Bond Program Audits

Chairperson Gosney provided information about the scope of the audits along with effectiveness and results of the FY2020 expenditures not audited and 24 audit recommendations not verified by an independent, third-party auditor.

Dr. Wold spoke about the types of audits required including performance and financial audits which could each be funded with bond funds. He spoke about the audits believed necessary and staff wanting to finalize all of the findings from previous audits, reconcile and then determine areas for an effectiveness audit, and

determine whether it could be funded by bond or district funds.

Ms. Payne detailed information about the two Prop 39 required audits, Financial Audit and Bond Performance Audit. She also shared information about additional audits including the program effectiveness audit, forensic accounting investigation report.

Mr. Jungherr provided a presentation regarding the effectiveness audit and results of FY 2020 expenditures of \$56,609,731 that would not be audited. He further said that implementation of the 24 mentioned audit recommendations would not be verified by an independent, third-party audit. Mr. Jungherr advocated for an independent, third-party audit to verify compliance.

CBOC Note: Mr. Jungherr's presentation was a rebuttal to Dr. Wold's presentation on bond program audits at the September 9, 2020 Board meeting. The key points Mr. Jungherr made were that without a FY2020 "effectiveness and results" audit, there would be no third party verification of the District claim that 24 of 28 open recommendations from the FY2019 "effectiveness and results" audit would be resolved on completion of the PMP, and that \$56.6 million in expenditures in FY2020 would not be audited as to their effectiveness.

Public Comment:

None

Committee / Board Comment:

Chairperson Gosney spoke about the recommendations made in past years that had not been implemented as yet. He advocated for both effectiveness and performance audits as an aspect of public relations and to verify compliance of past findings. He expressed faith in the staff but urged independent verification.

Mr. Panas spoke about the size of the district's bond program and the high level of transparency and oversight provided by annual effectiveness and performance audit reports. He also favored a phase one 1.5 audit noting testing by an independent auditor.

CBOC Note: Phase 1.5 Audit refers to the concept of having the auditor verify subsequent implementation of recommendations that were deemed partially or not implemented in the first phase of the FAI Recommendations Implementation review.

Dr. Wold provided information and spoke about the number of items in unresolved status to become the scope. He said that staff recommended validating everything remaining, tallying all outstanding and make that the scope for moving forward. He talked about additional audits once the exact scope was known and agreed with concerns to close those out.

Discussion continued.

Chairperson Gosney commented on the need for the appearance of propriety in order to build faith with the community. He promoted auditing actions of senior staff with an independent review to give assurance to the public.

President Hernández-Jarvis said the Board had heard the concerns and would continue to work with the CBOC.

3. Status of Verifications of the Implementation of Forensic Accounting Investigation Recommendations

Ms. Payne provided a report regarding the implementation task force and implementation of recommendations. She shared background and update of progress. She noted remaining recommendations and related categories.

Public Comment:

None

Committee / Board Comment:

Ms. Humes spoke about high risk items and delays in completing those recommendations. President Hernández-Jarvis responded about conversation before the Governance Committee and the Board. She offered to bring the matter back to the Governance Committee for further discussion and review.

Ms. Lara said she was interested in examining the policy to address systemic concerns regarding diversity, equity and inclusion. She supported strict guidelines.

Mr. Panas spoke about the number of discussions held and lack of support by the Board.

Chairperson Gosney spoke about lack of consensus from the Board and possibly holding the policy for the newly elected Board to review.

CBOC Notes: The comments above are about Board Policy 7214.2 (related to the CBOC) revisions.

Mr. Moore asked whether approval of the Program Management Plan by the Board would allow auditors to begin review of the items, separate from the Board policy items. Dr. Wold affirmed.

Ms. Enllana commented on the need for an active Board liaison in order to address concerns and provide communication.

Discussion continued to touch on remaining implementations, lack of Board

approved policy, and vacant seats.

President Hernández-Jarvis acknowledged opportunity for better success of the CBOC policy once a new Board was seated. She inquired about figures from the presentation. Ms. Payne said that staff would provide further information in an upcoming Friday Memo to the Board.

C. COMMENTS FROM BOARD PRESIDENT AND CBOC CHAIRPERSON

Chairperson Gosney thanked everyone for participating. He spoke about the positive opportunity to meet and speak, saying the joint meeting provided for beneficial discussion.

President Hernández-Jarvis thanked staff for its work. She reiterated that the Board would continue to work with the Committee.

D. ADJOURNMENT

President Hernández-Jarvis adjourned at 8:07 PM.

Submitted by: Cameron M. Moore, CBOC Secretary

November 5, 2020

WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE

DRAFT MINUTES

Meeting of October 19, 2020

A) OPENING PROCEDURES

Note: this meeting was held on line 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 2:01 pm.

C) ROLL CALL

Present: John Anderson, Maisha Cole, Sallie DeWitt, Guadalupe Enllana, Don Gosney, Lorraine Humes, Anton Jungherr, Cameron Moore

Absent: Ken Burns

9 members ~ 5 required for a quorum; a quorum was present.

Staff Present: SeungJa Cha, Luis Freese, Ellen Mejia-Hooper, Melissa Payne

Board Liaison: Absent

D) APPROVAL OF AGENDA

The agenda was approved via consent.

E) PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA

Ms. Humes outlined an offer by former CBOC member Gregg Visineau to provide training sessions on school bonds. She stated she would follow up with an email to members.

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

F) BOND PROGRAM PROJECTS STATUS and FINANCIAL REPORTS (Luis Freese/Melissa Payne)

Mr. Freese presented the project reports. Items of note: (1) Michelle Obama School construction completion slipped a little and is now expected in November 2020. A grand opening event is scheduled for October 29. Target construction completion for the Richmond HS project is February 2021. Target Board contract approval for the Riverside ES project is November 4, 2020.

Ellen Mejia-Hooper provided a presentation on the site-specific educational specification for Lake ES. Comments/questions from members: Mr. Gosney felt that the general public (outside of the immediate school community) did not have enough opportunity to review and comment on the specifications. Ms. Humes asked questions about safety features. In response to a question from Mr. Moore, Mr. Freese stated that while the specifications were not specifically reviewed or established relative to Covid-19 or other future pandemics, there were aspects of the flexible, open space design that makes it more adaptable to measures required in a pandemic situation. Mr. Anderson asked whether a structural engineer was included on the bridging architect's team; Mr. Freese indicated no, and Mr. Anderson opined it would be a good idea.

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Ms. Payne reviewed the financial reports: the primary item of note is that \$4.7 million in state grants for El Cerrito and DeAnza High Schools were recently approved.

Ms. DeWitt reiterated her position expressed in the September meeting that financial reports should reflect total project budgets, not just budgets funded by bonds and state grants, and that the current practice of providing details of other funding sources in the report footnotes was inadequate.

Ms. Mejia-Hooper presented an update on the formation of the Prioritization Committee and the related Community Survey. She indicated that the District had increased its communications outreach on the survey, and consequently the numbers of responses had increased significantly. Mr. Gosney asked that District increase its communication outreach on the survey to the general community, not just the schools' community. Mr. Moore asked if the Mandarin School would be included in the evaluation, since the school was not established when the FMP site evaluations were done in 2016. Ms. Mejia-Hooper indicated that the Serra Campus, which currently houses the Mandarin School, was included in the 2016 site evaluation. Mr. Moore noted that it is unlikely that the Serra Campus footprint was large enough to support this growing school program, and that other campus options need to be considered.

G) BOARD OF EDUCATION LIAISON REPORT (Consuelo Lara)

No report.

C B O C R E P O R T S

CONSENT ITEMS

The consent items were approved with no objections.

H) ADOPTION OF MINUTES (Cameron Moore)

09.14.20 CBOC Draft Minutes

I) CBOC MEMBER INFORMATION REQUEST LOG (Don Gosney)

10.19.20 CBOC Member Information Requests Status Log

J) ADAM FERBER INVOICE (CBOC Independent Counsel) (Don Gosney)

9.30.20 Adam Ferber CBOC Invoice

K) APPROVED RECOMMENDATIONS BY THE CBOC (Don Gosney)

10.19.20 CBOC Approved Recommendations

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

L) MEMBERSHIP (Cameron Moore)

Mr. Gosney indicated that Mr. Burns would not likely continue on as a member and has contacted the Buildings Trade Council for a replacement.

M) MEMBERSHIP ROSTER (Don Gosney)

Mr. Gosney noted the current roster.

N) CHAIRPERSON REPORTS (Don Gosney)

Mr. Gosney noted his reports to the Board, which are included in the agenda packet.

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CITIZENS' BOND OVERSIGHT COMMITTEE

**O) IMPLEMENTATION OF FORENSIC ACCOUNTING INVESTIGATION
RECOMMENDATIONS (Anton Jungherr)**

Mr. Jungherr made the following motion, seconded by Ms. DeWitt:

That the CBOC recommends the District provide to the CBOC a monthly report on the status of Internal Auditor's reviews in the following format:

Description	October 2020	Total
Balance to review beginning of month		77
Internal Auditor reviews this month		
Balance to review end of month		

Mr. Gosney requested an amendment to the motion that the report includes a listing of the specific recommendations reviewed. Mr. Jungherr and Ms. DeWitt agreed to this change. Mr. Moore asked Ms. Payne to give a status update on the implementation review. Ms. Payne indicated that the Moss Adams Phase 2 review would be completed within FY2020-21, and she had no issue reporting on internal audit reviews on a monthly basis. She also noted that Dr. Wold would be seeking Board approval for a contract with an auditing firm to perform the FY2020 bond fund performance audit (compliance only) and an implementation verification review of the 25 recommendations deemed not or partially implemented in the Moss Adams Phase 1 review. Mr. Jungherr expressed disappointment that the CBOC was not consulted prior to making this decision.

Roll call vote on motion as amended: Yes (8), No (0), Abstain (0), Absent (1, Burns). The motion passed.

P) ANNUAL REPORT UPDATE (Sallie DeWitt and Lorraine Humes)

The first draft of the annual report was included in the packet, and Ms. Humes and Ms. DeWitt requested written comments. The goal is to vote on the final version of the annual report at the November meeting. Mr. Moore highlighted two points so that members could consider prior to the November meeting: (1) that the report should refer to Michelle Obama School and not Wilson Elementary School (with appropriate footnoting of older reports that refer to Wilson) and (2) that CBOC Accountability Compliance Opinion A should be changed from "No" to "Can not be determined".

Q) AUDIT SCHEDULES (Anton Jungherr)

Mr. Jungherr noted there were no changes to the schedules.

R) CBOC WEB SITE UPDATE DRAFT GUIDELINES (Don Gosney)

Mr. Gosney stated that the District has approved the ability for the CBOC to update the CBOC website. Mr. Jungherr motioned that the CBOC support the plan to update the website, seconded by Ms. Humes. Roll call vote: Yes (8), No (0), Abstain (0), Absent (1, Burns). The motion passed.

WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE

S) CALENDAR (Don Gosney)

Mr. Gosney noted the calendar in the agenda packet.

T) FUTURE AGENDA TOPICS (Don Gosney)

Ms. Humes asked that Mr. Gosney provide regular updates on the activities of the Prioritization Committee.

U) ADJOURNMENT

The meeting was adjourned at 4:58 pm.

Submitted by: Cameron M. Moore, Secretary

November 5, 2020

CBOC MEMBER RECORDS REQUEST AND STATUS LOG

11/09/20

REQUESTER	DATE REC'D	SUBJECT	FORWARDED FOR RESPONSE	RESPONSE DATE	RESPONSE
111) Anton Jungherr	3/16/19	Copy of 03/20/19 Closed Session referenced case and District's related cross-action	03/18/19 to L. LeBlanc	04/02/19 emailed A. Jungherr documents requested	04/02/19
112) Anton Jungherr	4/15/19	Copy of Riverside RFQ Design Build	4/15/19 to L. LeBlanc	4/17/19 emailed A. Jungherr requested documents	4/17/19
113) Anton Jungherr	4/15/19	Disclosure Procedures	5/15/19 to J. al-Amin	4/17/19 emailed A. Jungherr requested documents	4/17/19
114) Anton Jungherr	5/2/19	Parley Pro agreement	5/2/19 to M. Payne	5/6/19 emailed A. Jungherr requested documents	5/6/19
115) Anton Jungherr	5/6/19	Copy of Moss Adams proposal for systems and procedures services	5/6/19 to L. LeBlanc	5/6/19 emailed A. Jungherr requested documents	5/6/19
116) Anton Jungherr	5/5/19	Copy of DDLN agreement and amendments 1-6	5/6/19 to M. Payne	5/9/19 emailed A. Jungherr requested documents	5/9/19
117) Anton Jungherr	5/16/19	Details for 4 items discussed at FSC meeting -5-15-19	5/16/19	6-17-19 emailed A. Jungherr documents	6/17/19
118) Anton Jungherr	5/16/19	Details of Bond Program Cash Position Projection Summary	5/16/19 to M. Payne	6/17/19 emailed A. Jungherr documents(duplicate of #117)	6/17/19
119) Anton Jungherr	5/16/19	Melissa Truitt Project Administration Agreement	5/17/19 to M. Payne	6/17/19 emailed agreement to A. Jungherr	6/17/19
120) Anton Jungherr	5/17/19	Lisa Nagai Consulting Project Agreement	5/17/19-to M. Payne	6/17/19 emailed agreement to A. Jungherr	6/17/19
121) Anton Jungherr	5/17/19	Colbi Implementation Survey	5/17/19-to M. Payne	6/24/19 emailed A. Jungherr survey	6/24/19

CBOC MEMBER RECORDS REQUEST AND STATUS LOG

11/09/20

REQUESTER	DATE REC'D	SUBJECT	FORWARDED FOR RESPONSE	RESPONSE DATE	RESPONSE
122) Anton Jungherr	5/17/19	Bond Program Management Plan table of contents	5/17/19 to M. Payne	7/15/19 Emailed Jungherr and Gosney	7/25/19
123) Anton Jungherr	5/17/19	Current version of Bond Program Budget Practices and Procedures (duplicate from 4.16.19)	5/17/19 to M. Payne	Withdrawn by A. Jungherr	7/27/19
124) Anton Jungherr	5/17/19	Copies of Adam Ferber's invoices for assorted listed months	5/20/19 to S. Garfield	5/28/19 emailed copies of invoices to A. Jungherr	5/28/19
125) Anton Jungherr	5/24/19	Bond Program staffing positions for 2015-16 and 2016-17.	5/24 to Payne 10/16 to Bueno/Wold	2/10/20 emailed A. Jungherr & D. Gosney updated report	2/10/20
126) Anton Jungherr	5/26/19	Current version of Munis Training Manual	5/28/19 to S. Garfield	5/28/19 emailed response to A. Jungherr to access manual through the District's website under Purchasing Dept.	5/28/19
127) Anton Jungherr	5/1/19	Copies of sample reports provided by Colbi	5/1/19 to M. Payne	5/1/19 emailed reports to G. Visineau, A. Jungherr, D. Gosney	5/1/19
127A) Anton Jungherr	6/22/19	Explanation in Variance between Report 13 and staff report	6/24/19 to M. Payne	Emailed information to Jungherr and Gosney to share with CBOC	6/28/19
128) Anton Jungherr	6/30/19	Master List Numbers for various Phase 1 & Phase 2 recommendations	7/1/19 to M. Payne	04/13/20 ~ A. Jungherr requested for it to be marked Completed	04/13/20
129) Anton Jungherr	6/30/19	Completed version of the Colbi District information document.	7/1/19 to M. Payne	2-7-20 emailed Jungherr/Gosney requested information	2/7/20
130) Gregg Visineau	7/4/19	Questions on KNN schedules & clarification on previously answered inquiries.	7/8/19 to M. Payne	7/19/19 emailed to G. Visineau with comments and documents	7/19/19

CBOC MEMBER RECORDS REQUEST AND STATUS LOG

11/09/20

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

CBOC MEMBER RECORDS REQUEST AND STATUS LOG

11/09/20

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

CBOC MEMBER RECORDS REQUEST AND STATUS LOG

11/09/20

REQUESTER	DATE REC'D	SUBJECT	FORWARDED FOR RESPONSE	RESPONSE DATE	RESPONSE
149) Anton Jungherr	10.26.20	Provide worksheet used to calculate July 2020 reg, payroll and time sheets and worksheet used to calculate the July payroll adjustment	10.27.20 to M. Payne		
150) Anton Jungherr	10.26.20	Provide detail for the Sept. 2020 Fund 21 Bond Funds payroll of \$97,601.13 in the format provided for Aug 2020	10.27.20 to M. Payne		
151) Anton Jungherr	10.26.20	Detail of Lead Auditor July 2020 credit of \$991.48 and confirm that no payroll for the Lead Internal auditor was charged to the Fund 21 Bond Fund in July 2020. Confirm that there was no payroll for the Lead Internal reported in Aug. 2020. Will the Lead Auditor's payroll be charged to the Fund 21 Bond Funds when she reviews the implementation of forensic audit recommendations?	10.27.20 to M. Payne		

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
11.09.20

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

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

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

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
11.09.20

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

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
11.09.20

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

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
11.09.20

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

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
11.09.20

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

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
11.09.20

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

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
11.09.20

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

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
11.09.20

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

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
11.09.20

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

West Contra Costa Unified School District
Citizens' Bond Oversight Committee
CBOC Approved Recommendations
11.09.20

Item No.	Recommendation	Date CBOC Approved	District's Response
33	That the District provide to the CBOC a monthly report on the status of the Lead Internal Auditor's review of the implementation of forensic accounting investigation recommendations in the following format, including a listing of the specific recommendations reviewed, beginning with October 2020: • Balance to review beginning of month (77) • Reviewed this month • Balance to review end of month:	10.19.20	



WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

ATTENDANCE REPORT for PREVIOUS 12 MONTHS 11.09.20

	2019		2020										
	11/7	12/10	1/13	2/10	3/9	4/13	5/11	6/8	7/13	8/10	9/14	9/30	10/19
John Anderson						C A N C E L L E D							
Ken Burns									UA	UA	UA	UA	UA
Maisha Cole										EA			
Sallie DeWitt													
Guadalupe Enllana	EA										UA		
Kathy Fleming	EA												
Don Gosney													
Vanessa Hill													
Lorraine Humes	EA			EA	EA								
Anton Jungherr													
Cameron Moore													
Gregg Visineau	EA			EA									
BOE Liason*		UA	UA	EA	UA		UA	UA	UA	UA	UA	UA	UA

Key Codes:

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

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

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

WARNING OF ABSENCES – Warning on absences (4 absences)



WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
 Guadalupe Enllana Don Gosney Cameron Moore
 Vice Chairperson Chairperson Secretary

CITIZENS' BOND OVERSIGHT COMMITTEE
MEMBERSHIP ROSTER
11/09/20

Categories per BP 7214.2 Effective December 9, 2015					
#	Category	Name	Term Start Date	Term Ends	Term #
1	Business Organization*	Sallie DeWitt	01/18/19	01/17/21	2
2	Senior Citizen Organization*	Don Gosney	05/24/19	05/23/21	3
3	Taxpayers Organization*	Lorraine Humes	03/06/19	03/05/21	1
4	Parent or Guardian*	Maisha Cole	06/10/20	06/09/22	1
5	Parent or Guardian & PTA*	Cameron Moore	04/27/20	04/26/22	3
6	El Cerrito Resident	Vacant	—	—	—
7	Hercules Resident	Anton Jungherr	02/11/19	02/10/21	3
8	Pinole Resident	Vacant	—	—	—
9	Richmond Resident	Guadalupe Enllana	08/07/19	08/06/21	1
10	Richmond Resident	John Anderson	06/10/20	06/09/22	1
11	Richmond Resident	Vacant	—	—	—
12	San Pablo Resident	Vacant	—	—	—
13	Unincorporated Area Resident	Vacant	—	—	—
14	Unincorporated Area Resident	Vacant	—	—	—
15	Building Trades Council	Vacant	—	—	—
16	WCCUSD Employee Unions**	—	—	—	—
17	WCCUSD Student	Vacant	—	—	—

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

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

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

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



WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
Guadalupe Enllana Don Gosney Cameron Moore
Vice Chairperson Chairperson Secretary

CHAIRPERSON'S REPORT

10/21/20

Every now and again I delude myself into thinking I'm a pretty smart kind of a guy. And then Wednesday nights come about and I attend a school board meeting where the reality is staring me right in the face: I truly am dumb as a box of rocks.

Every time I get to thinking that the Board of Education wants to prove to our community that they're spending our bond dollars wisely, I see where there's yet another proposal for a performance audit that just glosses over the effectiveness and results of the \$2.4 billion bond program.

It's been nearly five years now since the District learned of most of the 112 recommendations included in the Forensic Audit Investigation and they are still struggling to prove to auditors that they've been addressed. And it's a tough sell. We have some very good and trustworthy people working on this and I have zero reason to feel that they're trying to pull the wool over anyone's eyes but, at the same time, I have to ask why it has taken close to five years to validate that these are no longer areas of concern.

The Bond Oversight Committee has been stressing this for a **VERY LONG TIME**. It's caused a lot of consternation and grief for District staff—and we're sorry for that but it seems that the simplest solution to that problem is to actually **FIX THESE PROBLEMS**.

But the more serious issue in front of us is the efforts by District staff to hold off on an effectiveness and results performance audit for at least another year. We're hearing that all of the auditors need to devote their full attention to validating these five year old issues and none of their attention should go towards an effectiveness and results audit for the work performed during the past year and much of the work performed next year.

WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

The District has failed to show this community that they can resolve 5 year old issues and now they want to be given a pass on whatever they've been doing this past year and maybe the next year?

The CBOC stands by their assertion they've been making these past several months that we need an effectiveness and results performance audit every year. This District has not yet earned a free pass to let this slide for a year or two.

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



WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
Guadalupe Enllana Don Gosney Cameron Moore
Vice Chairperson Chairperson Secretary

CHAIRPERSON'S REPORT

11/04/20

Yesterday was a momentous day. We all had an opportunity to vote in the Presidential election.

While this was an important event for the world in general, for those of us in West County, the more important election was down-ballot to decide who would sit as Trustees on the WCCUSD Board of Education starting on December 16th.

Some members of the Board chose not to seek reelection and others decided to move in another direction—but the work of the District goes on.

Many people have seen the results posted as of 11:44 PM last night but unless you're heavily involved in the election process, most people don't understand how the vote counting goes. As an example, in the election two years ago, from the time the polls closed there were seventeen updates to the election count over the next 27 days until the vote count was certified. There were massive changes in the numbers and even some early winners ended up being left out in the cold.

Whoever gets elected and sworn in as our new Trustees, I'll continue to work with them to ensure that as they oversee our Bond Program, they're making informed decisions. I've been trying to work with as many of the candidates that would listen to me so they would be able to hit the ground running when sworn in.

The Bond Program is a massive undertaking and it would be folly for any of us to think that any new Board member can step in and understand the intricacies right away. When Board members are asked to make critical decisions about the Bond Program and they don't know or understand the details, this is a recipe for disaster. Since none of us likes disasters, the better educated and informed the Board is, the better our community will be.

WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

I've worked hard over the past six months to work with the candidates and I think I've built a decent relationship with all of the potential Board members—at least the ones that checked their emails, phone messages and texts.

I'm optimistic that the Bond Program will proceed in a manner where the community as a whole will be best served—ALL of the community and not just specific pockets.

The Facilities Master Plan Prioritization Team has met once. I was selected by the CBOC to represent them. We have our second meeting in a few days and now that we've gotten the basics out of the way, I'm optimistic that we'll be a productive group. I've heard from several members of the community about their concerns and fears that District staff and perhaps a Board member or two will try to direct what this team will recommend to the new Board—that the team will have little to no say in the final result. I have the same worries but will work diligently to ensure that the needs and desires of the community are a part of the process.

As always, as members of the Board transition to their life outside of the Board, I hope that they'll try to find volunteers to apply to serve on the CBOC. We're down to eight members and need help filling the unfilled nine remaining seats.

Just last night we lost our Building Trades CBOC member when Ken Burns submitted his resignation. I appreciate the desires Ken had in giving back to his community. Like so many of us, though, there just weren't enough hours in the day for everything he needed to do.

We're looking for representatives from El Cerrito, Pinole, Richmond, San Pablo, two from our unincorporated areas, a Building Trades rep, a Solutions Team rep and a Student rep. We have more vacancies than we have CBOC members. We encourage anyone from the community that can serve to please reach out to me where I can explain about the CBOC and get you an

WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

application. My email address is dongosney@comcast.net. That's dongosney@comcast.net.

Many of us were able to participate in the Obama School virtual Grand Opening last Thursday. The video presentation was outstanding. This was largely a student led presentation with a wide variety of students—dressed in their Sunday best—showing us all how it's done.

The campus itself looks beautiful and we're all anxious for when the students can populate the campus.

One of the highlights was when a synchronized ribbon cutting all across the campus was filmed. This was the epitome of cool. The students and staff in this video should all be commending for the great job they did.

The CBOC has their next meeting next Monday at 2 PM. We're starting the meeting with an Entrance Conference with Christy White—the Bond Program Financial Auditor—and Eide Baily—who will conduct a performance compliance audit. By itself, this might be worth attending the meeting to learn exactly what we can expect from these audits—especially the performance audit where it's more important to know what will NOT be included in this audit.

Once again, our next meeting will be hosted at 2 PM on Monday afternoon, November 9th. All are welcome. Please go to the District's web site, scroll down to Committees, click on the CBOC and you'll find the Zoom link. Or bookmark the CBOC web site and you'll see links for the current agenda—which will also have the Zoom link.





Prioritization Committee #1

10/27/20

Our Children, Our Schools, Our Future

Agenda



- A. Introductions
- B. Meeting Discussion Items
 - 1. Establish norms for the committee
 - 2. Review the 2016 Facility Master Plan and the prioritization process
 - 3. Review the role of the committee
 - 4. Review the community survey results
- C. Public comment



Introduction

- Role of the Committee
 - The Prioritization Committee is tasked with **updating criteria** that will serve as the basis for the order in which the Priority Sites will be considered for project **sequencing** and funding.

Representative Business & Operations

Representative from Special Education

Representative from Academics

MDAC Representative

DLCAP Representative

AASAT Representative

CBOC Representative

PTA Representative

CAC Representative

UTR Representative

Teamsters Representative

SSA Representative

WCCAA Representative

ASTU Representative

2 Student Representative from each feeder pattern

1 Parent Representative from each feeder pattern



Norms for the committee

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 committee'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

Public Comment



***Public Comment**– This is not a Brown Act meeting, but the public is welcome to attend. At the time of public comment, raise your hand if you would like to speak. A total of 20 minutes will be allowed for public comment. Each person will be allowed up to 2 minutes depending on the number of speakers.



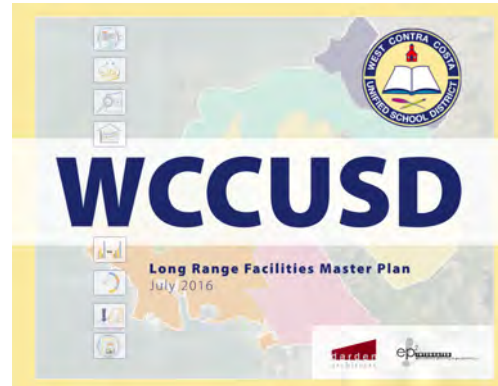


2016 Facilities Master Plan Review

On June 15, 2016, the Board of unanimously voted to approve moving forward with creating a new Long-Range District-wide Facilities Master Plan.

The 11 months of planning involved the following meetings:

- » 6 Steering Committee Meetings
- » 40 School Site Council/Committee Meetings
- » 12 Community Meetings
- » 6 Individual City and County Meetings
- » 5 Prioritization Committee Meetings
- » 4 Focus Group Meetings
- » 2 Citizen's Bond Oversight Committee Meetings
- » 2 Joint CBOC and Board of Education Meetings
- » 5 Facilities Subcommittee Meetings
- » 5 Board of Education Meetings



The 2016 LRFMP is available at www.wccusd.net/Page/6945



2016 Facilities Master Plan Review

The planning focused on prioritizing 21 school sites.

They were defined as those sites that were in most need, or had progressed through the planning phases of a project but were stopped due to the lack of funds.

- Alvarado Adult School
- Cameron School
- Chavez Elementary School
- Collins Elementary School
- Crespi Middle School
- Fairmont Elementary School
- Grant Elementary School
- Hercules Middle School
- Hercules High School
- Highland Elementary School
- Kennedy High School
- Lake Elementary School
- Ohlone Elementary School
- Olinda Elementary School
- Richmond High School
- Riverside Elementary School
- Serra Adult School
- Shannon Elementary School
- Stege Elementary School
- Valley View Elementary School
- Wilson Elementary School

Master Plan Facilities Assessments

FOUR KEY AREAS OF SCHOOL FACILITIES

The 21 Priority Sites were scored based on standard criteria in four key areas of school facilities:



Building Condition

- » Building Envelope
- » Building Systems
- » Building Interior
- » ADA Access



Building Function

- » Size and Design of Spaces
- » Access to Amenities
- » Human Comfort



Site Condition

- » Campus Condition (Landscaping, Walkways, Parking)
- » Fields Condition (Grass, Turf and Hard Courts)
- » ADA Access

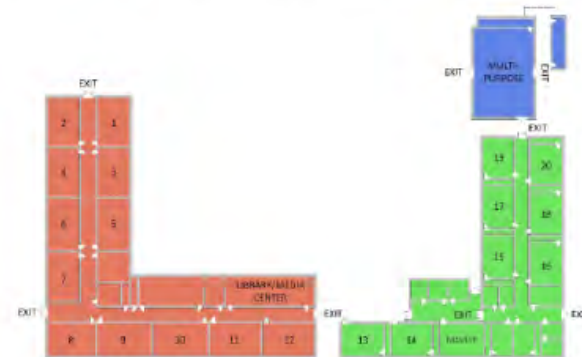


Site Function

- » Circulation
- » Fields/Hard Court
- » Campus Organization
- » Learning Spaces

CREATING A BUILDING CAMPUS SCORE

Each building's square footage is used to create a percentage weight for the building score.



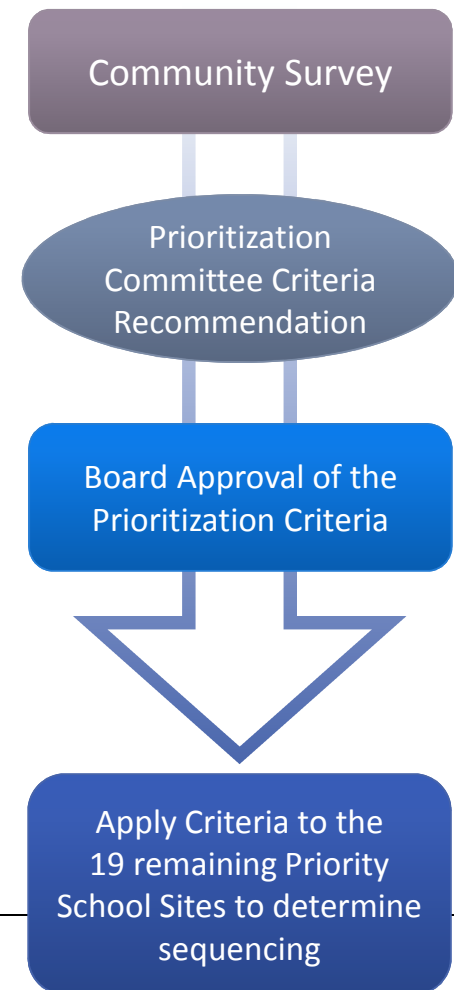
Role of the 2020 Prioritization Committee



The Prioritization Committee is tasked with **updating criteria** that will serve as the basis for the order in which the Priority Sites will be considered for project **sequencing** and funding.

This recommendation will be given to the Board of Education who will pass the final criteria.

The committee is not tasked with discussing the merits of individual school sites.



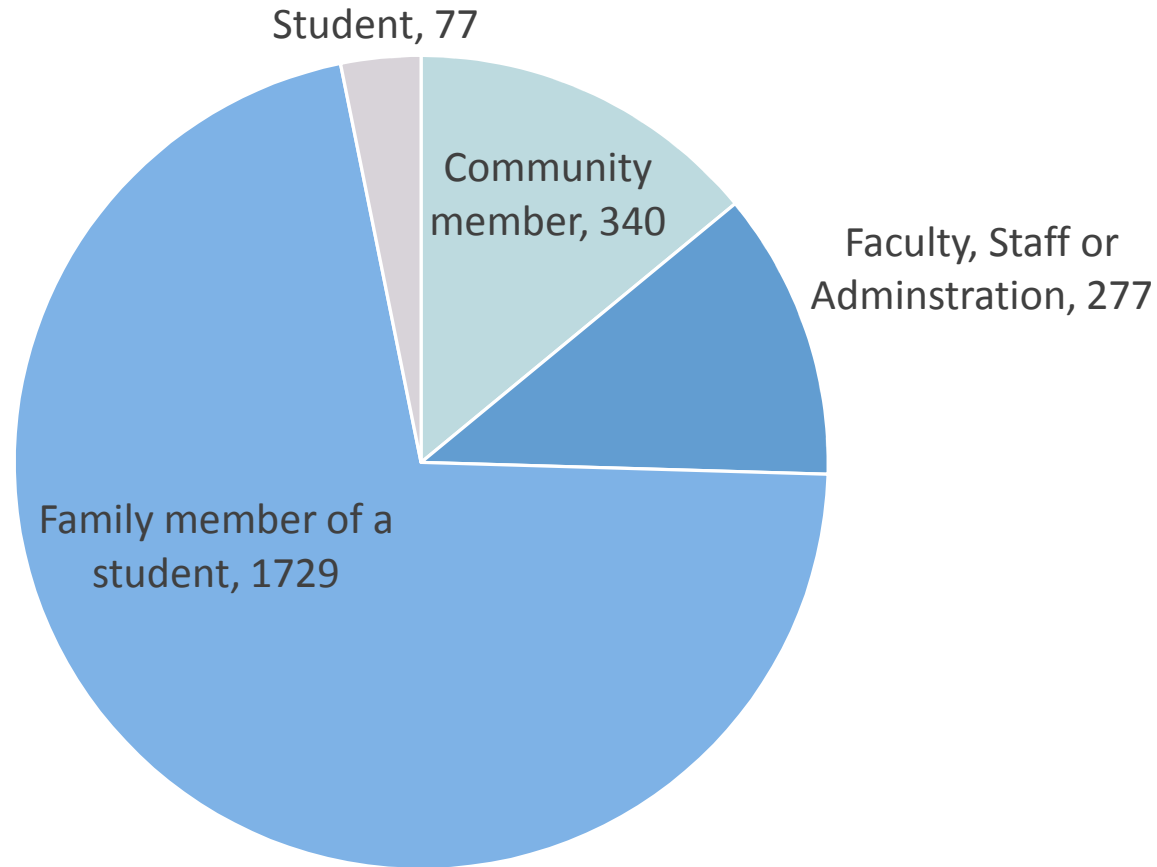
2020 Community Survey Results:



Just under 2000 responses.

1794 English

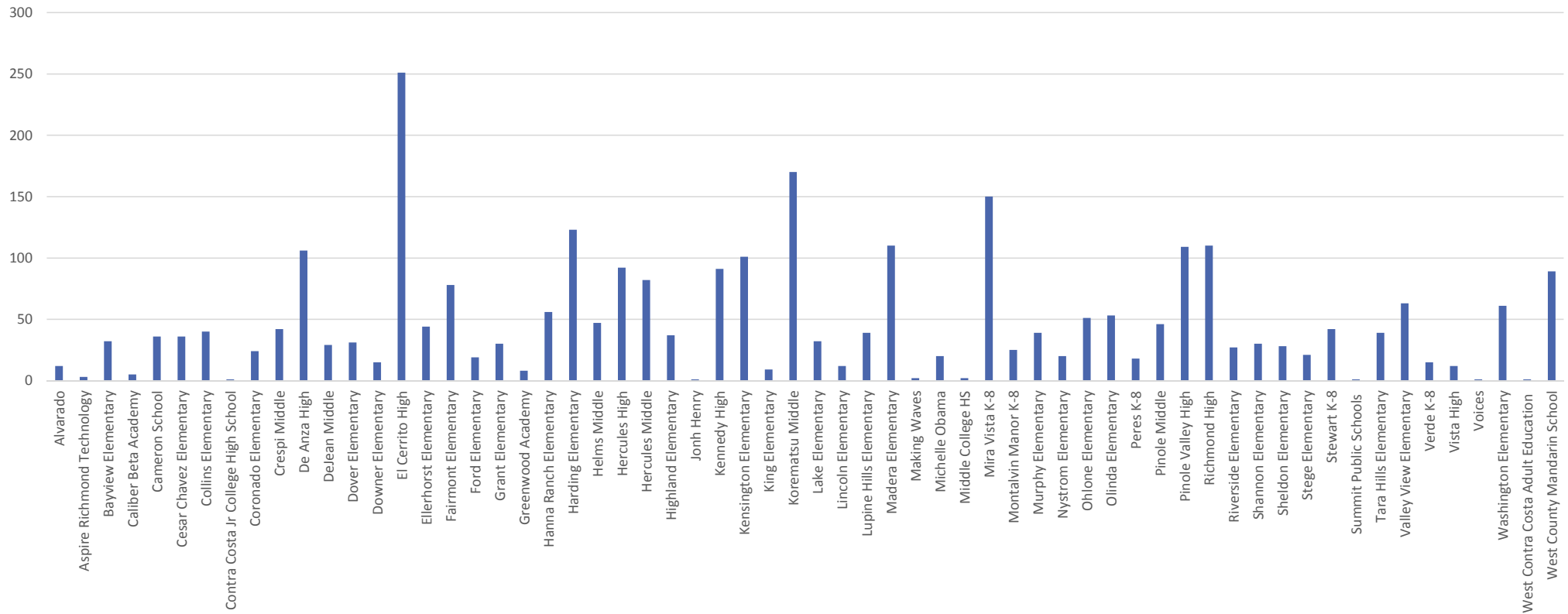
238 Spanish





2020 Community Survey Results: 63 Sites

Which schools are you representing? (check all that apply)



2016 Criteria



Criteria:

Number of Years since Last Improvement

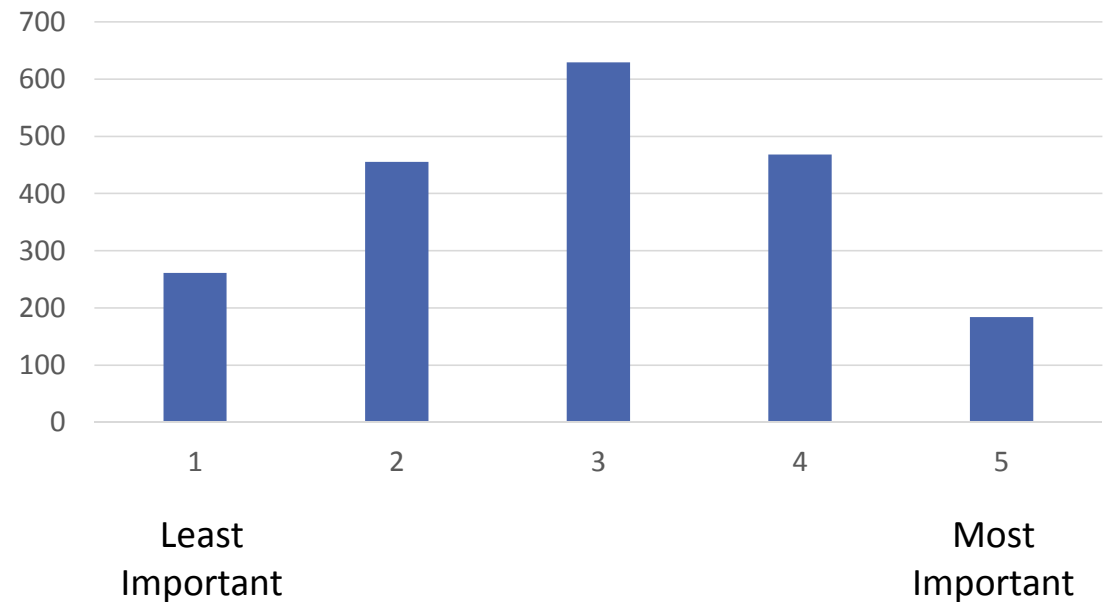
Metric:

The dollars spent per student since 1991, including bond funds, plus State matching funds

Weight: 6

2020 Community Survey Results:

How many improvement projects have been completed at a school since it was originally built



2016 Criteria



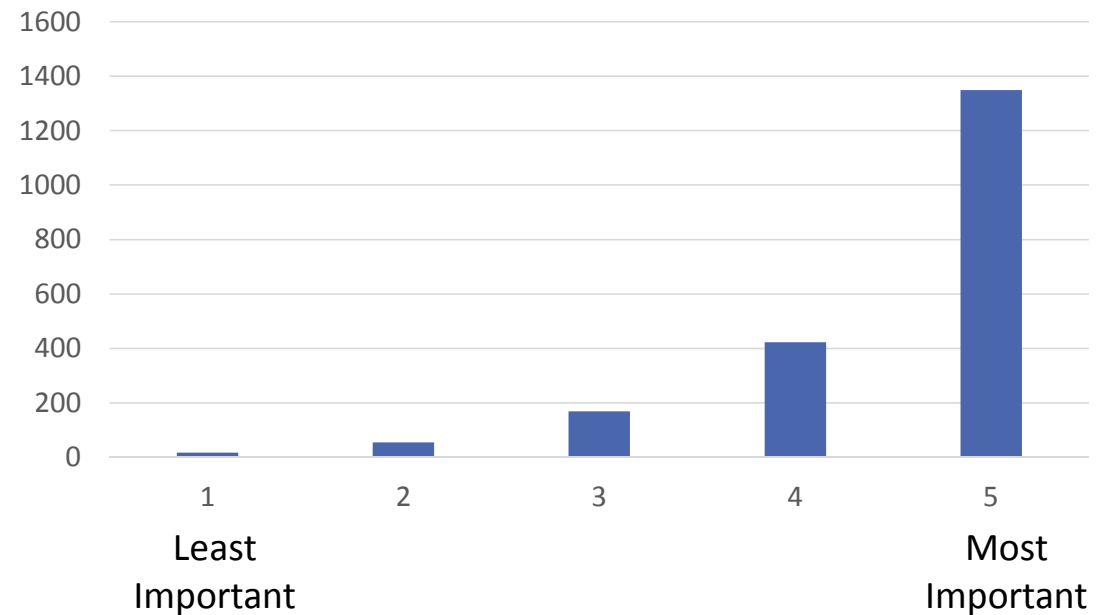
Criteria:
Physical Condition

Metric:
Assessment scores prepared by
Darden/iep2

Weight: 5

2020 Community Survey Results:

The condition the school buildings and site, whether the buildings and site are in good working order



2016 Criteria



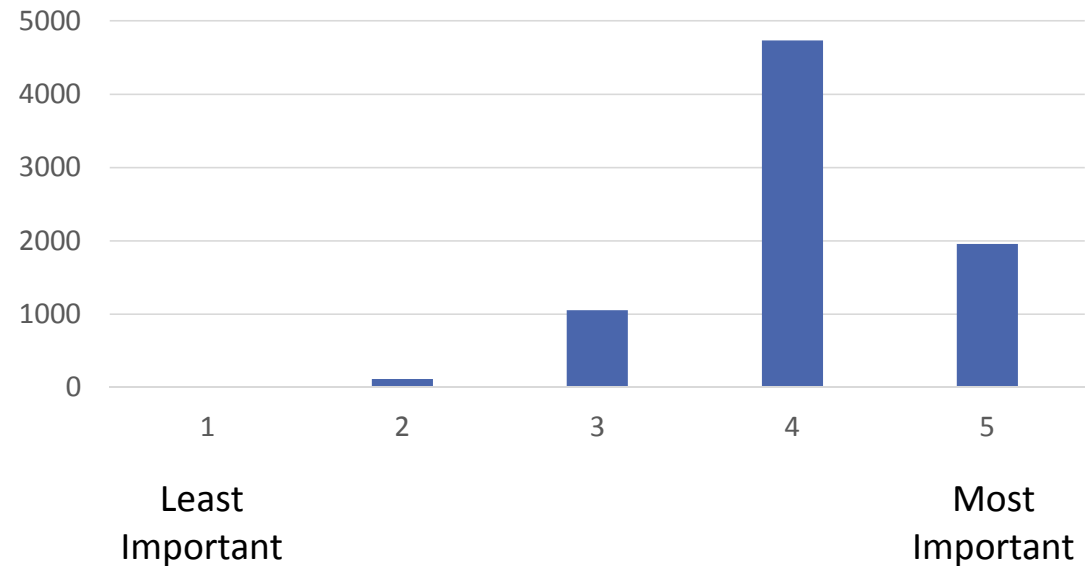
Criteria:
Functionality

Metric:
Assessment scores prepared by
Darden/iep2

Weight: 6

2020 Community Survey Results:

How well the school buildings and site meet the needs for
teaching and learning, whether the buildings and site
function well



2016 Criteria



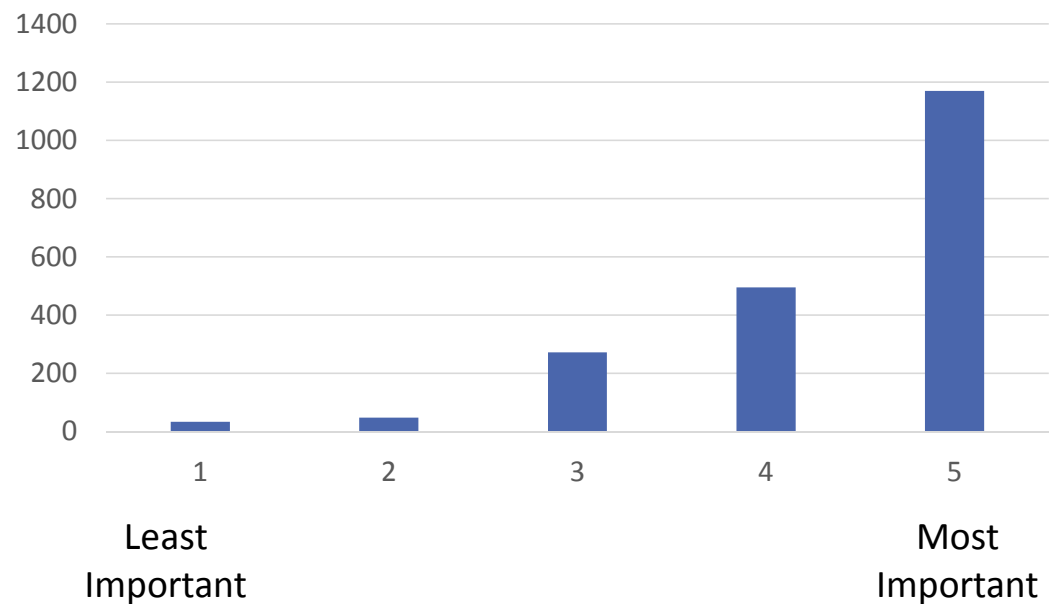
Criteria:
ADA Compliance

Metric:
Assessment ADA sub-scores
prepared by Darden/iep2

Weight: 4

2020 Community Survey Results:

How easy it is for a person with disabilities to access the buildings



2016 Criteria



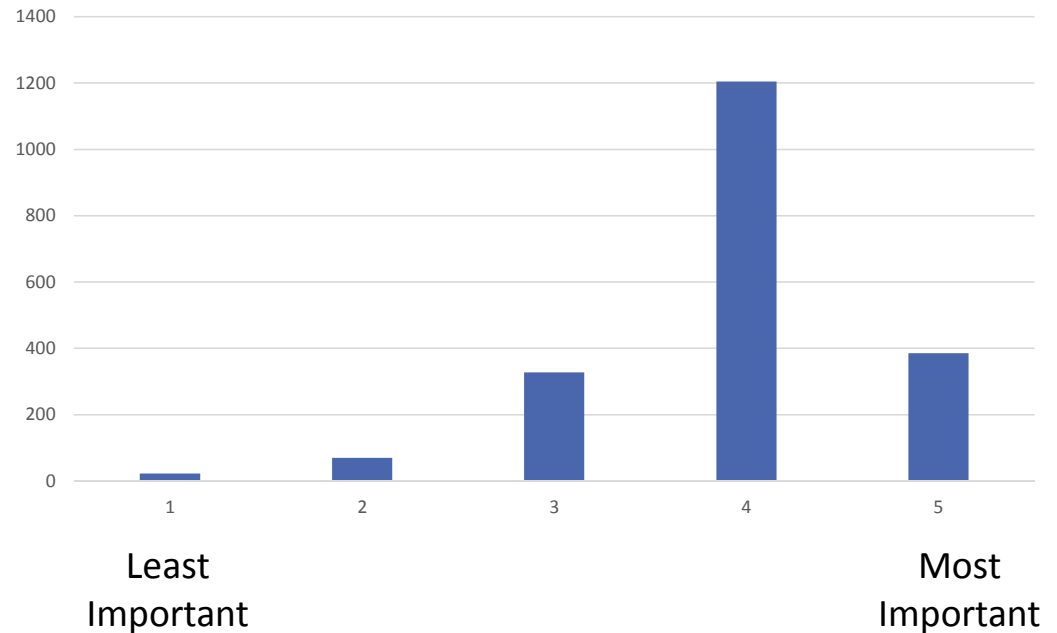
Criteria:
Seismic Needs

Metric:
Structural reports prepared for
the District in 2002

Weight: 5

2020 Community Survey Results:

How seismically (able to withstand an earthquake) safe the
buildings on a school site are



2016 Criteria

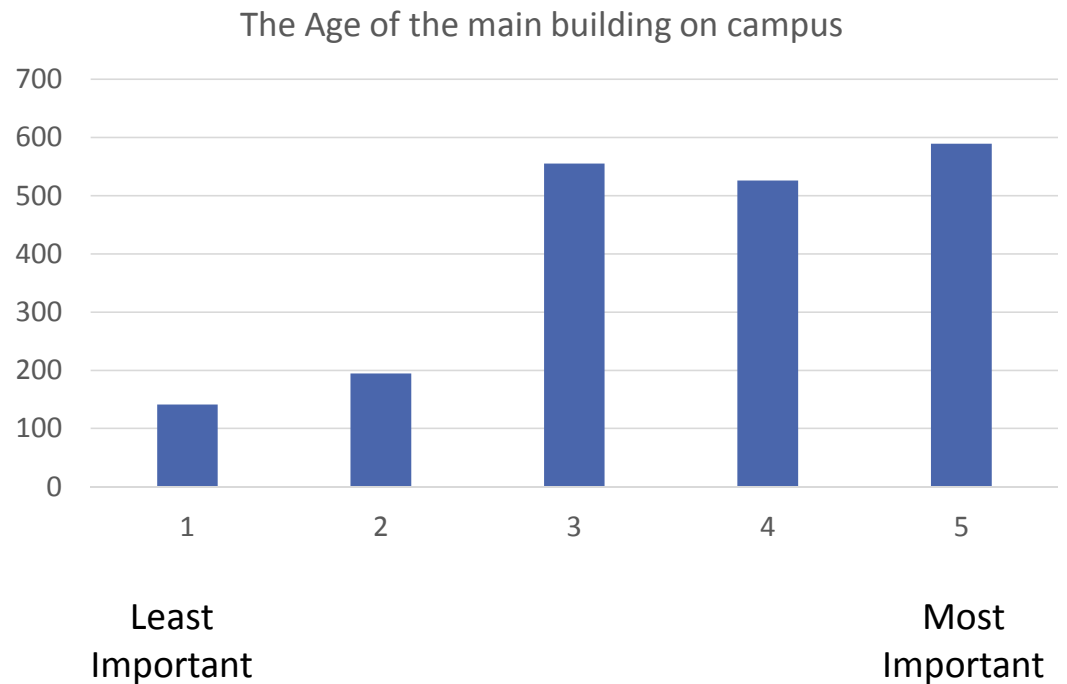


Criteria:
Age of School

Metric:
Age of the original school
building on a site

Weight: 5

2020 Community Survey Results:



2016 Criteria



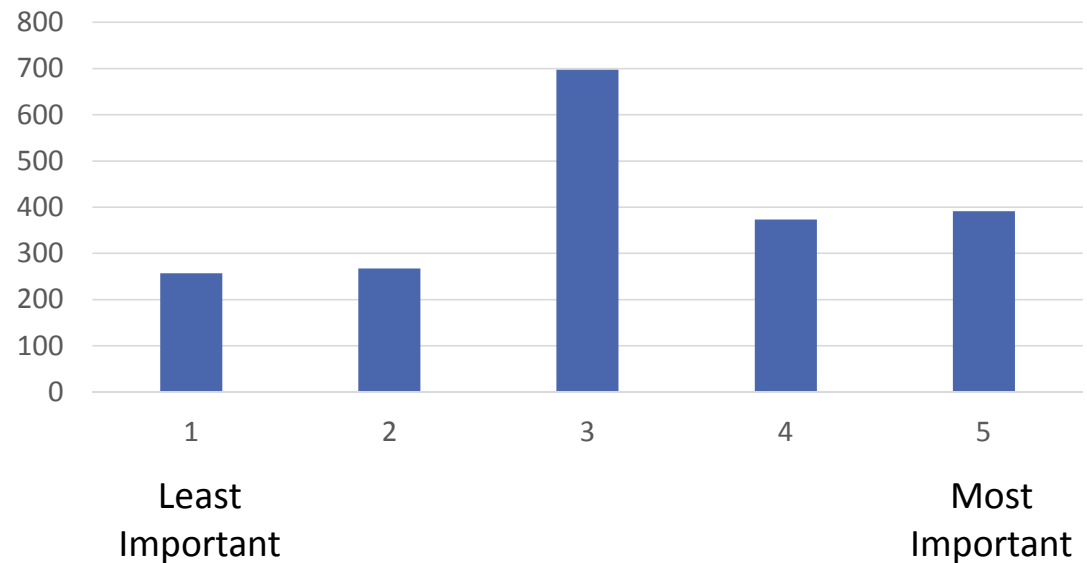
Criteria:
Completed Phases of Design

Metric:
Scale: No Design, site master plan, schematic design, design development, construction documents, permitting (DSA)

Weight: 4

2020 Community Survey Results:

If the school has an existing architectural plan created before the 2016 District Wide Facilities Master Plan was completed.



2016 Criteria



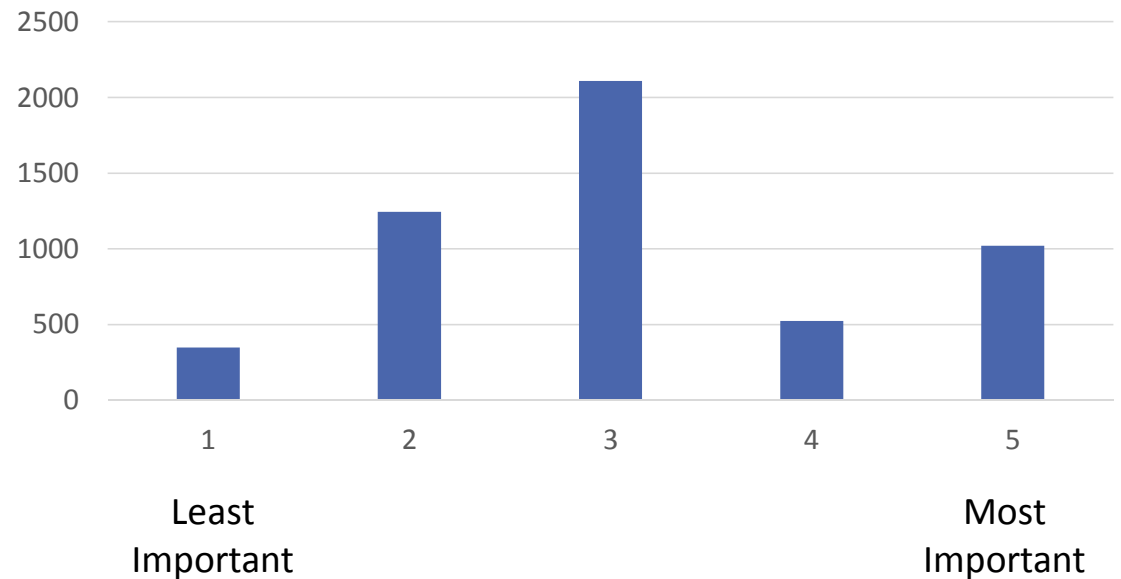
Criteria:
Economically Disadvantaged
Area

Metric:
Median Income of the Census
Track

Weight: 3

2020 Community Survey Results:

The social-economic status of the area in which the school is located



2016 Criteria



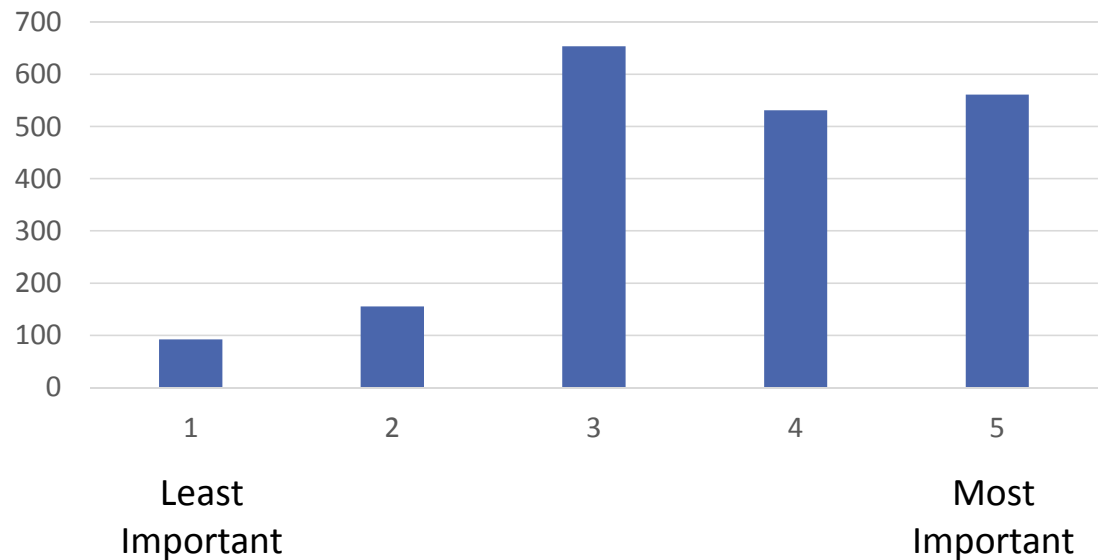
Criteria:
Eligible for State Funding

Metric:
Any state funding eligibility
through the state wide facilities
grant program

Weight: 2

2020 Community Survey Results:

If the school qualifies for state matching funds for facility construction (At this time the statewide bond has more application than funding available)



2016 Criteria



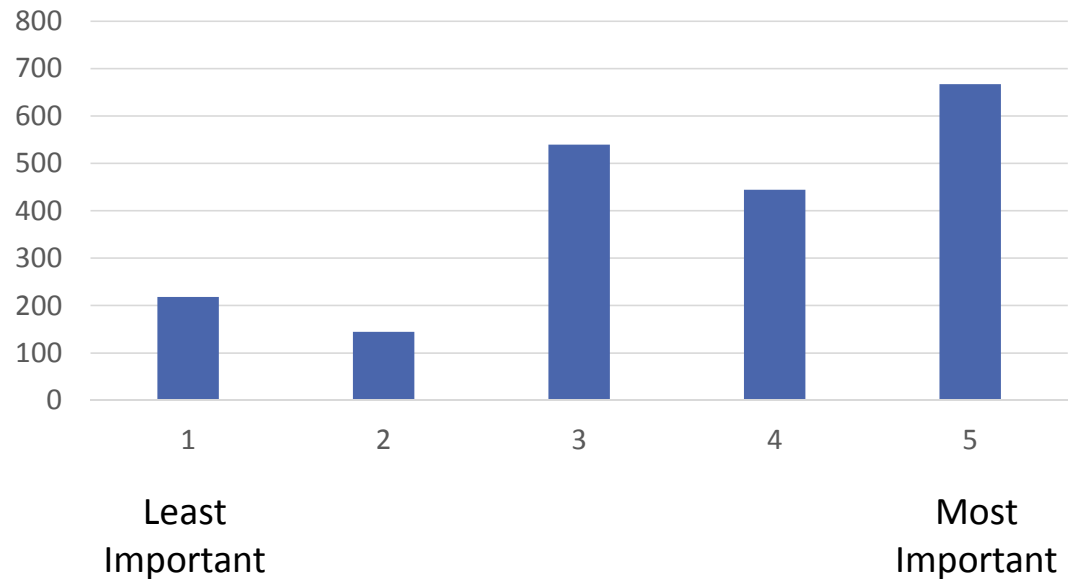
Criteria:
% of Enrollment ESL, Foster, or
Low Income

Metric:
LCAP unduplicated count

Weight: 2

2020 Community Survey Results:

The percent of students come from a lower social-economic background, foster youth or English language learner



2016 Criteria



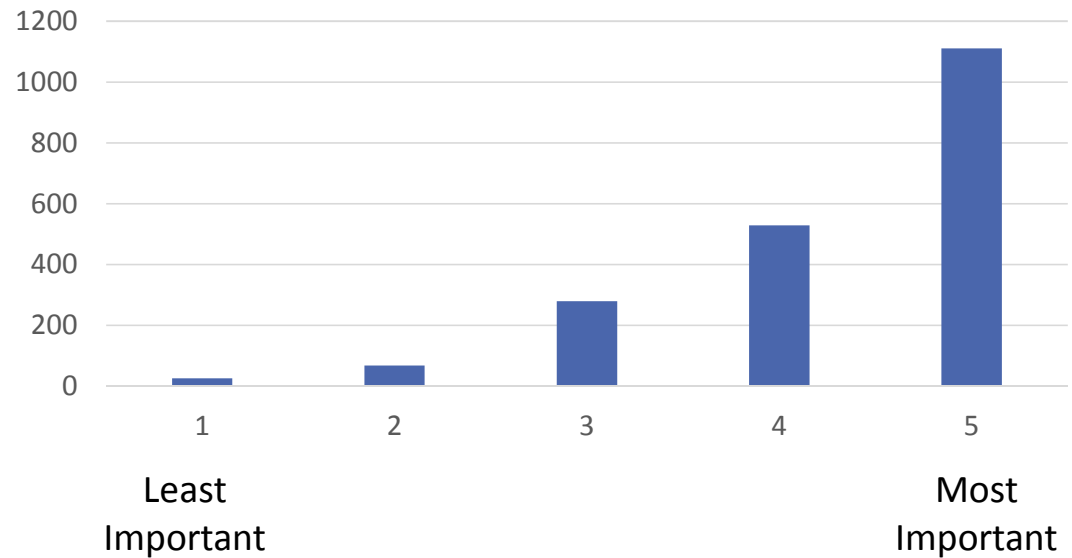
Criteria:
Lack of Technology
Infrastructure

Metric:
IT Grading

Weight: 2

2020 Community Survey Results:

How well is technology supported by the building (i.e. wifi coverage, the strength/speed of the internet around the campus)



2016 Criteria



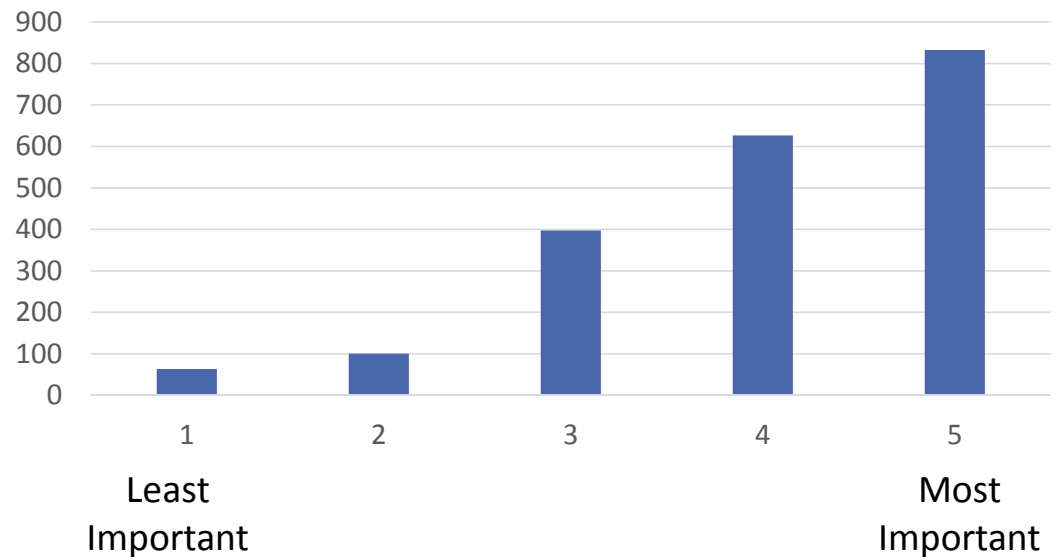
Criteria:
Over or Nearing Capacity

Metric:
Utilization using capacity
without portables

Weight: 1

2020 Community Survey Results:

How many students are attending the school in
comparison to how many students the permanent
buildings on campus can hold





Additional Criteria

The survey asked if additional criteria should be considered.

- There were 610 total comments
- Proposed additional criteria do not include
 - Specific school site needs
 - Non measurable criteria
 - Program recommendations
 - 2016 criteria
- Committee members will be able to like, dislike, or add additional criteria before the next meeting



Tentative Meeting Schedule

- Week of November 9th – Narrow Criteria
- Week of November 30th – Confirm Metrics and discuss weighting of the metrics
- Week of December 14th – Finalize weighting and recommendation to the board



PUBLIC COMMENT

WCCUSD.net/FMP

Our Children, Our Schools, Our Future

West Contra Costa Unified School District



Citizens' Bond Oversight Committee 2019 ANNUAL REPORT

West Contra Costa Unified School District

Citizens' Bond Oversight Committee

2019 Annual Report

WCCUSD Citizens' Bond Oversight Committee*

Executive Committee

Don Gosney
Chairperson

Guadalupe Enllana
Vice Chairperson

Cameron "Mac" Moore
Secretary

Other Members

John Anderson
Ken Burns
Maisha Cole
Sallie DeWitt
Lorraine Humes
Anton Jungherr

Annual Report 2019 Subcommittee

Sallie DeWitt, Co-Chair
Lorraine Humes, Co-Chair
John Anderson

**Membership as of
September 14, 2020*

Annual Report 2019

January through December 2019

To Promote Bond Fund Economy and Efficiency

The State of California requires Citizens' Bond Oversight Committees to inform the public and taxpayers concerning the Proposition 39 (55% local school bond measures) expenditures and use of bond funds at least once a year.

This is the West Contra Costa Unified School District's Citizens' Bond Oversight Committee (CBOC) Annual Report 2019.

The CBOC expresses its sincere thanks to Luis Freese, Melissa Payne, SeungJa Cha, Ellen Mejia Hooper, Peter Hempel and Christine Tai.

Contacting the CBOC

West Contra Costa Unified School District
Facilities Operation Center
1400 Marina Way South, Richmond, CA 94804

510-730-0460

Email: wccusd.cboc@gmail.com

Cover photo: Pinole Valley High School - grand opening August 2019
All photos have been taken from the monthly Facilities Committee
Facilities Master Plan Projects Status Reports

Style guide used: Punctuation Plain and Simple by Edgar C. Alward
and Jean A. Alward, 1997

This report is available on the CBOC's website:

<https://www.wccusd.net/cboc>

EXECUTIVE SUMMARY

The Purpose of this Report

The State of California requires Citizens' Bond Oversight Committees (CBOCs) to inform the public and taxpayers about expenditures and use of bond funds at least once a year¹. This is West Contra Costa Unified School District's (WCCUSD's) CBOC Annual Report 2019. It is meant to inform and be read by the school community, local student families, teachers and other District staff, the Board of Education, local property owners, as well as any other interested parties.

The Focus of this Report

This report covers actions taken and events related to WCCUSD's bond fund which took place primarily in the calendar year 2019. Events leading up to 2019, or ones that took place in 2020, before the release date of this report, are included as needed to explain and give context to actions and events pertinent to 2019.

The Organization of this Report

Following background information about CBOCs and an introduction to this annual report, the main body of this report is organized into the following sections:

- The use of bond funds in 2019 and program financial status
- WCCUSD finance and performance audits for Fiscal Years ending June 30, 2019, and the CBOC's Annual 2019 Compliance Statement
- Implementation of the 2016 Forensic Accounting Investigation Recommendations
- Implementation status of the 2016 Long Range Facility Master Plan
- Other CBOC, Board and District Actions in 2019

This report should be available online at <http://www.wccusd.net/cboc>.

Use of Bond Funds in 2019

Through December 31, 2019, actual cash expenditures from the bond fund totaled \$51.4 million², primarily for the construction of the new Pinole Valley High School (PVHS) and eight other projects included in the 2016 Long Range Facilities Master Plan (the FMP).

- The grand opening for the new Pinole Valley High School (PVHS) was held on August 12, 2019, in time for the 2019/2020 school year. Work continued into 2020, with the

¹ California Education Code Section 15278 (b): "The citizens' oversight committee shall advise the public as to whether a school district or community college district is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution" and Section 15280 (b): "The citizens' oversight committee shall issue regular reports on the results of its activities. A report shall be issued at least once a year."

² Ref: Report 13A (Variance analysis) Dec 31, 2019. Appendix I.

WCCUSD CBOC Annual Report 2019

sports fields and field house construction and closeout of the primary construction contract. The PVHS project budget totaled \$216.5 million at the end of 2019.

- Construction commenced on Wilson Elementary School campus replacement project on August 2, 2019. (In February, 2020, the Board approved changing the name to Michelle Obama School. In this report, Michelle Obama School is referred to as Wilson Elementary School to align with 2019 district financial reports.) At the end of 2019, the budget for this project was \$44.1 million.
- Work was done on a seismic upgrade project for the gymnasium at Juan Crespi Middle School, budgeted at \$6.5 million at the end of 2019. Completion is expected in March 2020³.
- On November 11, 2019 construction commenced on a project at Richmond High School which includes the demolition of the small gymnasium, locker room, weight room and dance studio, student health center, and auto shop buildings, construction of a replacement gymnasium, seismic upgrades to the Science Building, and replacement of the health center portables. Budget for this project at the end of 2019, was \$42.6 million.
- Upgrade and improvement projects were completed or underway at Fairmount and Olinda Elementary Schools, and design and procurement activities are in progress for projects at Riverside, Highland, and Lake Elementary Schools.



Fairmont ES - wheelchair lift to stage

Program Current Financial Status and Forecast

³ As of the CBOC meeting on September 14, 2020, Juan Crespi MS was still in closeout.

WCCUSD CBOC Annual Report 2019

As of December 31, 2019, the net bond fund cash balance was projected to be \$9.8 million through June 30, 2023. See additional details in Section 3 of this report.

2019 Budget and Forecast Highlights

- In June 2019, the District was informed that its State grant application for the PVHS project was increased from \$16.5 to \$23.4 million and the estimated funding date was pulled in from February 2023 to July 2020. The grant was received in August 2020.
- As noted in the CBOC's 2018 Annual Report, increasing project costs are a key challenge that needs to be managed carefully by the District. These increases are a result of construction cost escalation above the 5% annual rate assumed in the FMP; unforeseen conditions at the sites; and outside agency requirements.
- As of December 31, 2019, budget increases (net of savings) have added 15% (\$11.7 million) to the originally estimated \$76.9 million of the 14 FMP projects started.
- The District is managing the impact of higher project costs by re-assessing the scope and timing for the Lake Elementary replacement project; by continuing to apply for additional State grants; and by conducting program risk analysis on total program costs.
- "Supplemental funds" (i.e., "non-bond" funds, such as developer fees) totaling \$3.6 million in 2019, were used to fund project budget increases approved by the Board at Wilson ES and Richmond HS. The Board approved additional budget increases funded by the same funding sources at selected schools in 2020. The District commented on these increases in one of the two public reports used as the basis of this annual report, however, the District did not update these comments in 2020⁴. Thus, to date, the CBOC is unaware of a public report showing project budget and expenditure totals for schools funded by sources other than bond revenue and state grants.
- In 2019, the Board authorized the placement of Measure R, a \$575 million bond measure on the March 2020 ballot, and the measure passed, providing a significant new source of revenue for school construction.

FY 2019 Bond Fund Financial and Performance Audits

The District is subject to two annual audits of the bond program which require oversight from the CBOC, a financial and a performance audit. Both must be conducted by independent professional auditing firms per published standards and guidelines, and be completed no later than March 31 following the close of the District's fiscal year, which ends on June 30.

A basic performance audit is required by state law to determine whether bond funds meet Proposition 39 requirements, i.e., are used for projects listed in bond ballot measures, and only for construction, furnishings and equipment. In addition, following recommendations made by the CBOC, the Board contracted with Moss Adams LLC to do an expanded scope performance audit, including "effectiveness and results" -- an assessment of bond program management and recommendations for improvements -- for three years, starting with FY 2017.

⁴ School site budget increases are not included in site totals on Report 2 (Appendix H) nor are they included as a funding source in Report 13 (Appendix I) in 2019. They are shown in Report 13 in Note 2, Comments A and B, at the end of 2019.0.

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The required FY 2019 Financial Audit conducted by independent financial auditor Christy White Associates confirmed that the financial statements "... present fairly, in all material respects ... " the financial position as of June 30, 2019. ⁵

FY 2019 Bond Fund Compliance Performance Audit by Moss Adams LLP was not able to confirm the salary and benefits charged to the bond fund due to the lack of form time cards or other timekeeping systems.

FY 2019 Bond Fund Agreed Upon Procedures Audit by Moss Adams, LLP on 22 audit objects confirmed that 23 of the prior year's 25 recommendations were not fully addressed. Five additional improvement opportunities were identified for a total 28 open recommendations.

2019 WCCUSD CBOC Compliance Opinion for General Obligation Bonds Measure D (2010) and Measure E (2012)

California Education Code Section 15278 (b) requires the CBOC to advise the public whether the District is in compliance with four state accountability requirements⁶.

The CBOC's 2019 compliance opinion concerning four state accountability requirements in the California Constitution is that the District did not meet the requirement to spend on authorized purposes (Requirement A); it "cannot be determined" if specific school facilities projects were funded (Requirement B); and the District did meet the California Constitution requirements to perform annual independent performance and financial audits (Requirements C and D). In addition a statement has been added for the first time that the CBOC has determined that generally all bond expenditures were made in accordance with the Board approved 2016 Facilities Master Plan Report.

Status of Implementation of 2016 Forensic Accounting Recommendations

As noted in the CBOC's 2018 Annual Report, the auditor that performed the 2017 and 2018 Performance Audits and the first FAI Recommendations Implementation Review recommended that the District engage external parties to supplement staff resources to complete the implementation of the FAI recommendations as well as open improvement recommendations from the Performance Audits.

Of the 140 total such recommendations across the FAI (112), the 2017 and the 2018 audits (21) and the 2018 audit (28), 75 of the still-open recommendations cover the policies, procedures and resolutions necessary to ensure effective internal controls over the bond fund and effective communication of those policies and procedures throughout the organization. These are

⁵ 2010 Measure D and 2012 Measure E Bond Building Fund, West Contra Costa Unified School District Financial Audit Report, For the Year Ended June 30, 2019, March 3, 2020, Christy White Associates, page 4.

⁶ See Appendix Q, "*Prop 39 Bonds in the California State Constitution*", State Constitution Article XII A, Section 1(b)(3), for the full text of these Accountability Requirements.

separated into four key areas of bond program management: (1) Program and Operations; (2) Administrative; (3) Project Management; and (4) Fiscal.

In May 2019, the Board approved a contract with Swinerton Management and Consulting to assist staff in developing a comprehensive set of policies and procedures, known as the bond Program Management Plan (the PMP). Colbi Technologies was also contracted in May 2019 to provide (1) program and project management and reporting software; (2) construction document management software; and (3) electronic access to historical bond program information.

As of December 31, 2019, the District had targeted completion of the PMP and presentation to the Board for approval by June 2020; however, due to Covid-19 impacts, completion was delayed and the new target is October 2020. Drafts of all four sections of the PMP have been completed and posted to the District website for public comment at <https://www.wccusd.net/Page/13520>, and over 100 comments were received.

Implementing the 2016 Long Range Facility Master Plan

The 2016 Long Range Facilities Master Plan (FMP) provided an analysis and cost estimate of all critical needs and replacement projects for schools in the District. In June 2016 the Board approved an implementation plan for a subset of 21 FMP projects -- the "FMP Implementation Plan Projects" -- to be implemented over the 2016-2023 period. These were primarily "critical needs" projects (for seismic and other health and safety needs) as well as two school replacement projects: Wilson Elementary School and Lake Elementary School. The FMP Implementation Plan assumed that only existing or approved bond funds and forecast state school facilities program funding as of 2016 would be utilized and was based on preliminary project concepts and "Rough Order of Magnitude"⁷ cost estimates totaling \$181.8 million.

As of December 31, 2019, the first wave of 14 projects identified in the 21 project FMP Implementation Plan were underway or completed. Planning began on the Lake Elementary replacement project, the largest of the remaining 7, with the Board's approval of a \$1 million design and planning budget.

Board Approval of Bond Measure R

On November 20, 2019, the Board approved a resolution to place a \$575 million local school bond measure on the March 3, 2020 ballot. In approving Measure R, the Board chose not to reference WCCUSD's 2016 Facility Master Plan in Measure R's ballot summary statement and only briefly in the full text, using mostly generalized, broad scoped project descriptions much like prior bond measures in 2010 and 2012. This ran counter to one of the recommendations made in the 2016 Forensic Accounting Investigation and others like it made in 2017, by the Little Hoover Commission and in June, 2019, by WCCUSD's CBOC (see Section 4, concerning the CBOC Compliance Opinion, Accountability Requirement B).

⁷ Based on general cost per square foot, including 5% annual forecast cost escalation.

Other Items of Significance in 2019

In September 2019, Mr. Luis Freese was promoted from District Engineering Officer to Associate Superintendent for Facilities, replacing Ms Lisa LeBlanc who retired in June. The job of District Engineering Officer remains unfilled at present.

Beginning in August 2019, Dr. Tony Wold began as the new Associate Superintendent for Business Services. He follows Dr John al-Amin, who left the District in June after one year on the job.

A new Director of Internal Audit, a position created in response to a recommendation from the FAI, began in July 2019. This position had remained unfilled for a year, since the departure of the previous incumbent in June 2018. This new hire subsequently resigned for health reasons in October 2019.

A key responsibility of the Director of Internal Audit is to provide internal verification of FAI recommendation implementation and performance audit improvement recommendations, before they go to an outside auditor for independent third-party verification of effective implementation. Since the District currently has no plans to fill the Director of Internal Audit position, these responsibilities have been assigned to the lead Internal Auditor, reporting to the Superintendent with direct access to the President of the Board of Education. The CBOC has recommended that the Director of Internal Audit position be filled and that it report to the Board of Education to assure full internal independence from those District functions being audited.

Beginning in January of 2017, the CBOC, District Staff, and the Board Governance Committee began the process of drafting updates to the Board Policy related to the CBOC (Policy 7214.2) for consideration by the Board of Education. This activity continued through 2019. The proposed new policy was presented to the Board for consideration at its May 2020 meeting, but the Board could not establish a consensus on the policy and no vote was taken. No further action has been taken.

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1. WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT AND THE CITIZENS' BOND OVERSIGHT COMMITTEE

West Contra Costa Unified School District (WCCUSD)

The WCCUSD was established in 1965. The District includes the cities of Hercules, Pinole, San Pablo, Richmond, and El Cerrito. It also includes the unincorporated areas of Bayview-Montalvin Manor, East Richmond Heights, North Richmond, El Sobrante, Kensington, and Tara Hills. The District has 29,000 students, 56 district schools, and eight charter schools.

Citizens' Bond Oversight Committee (CBOC)

In the State of California, the mission of the CBOC is to oversee the proper expenditure of money for the construction, repair, and modernization of schools in accordance with California State Proposition 39 (Prop 39), passed in the 2000⁸.

The West Contra Costa County Unified School District's (WCCUSD) CBOC is authorized by the WCCUSD Board of Education to have a volunteer committee of 17 local citizens. Its purpose is to oversee school construction using funding from the current WCCUSD local school bond measures passed under Proposition 39: D-2002, J-2005, D-2010, E-2012 and R-2020. On September 14, 2020, there were nine active members and eight vacancies⁹.

The Committee meets publicly 11-12 times a year with facilities and bond finance staff. These include two joint meetings with the Board, usually held in the spring and fall. Other activities include providing an annual report to the public on its oversight of the Prop 39 bond construction program, receiving and reviewing financial and performance audits of the bond program, and touring construction sites.

2019 CBOC Subcommittees

- **Audit Subcommittee** - standing subcommittee open to the public, subject to the Brown Act. Meets normally once monthly to review audits, financial reports and related bond program oversight issues (note: this subcommittee was discontinued effective Dec, 2019).
- **Site Tours Subcommittee** - ad hoc subcommittee¹⁰ to visit bond program work-in-progress. This subcommittee was inactive in 2019.

⁸ See Appendix Q, "References for Prop 39 Bonds", for details on the legal requirements for a CBOC.

⁹ Vacant positions: Pinole Resident, San Pablo Resident, El Cerrito Resident, Unincorporated Area (2), Parent or Guardian, WCCUSD Student, and WCCUSD Employee Unions.

¹⁰ Adhoc committees are set up for specific purposes, often temporarily. Unlike standing committees, adhoc committee meetings are not open to the public nor are they subject to the Brown Act.

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- **Annual Report Subcommittee** - ad hoc subcommittee to produce the CBOC's annual report.
- **Website Subcommittee** - ad hoc subcommittee to make improvements to the WCCUSD CBOC website. This subcommittee was inactive in 2019.
- **Bylaws Subcommittee** - ad hoc subcommittee to review and update CBOC bylaws, as needed. This subcommittee was inactive in 2019.
- **Forensic Task Force** - A member of the CBOC participates on the District's 2016 Forensic Accounting Investigation Recommendations Implementation Task Force (ITF).



Juan Crespi Elementary school - seismic upgrade to existing two story concrete gymnasium

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Members of WCCUSD CBOC

January 2019 through September 14, 2020.¹¹

<u>Name</u>	<u>Membership Role/ CBOC Subcommittee</u>
John Anderson*	Richmond Resident Annual Report 2019 Subcommittee
Ken Burns*	Building Trades Council Representative
Maisha Cole*	Richmond Resident
Sallie DeWitt*	Business Organization Representative** Annual Report 2019 Subcommittee
Guadalupe Enllana* <i>CBOC Vice Chair</i>	Richmond Resident
Kathy Fleming	El Cerrito Resident
Don Gosney* <i>CBOC Chairperson</i>	Senior Citizen Organization Representative**
Vanessa Hill	Parent or Guardian Representative**
Lorraine Humes*	Taxpayers' Organization Representative** Annual Report 2019 Subcommittee
Anton Jungherr*	Hercules Resident Bylaws Subcommittee
Cameron (Mac) Moore* <i>CBOC Secretary</i>	Parent or Guardian & PTA Representative** Forensic Task Force
Robson Swift	Student Representative
Gregg Visineau	Senior Citizen Organization Representative

*Member as of September 14, 2020

**CBOC representatives required by
Proposition 39

To contact the CBOC send email to:
www.westcontracostacboc@gmail.com

¹¹ See Appendix M for CBOC member background information.

2. CBOC ANNUAL REPORT INTRODUCTION

Report Purpose

The State of California requires Citizens' Bond Oversight Committees to inform the public and taxpayers concerning bond fund expenditures and use of bond funds at least once a year¹².

This is WCCUSD's CBOC Annual Report 2019, meant to inform the school community, local students families, teachers and other District staff, the Board, local property owners, as well as any other interested parties.

This report covers actions taken and events related to WCCUSD's bond fund which took place primarily in the calendar year 2019. Events leading up to 2019, or ones that took place in 2020, before the release date of this report, are included as needed to explain and give context to actions and events pertinent to 2019.

Report Organization

1. About WCCUSD's CBOC
2. CBOC Annual Report Introduction
3. Use of Bond Funds and Bond Program Financial Status
4. District Audits and 2019 CBOC Compliance Statement
5. 2016 Forensic Accounting Investigation (FAI) Recommendations Implementation Status
6. 2016 Long Range Facilities Master Plan Implementation Status
7. Other CBOC, Board and District Actions in 2019

Glossary of Terms

1. WCCUSD = the West Contra Costa Unified School District.
2. Board = WCCUSD Board of Education.
3. CBOC = WCCUSD Citizens' Bond Oversight Committee.
4. District = WCCUSD (West Contra Costa Unified School District).
5. FY = Fiscal Year. For the District, these run from July 1 to the following June 30.
6. FAI = "2016 *Forensic Accounting Investigation*", effective as of September 21, 2016.
7. FMP = "2016 *Long Range Facilities Master Plan*", effective as of June 15, 2016.
8. ITF = 2016 Forensic Accounting Investigation Recommendations *Implementation Task Force*.

¹² California Education Code Section 15278 (b): "The citizens' oversight committee shall advise the public as to whether a school district or community college district is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution". Also, Section 15280 (b): "The citizens' oversight committee shall issue regular reports on the results of its activities. A report shall be issued at least once a year."

3. USE OF BOND FUNDS AND BOND PROGRAM FINANCIAL STATUS

Bond Fund Background

The table below shows the District's summary of historical WCCUSD Facilities Bonds through December 31, 2019. Please also refer to Appendices A, B, C, H and I for additional information.

Table 1 – Bonds Authorized

Bond Measures	Voter Approved		Bonds Issued					Bond Payments		
	Month Year	Amount (\$)	Latest Issue	Total Issued	Tax Rate per \$100k ⁴	Not Yet Issued	Scheduled Issues ⁵	Principal Paid	Finish Date	Interest Paid
¹ Msr 1998-E	Jun 1998	40,000,000	Jan 2001	40,000,000	\$4.50	0	0	27,750,000	Aug 2025	30,484,937
² Msr 2000-M	Nov 2000	150,000,000	Apr 2003	150,000,000	\$17.40	0	0	89,805,000	Aug 2032	88,898,593
³ Msr 2002-D	Mar 2002	300,000,000	Oct 2005	299,997,483	\$80.00	2,517	0	96,322,052	Aug 2034	131,312,648
³ Msr 2005-J	Nov 2005	400,000,000	Jun 2010	322,409,709	\$80.00	77,590,292	0	25,182,920	Aug 2038	147,511,184
³ Msr 2010-D	Jun 2010	380,000,000	May 2018	315,000,000	\$48.00	65,000,000	65,000,000	39,580,000	Aug 2054	52,165,623
³ Msr 2012-E	Nov 2012	380,000,000	May 2018	295,000,000	\$48.00	65,000,000	65,000,000	36,500,000	Aug 2054	39,787,443
Grand Totals		1,630,000,000		1,422,407,191	\$237.90	207,592,809	130,000,000	315,139,972		490,160,426

¹ "Principal Paid" is total principal paid and includes principal paid on related refunding bonds subsequent to defeasance of any original bonds defeased.

² "Interest Paid" is total gross interest paid less, if applicable, bid premium and accrued interest deposited to Debt Service Fund, refunding escrow funding and federal subsidy payments; in other words, actual payments by County from tax revenue.

Table 1 Source : See Appendix C, "*Bond Program Key Performance Indicators (KPI) Summary*" (Report #1), dated 01/03/2020. The footnotes numbered 1-5 in Table 1 are in the original source document.

Bond Projects History

Source of Bond Funds: The WCCUSD bond program began in 1998 with the passage of local school bond Measure E. Since then, a total of six local school bond measures have been passed by West County voters, through 2012's Measure E, totalling \$1.630 billion in bonding authority for the District. As of December 31, 2019, the District had issued \$1.423 billion of local school bonds under those voter authorizations.

Additionally, as of December 31, 2019, the District had applied for and had received grants from the state of California totalling \$188.5 million. These grants are funded from statewide bond measures approved by California's voters.

See Appendix A - "*WCCUSD Facilities Funding Sources*" and Appendix C - "*Bond Program Key Performance Indicators Summary*" for more detail on revenue.

Use of Bond Funds: As of December 31, 2019, approximately \$1.557 billion had been spent on WCCUSD school facilities projects since the bond program began in 1998. Out of 53 schools in the WCCUSD, 16 have been built or rebuilt and 28 have been renovated with these bond funds.

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See Report 2 (Appendix H) - “*Bond Fund Program Spending by Site*” for more details on expenditures at each school site.

Construction During 2019: In 2019, project expenditures totalled \$51.4 million¹³.

Bond Funded Projects In Progress as of December 31, 2019 (See Appendix G - “*Project Status Report*”, for greater detail.)

School	Phase	Project	Status*
Wilson ES	Construction	Campus Replacement (DBE)	Under Construction
Pinole Valley HS	Construction	Campus Replacement	Punchlist Work/Closeout
Crespi MS	Construction	Gym Seismic Retrofit	Under Construction
Fairmont ES	Construction	Critical Needs Phase 1	Punchlist/Closeout
Richmond HS	Construction	Critical Needs	Under Construction
Riverside ES	Procurement	Critical Needs	Pending Reissuance
Pinole Valley HS	Design	Fields Restoration and Site Work	Construction Documents/DSA Submission Pending
Lake ES	Design	Campus Replacement	RFQ/RFP Bridging AOR
Stege ES	Design	Critical Needs	Design Development
Highland ES	Design	Critical Needs	Assessing Water and Power and Upgrades
Korematsu MS	Design	Fall Protection	Hold

*Acronyms: DSA - Division of State Architect ; DBE = Design-Build Entity.

Bond Fund Revenue and Expenditures Forecast¹⁴

As of December 31, 2019, the net bond fund cash balance was projected to be \$9.8 million through June 30, 2023. Projected revenue and expenditures shown below are taken from two District public reports dated December 31, 2019. Report 13 shows high level project budget and expenditure totals, including a year-over-year variance report, and Report 2 which shows school site totals.

12/31/19 Adjusted Cash Balance

\$65.7 million

¹³ See Report 13A, *Variance Analysis* at the end of Appendix I.

¹⁴ See Report 13 (Appendix I) and Report 2 (Appendix J)

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Projected Bond Sales for Measure D and Measure E through 2023 ¹⁵	\$129.5 million
---	-----------------

Estimated State Facility Grants to 2023	\$23.4 million
---	----------------

Estimated Other Revenue ¹⁶	\$2.8 million
---------------------------------------	---------------

Projected Available Funds through FY 2023	\$221.4 million
--	------------------------

Budgeted Project Expenses	\$100.1 million
---------------------------	-----------------

Future FMP Projects (Not Yet Budgeted)	\$103.4 million
--	-----------------

Central Costs (Not Yet Budgeted)	\$8.1 million
----------------------------------	---------------

Projected Use of Funds through FY 2023	\$211.6 million
---	------------------------

Net Projected Cash Balance at FY 2023	\$9.8 million
--	----------------------

Special note: “Supplemental funds” (i.e., “non-bond” funds, such as developer fees) totaling \$3.6 million in 2019, were used to fund project budget increases approved by the Board at Wilson ES and Richmond HS. The Board approved additional budget increases funded by the same sources at selected schools in 2020. School site budget increases related to “supplement funds” are not included in site totals on Report 2 (Appendix H1) nor are they included as a funding source on the first page of Report 13 (Appendix I). They are shown in Report 13 in Note 2, Comments A and B, at the end of 2019.

¹⁵ Measure D and Measure E only; not including Measure R, passed in March, 2020, less cost of issuance.

¹⁶ Projected interest earnings through 2023 per Note 2 in Report 13.

4. DISTRICT AUDITS AND 2020 CBOC COMPLIANCE STATEMENT

Overview of Bond Fund District Audits

The required FY2019 Financial Audit conducted by independent financial auditor Christy White, Inc. confirmed that the financial statements "... present fairly, in all material respects ... " the financial position as of June 30, 2019.¹⁷

The required FY2019 Performance Audit conducted by independent performance auditor Moss Adams, LLP stated, "We conclude that bond proceeds were only expended on the Listed Projects under Measure D (2010) and Measure E (2012) bond language for the fiscal year (FY) ended June 30, 2019. For District labor charges to the Bond Program, we noted that the District was unable to demonstrate that these charges were accurately and completely identified as Bond Program costs with timekeeping records."¹⁸

The performance audit also noted that the FY 2017 recommendation to reimburse \$50,205 to the General Fund for the School Facility Consultants charge was not yet done.¹⁹

In addition, Moss Adams, LLP performed an agreed upon procedures audit on twenty-two (22) audit objects determined by the District. "Additionally, we evaluated the effectiveness and efficiency of internal controls to provide an analysis of the School Construction Program so that those charged with District governance and oversight can use the information to improve Bond Program performance and operations. Through inquiry and review of documents, we confirmed that 23 of the prior year's 25 recommendations were not fully addressed. There were 14 recommendations where steps had been taken by the District, nine recommendations where no steps had been taken by the District, and two recommendations that were fully addressed by the District. Five additional improvement opportunities were identified during the current period under review, for a total of 28 open recommendations."²⁰

The District is subject to both a financial and performance audit of the bond program, required by Prop 39, and thus subject to oversight from the CBOC. The agreed upon procedures audit is not legally required. The audits are performed by independent professional auditing firms contracted by the District according to published standards and guidelines. The audits are completed no later than March 31 following the close of the District's fiscal year, which ends on the previous June 30. The FY2019 financial audit was performed by Christy White, Inc. and the

¹⁷ 2010 Measure D and 2012 Measure E Bond Building Fund, West Contra Costa Unified School District Financial Audit Report, For the Year Ended June 30, 2019, March 12, 2020, Christy White, Inc., page 4 [available on the CBOC website at www.wccusd-bond-oversight.com].

¹⁸ Final Report West Contra Costa Unified School Proposition 39 Bond Performance Audit Report for the Fiscal Year Ended June 30, 2019, March 12, 2020, Moss Adams, LLP, page ii [available on the CBOC website at www.wccusd-bond-oversight.com].

¹⁹ Ibid., page 34.

²⁰ Ibid. page ii.

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FY2019 required performance audit was performed by Moss Adams LLP. Moss Adams, LLP also performed the FY 2019 agreed upon procedures audit of 22 objectives determined by the District.

The required California Proposition 39 performance audit has only two audit objectives: ²¹

1. Use of bond funds is restricted to construction, furnishings and equipment and not for teacher and administrator salaries and other school operating expenses, and
2. Bond funds are spent only on listed projects from their ballot measures.

In addition to the legally required performance audit, and, following recommendations made by the CBOC, the Board contracted with Moss Adams, LLP to do an agreed upon procedures performance audit, on 22 audit objectives for three years, FY2017.to FY2019.



Olinda Elementary School - repair tripping hazard due to tree roots lifting concrete

²¹ 2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, Education Audit Appeals Panel, July 1 2018, Appendix A.

2019 Bond Fund CBOC Compliance Opinion

General Obligation Bonds Measure D (2010) and Measure E (2012)

California Education Code Section 15278 (b) requires that: “The citizens oversight committee shall advise the public as to whether the [District] is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution”.²²

This is the Citizens’ Bond Oversight Committee (CBOC) 2019 Compliance Opinion:

State Constitution [Art XIII A, Sec 1(b)(3)]	Local Bond Fund Accountability Requirements	In Compliance? (CBOC)
A	Bond funds are <u>Used Only For</u>: “The construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities”. <u>And Not For</u>: “Any other purpose, including teacher and administrator salaries and other school operating expenses”.	No (See Below)
B	“A list of the specific school facilities projects to be funded”	Cannot be determined (See Below)
	The CBOC did determine that bond funds were only expended on 2016 Facilities Master Plan Projects as approved by the Board of Education, with the exceptions noted in Section A above.	
C	“Conduct an annual, independent performance audit”.	Yes
D	“Conduct an annual, independent financial audit”.	Yes

Accountability Requirement A

District performance auditor, Moss Adams, LLP and the CBOC both agree that the District could not demonstrate compliance with the requirement that bond funds are used only for school facilities construction and not for other purposes. The reason is that operations staff work both on bond fund projects and other non bond fund related activities. District management allocates staff time between activities, but as of 12/31/19 there was no formal time card or other system that would allow a third party auditor to confirm the allocations. Staff salaries and benefits

²² See Appendix P for detailed Project Lists for these two ballot measures.

totaling \$11.3 million were charged to the bond fund over the past six fiscal years that are potentially at risk for overcharges to the building fund.²³

Accountability Requirement B

With respect to compliance with the requirement that bond funds be used only for projects listed in the bond measures, Moss Adams and the CBOC--each guided by a different set of standards and guidelines--differ in their conclusions. The language in Measures D and E was general in nature--for example, "School Renovation, Repair and Upgrade Projects"²⁴. Moss Adams determined that bond funds were spent largely for stated purposes *in general* in FY 2017 and concluded that the District was in compliance with this requirement in FY 2018²⁵ and FY 2019.

²⁶

The CBOC's opinion is that, because Measures D and E both passed without a list of "specific school facilities projects to be funded", compliance with Requirement B cannot be determined.

The CBOC's opinion is supported by guidelines and best practices for strong bond oversight promoted by, among others, the Little Hoover Commission, a bipartisan state board which works to foster economy, efficiency and improved services in the use of public funds. This board calls for *specific project lists in bond measure language*, even recommending a change in the education code to require this:

"The Governor and Legislature should update and overhaul the education code related to the Strict Accountability in Local School Construction Bonds Act of 2000. Specifically, to '[r]equire bond measures proposed to voters under the reduced threshold to include specific project lists.'"²⁷

The Little Hoover Commission's best practice guidance is also reflected in one of VLS' recommendations in the 2016 Forensic Accounting Investigation (FAI) Phase II Final Report which calls for greater specificity in bond measure language:

"When the District seeks the passage of a future bond measure(s), include language in the bond measure that specifically refers to the Board approved Long-Range Facilities Master Plan. Adding this language to the bond measure will afford the District increased transparency, allow the voters to better understand the projects and timeline of the

²³ WCCUSD Unaudited Actuals Reports, FY2015 to FY2019 and FY2020 Estimated Actuals Report.

²⁴ See details in Appendix P "Measure D and E Ballot Wording."

²⁵ West Contra Costa Unified School District Proposition 39 Bond Performance Audit Report for the Fiscal Year Ended June 30, 2018, March 28, 2019, Moss Adams, LLP, page ii

²⁶ Ibid. page ii.

²⁷ *Borrowed Money: Opportunities for Stronger Bond Oversight*, Report #236, February 2017, by The Little Hoover Commission, formally known as the Milton Marks "Little Hoover" Commission on California State Government Organization and Economy, an independent state oversight agency. See 2017 Recommendations for Local Bond Oversight # 7.

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projects that will be undertaken with the bond proceeds, and will hold the District and Board members accountable to the public....”²⁸

And finally, in June 2019, the CBOC approved **Facilities Roadmap 2023 Excellence Every Day** included the following provisions under *Features of a Transparent Bond Measure*:

- Specified prioritized Project List with estimated cost of each project and a commitment to build the projects in the priority order promised.
- A statement in the ballot language that includes the total amount of bonds to be issued, the duration of the bonds debt service, an estimate of average annual tax rate provided by an official source.

In summary, Moss Adams’ opinion is based on performance audit standards and guidelines, and states that expenditures in FY 2017, FY 2018 and FY 2019 were spent, in general, on school facility construction projects. The CBOC, on the other hand, per Proposition 39 amendments to the California Constitution, has a duty to inform the public on expenditures by “a list of specific school facilities projects to be funded”. Under the circumstances--i.e., without specific school projects listed in the original bond measures--the CBOC cannot determine the amount of bond funds spent for specific projects. The CBOC’s opinion is supported by other third parties, including the Little Hoover Commission and recommendations in the 2016 Forensic Accounting Investigation, both of which promote greater specificity in bond measure language as a basis for bond oversight best practices.

CBOC has determined that generally bond funds were only expended on 2016 Facilities Master Plan Projects as approved by the Board of Education. For the first time this determination by the CBOC has been included in this year’s 2019 Bond Fund CBOC Compliance Opinion.

Accountability Requirements C and D

The WCCUSD is in compliance with the accountability measures of obtaining an independently conducted annual performance audit and financial audit.

Summary of Bond Fund Financial Audit FY 2019

The bond fund received a clean opinion from the independent financial auditor, Christy White, Inc. (CW), as it has in previous years. Here is their opinion:

“In our [CW’s] opinion, the financial statements referred to [in this Financial Audit] present fairly, in all material respects, the respective financial position of the 2010 Measure D and 2012 Measure E Bond Building Fund of West Contra Costa Unified School District as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.” ²⁹,

²⁸VLS Recommendation TC 2-2 (ITF Master List Recommendation #3)

²⁹ Christy White, Inc., Financial Audit Report, For the Year Ended June 30, 2019, page 4.

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In addition to the bond fund financial audit, WCCUSD is subject to an annual financial audit covering all aspects of District activities. In the FY 2018 Audit, the District's auditors (Christy White Associates) found material weaknesses in how the District accounts for capital assets, including completed capital assets that had been funded by bonds. The bond fund includes the accounting for funds available to fund projects and projects under construction. Once completed, the assets are recorded in the District financial statements. While the WCCUSD audit results are not strictly within the purview of the CBOC, we believe that (a) good governance and management requires the WCCUSD to accurately account for assets that were funded by bond measures; and (b) the CBOC appropriately highlights the material weakness in the interest of transparency. The auditor's statement from the FY 2018 Audit:

“The balances within the capital asset summary, specifically buildings, improvements, and accumulated depreciation, are not properly supported by an accurate listing and may be materially misstated with respect to the balances presented as capital and accumulated depreciation in the government-wide financial statements. The auditor's opinion was qualified because it cannot determine whether the capital assets and the related accumulated depreciation balances are fairly stated.”

Christy White, Inc. in their FY 2019 annual financial audit reported that the recommended FY 2018 corrective action plan to reconcile the work in progress balances and update facilities capital asset tracking had been implemented.³⁰

Summary of FY 2019 Bond Fund Performance Audit Results

A compliance performance audit is required by state law, beginning in FY 2016, to determine whether bond funds meet Proposition 39 compliance requirements, i.e., are used for projects listed in bond ballot measures, and only for construction, furnishings and equipment. In addition to the compliance requirement the Board contracted with Moss Adams, LLP to do an agreed upon procedure performance audit, including “effectiveness and results” -- an assessment of bond program management and recommendations for improvements -- for three years, starting with FY2017.

WCCUSD bond program performance audits can be summarized depending on who determined the audit objectives - the District, the State of California or the auditor. To ensure transparency and adequate oversight, both the Little Hoover Commission and the CBOC recommend performance audits objectives be set by the auditors or the State of California, not the District.

Special Note - The Scope and Objectives of WCCUSD Bond Fund Performance Audits

³⁰ West Contra Costa Unified School District Audit Report June 30, 2019, Christy White, Inc., page 112.

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With the exception of compliance audits required by the State since FY2016, the scope and objectives for all of the prior WCCUSD performance audits (FY 2003 to FY 2019) have been determined by WCCUSD, not by the auditors.

See Appendix E - “2003 - 2019 WCCUSD Bond Program Audit History” for more detail on performance auditing standards.

See Appendix D for a summary of recommendations made in Moss Adams, LLP FY 2019 performance audit as well as the table in Section IV of the performance audit entitled *Reporting Views of Responsible Officials* beginning on page 34 that provides a complete summary of the Auditors’ Recommendations, the District Management Response, and Status of Resolution. The [2019 WCCUSD Performance Audit³¹](#) can be viewed in its entirety on the CBOC website.

SUMMARY DISTRICT AUDITS AND CBOC 2019 COMPLIANCE STATEMENT

- FY 2019 Bond Fund Financial Audit by Christy White, Inc. was free of negative findings.
- FY 2019 Bond Fund Compliance Performance Audit by Moss Adams LLP was not able to confirm the salary and benefits charged to the bond bond due to the lack of form time cards or other timekeeping systems.
- FY 2019 Bond Fund Agreed Upon Procedures Audit by Moss Adams, LLP on 22 audit objects confirmed that 23 of the prior year’s 25 recommendations were not fully addressed. Five additional improvement opportunities were identified for a total 28 open recommendations.
- The CBOC’s 2019 compliance opinion concerning four state accountability requirements in the California Constitution is that the District did not meet the requirement to spend on authorized purposes (Requirement A); it “cannot be determined” if specific school facilities projects were funded (Requirement B); and the District did meet the California Constitution requirements to perform annual independent performance and financial audits (Requirements C and D). In addition a statement has been added for the first time that the CBOC has determined that generally all bond expenditures were made in accordance with the Board approved 2016 Facilities Master Plan Report.

Note: The FY 2019 Moss Adams, Inc. performance audit report included both the compliance report and agreed upon procedures report in one document.

³¹

https://www.wccusd.net/cms/lib/CA01001466/Centricity/Domain/1871/B_1_2018PerformanceAuditFinal_0.pdf

5. 2016 FORENSIC ACCOUNTING INVESTIGATION (FAI) RECOMMENDATIONS IMPLEMENTATION STATUS

Background

In 2015, the Board directed the forensic accounting firm Vincenti, Lloyd & Stutzman, LLP (VLS) to assess the risk of fraud, corruption and waste in the bond program as a result of allegations made by a District employee. In its 2016 report³², VLS made 112 recommendations to reduce risk and improve organizational efficiency. In September 2016 the Board established that the District would implement these recommendations and the District originally targeted completing implementation over a two-year period, by October 2018.

The Board established a FAI Recommendations Implementation Task Force (ITF) to track the District's progress and periodically report status to the Board and public. The task force consists of the Superintendent, the Associate Superintendent in charge of Operations and the Bond Program, the Internal Auditor, the Director of Contracts Administration, a member of the CBOC, and a member of the Solutions Team (employee union representative, this position has been vacant).

In October 2017, the Board accepted the CBOC's recommendation to engage an auditing firm (Moss Adams LLP) to review and verify the District's implementation of the FAI recommendations. This independent review is being performed in two phases. In Phase 1, completed on March 7, 2019, Moss Adams reviewed recommendations implemented up to June 30, 2017: Moss Adams determined that of the 62 recommendations the District reported as implemented as of June 30, 2017, 33 were verified as fully implemented, 19 as partially implemented, 3 as not implemented, and 7 as undetermined³³. The second phase review will occur after the District deems the implementation is fully complete. The CBOC recommended that the recommendations that were determined partially or not implemented in Phase 1 would be re-verified in Phase 2, however, the District has yet to add this to Moss Adams' scope of work.

2019 District FAI Implementation Activities

³² The report can be viewed on the District website, <https://www.wccusd.net/domain/1723>. A matrix detailing the status of each recommendation as well as reports from the ITF to the Board and Facilities Committee can be viewed on the District website, <https://www.wccusd.net/Page/8139>.

³³ The documents associated with implementation of these recommendations are subject to attorney client privilege, which was not waived by the Board, and therefore the auditor could not verify.

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In its FAI recommendations review and performance audits, Moss Adams indicated that many of the remaining FAI recommendations as well as performance audit recommendations relate to documenting bond program policies and procedures and obtaining Board approval. The firm recommended that the District engage external parties to supplement staff resources to complete this effort.

In May 2019, the Board approved a contract with Swinerton Management and Consulting to assist staff in developing the comprehensive set of policies and procedures, known as the bond Program Management Plan (the PMP). Work on the PMP continued through 2019 and 2020 and is targeted to be completed and presented to the Board for approval in October 2020.

The purpose of the PMP is to provide information to Bond Program participants on relevant policies and procedures. It outlines all the processes for Bond Program activities, including, but not limited to, staffing, procurement, financial controls, document control, budgeting practices, master planning, scheduling, invoice/payment application review and processing, change order review and processing, and claims avoidance and management.

The PMP will also provide documentation of the internal controls that properly implement the District's policies, safeguard its assets, provide compliance with state and federal laws and regulations, and produce timely and accurate financial information.

One of the significant types of consistent implementation is the suite of monthly reports with the CBOC. See additional details in [Appendix K](#).

Regular updates and draft sections of the PMP are available on the District's website³⁴.

The status of FAI Recommendation implementation as of December 31, 2019, as self-reported by the District, is listed in the table below. Note that while the District has a process for internal verification by its Internal Auditor, independent verification by Moss Adams (the external auditor) will not occur until Phase 2 of its review.

³⁴ <https://www.wccusd.net/Page/13520>

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Status →	Implemented and Verified as of March 31, 2019 *	Undetermined (Attorney/Client Privilege) *	Implemented and Ready for Review **	Implementation by October 2020 **
Recommendations (112 total)	35	6	51	20
High Risk Items (out of 112 total)			13	8
Percent of Total	31.3%	5.4%	45.5%	17.9%

* As reviewed and reported by independent third-party auditor Moss Adams, LLP.

** To be reviewed and reported by Moss Adams after completion of implementation.

See Appendix J for further details concerning the implementation status and risk association of FAI recommendations not yet verified as fully implemented by an independent third-party.

In 2019, the Implementation Task Force met quarterly and provided several updates to the Board and the Board Facilities Committee.

SUMMARY

Implementation of the FAI recommendations is well behind the original schedule of October 2018. In 2019, the Board took action to supplement staff resources with external support to help complete the implementation. Progress on the Program Management Plan - the comprehensive set of written policies and procedures for the bond program - continued in 2019 and 2020. Drafts of all sections of the PMP have been completed and posted to the District website for public comment at <https://www.wccusd.net/Page/13520>, and the District now targets completion and presentation to the Board for approval by October 2020.

6. 2016 LONG RANGE FACILITIES MASTER PLAN IMPLEMENTATION STATUS

Background

The Facilities Master Plan (FMP) represents the District's main statement of strategy for school facility upgrades and replacements over the next five years and beyond. It is comprised of the following:

- The “*Long Range Facilities Master Plan*” (July 2016) - this document describes the master planning process: assessing existing facilities, estimating future needs, setting priorities, developing options, and establishing an implementation plan.
- The “*Educational Specifications*” and “*Materials and Product Standards*” (2016-2017) - these documents establish District wide standards for school designs and the materials used in school construction.

The Facilities Master Plan was prepared by external architects and consultants (Darden Architects and Integrated Educational Planning & Programming) after an extensive eleven month process of input from school sites and the general communities³⁵. In June 2016, the Board approved an implementation plan for 21 projects - the “FMP Implementation Plan Projects” - to be implemented from 2016-2023 and that focused primarily on “critical needs” projects (for seismic and other health and safety needs) as well as two school replacement projects - Wilson and Lake Elementary Schools. The approved implementation plan assumed that only existing or approved bond funds and forecast state school facilities program funding would be utilized and was based on preliminary project concepts and “Rough Order of Magnitude”³⁶ cost estimates totaling \$181.8 million.

The three following charts tell the story of the 2016 Facilities Master Plan. The first chart, *Status, Estimates and Budgets for the 2016 FMP Board Approved “Implementation Plan Projects” as of December 31, 2019*, shows projects that have been completed, those in progress and two that have had re-allocated funds so that they can be started. The second chart, *Future Facilities Master Plan Projects - Implementation Plan - Model 1*, shows projects that have been approved but are waiting for voter approved bonds to be sold. The third chart, *Unfunded Master Plan Projects*, shows approved projects that are awaiting funds from future voter approved bonds to be sold.

³⁵ These documents and others related to the Facilities Master Plan can be viewed on the District website, <https://www.wccusd.net/Page/6945>.

³⁶ Based on general cost per square foot, including 5% annual forecast cost escalation.



Pinole Valley High School - window installation

The following chart entitled, *Status, Estimates and Budgets for the 2016 FMP Board Approved "Implementation Plan Projects" as of December 31, 2019*, is a compilation of data from three District financial reports. See Bond Project Financial Status (Report 13; Appendix I), Bond Program Spending by Site (Report 2; Appendix H1) and the Consolidated Budget Status Report - 2016 FMP (Appendix H2).

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Status, Estimates and Budgets for the 2016 FMP Board Approved “Implementation Plan Projects”

School	Project Type	R.O.M. Estimate FMP 2016 (per Report 13 Note 5)*	Board Approved Budget Dec 31, 2019*	Project Status (per Report #2 and Consolidated Budget Report)*
Ed Specs. & School Size	-	200,000	200,000	
Harmon Knolls	Soil Testing	100,000	41,489	Completed
Valley View ES	Critical Needs	1,000,000	1,091,447	Completed
Crespi MS	Critical Needs	3,100,000	5,300,000	In Progress**
Riverside ES	Critical Needs	6,900,000	6,900,000	In Progress**
Richmond HS	Critical Needs	15,100,000	21,000,000	In Progress**
Highland ES	Critical Needs	800,000	52,875	Completed
Highland ES	Water & Power Upgrade		747,125	Not yet started
Grant ES	Critical Needs	900,000	211,467	Completed
Olinda ES	Critical Needs	1,000,000	1,000,000	In Progress**
Chavez ES	Critical Needs	600,000	72,847	In Progress**
Ohlone ES	Critical Needs	800,000	623,885	Completed
Harmon Knolls	Critical Needs	200,000	406,946	Completed
Fairmont ES	Critical Needs	3,000,000	3,000,000	In Progress**
Steger ES	Critical Needs	2,900,000	2,900,000	In Progress**
Wilson ES	RS Replacement	40,300,000	40,300,000	In Progress**
Lake ES***	Critical Needs(portable demolition)		147, 501	Future Project
Lake ES***	RS Replacement	-	1,000,000	Future Project
SUB-TOTALS		76,900,000	84,995,582	

ES = Elementary School MS = Middle School HS = High School

* See Report 13 in Appendix I; Report 2 in Appendix H1; “Budget” shown in Consolidated Budget Report - 2016 FMP in Appendix H2.

**FMP Projects “In Progress” are in planning, construction, or closeout phase.

***In 2019, the Board approved reallocating \$1.5 million from the budget for Lake’s Future Facility Master Plan Projects “Implementation Plan Projects” to cover more immediate critical needs totaling \$1.15 million.

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Future Facilities Master Plan Projects, Implementation Plan Model 1

School	Project Type	R.O.M. Cost Estimate* FMP 2016	"Current Budget" - Report 13 Note 5	Project Status**
Cameron	Critical Needs	1,300,000	1,300,000	In 2016, the Board approved implementation, funded by Measure D (2010) and Measure E (2012). Project Status at the end of 2019, is Future Projects with budget to-be-determined.
Collin ES	Critical Needs	3,500,000	3,500,000	
Hercules MS	Critical Needs	7,500,000	7,500,000	
Hercules HS	Critical Needs	7,200,000	7,200,000	
Kennedy HS	Critical Needs	12,200,000	12,200,000	
Lake ES***	RS Replacement	66,100,000	64,600,000	
Shannon ES	Critical Needs	7,100,000	7,100,000	
SUB_TOTALS		104,900,000	103,400,000	
Total Implementation Plan Model 1		\$181,800,000	\$188,395,582	

"Unfunded" Master Plan Projects

The most expensive phase of the 2016 FMP projects has yet to be funded. The Facilities Master Plan identifies an additional 21 projects with an aggregate Rough Order of Magnitude cost estimate of \$1.1 billion that will require additional bond measures to implement. These projects are referred to as "Unfunded Master Plan Projects", and are summarized in a table below.

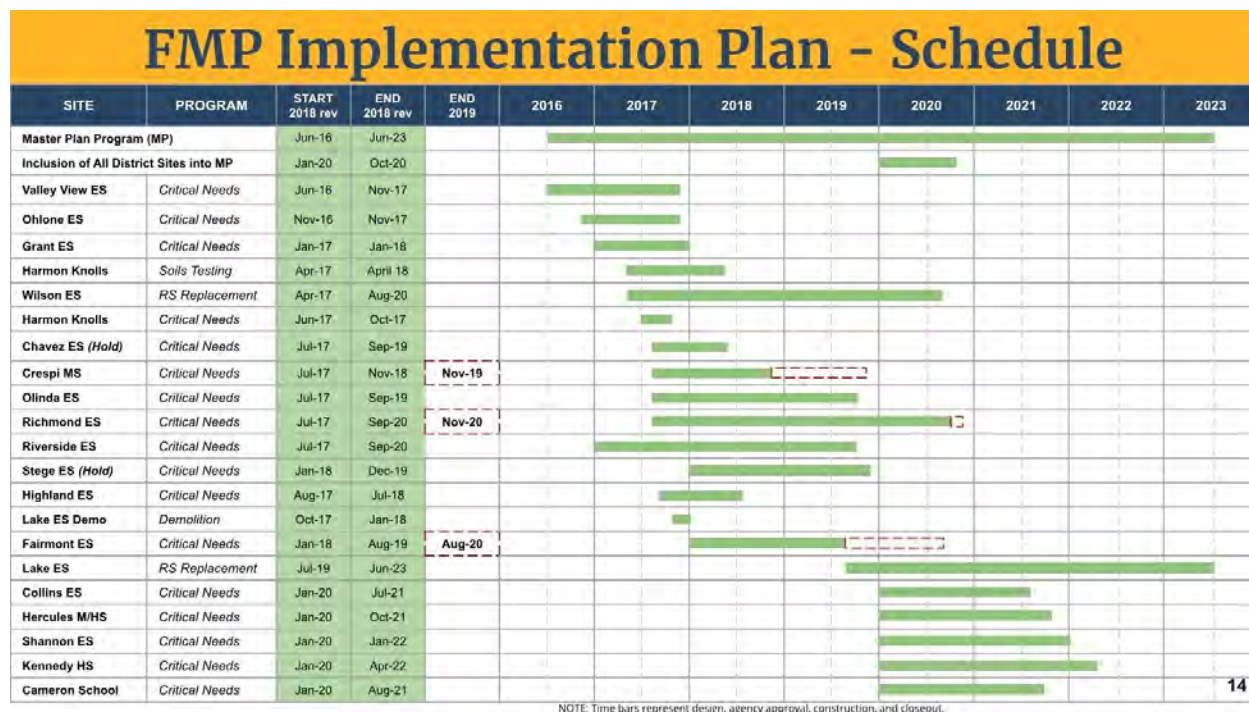
Unfunded Master Plan Projects		
School Site	Project Type	R.O.M Cost Estimate
Alvarado Adult	Critical Needs	\$ 4.2 million
Sierra Adult	Critical Needs	3.4
Stege Elementary	Replacement	86.4
Highland Elementary	Replacement	121.9
Valley View Elementary	Replacement	108.5
Grant Elementary	Modernization/Partial Replacement	46.6
Richmond High	Modernization/Partial Replacement	119.2
Shannon Elementary	Modernization/Partial Replacement	28.1
Olinda Elementary	Replacement	89.6
Fairmont Elementary	Replacement	102.4
Crespi Middle	Modernization/Partial Replacement	65.5
Collins Elementary	Modernization/Partial Replacement	37.2
Kennedy High	Modernization/Partial Replacement	110.4
Riverside Elementary	Modernization/Partial Replacement	58.1
Chavez Elementary	Modernization/Partial Replacement	24.6
Hercules Middle	Modernization/Partial Replacement	7.2
Hercules High	Modernization/Partial Replacement	15.9
Ohlone Elementary	Modernization/Partial Replacement	10.2
Cameron School	Modernization/Partial Replacement	37.4
Alvarado Adult	Modernization/Partial Replacement	25.7
Sierra Adult	Modernization/Partial Replacement	17.4
Unfunded Master Plan Projects		\$ 1,119.9 million

"Unfunded Projects" are listed above in their order of prioritization and timeline scheduling, within the *Long Range Facility Master Plan*.

Measure R

In November, 2019, the Board approved placing Measure R, a \$575 million school construction bond for WCCUSD, on the March ballot. Since this guarantees only about half of the \$1.1 billion needed to complete the unfunded projects listed in the 2016 FMP, it is likely the District will need one or more additional bond measures in order to fund all of the unfunded 21 construction projects.

The WCCUSD has posted Annual 2016 FMP Implementation Plan updates in 2018 and 2019 on their website. The 2019 updates include items like the 2019 FMP Implementation Plan Schedule Chart below.



The chart above is from a presentation entitled "Facilities, Planning & Construction Department Implementation Update 5.30.19" available on the District website <https://www.wccusd.net/Page/6945>.

Monitoring Bond Program Project Status

School construction projects fall under the WCCUSD Facilities Planning and Construction Department. The Associate Superintendent for Facilities, attends the Citizens' Bond Oversight Committee's monthly meetings and presents to our committee his Facilities Master Plan Project Update Report on the progress of the School District's construction bond program. In his report are photos taken at school construction sites, a Bond Project Status Update Chart (Appendix G), individual school project status reports, and copies of Newsletters sent to the community about active sites in their community. The CBOC uses the Associate Superintendent's report,

along with a monthly financial report presented by a member of the Financial Business Services Department, to help in monitoring the District's construction bond program for the taxpayers.

2019 Facility Master Plan Activities

Legacy Projects

During 2019, construction of the two remaining legacy projects (projects approved prior to the establishment of the FMP), Pinole Valley High School and Nystrom Elementary School - both replacement projects - continued through 2019 with Nystrom Elementary School being completed by the end of January 2020³⁷.

Construction Projects' Status Changes

There are three phases in completion of a project - Design, Procurement, and Construction. During the Design phase sites are assessed, architect plans drawn up, reviewed and approved. During the Procurement phase bids are accepted and contracts awarded. Finally during the Construction phase the construction of the project occurs, after which a punch list work walk through (a walk through to make sure everything agreed upon is completed and satisfactory), and a closeout of all the paperwork, in order to pay the contractors, occurs.

Construction Projects During 2019³⁸

During 2019, in addition to Pinole Valley HS and Nystrom ES campus replacement legacy projects, five FMP projects were under construction (Wilson ES, campus replacement and Olinda ES, Fairmont ES, Crespi MS and Richmond HS, all of which are critical needs projects). Critical needs projects are projects involving seismic and other health and safety needs. For example, Crespi MS had to have its gymnasium retrofitted to assure seismic stability; Olinda ES had a courtyard common area that had tree roots lifting the concrete and causing a tripping hazard; Richmond HS needed new fire and water lines; and Fairmont ES had persistent sewer problems.

In addition to ongoing FMP and Legacy construction projects listed in the chart below and in the December 2019, *Bond Program Status Report* (in Appendix G), by the end of 2019, five projects were in the Design phase, and one was in the Procurement phase. Occasionally a project is placed on hold. For example, Korematsu Elementary School fall protection project concerns a

³⁷ The construction of the Nystrom Elementary School Modernization Project was completed, and the school opened in August 2016. However there was a financial dispute and litigation with the contractor that resulted in the contractor agreeing to repay \$3.7 million to the District in January 2020. Subsequently, the financial closeout and reconciliation of the project were completed in February 2020. (The \$3.7 million was returned to the bond fund to be used to help fund other projects.)

³⁸ Data source: Bond Project Status Update charts, the Bond Program Spending by Site reports (Report #2), and the Consolidated Budget reports, all of which can be found in the CBOC monthly Meeting Agenda Packets (January 2019-February 2020) listed on the CBOC's website, www.wccusd.net/cboc under Historical CBOC Meeting Agendas, minutes, & recordings.

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railing around the roof of the school building. This project started 2019 on hold, in the Procurement phase, then moved to the Design phase in May, and remained there for the remainder of the year.

FMP and Legacy Construction Projects During 2019			
Legacy / FMP Project	School	Project	Status as of 12/31/2019
FMP	Wilson ES	Campus Replacement	Under Construction (to be completed Nov. 2020)
	Fairmont ES (Phase I)	Critical Needs	Punch list work / Close-out
	Crespi MS	Gym Seismic Retrofit	Under Construction (As of Sept. 2020 - still in closeout)
	Richmond HS	Critical Needs	Under Construction
	Orlinda ES	Critical Needs	Close-out (Completed Feb. 2020)
Legacy	Nystrom ES	Campus Replacement	Under closeout and reconciliation (was completed Feb. 2020)
	Pinole Valley HS	Campus Replacement	Punch list work / Close-out

Pinole Valley High School (PVHS)

The Grand opening of PVHS was held on August 12, 2019, in time for the 2019/2020 school year. Only two projects, the sports field and field house, remain to complete the FMP projects; a new contract will have to be negotiated for these projects.

Links to Youtube videos of the design, construction and grand opening ceremony of the school can be found in Appendix O.

Wilson Elementary School Campus Replacement Project

The school was moved to a temporary campus for the 2018-20 school years. In August of 2019, the Wilson Elementary School campus replacement project commenced with the demolition of the existing campus. By October, the Wilson ES construction phase was in full stride.

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The Wilson Elementary School campus replacement project is the first time that the District has used the Design-Build or Design-Build Entity (DBE) construction contracting approach. Prior to the Wilson campus replacement project, the WCCUSD used the Design-Bid-Build (DBB) method of construction contracting. Under the DBB method WCCUSD first gets bids from architects, signs a contract and the design plans are delivered to the District. Next the District would take the architect design and get bids from construction contractors separately. Any contract changes (change orders) during the construction phase could lead to three way negotiations between the architect, builder and the District. An example of this is the campus replacement project for Nystrom ES mentioned above. Under the new DBE method, the WCCUSD bids and signs a contract for the design and construction of the entire project with only one contractor.

During the summer of 2017, the District started the process of qualifying and interviewing prospective DBE's for the Wilson campus replacement project. C. Overaa Construction, Inc. is the first DBE partner for a design-build project in the WCCUSD.³⁹

Summary

In 2019, of the 21 school projects identified in the 2016 WCCUSD FMP Implementation Plan, 15 school projects have been completed or are in the Planning, Construction or Closeout phases. Seven projects are planned and budgeted but waiting until the District sells the remaining bond funds from Measures D (2010) and E (2012). Finally, 21 school projects will have to wait for future funds to begin their critical needs and/or modernization, partial replacement, replacements projects. As mentioned above in March 2020 the public passed Measure R, a school construction bond for \$575 million. This amount will go toward completing about half of the 21 unfunded projects.

During the year 2019, two of three campus replacement Legacy projects, Pinole Valley HS and Nystrom ES, were nearing completion (Nystrom was actually completed and occupied in 2016 but remains in closeout due to a dispute/litigation.) and a third Legacy project, Wilson ES campus replacement project, was started. Four school critical needs projects were nearing completion or completed and one was still under construction. At the end of 2019, 5 new school projects are in the design or procurement phases and will move into the construction phase come 2020.

³⁹ WCCUSD CBOC 2017 Annual report, pages 29 & 30; the report can be found on the CBOC website, www.wccusd.net/cboc.

Wilson Elementary School – Demolition and Replacement



Demolition and clearing site



Running the utility lines



Cement slab work



Framing building

7. OTHER CBOC, BOARD AND DISTRICT ACTIONS IN 2019

1. District Staff Changes affecting bond fund management, budgeting, accounting, reporting and internal auditing:

- Tony Wold started as *Associate Superintendent for Business Services* in August 2019.
- The District's *Director, Internal Audit* position was vacant much of 2019. Grace Elzerman, started in May, 2019, and resigned in October, 2019. (Elzerman replaced Jackie Kim who started in early 2017, and resigned in July, 2018.) The position has remained vacant since June, 2019.

Background: The District's 2016 *Financial Accounting Investigation (FAI)* included a strong recommendation that the Internal Audit Department have "adequate resources and authority" to operate effectively ... Accordingly, in 2017, a new position, *Director, Internal Audit*, was created to fulfill this recommendation.

The reporting structure for this position from its inception in 2017, was inconsistent with both the FAI recommendation and the job description approved in 2017, by the Board of Education. The latter called for the *Director, Internal Audit* to have "direct access" to the President of the Board of Education. Instead, the position reported both functionally and administratively to the District's Superintendent as the Board's "designee". This did not align with best practices put forth by The Institute of Internal Auditors International Professional Practice Framework who said, simply, that the *Director, Internal Audit* should report functionally to the Board of Education and administratively to the Superintendent.

In December, 2018, the CBOC formally approved a recommendation to the Board of Education that the job description of the *Director, Internal Audit* be amended to establish greater independence from District management, and conform more explicitly with the FAI's recommendation and industry best practices. In May, 2019, the CBOC's recommendation was rejected by District management.

2. 2019 CBOC Recommendations to the Board

To improve bond oversight and transparency, in 2019 the CBOC approved and sent seventeen recommendations to the West Contra Costa Unified School District (WCCUSD) School Board. By the end of December, two of these recommendations had been formally accepted and one was rejected. The CBOC awaited a response on the

remaining fourteen recommendations.⁴⁰ Of the two recommendations which were accepted, one was done and another was in process at the end of 2019.

The CBOC's 2019 recommendations covered a variety of topics. All seventeen are listed in Appendix F along with the District's responses. Examples include personnel matters such as the need for a Director of Internal Audits (see #1, above) and an independent third party to determine what employee hours can be charged to the construction bond fund, and requesting a review of selected job descriptions. The CBOC also recommended that the 2016 Master Plan be updated and that the Board Policy dealing with the role of the CBOC be reviewed and updated (see #3, below). Three recommendations dealt with elements of the Forensic Audit.

3. 2019 Proposed Amendments to Board Policy 7214.2 and Discussion Concerning the Role of the CBOC

The WCCUSD established Board Policy 7214.2 to oversee the independent Citizens' Bond Oversight Committee (CBOC). Just as with any other set of rules, periodic updates have been necessary. Beginning in January of 2017, the CBOC began the process of drafting updates to Board Policy 7214.2 for consideration by the Board of Education

Areas of concern noted in CBOC Board Policy 7214.2 proposed amendments included:

- Reducing the size of the CBOC to reduce District staff time, and eliminating seats that had gone unfilled for lengthy periods, for example, seats for specific groups (the Contra Costa Building Trades Council and the Solutions Team (made up of the five unions representing District employees), plus a student representative. There were difficulties in filling these three seats. The practicality of a student being able to fulfill the two year commitment required of all CBOC members—as well as being properly versed in the issues of the District as a whole—were areas of concern the CBOC hoped to address. Furthermore, there was the perception that the Building Trades and Solutions Team seats were being awarded to special interest groups looking after specific concerns instead of representing the full range of West County residents..
- Reconfirming the independence of the CBOC, in particular that the CBOC have access to independent legal counsel.
- Streamlining and clarifying Board policy references to the California Ed Code.
- Requiring the Board Liaison to the CBOC to actually attend CBOC meetings.
- Requiring the CBOC website, administered by District Staff, be accurate and maintained up to date. The CBOC site has been seriously out of date with inaccurate documents, incorrect documents, missing documents, and documents with dead or missing hyperlinks. The proposed amendments would have given access to the CBOC web site

⁴⁰ Of the 17 CBOC recommendations made in 2019, by August 10, 2020, one still needed a response (dealing with the scope of Lake Elementary School planning report.); two were still under review (dealing with Board Policy); five recommendations were rejected; nine were done. Ref: WCCUSD Citizens' Bond Oversight Committee Meeting Packet for August 10, 2020.

to one member of the CBOC to allow prompt updating of the information at minimal cost to the District.

- Making the CBOC partners with the District and the Board when draft copies of the Financial and Performance Audits are issued.
- Reinforcing the need for the District to provide resources to ensure that the work of the CBOC was disseminated to the public.
- Requiring a mutually agreed upon yearly “not to exceed” budget for the operation and support of the CBOC.

Members of the CBOC met numerous times with District staff and the Board’s Governance Committee to try to find compromises that all parties could agree to.

FOLLOW UP: There was an unexpected resistance by several Board and senior staff members to the proposed amendments that continued the amendment process well into 2020. When the matter was finally brought before the Board at their meeting of 27 May 2020, the pushback from several Board members was severe enough that no vote was taken. At the date of release of this report, proposed amendments will have yet to be considered.

4. Board of Education Approval of *Bond Measure R*

On November 20, 2019, the West Contra Costa Unified School District Board of Education passed Resolution No. 43-1920, placing a \$575 million bond measure on the March 3, 2020 ballot. It was approved by 58.7% of voters on March 3, 2020; 55% was required for passage of this measure.

Notably, the 2016 Forensic Accounting Investigation (FAI) Phase II Final Report by Vicenti, Lloyd, Stutzman (VLS), included a recommendation (TC 2-2) concerning ballot language in future bond measures which called for “...*language in the bond measure that specifically refers to the Board approved Long-Range Facilities Master Plan. Adding this language to the bond measure will afford the District increased transparency, allow the voters to better understand the projects and timeline of the projects that will be undertaken with the bond proceeds, and will hold the District and Board members accountable to the public....*”⁴¹

The District’s initial response in 2016, to FAI recommendation TC2-2 was as follows:

In the event of a future Bond Measure, District staff will recommend to the Board that the Facilities Master Plan is referenced in the bond measure language. The recommendation will also include that projects in the Facilities Master Plan whose

⁴¹ See references to CBOC Compliance Opinion, Accountability Requirement B in Section 4 of this report, for further details, including the full text of VLS’ recommendation TC2-2 (ITF Master List Recommendation #3). VLS’ recommendation was related to allegations of Conflict of Interest (COI), deemed “medium” risk to the District—i.e., “... the dollar impact may be large, and there may be an impact on public perception/trust.”

*construction schedules fit within the timeframe of the bond measure be placed in the bond measure language. Language shall be recommended to the Board to provide the District with flexibility in the event of a catastrophic event. The Facilities Master Plan contains specific projects with estimated costs and recommended schedules. Any revision of the recommended scope of the Facilities Master Plan will be recommended to and approved by the Board and those changes can be reflected in the bond measure language, if applicable.*⁴²

In 2019, Measure R was the first WCCUSD bond measure approved by the Board since VLS made this recommendation and the Board of Education accepted it in 2016. Therefore, Measure R was the Board's first opportunity to implement FAI recommendation TC2-2.

Despite VLS's recommendation and others like it made by the Little Hoover Commission in 2017, and, in June, 2019, by WCCUSD's CBOC⁴³, plus the District's own response to TC2-2, the Board chose not to reference WCCUSD's 2016 Facility Master Plan at all in Measure R's ballot summary statement.

Instead, Measure R's generalized wording is similar to that of both Measure D (2010) and Measure E (2012). For example, *"...To repair, upgrade neighborhood schools, shall West Contra Costa Unified School District modernize core classrooms; provide safe, secure school environments, including updated technology and air conditioning, that improve academic achievement and provide relevant career pathways for all students..."*

The FMP was referenced briefly in the full text of Measure R, however, most (90%) included broad scoped project descriptions which went beyond *"...a statement that provides the District with some flexibility in the event of an unforeseen or catastrophic event..."*⁴⁴

Measure R's similarity to both Measure D (2010) and Measure E (2012) with respect to wording is notable in light of the CBOC's Proposition 39 compliance opinion concerning Accountability Requirement B of CA Ed Code 15278, included in annual reports since 2016. Concerning Measures D and E, the CBOC has opined that compliance "Cannot be determined" because these measures were approved "...without a list of 'specific school facilities projects to be funded..."⁴⁵ It's reasonable to assume that future CBOC compliance opinions concerning Measure R will be the same as for Measures D and E.

⁴² VLS PHASE II REPORT OF FORENSIC ACCOUNTING INVESTIGATION September 16, 2016 FINAL REPORT, pg 41.

⁴³ See Appendix L.

⁴⁴ See the full text of Measure R in Appendix R.

⁴⁵ See Section 4 of this report, concerning Accountability Requirement B of CA Ed Code, for a detailed explanation of the CBOC's Measure D and E compliance opinion.



Richmond High School - Construction of a single story gymnasium

APPENDICES

1. Use of Bond Funds/Program Financial Status

APPENDIX A: WCCUSD Facilities Funding Sources

Source: WCCUSD/CBOC "Bond Program KPI (Key Performance Indicator) Summary", Report 1, Table 1 – Bonds Authorized, shown in Appendix C. "Tax Rates" are for County tax year 2017/2018, from Appendix B.					
Bond Measure	Month, Year	Authorized Amt	Issued-to-Date	Remaining Amt	Tax Rate ^{Note 1}
1998 – E	June, 1998	\$ 40 million	\$ 40 million	--	\$5.30 / year
2000 – M	November, 2000	\$ 150 million	\$ 150 million	--	\$ 18.40 / year
2002 – D *	March, 2002	\$ 300 million	\$ 300 million	\$.002 million	\$ 60 / year
2005 – J *	November, 2005	\$ 400 million	\$ 323 million	\$ 77 million ^{Note 4}	\$ 60 / year
2010 – D *	June, 2010	\$ 380 million	\$ 315 million	\$ 65 million	\$ 48 / year
2012 - E *	November, 2012	\$ 360 million	\$ 295 million	\$ 65 million	\$ 48 / year
Current Local Bond Fund Totals		\$ 1,630 million	\$ 1,423 million	\$ 130 million**	\$ 239.70 / year
Pending: California State School Facility Fund		\$ 21 million (See Note 2 below)	--	\$ 21 million	Grants from State Bonds
Received: California State School Facility Fund		\$ 188 million received-to-date	\$ 188 million (See Note 3 below)	--	Grants from State Bonds
Total Local + State Bond Funding		\$ 1,839 million	\$ 1,611 million	\$ 151 million**	n.a.

* WCCUSD local school bond measures passed under California Proposition 39 requirements.

**Excludes \$77 million in outstanding 2005-J authorization; see Note 4.

Projected Issue Dates for "Remaining Amount" (shown above)

Source: WCCUSD "Bond Program Financial Status, Cash Projections to June-2021", Report 13, Note 2, shown in Appendix I.			
Bond Measure	2020 Issue	Future Issue (See Note 4 below)	Total
2010 – D	\$ 65 million	--	\$ 65 million
2012 - E	\$ 65 million	--	\$ 65 million
Sub-Totals	\$ 130 million	--	\$ 130 million**
2005 – J	--	\$ 77 million	\$ 77 million
Totals	\$ 130 million	\$ 77 million	\$ 207 million

**Excludes \$77 million in outstanding 2005-J authorization; see Note 4.

Note 1 Tax Rate: The "Tax Rate" is the annual property tax amount paid by County taxpayers, per each \$100,000 of their property's assessed value, to pay off each WCCUSD bond. For any given property, the assessed value (which is set by the County Assessor) is not necessarily the same as the original purchase price or the current market value.

Note 2 State Grants Pending: Source: WCCUSD/CBOC "Bond Program Financial Status, Cash Projections to June-2021", Report #13, Note 4, shown in Appendix I. These pending grants are forecast to be received by the District within the FMP planning period.

Note 3 State Grants Received: The District has successfully leveraged its bond funds with a significant amount of matching state grants.

Source: WCCUSD/CBOC “*Bond Program KPI (Key Performance Indicator) Summary*”, Report #1, shown in Appendix C. See especially note 13. “*Total Other Revenue by bond or funding source*”, particularly the line item titled “School Facility” = \$188,452,875.

For further details behind that data, please also see from the same resource: Table 2 – Funds from Other Sources, with particular reference to Note 6. “*School Facilities*”, Note 8. “*Interest Earnings*” and note 9. “*Net Transfers*”.

Note 4 2005 Measure J: “On issuing bonds, the District must certify that the tax rate for the bonds will not exceed \$60 per \$100 thousand of property value. In addition, the District has a publicly stated goal for the 2010 – D and 2012 – E bonds of maintaining the tax rate at \$48 per \$100 thousand”. [Source: WCCUSD/CBOC “*Bond Program KPI (Key Performance Indicator) Summary*”, Report #1, Table 1, Note 4].

As a result, the remaining \$77 million from the 2005 Measure J bond authorization cannot currently be issued: It is already maxed out at the tax rate cap of \$60 per \$100 thousand of assessed value to pay off the \$323 million in 2005 Measure J bonds which has been issued-to-date.

According to the most recent forecast of property tax rates required to service the \$323 million of Measure J bonds currently outstanding, the earliest that the tax rate will drop below \$60 per \$100 thousand of assessed value is Tax Year 2034/2035. Please refer to Appendix B - “*West Contra Costa County Property Tax Rates*”.

APPENDIX B: West Contra Costa County Property Tax Rates

Property Tax Rates: The “Tax Rate” is the annual property tax amount paid by County taxpayers, per each \$100,000 of their property’s assessed value, to pay off each local bond measure. For any given property, the assessed value (which is set by the County Assessor) is not necessarily the same as the original purchase price or the current market value.

The historical property taxes paid-to-date by West County taxpayers to service WCCUSD bonds are as follows:

Election Measure	1998 E	2000 M	2002 D	2005 J	2010 D	2012 E	Total Annual Property Tax Rate, by Tax Year
Authorized	\$40	\$150	\$300	\$400	\$380	\$360	
Issued-to-Date	\$40 million	\$150 million	\$300 million	\$323 million	\$380 million	\$360 million	
Target Rates	\$28.40	\$55.80	\$60.00	\$60.00	\$48.00	\$48.00	
1998/99	\$6.10						\$6.10
1999/00	\$12.50						\$12.50
2000/01	\$20.40						\$20.40
2001/02	\$18.00	\$6.90					\$24.90
2002/03	\$16.10	\$25.00	\$11.50				\$52.60
2003/04	\$12.30	\$43.40	\$48.70				\$106.40
2004/05	\$16.10	\$46.90	\$52.30				\$115.30
2005/06	\$11.50	\$43.70	\$48.90				\$104.10
2006/07	\$10.50	\$38.60	\$48.70	\$16.50			\$114.30
2007/08	\$9.00	\$34.20	\$44.20	\$16.10			\$103.50
2008/09	\$9.30	\$36.50	\$48.40	\$28.80			\$123.00
2009/10	\$10.50	\$55.20	\$58.10	\$59.00			\$182.80
2010/11	\$11.30	\$55.60	\$60.00	\$60.00			\$186.90
2011/12	\$8.60	\$55.60	\$60.00	\$60.00	\$48.00		\$232.20
2012/13	\$8.70	\$55.60	\$60.00	\$60.00	\$31.40		\$215.70
2013/14	\$10.20	\$55.60	\$60.00	\$60.00	\$48.00	\$48.00	\$281.80
2014/15	\$8.70	\$55.60	\$60.00	\$60.00	\$48.00	\$48.00	\$280.30
2015/16	\$6.50	\$55.60	\$60.00	\$60.00	\$48.00	\$48.00	\$278.10
2016/17	\$5.80	\$38.60	\$60.00	\$60.00	\$48.00	\$48.00	\$260.40
2017/18	\$5.30	\$18.40	\$60.00	\$60.00	\$48.00	\$48.00	\$239.70
2018/19	\$4.70	\$18.30	\$60.00	\$60.00	\$48.00	\$48.00	\$239.00
2019/20	\$4.50	\$17.40	\$60.00	\$60.00	\$48.00	\$48.00	\$237.90
Cumulative- to-Date	\$226.60	\$758.70	\$960.80	\$720.40	\$415.40	\$336.00	\$3,417.90

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Projected Tax Rates⁴⁶ : To date, the authorized amounts for 1998 Measure E, 2000 Measure M and 2002 Measure D have been 100% issued and are reflected in these projected tax rates. Although not yet fully issued, the projected tax rates shown below for 2010 Measure D and 2012 Measure E are based on 100% issuance, as planned by the District (\$130 million in FY 2020). Projected tax rates for 2005 Measure J do not include the final \$77 million still available to issue, as no schedule has been set to issue it.

Note that these projections may well change from Annual Report to Annual Report due to refundings during the year (if any) and/or due to changes in projected assessed values (if any).

⁴⁶ Data from the County Tax Assessor, as provided by the District on November 2, 2020.

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Election Measure	1998 E	2000 M	2002 D	2005 J	2010 D	2012 E	Total Annual Property Tax Rate, by Tax Year
Authorized	\$40	\$150	\$300	\$400	\$380	\$360	
Issued-to-Date	\$40 million	\$150 million	\$300 million	\$323 million	\$380 million	\$360 million	
Target Rates	\$26.40	\$55.60	\$60.00	\$60.00	\$48.00	\$48.00	
2020/21	\$3.20	\$15.90	\$60.00	\$77.40	\$45.30	\$41.40	\$243.20
2021/22	\$8.03	\$16.00	\$63.40	\$77.04	\$43.83	\$41.33	\$249.63
2022/23	\$7.72	\$14.44	\$61.77	\$76.28	\$42.45	\$39.00	\$241.67
2023/24	\$3.68	\$14.05	\$61.93	\$74.27	\$41.07	\$37.77	\$232.78
2024/25	\$1.71	\$13.71	\$62.68	\$74.98	\$40.82	\$36.52	\$230.42
2025/26	Paid off	\$12.90	\$63.42	\$75.44	\$39.52	\$35.33	\$226.61
2026/27	in 2025	\$11.49	\$62.51	\$75.93	\$38.42	\$34.18	\$222.54
2027/28		\$11.06	\$63.07	\$76.38	\$39.79	\$33.07	\$223.38
2028/29		\$10.62	\$63.57	\$76.88	\$43.52	\$34.68	\$229.27
2029/30		\$10.20	\$64.10	\$77.33	\$41.63	\$38.12	\$231.37
2030/31		\$9.79	\$64.64	\$77.81	\$41.25	\$36.57	\$230.07
2031/32		\$9.40	\$64.38	\$78.39	\$40.00	\$38.94	\$231.11
2032/33		Paid off	\$62.89	\$77.87	\$38.83	\$37.50	\$217.09
2033/34		in 2032	\$63.70	\$78.13	\$37.64	\$36.30	\$215.76
2034/35			Paid off	\$43.99	\$36.51	\$35.08	\$115.58
2035/36			in 2034	\$47.16	\$35.42	\$33.92	\$116.50
2036/37				Paid off	\$34.39	\$32.82	\$67.21
2037/38				in 2036	\$33.36	\$31.76	\$65.12
2038/39					\$32.13	\$30.71	\$62.84
2039/40					\$31.16	\$29.69	\$60.85
2040/41					\$22.24	\$28.71	\$50.95
2041/42					\$21.87	\$27.78	\$49.65
2042/43					\$21.78	\$26.85	\$48.63
2043/44					\$21.02	\$25.98	\$47.00
2044/45					\$14.15	\$25.13	\$39.28
2045/46					\$13.93	\$16.58	\$30.50
2046/47					\$8.27	\$16.33	\$24.60
2047/48					\$8.19	\$10.97	\$19.17
2048/49					\$5.18	\$10.77	\$15.95
2049/50					\$5.11	\$7.49	\$12.59
2050/51					\$4.90	\$7.34	\$12.24
2051/52					\$4.72	\$7.05	\$11.77
2052/53					\$4.53	\$6.78	\$11.31
2053/54					\$3.03	\$6.52	\$9.55
2054/55							\$0.00

- These projections assume 4% annual compounded growth in the total of assessed property valuations, across all properties included in the District's tax base.
- Measure 2005-J is forecast to have the tax rate for its future debt service fall below the \$60 per \$100,000 threshold beginning about Tax Year 2034/35 (see shaded entry in table above). According to the projection, this is the earliest that the District could legally contemplate issuing any of its remaining \$77 million authorization from the electorate's original passage of its \$400 authorization in 2005.
- The tax rates shown in *italics* above, forecast to exceed the statutory maximum allowable value of \$60 per \$100,000 of assessed property value, will be collected by the County Tax authorities at those higher tax rates. This is the property tax revenue necessary to service the annual debt payments for each of Measures 2002-D and 2005-J in those future tax years.

Bond Sales and Local Property Taxes

Previously authorized but unissued 2010 Measure D and 2012 Measure E WCCUSD local school bond capacity totals \$130 million. The District plans to issue these final "new money" bonds (cash received from selling new bonds under existing authorizations) in FY2020.⁴⁷

This will exhaust the District's current near-term borrowing authority from the voters:

Issued-to-Date	\$1,423 million
Deferred Issues	\$77 million ⁴⁸
To-be-Issued in FY 2020	\$130 million
Total Authorized since 1998	\$ 1,630 million

See Appendix A - "WCCUSD Facilities Funding Sources" for more details.

Property Tax Rates

The "Tax Rate" is the annual property tax amount paid by County taxpayers, per each \$100,000 of their property's assessed value, to pay off each WCCUSD bond measure. For any given property, the assessed value (which is set by the County Assessor) is not necessarily the same as the original purchase price or the current market value.

⁴⁷ WCCUSD "Bond Program Financial Status, Cash Projections to June-2021", Report 13 (effective Dec 31, 2018), Note 2, page 72, Appendix I.

⁴⁸ 2005 Measure J is "maxed out" for any more near-term bond issues because current debt service is costing taxpayers the full \$60 per \$100,000 rate until Tax Year 2034/35. This is the earliest date currently projected for freeing up taxing capacity to issue part or all of the remaining \$77 million Measure J authorization. See Appendix B, "West Contra Costa County Tax Rates". Measure J Authorization = \$400 million, Issued-to-Date = \$323 million, Remaining-to-Issue = \$77 million.

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For a complete table of historical actual and current year property tax rates for WCCUSD bonds, as well as projected rates, see to Appendix B - “*West Contra Costa County Property Tax Rates*”.

Frequently Asked Questions on Tax Rates

-- Current and Historical Property Tax Rates

1. What is the total tax rate for a property owner during the most recent West County Tax Year?

Tax Year	1998 E	2000 M	2002 D	2005 J	2010 D	2012 E	Total
2017/18	\$5.30	\$18.40	\$60.00	\$60.00	\$48.00	\$48.00	\$239.70

Last year's tax rate was \$260.40, immediately below.

2. How has this changed since the CBOC's Annual Report 2017?

Tax Year	1998 E	2000 M	2002 D	2005 J	2010 D	2012 E	Total
2016/17	\$5.80	\$38.60	\$60.00	\$60.00	\$48.00	\$48.00	\$260.40

Rates have dropped from the previous 2016/17 tax year to the current 2017/18 tax year due mainly to retirement of principal for the early bond Measures 1998 E and 2000 M. These two bond measures are nearing their projected “pay off” dates of 2025 and 2032, respectively.

-- Projected Property Tax Rates

To date, the authorized amounts for 1998 Measure E, 2000 Measure M and 2002 Measure D have been 100% issued and are reflected in these projected tax rates. Although not yet fully issued, the projected tax rates for 2010 Measure D and 2012 Measure E are based on 100% issuance, as planned by the District (the remaining \$130 million in FY 2020). Projected tax rates for 2005 Measure J do not include the final \$77 million still available to issue, as no schedule has been set to issue it.

3. How are total tax rates projected to change over the next five years?

Tax Year	1998 E	2000 M	2002 D	2005 J	2010 D	2012 E	Total
2018/19	\$9.24	\$18.48	\$60.00	\$60.00	\$48.00	\$48.00	\$243.72
2019/20	\$8.85	\$18.25	\$60.00	\$60.00	\$48.00	\$48.00	\$230.30
2020/21	\$8.50	\$17.41	\$60.00	\$60.00	\$31.58	\$42.43	\$219.72
2021/22	\$8.19	\$16.68	\$61.29	\$73.73	\$46.85	\$40.42	\$247.16
2022/23	\$7.86	\$15.97	\$64.05	\$74.64	\$44.51	\$42.94	\$249.97

The tax rates shaded above, forecast to exceed the statutory maximum allowable value of \$60 per \$100,000 of assessed property value, will be collected by the County Tax authorities at those higher tax rates. Without further tax management by the District, this is the property tax revenue necessary to service the annual debt payments for each of Measures 2002-D and 2005-J in those future tax years.

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4. When are each of these WCCUSD bonds projected to be fully paid off?

\$ millions	1998 E	2000 M	2002 E	2005 J	2010 D	2012 E
Authorized	\$40	\$150	\$300	\$400	\$380	\$360
Years to Maturity	6-years (2025)	13-years (2032)	15-years (2034)	17-years (2036)	36-years (2055)*	35-years (2054)*

*The projected Year to Maturity for Measure 2010-D and Measure 2012-E was reduced from 2060 in last year's Annual Report following recent WCCUSD school bond refundings and adjustments to West County-wide assessed values by the County Assessor.

-- Further Information on School Bonds

5. Where can I find additional information on school bonds?

Additional guidance about the issuance of school bonds can be found in the Little Hoover Commission February 2017 report⁴⁹. The Little Hoover Commission is a bipartisan California state oversight agency created in 1962 to promote economy and efficiency in the transaction of public business.

⁴⁹ Little Hoover Commission Report #236, February 2018, "*Borrowed Money: Opportunities for Stronger Bond Oversight*", pages 14 – 15.

APPENDIX C: Bond Program Key Performance Indicators Summary (Report #1)

BOND PROGRAM KPI SUMMARY

Report # 1

Bond Information (Key Performance Indicators) for WCCUSD Bond Program
for December 31, 2019

Table 1 – Bonds Authorized

Bond Measures	Voter Approved		Bonds Issued					Bond Payments		
	Month Year	Amount (\$)	Latest Issue	Total Issued	Tax Rate per \$100k ⁴	Not Yet Issued	Scheduled Issues ⁵	Principal Paid	Finish Date	Interest Paid
¹ Msr 1998-E	Jun 1998	40,000,000	Jan 2001	40,000,000	\$4.50	0	0	27,750,000	Aug 2025	30,484,937
² Msr 2000-M	Nov 2000	150,000,000	Apr 2003	150,000,000	\$17.40	0	0	89,805,000	Aug 2032	88,898,593
³ Msr 2002-D	Mar 2002	300,000,000	Oct 2005	299,997,483	\$60.00	2,517	0	96,322,052	Aug 2034	131,312,648
⁴ Msr 2005-J	Nov 2005	400,000,000	Jun 2010	322,409,709	\$60.00	77,590,292	0	25,182,920	Aug 2036	147,511,184
⁵ Msr 2010-D	Jun 2010	380,000,000	May 2018	315,000,000	\$48.00	65,000,000	65,000,000	39,580,000	Aug 2054	52,165,623
⁶ Msr 2012-E	Nov 2012	360,000,000	May 2018	295,000,000	\$48.00	65,000,000	65,000,000	36,500,000	Aug 2054	39,787,443
Grand Totals		1,630,000,000		1,422,407,191	\$237.90	207,592,809	130,000,000	315,139,972		490,160,426

Principal Paid is total principal paid and includes principal paid on related refunding bonds subsequent to defeasance of any original bonds defeased.

Interest Paid is total gross interest paid less, if applicable, bid premium and accrued interest deposited to Debt Service Fund, refunding escrow funding and federal subsidy payments; in other words, actual payments by County from tax revenue.

Table 2 – Funds From Other Sources

Source	Prior	FY 2020	Total
⁶ School Facilities	159,968,205		159,968,205
⁷ Developer Fees	24,900,038		24,900,038
⁸ Interest Earnings	44,679,573	515,739	45,195,311
⁹ Net Transfers	(3,920,753)		(3,920,753)
¹⁰ Other Revenue	12,934,496		12,934,496
¹¹ Fund Adjustments	948,397		948,397
Total Other Revenue	239,509,955	515,739	240,025,694

Table 3 – Program Summary

Revenues	Actuals to Date
¹² Bonds Issued	1,422,407,191
¹³ less: Msr 1998E	(40,000,000)
¹⁴ Other Revenue	240,025,694
Program Revenue	1,622,432,885
¹⁵ School KPI Actuals	(1,556,723,675)
Accounts Receivable	-
Accounts Payable	-
¹⁶ Net Retentions	299,504
Cash on Hand ¹⁷	66,008,714

Table 4 – Average Monthly Spending

3 Months	6 Months	12 Months
5,103,308	3,135,075	4,267,228

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BOND PROGRAM KPI SUMMARY

Report # 1

Bond Information (Key Performance Indicators) for WCCUSD Bond Program
for December 31, 2019

Notes:

- Measure 1998-E is not covered under Proposition 39 regulations for school bonds, and is not ordinarily reported in the Bond Program expenditure reports. The following schedule shows Measure 1998-E expenditures by site with state funded DeJean expenditures shown in a separate column.

School	1998-E	State	Total
DeJean MS	23,994,285	12,841,930	36,836,215
Pinole Valley HS	190,571		190,571
Central	16,276,518		16,276,518
Grand Total	40,461,374	12,841,930	53,303,304

- Measure 2000-M is not a Proposition 39 bond, but is included in Bond Program reporting because the original bond language required a "Citizens' Oversight Committee".
- Measures 2002-D, 2005-J, 2010-D, and 2012-E are all authorized under Proposition 39, requiring public oversight through the Citizen's Bond Oversight Committee.
- On issuing bonds the District must certify that the tax rate for the bonds will not exceed \$80 per \$100 thousand of property value. In addition, the District has a publicly stated goal for the 2010-D and 2012-E bonds of maintaining the tax rate at \$48 per \$100 thousand.

As a result, the remaining \$77 million from the 2005 Measure J bond authorization cannot currently be issued. The property tax rate for it is already maxed out at \$80 per \$100 thousand of assessed value to pay off the \$322 million in 2005 Measure J bonds which has been issued-to-date. Current estimate is that these bonds cannot be sold until on or about 2034 because of tax rate limitations.

- The expected issuance schedule below is from the KNN Public Finance presentation to the Facilities Subcommittee on March 15, 2018

Year	2010-D	2012-E	Total
2020-21	65,000,000	65,000,000	130,000,000
Grand Total	65,000,000	65,000,000	130,000,000

- School Facility revenues by school are:

School	Amount	School	Amount
Bayview	2,535,074	Ohlone	2,403,971
Coronado	1,348,331	Peres	2,589,852
Dover	7,286,188	Riverside	1,191,472
Downer	4,834,933	Sheldon	331,311
Ellerhorst	1,352,870	Stewart	1,147,062
El Sobrante	369,339	Tara Hills	1,501,831
Fairmont	571,584	Valley View	290,214
Ford	7,245,372	Verde	1,180,094
Grant	369,288	Washington	2,162,982
Lupine Hills	1,147,097	Wilson	323,957
Harding	1,948,349	Helms Middle	9,122,062
Kensington	1,274,843	Pinole Jr High	5,190,574
King	4,637,680	Korematsu MS	20,383,150
Lake	309,937	De Anza High	14,588,681
Lincoln	984,983	El Cerrito High	14,247,249
Madera	1,216,917	Kennedy High	7,779,203
Mira Vista	1,528,265	Richmond High	11,599,844
Montalvin	313,287	Greenwood/LPS	18,706,460
Murphy	1,595,572	Pinole Valley HS	2,740,128
Nystrom	1,638,359		
Grand Total		159,968,205	

- In June 2007 \$24,900,038 of expenditures were transferred to the Capital Facilities Fund (Developer Fees). The District has reported this in project reporting as an increase to Program revenues. These transfers were limited to schools with assessed needs based on population growth.

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BOND PROGRAM KPI SUMMARY

Report # 1

Bond Information (Key Performance Indicators) for WCCUSD Bond Program
for December 31, 2019

Notes:

8. Interest earnings by Bond Measure or other funding source:

Source	Prior	FY 2020	Total
2000 Measure M	4,987,794		4,987,794
2002 Measure D	14,785,928		14,785,928
2005 Measure J	1,373,462		1,373,462
2010 Measure D	3,104,721	343,317	3,448,038
2012 Measure E	1,285,471	141,598	1,427,069
Building Fund - Other	17,278,843	30,823	17,309,665
School Facility Fund	1,883,353	1	1,883,355
Grand Total	44,679,573	515,739	45,195,311

Unallocated interest derived from bond proceeds was posted to the undistributed resource (9790), and is shown in Building Fund - Other prior to 06/30/15

9. Net Transfers by Bond Measure or Funding source are shown below. Approximately 90% of all transferred amounts were from the Building Fund to the School Facility Fund to match State revenues.

Source	Amount
2000 Measure M	(11,939,439)
2002 Measure D	(11,099,851)
2005 Measure J	(12,625,850)
Building Fund - Other	1,934,111
School Facility Fund	29,810,076
Grand Total	(3,920,753)

Net transfers were to, or from, the following offsetting non-program resources or funds:

Transferred From (To)	Amount
1998 Measure E	6,077,014
General Fund (Resc 8150 - RRM)	(2,700,000)
Deferred Maintenance Fund	(5,158,224)
Building Fund (other revenues)	990,573
Capital Outlay Fund	750,138
Bond Interest & Redemption Fund	(3,042,495)
Debt Service Fund	(837,758)
Grand Total	(3,920,753)

10. Other Revenue by source:

Revenue Source	Amount
Vendors	
Alterra	108,000
Misc Vendors	678,172
Pacific Gas & Electric	138,099
SBC (E-Rate)	2,597,426
WLC Architects	100,000
Other	
2000M Bond Refinance	550,000
2005J Bond Premium	5,357,323
Bond Sales journaled at net	(984,575)
Cost of Issuance rebates	120,417
EI Portal Land Sale	838,291
FEMA - Riverside ES	908,437
Other	909
Pinole MS joint use	2,000,000
Retention corrections	138,295
Rosie the Riveter	169,440
San Pablo Economic Develop Corp	200,262
Grand Total	12,934,496

SBC (now AT&T) payments were primarily for "E-Rate" school subsidies. The remaining vendor payments are for cost reimbursements, contract or dispute settlements, or fee rebates.

In order to show Bond Sales correctly at the stated face value, a negative \$984,575 line item is included. The amount is from the District booking bond sales at net of costs of issuance for fiscal years 2013-14 and 2014-15.

The EI Portal Land Sale was originally posted to the Building Fund, but was later transferred. It is listed in the prior note as the transfer to the Debt Service Fund.

The Pinole MS joint use revenue was from an expired agreement with the City of Pinole for the school gym and sports fields.

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BOND PROGRAM KPI SUMMARY

Report # 1

Bond Information (Key Performance Indicators) for WCCUSD Bond Program
for December 31, 2019

Notes:

11. Fund Adjustments by Bond Measure and other funding source:

Adjustment	Amount
2000 Measure M	907,243.03
2002 Measure D	(99,877.00)
2005 Measure J	(58,278.17)
Building Fund - Other	199,308.76
Grand Total	948,396.62

Fund Adjustments by category:

Adjustment	Amount
Beginning Balances	218,257.13
Close Non-Bond Resources	(58,277.86)
FEMA Adjustment	805,260.00
FY 2006 Beginning Balance	-
Prior Year Correction	(16,842.65)
Grand Total	948,396.62

12. Bonds issued by fiscal year:

in thousands							
Fiscal Year	1998E	2000M	2002D	2005J	2010D	2012E	Grand Total
1999	20,000						20,000
2000	10,000						10,000
2001	10,000	15,000					25,000
2002		40,000	30,000				70,000
2003		95,000					95,000
2004			100,000				100,000
2005			69,999				69,999
2006			99,998	70,000			169,998
2009				120,000			120,000
2010				132,410			132,410
2012					100,000		100,000
2014					40,000	85,000	125,000
2015					50,000	85,000	135,000
2016					60,000	85,000	125,000
2018					65,000	60,000	125,000
Total	40,000	150,000	299,997	322,410	315,000	295,000	1,422,407

13. Total Other Revenue by bond or funding source:

Source	Prior	FY 2020	Total
2000 Measure M	(3,938,956)		(3,938,956)
2002 Measure D	5,957,893		5,957,893
2005 Measure J	(5,732,025)		(5,732,025)
2010 Measure D	7,672,760	343,317	8,016,077
2012 Measure E	899,521	141,598	1,041,118
Building Fund - Other	18,543,941	30,823	18,574,764
Capital Facilities	27,640,166	1	27,640,167
School Facility	188,466,655		188,466,655
Grand Total	239,509,955	515,739	240,025,694

14. Expenditures by bond or funding source are as follows:

Source	Prior	FY 2020	Total
2000 Measure M	148,061,044	-	148,061,044
2002 Measure D	304,455,376	-	304,455,376
2005 Measure J	318,177,684	-	318,177,684
2010 Measure D	268,079,512	18,669,097	286,748,609
2012 Measure E	270,534,589	153,650	270,688,240
Building Fund - Other	32,809,991	-	32,809,991
Capital Facilities	24,900,038	-	24,900,038
School Facility	172,882,693	-	172,882,693
Grand Total	1,537,900,927	18,822,748	1,556,723,675

15. The District retains up to 5 percent of payments on construction contracts, and frequently makes payments to vendor trust accounts for the retained amounts. The trust accounts are reported as cash on the District's financial records. Net retainage liability, less cash in trust accounts, is as follows:

Account	Prior	FY 2020	Total
Retentions	7,997,122	566,423	8,563,545
Trust Accounts	(7,737,802)	(526,240)	(8,264,041)
Net Retentions	259,321	40,183	299,504

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BOND PROGRAM KPI SUMMARY

Report # 1

Bond Information (Key Performance Indicators) for WCCUSD Bond Program
for December 31, 2019

Notes:

16. Ending Cash on Hand by funding source is as follows:

Source	Beg Bal	FY 2020	Total
2010 Measure D	61,142,838	(20,711,152)	40,431,686
2012 Measure E	22,956,317	(1,421,875)	21,534,443
Building Fund - Other	4,001,802	40,983	4,042,785
School Facilities	-	1	1
Grand Total	88,100,758	(22,092,043)	66,008,714

Ending Cash on Hand by cash type:

Source	Beg Bal	FY 2020	Total
Cash	67,401,399	(22,352,631)	45,048,768
LAIF (Cash Equivalent)	20,699,358	260,587	20,959,946
Grand Total	88,100,758	(22,092,043)	66,008,714

2. Audits & Compliance

APPENDIX D: Fiscal Year 2019 Performance Audit

Audit Scope and Summary of Improvement Recommendations

The FY2019 performance audit of the District's bond program conducted by Moss Adams LLP was the third of three consecutive ones whose objectives include both compliance and effectiveness and results in accordance with government auditing standards^{50 51}. The Table below shows the recommendations associated with the audit objectives in FY 2019⁵². Two of the effectiveness and results audit objectives (No. 17 & 18) had "No Exception Taken", meaning that there were no improvement recommendations made by the auditor.

Performance Audit Objective	Audit Scope Note 1 Improvement Recommendations Note 2
Prop. 39 Compliance Audit CAPA 1	<u>Conduct a basic Prop 39 Compliance Performance Audit</u> (1) "The District should continue efforts to implement the processes and controls needed to provide supporting documentation that validates the applicability and accuracy of labor charged to the Bond Program." * ⁵³
Effectiveness and Results Audit No. 1	<u>District and Professional Services Staffing Plan for the Bond Program</u> (2) "As a best practice, appropriate WCCUSD management should approve an annual staff plan, including key metrics such as positions staffed, number of personnel, number of planned projects, and dollar value of planned projects to help determine organizational structure alignment with the Bond Program needs."

⁵⁰ Government Auditing Standards, Comptroller General of the United States, United States Government Accountability Office, 2011 Revision. Note 2018 Revision is effective for performance audits beginning on or after July 1, 2019.

⁵¹ See Appendix E, 2003-2018 WCCUSD Bond Program Audit History for a listing of previous WCCUSD performance audits.

⁵² WCCUSD Prop 39 Bond Performance Audit Report for FY 2019, Section III. Audit Results pgs. 9-31.

⁵³ *Indicates that this recommendation was made by Moss Adams LLP in their FY2017 Audit Report, not implemented in FY 2018 Audit Report and began to be addressed by FY 2019 Audit Report.

No. 2	<u>Design and Construction Schedules Cash Flow Analysis</u> (3) The District should continue producing cash flow reports with key information to support projected cash flow amounts. “However the District should implement controls to consistently and accurately report total expected revenues and expenses. Additionally formal written policies and procedures... should be created and added to a Bond Program manual. (see <u>Recommendation No. 22a</u>)
No.3a	<u>Design and Construction Budget Management</u> (4) “The District should continue efforts to develop and implement policies and procedures for budget establishment and management activities for the Bond Program.”
No. 3b	<u>Design and Construction Budget Management</u> (5) The District should continue producing project level expenditure reporting... However, the District should implement controls to consistently and accurately report total Bond expenditures. Additionally, formal written policies and procedures should be created and added to a comprehensive Bond Program manual.(see <u>Recommendation No. 22a</u>)”
No.4a	<u>Bidding and Procurement Procedures</u> (6) “The District should continue efforts to develop and implement formal written policies and procedures including defined approval authority for bid and procurement to ensure appropriate review and approval controls are in place for procurement procedures. (see <u>Recommendation No. 22a</u>)”

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No. 4b	<u>Bidding and Procurement Procedures</u> (7) "The District should continue to work with legal to ensure evaluation and scoring of total price on design-build projects is consistent with the Education Code. Additionally, the District should retain complete procurement and evaluation documentation to ensure vendor selection is consistent with RFP and Education Code requirements, ...maintain a consolidated bid and procurement checklist and activity report ...to identify, prevent, or detect non-compliance with District policies and procedures, State laws and regulations."
No. 4c	<u>Bidding and Procurement Procedures</u> (8) "The District should comply with District procedures to ensure competitive pricing for the Bond program. Supporting documentation for a proper procurement should be readily available...A checklist or equivalent mechanism should be maintained with appropriate sign-offs on procurement requirements..."
No. 5	<u>Procurement Fraud Prevention and Detection Controls</u> (9) "Consistent with the GFOA, WCCUSD should implement policies and procedures to assist in identifying, preventing, and detecting procurement fraud. The policies should include reporting protocols, training requirements, and escalation procedures specific to procurement fraud."
No. 6a	<u>Bond program master Planning and Reporting</u> (10) "As a best practice, WCCUSD should continue its efforts to ensure defined and documented processes are in place for master planning." Policies should be in place to continually review, evaluate and update the Long-Range Facilities Plan..
No. 6b	<u>Bond Program Master Planning and Reporting</u> (11) "Budget-to-actual comparisons of revenues, expenditures, cash flow, and fund balances should be periodically reported. Master Plan budgets and current forecasts at program and project level should be available...Change order reporting should include change responsibilities... (see <u>Observation 13 b</u>)"
No. 7	<u>Cost Schedule Budgetary Management, and Reporting Controls Implementation</u> "See Objectives 2, 3, 6, and 10"
No. 8	<u>Claim Avoidance and Control Proceures</u> (12) "The District should continue efforts to formalize policies and procedures identifying roles and responsibilities to be taken to prevent or limit claim exposure. These should be added to a comprehensive Bond program policy and Procedure Manual. (see <u>Recommendation 22a.</u>) "

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No. 9	<u>Materials Specifications</u> (13) "The District should continue its efforts to formalize policies and procedures regarding how to update the Material specifications log. WCCUSD should define how to make updates to the standards specifications document and update Bond Program policies and procedures (see <u>Recommendation 22a.</u>)"
No. 10	<u>Cost Benefit and Value Engineering Analyses</u> (14)" As a best practice, the District should ensure formal, defined, and documented policies and procedures as well as roles of responsibilities are in place for cost benefit analysis and value engineering for its projects."
No. 11	<u>Maintenance of District Assets Funded by Local Bond and Warranty Conditions Compliance</u> (15) "As a best practice, the District should ensure compliance with all warranty conditions to sustain a level of protection against breach of warranty and proper maintenance of District facilities in accordance with warranty conditions and District requirements."
No. 12	<u>Implementation of schedule Quality, Scope, and Performance Management Controls</u> "See individual recommendations for objectives number 2, 6, 10, 15, and 22."
No. 13a	<u>Change Order Management and Controls Application</u> (16) "The District should continue efforts to formalize change order policies and procedures,..., including defined approval authority for change orders. These should be added to a comprehensive Bond program Policy and Procedure manual to ensure appropriate review and approval controls are in place before vendor payment release. (see <u>Recommendation No. 22a</u>)"
No. 13b	<u>Change Order Management and Controls Application</u> (17) "As a best practice, District change order reporting should include accurate information..."
No. 13c	<u>Change Order Management and Controls Application</u> (18) "As a best practice, competitive bidding and procurement practices should include a full evaluation of bidders and the total scope of work on a comparative basis to ensure competitive pricing for Bond Program Objectives."

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No. 14	<u>Contractor Billing Compliance Controls</u> (19) "Formal written policies and procedures, including defined approval authority for vendor payment processing should be created and added to a comprehensive Bond Program Policy and Procedure Manual to ensure appropriate review and approval controls are in place before vendor payment release. (see <u>Recommendation 22 a)</u> "
No. 15	<u>Project Close-out Controls</u> (20) "The district should compile a consolidated project close-out list to ensure and report on turnover of documentation by contractors and compile all critical tasks prior to release of final payment. (see <u>Recommendation 22 a)</u> "
No. 16	<u>Post-Financing Review</u> (21) "As a best practice, the District should have established pricing goals and requirements included within their policies and procedures." (see <u>Recommendation 22a)</u> "
No. 17	<u>Refunding of Outstanding Bonds (NO EXCEPTION)</u> "No exception taken."
No. 18	<u>Arbitrage and Investments NO EXCEPTION)</u> "No exception taken."
No. 19	<u>Timeliness of Payment</u> (22)"The District's Facility Planning and Construction department should continue to ensure that each invoice is processed by payment in a timely manner. Where payment has been delayed due to contractor inaccuracies within invoice payment applications etc. the District should provide rejection letters to contractors detailing why payment is being delayed."
No. 20	<u>Local Participation Requirements</u> (23)"The District should define its position and role in achieving local participation goals and Board policies should be updated accordingly. (see <u>Recommendation No. 22a)</u> "
No. 21	<u>CBOC Compliance</u> (24) "The District should formalize the amendments to Board Policy 7214.2 to establish roles and operations of the CBOC."

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No. 22a	<u>Transparency of Bond Program</u> (25) “As a best practice, the District should continue to consolidate all Bond Program policies, procedures and resolutions into one document to ensure effective controls and communication of the policies and procedures and obtain Board approval.” “The GFOA recommends that the documentation of accounting policies and procedures should be evaluated annually and updated no less than once every three years.”
No. 22b	<u>Transparency of Bond Program</u> (26) Concerning the CBOC website, “the District should continue efforts to follow best practices, as specified by SDTEF, to support demonstration of accountability and transparency to all stakeholders.”
No. 22c	<u>Transparency of Bond Program</u> (27) Concerning information on the status of construction projects, “as a best practice, the District should develop a communications strategy for projects for key and public stakeholders. WCCUSD should review current methods of communication and verify that communications are organized, consistent, timely, and reach the appropriate audience.”

Note 1: Audit Scope

The Audit Scope descriptions shown above for each Performance Audit Objective are verbatim from the “*Bond Program Performance Audit*” for FY 2019.

Note 2: Improvement Recommendations

The Improvement Recommendations shown above for each Performance Audit Objective are verbatim from the “*Bond Program Performance Audit*” for FY 2019. For brevity, only the opening sentence is shown in the Table; see the full audit report for the entirety of each Improvement Recommendation.

APPENDIX E: WCCUSD Bond Program Performance Audits History

On November 7, 2000, California voters approved Proposition 39 (School Bonds 55%) that amended the California Constitution to lower the approval threshold for school district general obligation bonds from two-thirds (2/3) voter approval to 55% voter approval. Proposition 39 required school districts that had bonds approved by this new 55% provision to, “,, conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed.”⁵⁴

Proposition 39 Performance Audits California Legislative History

June 27, 2000: Governor approved an amendment to Education Code Section 15278 that provides, among other things, for the establishment of CBOCs and that CBOC may engage in “receiving and reviewing” the annual independent performance audit. This legislation was approved prior to the passage of Proposition 39 “in an effort to increase voter acceptance for Proposition 39”.⁵⁵

September 23, 2010: For the first time Government Auditing Standards were required for the conduct of performance audits.⁵⁶

September 6, 2011: Performance audits for the preceding fiscal year shall be submitted to the CBOC by March 31 of each year.⁵⁷

August 12, 2013: Performance audits must be submitted to CBOC at the same time they are submitted to the school district. District must respond to the CBOC, within three months of receiving the audit concerning the auditor’s recommendations.⁵⁸ Effective January 1, 2014.

August 27, 2013: Requires State Controller to provide performance audit “Standards and Procedures” for annual audit guide starting for the Fiscal Year 2016.⁵⁹ *This is the first time that the State of California defined the scope of a Proposition 39 school bond performance audits.* See California Appendix A below for a description of these requirements.

⁵⁴ California Constitution, Article XIII (b) (3) (C).

⁵⁵ Citizens Oversight Committees Requirements and Guidelines, Bowie, Arneson, Wiles & Giannone, September 24, 2001.

⁵⁶ Senate Bill No. 1473, Chapter 294, September 23, 2010.

⁵⁷ Senate Bill 423, Chapter 237, September 6, 2011.

⁵⁸ Senate Bill 581, Chapter 91, August 12, 2013.

⁵⁹ Senate Bill 584, Chapter 167, August 27, 2013.

WCCUSD Performance Audit History FY2003 to FY2019

WCCUSD bond program performance audits can be summarized depending on who determined the audit objectives--the District, the State of California or the auditor⁶⁰. **To ensure transparency and adequate oversight, both the Little Hoover Commission and the CBOC recommend performance audit objectives be set by the auditors or the State of California, not by the District.** *To date, with the exception of compliance audits required by the State since FY2016, the scope and objectives of all WCCUSD performance audits have been set by the District.*

Summary of WCCUSD Performance Audits From FY2003 - FY2019

Type	Description	Attestation Type	Audit Objectives Determined by	Note
CA	Compliance	Agreed upon procedures	District	From FY 2003 to FY 2015 <i>the District determined the audit objective for all compliance performance audits.</i>
CE	Compliance	Examination	California Appendix A	Beginning in FY 2016 the California audit guide Appendix A prescribed objectives for bond program compliance performance audits.
PA	Program effectiveness and results	Agreed upon procedures	District	<i>The District determined audit objectives for all seventeen (17) bond program effectiveness and results performance audits.</i>
PE	Program effectiveness and results	Examination	Auditor	To ensure transparency and effective oversight, both the Little Hoover Commission and the CBOC recommend effectiveness and results performance audits <i>where the auditor determines the audit objectives, not the District.</i>

⁶⁰ The CBOC reported the history of WCCUSD's performance audits for the first time in the CBOC 2017 Annual Report as Appendix R, and in the CBOC 2018 Annual Report as Appendix E. In both cases, WCCUSD performance audits through FY2018 were reported without reference to who determined the audit objectives, the District, State of California, or the auditor. Performance audits were classified as follows:

- Performance Audit
- Agreed-Upon Procedures Report
- Performance Audit, Compliance Only

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WCCUSD Performance Audit Information FY 2003 to FY2019

Fiscal Year	Auditor	Type	Cost	Pgs	FI	R ec
FY2003	Total School Solutions	CA & PA	\$187,800	117	43	61
FY2004	Total School Solutions	CA & PA	\$277,800 *	105	33	63
FY2005	Total School Solutions	CA & PA	\$277,800 *	149	22	28
FY2006	Total School Solutions	CA & PA	\$283,434 *	212	12	22
FY2007	Total School Solutions	CA & PA	\$321,937 *	160	9	28
FY2008	Total School Solutions	CA & PA	\$306,852 *	152	2	12
FY2009	Total School Solutions	CA & PA	\$325,539 *	195	3	26
FY2010	Total School Solutions	CA & PA	\$342,364 *	169	3	6
FY2011	Total School Solutions	CA & PA	\$ 87,000	204	4	21
FY2012	Total School Solutions	CA & PA	\$101,850	200	5	20
FY2013	Total School Solutions	CA & PA	\$106,943	186	4	22
FY2014	Vavrinek, Trine, Day & Company	CA	\$142,000	7	0	0
FY2014	Vavrinek, Trine, Day & Company	PA	Included above	122	0	15
FY2015	Vavrinek, Trine, Day & Company	CA	\$146,000	7	0	0
FY2015	Vavrinek, Trine, Day & Company	PA	Included above	39	0	18
FY2016	Vavrinek, Trine, Day & Company	CE	\$ 36,000	8	0	0
FY2017	Moss Adams, LLP	CE & PA	\$ 77,000	39	2	19
FY2018	Moss Adams, LLP	CE & PA	\$ 75,000	54	2	26
FY2019	Moss Adams, LLP	CE & PA	\$ 75,000	55	2	28

*Total School Solutions for the FY2004 to FY2010 also performed semi-annual reviews. Therefore, during these seven (7) fiscal years the District received performance audit reports every six (6) months. The FY2009 and FY2010 semi-annual reports are not displayed on the CBOC website.

The scope for the FY2020 has not yet been determined as of this writing on August 19, 2020. CBOC on January 13, 2020 recommended California Proposition 39 compliance audit objectives (required by California Appendix A) and Government Auditing Standards program effectiveness and results performance audit objectives determined by the auditor. District staff have recommended only the required compliance audit scope.

Performance Audit Classifications

For classifying the performance audits by type note the following:

- Type Attestation Audits.
- Types Performance Audits.

- California Appendix A.

These reclassifications are consistent with definitions in the Government Auditing Standards, Revision 2018.

Type Attestation Audits

Government Auditing Standards, often referred to as generally accepted government auditing standards (GAGAS) (2018 revision)⁶¹ (frequently referred to as the Yellow Book because of its yellow cover) provides for three types of attestation engagements⁶² between an independent auditor and their client:

- Examination, an auditor obtains reasonable assurance on which to base the auditor's opinion.
- Review, an auditor obtains limited assurance and does not include reporting on internal controls or compliance with provisions of laws, regulations, contracts, and grant agreements.
- Agreed-upon procedures, "An auditor performs specific procedures on subject matter or an assertion and reports the findings without providing an opinion or a conclusion on it. The specified parties to the engagement agree upon and are responsible for the sufficiency of the procedures for their purposes. The specified parties are the intended users to whom use of the report is limited."⁶³

Types Performance Audits

Government Auditing Standards provides for four (4) types of performance audits, two of which pertain to WCCUSD:

- Program effectiveness and results audit objectives. "These are frequently interrelated with economy and efficiency objectives. Audit objectives that focus on program effectiveness and results typically measure the extent to which a program is achieving its goals and objectives. Audit objectives that focus on economy and efficiency address the costs and resources used to achieve program results."⁶⁴

⁶¹ During the fiscal years of the WCCUSD Proposition 39 bond program there have been six (6) revisions of GASAS: 1994, 2002, January 2007, July 2007, 2011 and 2018. For preparing the table we have used the 2018 revision.

⁶² "An examination, review, or agreed-upon procedures engagement conducted under the GAGAS attestation standards related to subject matter or an assertion that is the responsibility of another party." (Government Auditing Standards, 2018 revision, page 211). "Attestation" is defined as "an act or instance of attesting something: such as (a) a proving of the existence of something through evidence (b) an official verification or something as true or authentic (The Merriam-Webster.com Dictionary)

⁶³ Government Auditing Standards, 2018 Revision, Section 1.18 c, pages 9-10.

⁶⁴ Ibid. Section 1.22 a, page 11.

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California Little Hoover Commission, in their February 2017 report, recommended, “Amend statutory code on performance audits to include the effectiveness and results of the bond program.”⁶⁵

WCCUSD CBOC has also recommended that performance audits be effectiveness and results audits.⁶⁶

- Compliance audit objectives. “These relate to an assessment of compliance with criteria established by provisions of laws, regulations, contracts, and grant agreements, or other requirement”⁶⁷

California Appendix A

Starting with FY2016 the California Education Audit Appeals Panel *Guide for Annual Audits of K-12 Education Agencies and State Compliance Reporting* included Appendix A, *Local School Construction Bond Audits, Performance Audit Procedures*. Prior to FY2016 the Government Auditing Standards, discussed above, were the standards for California Proposition 39 school bond performance audits.

Appendix A has had the same language for each FY2016 to FY2020 and includes:

- “...ensure that funds were properly expended on specific projects listed in the text of the applicable ballot measure.”
- “Verify that funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.”
- “Verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.”

Definition of Performance Audit Findings and Recommendations

Findings

“An issue that may involve a deficiency in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or instances of fraud.”⁶⁸ The number of findings made in each audit report. Includes new findings plus prior year findings that were not implemented during the current audit year.

Recommendations

⁶⁵ Borrowed Money: Opportunities for Stronger Bond Oversight, Report # 236, February 2017, page 20.

⁶⁶ CBO meeting of May 11, 2020.

⁶⁷ Ibid. Section 1.22 c, page 11.

⁶⁸ Government Auditing Standards, 2018 Revision, page 214.

“An effective audit recommendation provides suggestions for correcting problems. It also addresses the cause of issues.”⁶⁹ The number of program improvement recommendations made in each performance audit report. Includes new recommendations plus prior year recommendations that were not implemented during the current audit year.

Summary

For the first ten years after the approval of Proposition 39 no standards for the required performance audits were set by the State of California. During this period auditors used generally accepted government auditing standards.

In September 2010, the California legislature required government auditing standards be used for bond program performance audits. In August 2013, the legislature required specific standards for compliance performance audits, effective starting in FY 2016.

The California compliance performance audit standards, published annually, are included as Appendix A in the Guide for Annual Audits of K-12 Districts. Audit objectives are limited to compliance regarding expending monies on projects in the ballot measure and not using the monies for salaries except when spent on bond projects.

Effectiveness and results performance audits focus on program effectiveness and results to measure the extent to which a program is achieving its goals and objectives. *To ensure transparency and adequate oversight, both the Little Hoover Commission and the CBOC recommend performance audit objectives be set by the auditors or the State of California, not by the District.*

WCCUSD has never had an effectiveness and results performance audit, where the auditor determined the audit objectives. For all such performance audits, the District has determined the audit objectives.

⁶⁹ How to Write An Audit Recommendation, Tara Duggan, September 26, 2017, bizfluent online.

APPENDIX F: CBOC Recommendations

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

The purpose of this Appendix is to document recommendations made by the CBOC to the Board of Education for the period January 1, 2016 through June 30, 2019 and to display their current status.

The following 15 recommendations made by the CBOC were accepted by the Board of Education as of January 13, 2020:

1. Support the Clay Subcommittee recommendation for Phase II of Bond Construction Program Forensic Investigation. (CBOC minutes January 27, 2016)
2. Provide the amount of unobligated funds available through December 31, 2021 to finance the New Master Facilities Plan. (CBOC Minutes January 27, 2016)
3. Agreeing with District on monthly reports to be provided to the CBOC (CBOC Minutes February 24, 2016)
4. Approve legal services agreement for Law Offices of Adam S. Ferber. (CBOC Minutes February 24, 2016)
5. Request that performance audit scope include compliance and program effectiveness and results. (CBOC Minutes February 24, 2016)
6. District prepare a long range facilities master plan. (CBOC Minutes March 23, 2016)
7. That the scope of the performance audit include 18 program effectiveness and results objectives. (CBOC Minutes March 23, 2016)
8. Provide copy of legal opinion on the use of bond funds to pay for forensic review. (CBOC Minutes April 20, 2016)
9. That the original budget and current budget numbers be included on financial reports. (CBOC Minutes May 18, 2016)
10. That the FY2015 compliance audit report and agreed upon procedures audit report be presented as two separate audit reports. (CBOC Minutes May 18, 2016)
11. That Bond Funds Remaining Through 2021 (CBOC Report # 13) be approved as to format and as a monthly report. (CBOC Minutes, December 21, 2016)
12. That a member of the CBOC be part of the District’s Forensic Implementation Task Force. (CBOC Minutes December 21, 2016)
13. That Moss Adams, LLP review the implementation of the 112 forensic accounting investigation review recommendations. (CBOC Minutes, June 21, 2017)
14. That the District adopt eight Financial Impact Statement formats for bond budgets and expenditures. (CBOC Minutes July 30, 2018)

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15. Make Format changes to the Bond Program Financial Status Report (Report #13). (CBOC Minutes August 15, 2019.)
16. [FMP update (#9)]

The following table shows CBOC recommendations that remained outstanding, either rejected or waiting for a response, at the end date of this report period:

CBOC Recommendations Rejected or Waiting for a Response

Item No.	Recommendation	Date CBOC Approved	District's Response
1	Proposed Board Policy 7161.1 Lesson Learned Process	12.21.16	"...not needed at this time ..."
2	Eight standard Financial Impact Statement formats for Board of Education agenda precis on bond Program budget approval and expenditure authorizations.	07.30.18 09.12.18 discussed joint CBOC/Board meeting	Not currently preparing the Report 13A Variance Report in the requested CBOC format. Reject doing financial impact statement for completed projects.
3	Amendments to Board Policy BP 7214.2 Citizens' Bond Oversight Committee	03.14/27.19 discussed joint CBOC/Board meeting 05.15.19 Governance Committee	Approved by Governance Subcommittee 11/21/19
4	Facilities Road Map 2023 be approved by the Board of Education.	06.20.19	Currently under review (Discussed at the Joint Board/ CBOC September 11, 2019.)
5	That the Board of Education ensure that an independent 3rd party determine the amount of FY2019 salaries & benefits that can be legally charged to Fund 21 Building Fund based on California Attorney General Opinion No. 04-110.	06.20.19	Need response
6	That the Board of Education ensure that only legally appropriate amount of FY2020 salaries & benefits are charged to Fund 21 Building Fund.	06.20.19	Need response
7	District staff include Board Program Financial Status Reports (Report 12 and 13A) in the Board of Education agenda packet for one meeting each month under agenda item E.2, Standing Reports.	07.30.18	Reject

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Item No.	Recommendation	Date CBOC Approved	District's Response
8	Amend Director Internal Audit job description to report functionally to the Board of Education and administratively to the Superintendent.	12.19.18	Reject
9	That the Board provide a response to the CBOC by June 28, 2019 to the 24 recommendations in the FY2018 Board Program Performance Audit marked "TBD" including a responsible official and a planned resolution date.	04.18.19	Need response
10	Have Moss Adams, LLP forensic accounting review cycle align with their bond program performance audit cycle.	12.18.18	Reject
11	Have Moss Adams, LLP review forensic accounting investigation implementation status as of June 30, 2019 and June 30, 2020.	03.14.19	Reject
12	Have Director Internal Audit dedicate full time on the implementation of the forensic investigation recommendations.	03.14.19	"... will assess..."
13	Amend Director Internal Audit job description to include responsibility for auditing the implementation of the forensic review and performance audit recommendations.	04.18.19	Need response
14	Fill the position of Director Internal Audit as soon as possible.	04.18.19	Position open 12.10.19
15	That the Board of Education take formal action to accept the March 20, 2019 Phase 1 Forensic Accounting Investigation Implementation Review report. Furthermore, the Board of Education advises when the 29 not validated recommendations from Phase 1 will be reviewed and validated as effectively implemented; and by whom.	05.16.19	Need response

WCCUSD CBOC Annual Report 2019

Item No.	Recommendation	Date CBOC Approved	District's Response
16	Review three job descriptions: ● Associate Superintendent of Business and Operations ● Associate Superintendent of Facilities, Maintenance, Operations and Bond Program ● Director of Internal Audit (including reporting relationship to Board of Education)	08.15.19	Need Response
17	Include these three planning elements in the scope of the Lake Elementary School planning report: ● Alternatives, if any, to the replacement of this school. ● Elementary schools current design capacities, enrollments, projected enrollments and excess capacities. ● Options for redrawing elementary school attendance boundaries and closing elementary schools.	08.15.19	Need Response
18	Make format changes to the Bond Program Financial Status (Report #13) as displayed in August 15, 2019 CBOC Minutes.	08.15.19	Done
19	Immediate fulfillment of the role of Director of Internal Audit for the purpose of independent review of the implementation of internal controls improvement recommendations in preparation for the Moss Adams final review.	12.10.19	Awaiting Response
20	That the Superintendent direct that additional revenue sources to finance bond Fund 21 Building Fund projects be transferred to Fund 21 Building Fund.	12.10.19	Awaiting Response
21	That the District modify the format for the Colbi Technologies Consolidated Budget Status Report to include a column for the "original budget" and that Measure E budget and actual expenditures be added.	12.10.19	Awaiting Response

APPENDIX G: Bond Program Status Report eff. Dec 31, 2019

**Bond Project Status Update
December 2019**

	SITE	PROJECT	REVISED CONTRACT AMOUNT	STATUS
CONSTRUCTION	Wilson ES	Campus Replacement	\$35,963,093	Under Construction
	Crespi MS	Gym Seismic Retrofit	\$4,061,455	Under Construction
	Richmond HS	Critical Needs	\$19,932,841	Under Construction
	Fairmont ES	Critical Needs Phase 1	\$407,000	Punchlist Work/Closeout
	Pinole Valley HS	Replacement Campus	\$135,324,210	Punchlist Work/Closeout
	SITE	PROJECT	BUDGET	STATUS
PROCUREMENT	Riverside ES	Critical Needs (Soils Stabilization)	\$6,900,000	Pending Reissuance
	SITE	PROJECT	BUDGET	STATUS
DESIGN	Pinole Valley HS	Fields Restoration & Site Work	\$17,173,016	Construction Documents/DSA Submission Pending
	Lake ES	Campus Replacement	\$1,000,000	RFQ/RFP Bridging AOR
	Stege ES	Critical Needs	\$2,900,000.00	Design Development
	Highland ES	Critical Needs	\$747,125	Assessing Water & Power Upgrades
	Korematsu MS	Fall Protection	\$726,978	Hold

LEGEND & ACRONYMS

(DSA) Division of the State Architect

(RFP) Request for Proposals

(AOR) Architect of Record

WCCUSD CBOC Annual Report 2019

APPENDIX H1: WCCUSD Bond Program Spending by Site (Report 2)



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT Bond Program Spending to Date by Site Data as of December 31, 2019

Report#2

Updated 01/03/2020, effective date as of 12/31/2019

Site Name	Original Budget *	Board Approved Budget 11/6/19	Expended FY 99-01 thru FY 18-19	Expended FY 19-20	Expended Total thru 12/31/19	Committed as of 12/31/19	Balance as of 12/31/19	Notes
BAYVIEW	17,732,392	19,850,802	19,850,802	-	19,850,802	-	0	Footnote 1
CHAVEZ	1,339,784	1,058,234	1,058,234	-	1,058,234	-	0	Footnote 3
COLLINS	993,294	1,638,871	1,638,871	-	1,638,871	-	(0)	Footnote 4
CORONADO	11,278,047	43,022,627	43,022,627	-	43,022,627	-	0	Footnote 1
DOVER	13,070,243	35,095,267	35,095,267	-	35,095,267	-	0	Footnote 1
DOWNER	28,819,079	33,415,902	33,415,902	-	33,415,902	-	0	Footnote 1
ELLERHORST	11,238,341	13,931,806	13,931,806	-	13,931,806	-	0	Footnote 1
FAIRMONT	10,971,356	6,864,259	4,213,128	421,158	4,634,286	75,390	2,154,583	Footnote 3
FORD	11,839,322	30,817,526	30,817,526	-	30,817,526	-	0	Footnote 1
GRANT	1,409,600	2,155,565	2,155,565	-	2,155,565	-	0	Footnote 1
HANNA RANCH	680,923	783,349	783,349	-	783,349	-	(0)	Footnote 1
HARDING	15,574,211	22,632,446	22,632,446	-	22,632,446	-	(0)	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 1
KENSINGTON	16,397,920	19,343,892	19,343,892	-	19,343,892	-	0	Footnote 1
KING	16,688,732	25,342,166	25,342,166	-	25,342,166	-	(0)	Footnote 1
LAKE	822,657	2,647,823	1,647,823	-	1,647,823	-	1,000,000	Footnote 4
LINCOLN	15,225,821	17,676,561	17,676,561	-	17,676,561	-	(0)	Footnote 1
LUPINE HILLS	16,111,242	15,395,678	15,395,678	-	15,395,678	-	(0)	Footnote 1
MADERA	11,088,764	12,233,801	12,233,801	-	12,233,801	-	(0)	Footnote 1
MIRA VISTA	13,928,364	16,651,130	16,651,130	-	16,651,130	-	0	Footnote 1
MONTALVIN	15,904,716	16,791,028	16,791,028	-	16,791,028	-	(0)	Footnote 1
MURPHY	13,554,495	15,619,655	15,619,655	-	15,619,655	-	(0)	Footnote 1
NYSTROM	20,999,690	51,486,844	45,461,314	-	45,461,314	339,265	5,686,265	Footnote 2
OHLONE	14,174,928	34,492,752	34,492,752	-	34,492,752	-	(0)	Footnote 1
OLINDA	1,170,596	2,286,942	1,582,077	497,597	2,079,675	15,846	191,421	Footnote 3
PERES	19,752,789	21,424,293	21,424,293	-	21,424,293	-	(0)	Footnote 1
RIVERSIDE	13,439,831	21,511,005	14,723,012	14,940	14,737,952	172,594	6,600,460	Footnote 3
SHANNON	1,157,736	1,555,163	1,555,163	-	1,555,163	-	0	Footnote 4
SHELDON	14,968,745	15,102,837	15,102,837	-	15,102,837	-	(0)	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	-	(0)	Footnote 1
TARA HILLS	14,160,935	14,975,067	14,975,067	-	14,975,067	-	0	Footnote 1
VALLEY VIEW	11,117,405	10,222,362	10,222,362	-	10,222,362	-	0	Footnote 1
VERDE	15,709,690	16,065,870	16,065,870	-	16,065,870	-	(0)	Footnote 1
WASHINGTON	14,051,720	15,322,847	15,322,847	-	15,322,847	-	0	Footnote 1
WILSON	13,673,885	44,129,324	9,664,279	9,919,754	19,584,033	23,640,042	905,249	Footnote 3
Elementary Total	438,263,142	627,754,891	572,509,102	10,853,448	583,362,551	24,243,137	20,149,203	

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

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 Facilities Master Plan Projects are under planning, construction or in closeout.

Footnote 4: Site projects are part of the Facilities Master Plan Projects to commence in future fiscal year.

Note 1: Does not include 1998 Measure E projects (DeJean Middle School)

WCCUSD CBOC Annual Report 2019

Report#2



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT Bond Program Spending to Date by Site Data as of December 31, 2019

Updated 01/03/2020, effective date as of 12/31/2019

Site Name	Original Budget *	Board Approved Budget 11/6/19	Expended FY 99-01 thru FY 18-19	Expended FY 19-20	Expended Total thru 12/31/19	Committed as of 12/31/19	Balance as of 12/31/19	Notes
CRESPI MS	1,205,711	6,545,896	2,553,744	2,640,074	5,193,819	786,138	565,939	Footnote 3
DEJEAN MS	64,929	381,209	381,209	-	381,209	-	(0)	Footnote 1
HELMS MS	61,287,986	83,432,888	83,432,888	-	83,432,888	-	0	Footnote 1
HERCULES MS	602,982	699,000	699,000	-	699,000	-	(0)	Footnote 1
KOREMATSU MS	37,937,901	73,382,179	72,655,201	-	72,655,201	-	726,978	Footnote 2
PINOLE MS	38,828,979	56,689,430	56,689,430	-	56,689,430	-	0	Footnote 1
Middle Sch Total	139,928,488	221,130,602	216,411,472	2,640,074	219,051,547	786,138	1,292,917	
DE ANZA HS	105,389,888	132,236,248	132,236,248	-	132,236,248	-	(0)	Footnote 1
EL CERRITO HS	93,605,815	146,850,105	146,850,104	-	146,850,104	-	1	Footnote 1
GREENWOOD	35,315,772	79,583,607	79,583,607	-	79,583,607	-	(0)	Footnote 1
HERCULES HS	12,603,343	3,295,019	3,295,019	-	3,295,019	-	0	Footnote 4
KENNEDY HS	89,903,130	33,854,981	33,854,981	-	33,854,981	-	0	Footnote 4
PINOLE VALLEY HS	124,040,286	216,549,580	185,963,019	4,024,094	189,987,114	4,132,635	22,429,832	Footnote 2
RICHMOND HS	94,720,910	42,622,087	22,854,818	155,684	23,010,501	17,312,470	2,299,116	Footnote 3
VISTA HS	3,566,208	7,236,543	7,236,543	-	7,236,543	-	(0)	Footnote 1
High Sch Total	559,145,352	662,228,170	611,874,340	4,179,778	616,054,117	21,445,104	24,728,949	
ADAMS MS	703,660	691,211	691,211	-	691,211	-	-	Footnote 1
CAMERON	284,012	122,195	122,195	-	122,195	-	-	Footnote 4
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	3,461,930	3,461,930	-	3,461,930	-	-	
CENTRAL	67,713,312	102,831,633	94,934,549	1,124,565	96,059,115	1,949,816	4,822,702	Budget thru 20-21
RCP CHARTER	8,148,550	4,415,204	4,415,204	-	4,415,204	-	-	Footnote 1
TECHNOLOGY	35,000,000	35,000,000	34,294,330	24,882	34,319,211	-	680,789	Footnote 2
Admin/Other Total	110,861,862	142,246,837	133,644,083	1,149,447	134,793,530	1,949,816	5,503,491	
GRAND TOTAL	1,262,354,248	1,656,822,431	1,537,900,924	18,822,748	1,556,723,674	48,424,196	51,674,561	

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

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 Facilities Master Plan Projects are under planning, construction or in closeout.

Footnote 4: Site projects are part of the Facilities Master Plan Projects to commence in future fiscal year.

Note 1: Does not include 1998 Measure E projects (Dejean Middle School)

WCCUSD CBOC Annual Report 2019

APPENDIX H2: Consolidated Budget Status Reports

Consolidated Budget Status Report

West Contra Costa Unified School District



Printed 1/3/2020

Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Data as of 12/31/2019

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Bayview Elementary School						
Legacy Project	19,850,802	19,850,802	100.0%	-	19,850,802	100.0%
	19,850,802	19,850,802	100.0%	-	19,850,802	100.0%
1 Cameron						
+ Critical Needs	-	-	-	-	-	-
Legacy Project	122,195	122,195	100.0%	-	122,195	100.0%
	122,195	122,195	100.0%	-	122,195	100.0%
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	-	-	-	-	-	-
Legacy Project	1,638,871	1,638,871	100.0%	-	1,638,871	100.0%
	1,638,871	1,638,871	100.0%	-	1,638,871	100.0%
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	845,418	28.2%	2,154,582	770,028	25.7%
Legacy Project	3,864,259	3,864,259	100.0%	-	3,864,259	100.0%
	6,864,259	4,709,676	68.6%	2,154,582	4,634,286	67.5%
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%

WCCUSD CBOC Annual Report 2019

West Contra Costa Unified School District

Printed 1/3/2020



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for Multiple Projects

Budget vs. Commitments and Expenditures

Data as of 12/31/2019

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Harding Elementary School						
Legacy Project	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
1 Harmon Knolls						
Critical Needs	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	41,489	41,489	100.0%	-	41,489	100.0%
	448,435	448,435	100.0%	-	448,435	100.0%
1 Highland Elementary School						
* Water & Power Upgrade	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	52,875	52,875	100.0%	-	52,875	100.0%
Legacy Project	1,879,839	1,879,839	100.0%	-	1,879,839	100.0%
	2,679,839	1,932,714	72.1%	747,125	1,932,714	72.1%
1 Kensington Elementary School						
Legacy Project	19,343,892	19,343,892	100.0%	-	19,343,892	100.0%
	19,343,892	19,343,892	100.0%	-	19,343,892	100.0%
1 King Elementary School						
Legacy Project	25,342,166	25,342,166	100.0%	-	25,342,166	100.0%
	25,342,166	25,342,166	100.0%	-	25,342,166	100.0%
1 Lake Elementary School						
* Campus Replacement	1,000,000	-	0.0%	1,000,000	-	0.0%
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%
	2,647,823	1,647,823	62.2%	1,000,000	1,647,823	62.2%
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 Mira Vista K-8						
Legacy Project	16,651,130	16,651,130	100.0%	-	16,651,130	100.0%
	16,651,130	16,651,130	100.0%	-	16,651,130	100.0%
1 Montalvin K-8						
Additional New Classrooms	4,028,011	4,028,011	100.0%	-	4,028,011	100.0%
Legacy Project	12,763,017	12,763,017	100.0%	-	12,763,017	100.0%
	16,791,028	16,791,028	100.0%	-	16,791,028	100.0%
1 Murphy Elementary School						
Legacy Project	15,619,655	15,619,655	100.0%	-	15,619,655	100.0%
	15,619,655	15,619,655	100.0%	-	15,619,655	100.0%
1 Nystrom Elementary School						
* Classroom Renovation	33,919,486	28,233,220	83.2%	5,686,266	27,893,955	82.2%
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%
	51,486,844	45,800,578	89.0%	5,686,266	45,461,314	88.3%
1 Ohlone Elementary School						
Classroom and Admin Building	24,508,510	24,508,510	100.0%	-	24,508,510	100.0%

Colbi Technologies Inc. (c)

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WCCUSD CBOC Annual Report 2019

West Contra Costa Unified School District

Printed 1/3/2020



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Data as of 12/31/2019

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
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	1,000,000	808,579	80.9%	191,421	792,733	79.3%
Legacy Project	1,286,942	1,286,942	100.0%	-	1,286,942	100.0%
	2,286,942	2,095,521	91.6%	191,421	2,079,675	90.9%
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	299,540	4.3%	6,600,460	126,946	1.8%
Legacy Project	14,611,005	14,611,005	100.0%	-	14,611,005	100.0%
	21,511,005	14,910,545	69.3%	6,600,460	14,737,951	68.5%
1 Seaview Elementary School						
Legacy Project	499,116	499,116	100.0%	-	499,116	100.0%
	499,116	499,116	100.0%	-	499,116	100.0%
1 Shannon Elementary School						
+ Critical Needs	-	-	-	-	-	-
Legacy Project	1,555,163	1,555,163	100.0%	-	1,555,163	100.0%
	1,555,163	1,555,163	100.0%	-	1,555,163	100.0%
1 Sheldon Elementary School						
Legacy Project	15,102,837	15,102,837	100.0%	-	15,102,837	100.0%
	15,102,837	15,102,837	100.0%	-	15,102,837	100.0%
1 Stege Elementary School						
* Critical Needs	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
Legacy Project	3,445,886	3,445,886	100.0%	-	3,445,886	100.0%
	6,345,886	3,481,786	54.9%	2,864,100	3,481,786	54.9%
1 Stewart K-8						
Legacy Project	16,737,037	16,737,037	100.0%	-	16,737,037	100.0%
	16,737,037	16,737,037	100.0%	-	16,737,037	100.0%
1 Tara Hills Elementary School						
Legacy Project	14,975,067	14,975,067	100.0%	-	14,975,067	100.0%
	14,975,067	14,975,067	100.0%	-	14,975,067	100.0%
1 TLC Elementary School						
Legacy Project	116,673	116,673	100.0%	-	116,673	100.0%
	116,673	116,673	100.0%	-	116,673	100.0%
1 Valley View Elementary School						
Critical Needs	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
Existing Campus Demo	33,096	33,096	100.0%	-	33,096	100.0%
Legacy Project	3,908,093	3,908,093	100.0%	-	3,908,093	100.0%
Portables	5,189,726	5,189,726	100.0%	-	5,189,726	100.0%
	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%

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Budget vs. Commitments and Expenditures

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School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
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%
1 Wilson Elementary School						
* Campus Replacement	40,300,000	39,394,751	97.8%	905,249	15,754,708	39.1%
Legacy Project	3,829,324	3,829,324	100.0%	-	3,829,324	100.0%
	44,129,324	43,224,075	97.9%	905,249	19,584,033	44.4%
2 Adams Middle School						
Legacy Project	691,211	691,211	100.0%	-	691,211	100.0%
	691,211	691,211	100.0%	-	691,211	100.0%
2 Crespi Middle School						
* Critical Needs	5,300,000	4,734,062	89.3%	565,938	3,947,924	74.5%
Legacy Project	1,245,896	1,245,896	100.0%	-	1,245,896	100.0%
	6,545,896	5,979,957	91.4%	565,938	5,193,819	79.3%
2 DeJean Middle School						
Legacy Project	381,209	381,209	100.0%	-	381,209	100.0%
	381,209	381,209	100.0%	-	381,209	100.0%
2 Helms Middle School						
Legacy Project	83,432,888	83,432,888	100.0%	-	83,432,888	100.0%
	83,432,888	83,432,888	100.0%	-	83,432,888	100.0%
2 Hercules Middle School						
Legacy Project	699,000	699,000	100.0%	-	699,000	100.0%
	699,000	699,000	100.0%	-	699,000	100.0%
2 Korematsu Middle School						
* New Buildings	53,439,076	52,712,098	98.6%	726,978	52,712,098	98.6%
Legacy Project	19,943,103	19,943,103	100.0%	-	19,943,103	100.0%
	73,382,179	72,655,201	99.0%	726,978	72,655,201	99.0%
2 Pinole Middle School						
Legacy Project	56,689,430	56,689,430	100.0%	-	56,689,430	100.0%
	56,689,430	56,689,430	100.0%	-	56,689,430	100.0%
3 De Anza High School						
Legacy Project	132,236,248	132,236,248	100.0%	-	132,236,248	100.0%
	132,236,248	132,236,248	100.0%	-	132,236,248	100.0%
3 DELTA NSS						
Legacy Project	152,226	152,226	100.0%	-	152,226	100.0%
	152,226	152,226	100.0%	-	152,226	100.0%
3 El Cerrito High School						
Legacy Project	128,477,500	128,477,500	100.0%	-	128,477,500	100.0%
Stadium	18,372,605	18,372,605	100.0%	-	18,372,605	100.0%
	146,850,105	146,850,105	100.0%	-	146,850,105	100.0%
3 Greenwood High School						
Legacy Project	79,583,607	79,583,607	100.0%	-	79,583,607	100.0%
	79,583,607	79,583,607	100.0%	-	79,583,607	100.0%
3 Hercules High School						
+ Critical Needs	-	-	-	-	-	-
Legacy Project	3,295,019	3,295,019	100.0%	-	3,295,019	100.0%
	3,295,019	3,295,019	100.0%	-	3,295,019	100.0%

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School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
3 KAPPA NSS						
Legacy Project	109,831	109,831	100.0%	-	109,831	100.0%
	109,831	109,831	100.0%	-	109,831	100.0%
3 Kennedy High School						
+ Critical Needs	-	-	-	-	-	-
Legacy Project	33,854,981	33,854,981	100.0%	-	33,854,981	100.0%
	33,854,981	33,854,981	100.0%	-	33,854,981	100.0%
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	156,497,205	151,170,433	96.6%	5,326,772	148,049,312	94.6%
* Fields/Sitework	17,173,016	157,065	0.9%	17,015,951	157,065	0.9%
* Interim Campus Demo	3,715,310	3,628,202	97.7%	87,108	3,615,258	97.3%
* Site Design	17,926,216	17,926,214	100.0%	2	16,927,645	94.4%
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	194,119,748	89.6%	22,429,832	189,987,114	87.7%
3 Richmond High School						
* Gym and Seismic Classroom	21,000,000	18,700,884	89.1%	2,299,116	1,388,414	6.6%
Legacy Project	21,622,087	21,622,087	100.0%	-	21,622,087	100.0%
	42,622,087	40,322,971	94.6%	2,299,116	23,010,502	54.0%
3 SIGMA NSS						
Legacy Project	110,949	110,949	100.0%	-	110,949	100.0%
	110,949	110,949	100.0%	-	110,949	100.0%
3 Vista High School						
Legacy Project	7,236,543	7,236,543	100.0%	-	7,236,543	100.0%
	7,236,543	7,236,543	100.0%	-	7,236,543	100.0%
4 Technology						
* Infrastructure	15,004,976	14,324,188	95.5%	680,788	14,324,188	95.5%
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%
	35,000,000	34,319,212	98.1%	680,788	34,319,212	98.1%

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Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Data as of 12/31/2019

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
4 Central						
* Assoc Superintendent Bond	2,924,688	2,583,691	88.3%	340,997	2,427,572	83.0%
* Business Services Personnel Cost	6,370,753	6,201,691	97.3%	169,063	6,143,797	96.4%
* District Support	29,603,319	28,653,817	96.8%	949,502	28,426,169	96.0%
* Facility Dept Personnel Cost	16,394,140	15,132,565	92.3%	1,261,574	14,716,014	89.8%
* Program Coordination	47,538,734	45,437,166	95.6%	2,101,567	44,345,561	93.3%
	102,831,634	98,008,931	95.3%	4,822,703	96,059,114	93.4%
Totals	1,656,822,430	1,605,147,870	96.9%	51,674,559	1,556,723,675	94.0%

1. Original Budget provided on Report#2 dated April 30, 2018 has not been reconciled.

2. 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.

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

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Consolidated Budget Status Report Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures 2016 MASTER PLAN PROJECT

Data as of 12/31/2019

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Cameron						
+ Critical Needs	-	-		-	-	
	-	-		-	-	
1 Chavez Elementary School						
Critical Needs	72,847	72,847	100.0%	-	72,847	100.0%
	72,847	72,847	100.0%	-	72,847	100.0%
1 Collins Elementary School						
+ Critical Needs	-	-		-	-	
	-	-		-	-	
1 Fairmont Elementary School						
* Critical Needs	3,000,000	845,418	28.2%	2,154,582	770,028	25.7%
	3,000,000	845,418	28.2%	2,154,582	770,028	25.7%
1 Grant Elementary School						
Critical Needs	211,467	211,467	100.0%	-	211,467	100.0%
	211,467	211,467	100.0%	-	211,467	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%
	800,000	52,875	6.6%	747,125	52,875	6.6%
1 Lake Elementary School						
* Campus Replacement	1,000,000	-	0.0%	1,000,000	-	0.0%
Portable Demolition	147,501	147,501	100.0%	-	147,501	100.0%
	1,147,501	147,501	12.9%	1,000,000	147,501	12.9%
1 Ohlone Elementary School						
Critical Needs	623,885	623,885	100.0%	-	623,885	100.0%
	623,885	623,885	100.0%	-	623,885	100.0%
1 Olinda Elementary School						
* Critical Needs	1,000,000	808,579	80.9%	191,421	792,733	79.3%
	1,000,000	808,579	80.9%	191,421	792,733	79.3%
1 Riverside Elementary School						
* Critical Needs	6,900,000	299,540	4.3%	6,600,460	126,946	1.8%
	6,900,000	299,540	4.3%	6,600,460	126,946	1.8%
1 Shannon Elementary School						
+ Critical Needs	-	-		-	-	
	-	-		-	-	
1 Stege Elementary School						
* Critical Needs	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
1 Valley View Elementary School						
Critical Needs	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
1 Wilson Elementary School						
* Campus Replacement	40,300,000	39,394,751	97.8%	905,249	15,754,708	39.1%
	40,300,000	39,394,751	97.8%	905,249	15,754,708	39.1%
2 Crespi Middle School						

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Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures 2016 MASTER PLAN PROJECT

Data as of 12/31/2019

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
* Critical Needs	5,300,000	4,734,062	89.3%	565,938	3,947,924	74.5%
	5,300,000	4,734,062	89.3%	565,938	3,947,924	74.5%
3 Hercules High School						
+ Critical Needs	-	-	-	-	-	-
	-	-	-	-	-	-
3 Kennedy High School						
+ Critical Needs	-	-	-	-	-	-
	-	-	-	-	-	-
3 Richmond High School						
* Gym and Seismic Classroom	21,000,000	18,700,884	89.1%	2,299,116	1,388,414	6.6%
	21,000,000	18,700,884	89.1%	2,299,116	1,388,414	6.6%
4 Central						
Program Coordination (Ed Specs & School Size)	200,000	148,128	74.1%	51,872	148,128	74.1%
	200,000	148,128	74.1%	51,872	148,128	74.1%
Totals	84,995,581	67,615,718	79.6%	17,379,864	25,613,238	30.1%

APPENDIX I: Bond Program Financial Status (Report #13)

Bond Program Financial Status at the START of 2019

West Contra Costa Unified School District
Bond Program Financial Status
As of December 31, 2018

Report #13

Cash Projection to June-2021

		<u>Notes</u>	
<u>Adjusted Cash Balance</u>		\$114,748,098	1
Projected Revenues			
Bond Sales 2010 Measure D	65,000,000		2
Bond Sales 2012 Measure E	65,000,000		2
Less: Cost of Issuance	(510,000)		2
Other Revenues	<u>2,820,000</u>	132,310,000	2
Projected Available Funds		<u>\$247,058,098</u>	
<u>Budgeted and Projected Expenses</u>			
Committed Costs as of 12/31/18	82,734,307		3
Budget Balance as of 12/31/18	<u>64,133,854</u>		3
		<u>146,868,161</u>	
Projected Cash Balance June 2021		<u>\$100,189,937</u>	

Items Pending State Approval

State Facility Grants Estimated Funding	\$ 20,636,299	4
---	---------------	---

Items Pending Board Approval

Future Facilities Master Plan Projects	\$104,400,000	5
2022-2023 Estimated Central Cost	\$ 8,070,000	6
2022-2023 Estimated Other Revenue	\$ 840,000	2

WCCUSD CBOC Annual Report 2019

Report #13



West Contra Costa Unified School District Bond Program Financial Status As of December 31, 2018

Note 1 Adjusted Cash Balance

Description	Amount	Comment
Cash & Equivalents Building Fund 21	113,436,669	A
Cash & Equivalents County School Facilities Fund 35	1,424,263	B
Cash with Fiscal Agent (contract retentions)	6,698,879	C
Accounts Receivable	0	
Accounts Payable	(160)	D
Contract Retention	<u>(6,811,553)</u>	C
Adjusted Cash Balance	\$114,748,098	

Comments

A. This cash balance is reflective of financial data from MUNIS and should agree with Report 1, Note 16 less cash in Fund 35.

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

C. The new liability for vendor contract retentions billed, not paid, is the net of the Contract Retentions and Cash with Fiscal Agent. The amounts are reflective of financial data from MUNIS and are displayed on Report #1, Bond Program Key Performance Indicators (page 1) and on Note 15 of this same Report #1.

D. Accounts payable is reflective of financial data from MUNIS and are adjusted at June 30 fiscal year end.

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Report #13



West Contra Costa Unified School District Bond Program Financial Status As of December 31, 2018

Note 2 Projected Revenues

Fiscal Year	Bond Sales 2010 Measure D	Bond Sales 2012 Measure E	Less: Cost of Bond Issuance	Interest Earnings	Total
FY2018					
FY2019				850,000	850,000
FY2020	65,000,000	65,000,000	(510,000)	1,050,000	130,540,000
FY2021				920,000	920,000
Sub-Totals	65,000,000	65,000,000	(510,000)	2,820,000	132,310,000
FY2022				610,000	610,000
FY2023				230,000	230,000
Sub-Total	-	-	-	840,000	840,000
Grand Total	65,000,000	65,000,000	(510,000)	3,660,000	133,150,000

The average issuance cost for the last two issues is \$505,549.60.

Note 3 Budgeted and Projected Expenses

Description

Note

Committed Expenses

This number comes from Report # 2, Bond Program Spending by Site. This represents the amount of contracts and purchase orders that have been issued but not yet paid.

Estimated Expenses
(Budget Balance)

This number comes from Report # 2, Bond Program Spending by Site. This represents the amount of project budgets that have not been committed or paid. It assumes that the balance of each project budget will be spent.

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Report #13



West Contra Costa Unified School District Bond Program Financial Status As of December 31, 2018

Note 4 California State Facilities 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	SAB ** Funded	Amount
Pinole Valley HS	Modernization	On Work List	07/22-12/22	Est: Feb-23	16,502,885
Helms	Modernization	On Work List	07/28-12/28	Est: Feb-29	4,133,414
Total					20,636,299

*Office of Public School Construction – OPSC

**State Allocation Board - SAB

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Report #13



West Contra Costa Unified School District Bond Program Financial Status As of December 31, 2018

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 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
Harmon Knolls	Soils Testing	100,000	41,489
Valley View ES	Critical Needs	1,000,000	1,091,447
Crespi MS	Critical Needs	3,100,000	3,100,000
Riverside ES	Critical Needs	6,900,000	6,900,000
Richmond HS	Critical Needs	15,100,000	19,000,000
Highland ES	Critical Needs	800,000	800,000
Grant ES	Critical Needs	900,000	211,467
Olinda ES	Critical Needs	1,000,000	1,000,000
Chavez ES	Critical Needs	600,000	600,000
Ohlone ES	Critical Needs	800,000	623,885
Harmon Knolls	Critical Needs	200,000	406,946
Fairmont ES	Critical Needs	3,000,000	3,000,000
Steger ES	Critical Needs	2,900,000	2,900,000
Wilson ES	RS Replacement	40,300,000	40,300,000
Lake ES	Critical Needs	0	147,501
Sub Total		76,900,000	80,322,735

Note 5: FUTURE FACILITIES MASTER PLAN PROJECTS

Cameron School	Critical Needs	1,300,000	1,300,000
Collins ES	Critical Needs	3,500,000	3,500,000
Hercules MS	Critical Needs	7,500,000	7,500,000
Hercules HS	Critical Needs	7,200,000	7,200,000
Kennedy HS	Critical Needs	12,200,000	12,200,000
Lake ES	RS Replacement	66,100,000	65,600,000
Shannon ES	Critical Needs	7,100,000	7,100,000
Sub Total		104,900,000	104,400,000

TOTAL IMPLEMENTATION PLAN MODEL 1 **\$181,800,000*** **\$184,722,735**

Definition of ROM¹

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

Additionally, the cost of temporary housing has been included where it was known to be required at the time of the Master Plan (e.g., at Lake Elementary). It has not been included where it was not anticipated prior to the release of the Master Plan (e.g., at Wilson 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 following budget revisions have been approved by the board:

- Harmon Knolls \$250,000 & 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, and Richmond \$3,900,000 on 11/14/18.

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West Contra Costa Unified School District Bond Program Financial Status As of December 31, 2018

Report #13

Note 6 Unbudgeted Central Services Expenses FY2022-2023

<u>Description</u>	<u>Amount</u>
Salaries & Benefits	\$5,200,000
Services & Other Cost	<u>2,870,000</u>
	\$8,070,000

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Bond Program Financial Status at the END of 2019

West Contra Costa Unified School District Bond Program Financial Status As of December 2019

Report #13

Cash Projection to June-2021

			<u>Notes</u>
<u>Adjusted Cash Balance</u>	\$	65,709,212	1
<u>Projected Revenues</u>			
Bond Sales 2010 Measure D	\$	65,000,000	2
Bond Sales 2012 Measure E	\$	65,000,000	2
Less: Cost of Issuance	\$	(510,000)	2
Interest Earnings	\$	1,970,000	2
		<u>\$ 131,460,000</u>	
<u>Projected Available Funds</u>	\$	197,169,212	
<u>Budget Balance</u>			
Board Approved Budget	\$	1,656,822,431	3
Less: Expenses to Date	\$	<u>(1,556,723,674)</u>	3
<u>Current Budget Balance</u>	\$	100,098,757	
 Projected Cash Balance June 2021	 \$	 97,070,454	

Items Pending State Approval

State Facility Grants Estimated Funding

Current Planning Period	\$ 23,400,090.00	4
2023-2024 Planning Period	\$ 7,615,578.00	4

Items Pending Board Approval

Future Facilities Master Plan Projects	\$ 103,400,000	5
2022-2023 Estimated Central Cost	\$ 8,070,000	6
2022-2023 Estimated Other Revenue	\$ 840,000	3

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West Contra Costa Unified School District Bond Program Financial Status As of December 2019

Report #13

Note 1 Adjusted Cash Balance

Description	Amount	Comments
Cash & Equivalents Building Fund 21	\$ 66,008,713	A
Cash & Equivalents County School Facilities Fund 35	\$ 2	B
Cash with Fiscal Agent (contract retentions)	\$ 8,264,041	C
Accounts Receivable	\$ -	
Accounts Payable	\$ -	D
Contract Retention	\$ (8,563,545)	C
Adjusted Cash Balance	\$ 65,709,212	

Comments

A. This cash balance is reflective of financial data from MUNIS and should agree with Report 1, Note 16 less cash in Fund 35.

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

C. The new liability for vendor contract retentions billed, not paid, is the net of the Contract Retentions and Cash with Fiscal Agent. The amounts are reflective of financial data from MUNIS and are displayed on Report #1, Bond Program Key Performance Indicators (page 1) and on Note 15 of this same Report #1.

D. Accounts payable is reflective of financial data from MUNIS and are adjusted at June 30 fiscal year end.

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West Contra Costa Unified School District Bond Program Financial Status As of December 2019

Report #13

Note 2 Projected Revenues

Fiscal Year	Bond Sales 2010 Measure D	Bond Sales 2012 Measure E	Less: Cost of Bond Issuance	Interest Earnings	Total
FY2020	\$ 65,000,000	\$ 65,000,000	\$ (510,000)	\$ 1,050,000	\$ 130,540,000
FY2021				\$ 920,000	\$ 920,000
Sub-Totals	\$ 65,000,000	\$ 65,000,000	\$ (510,000)	\$ 1,970,000	\$ 131,460,000
FY2022				\$ 610,000	\$ 610,000
FY2023				\$ 230,000	\$ 230,000
Sub-Total	\$ -	\$ -	\$ -	\$ 840,000	\$ 840,000
Grand Total	\$ 65,000,000	\$ 65,000,000	\$ (510,000)	\$ 2,810,000	\$ 132,300,000

Comments

- A. Wilson has a BOE approved budget increase on 6.26.19 with supplemental funds from Fund 25 of \$ 1.7M and Fund 01-9200 MRAD of \$850,000.
- B. Richmond HS has a BOE approved budget increase on 11.6.19 with supplemental funds from Fund 40 of \$ 1M.
- C. The average issuance cost for the last two issues is \$ 505,549.60

Note 3 Budgeted and Projected Expenses

Description	Note
Board Approved Budget	This number comes from Report # 2, Bond Program Spending by Site. This represents the amount of contracts and purchase orders that have been issued but not yet paid.
Expenses to Date	This number comes from Report # 2, Bond Program Spending by Site. This represents the amount of project budgets that have not been committed or paid. It assumes that the balance of each project budget will be spent.

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Bond Program Financial Status at the END of 2019

West Contra Costa Unified School District
Bond Program Financial Status As of December 2019

Report #13

Note 4 California State Facilities 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	SAB** Funded	Amount
Pinole Valley HS	Modernization	Unfunded Approval List	07/19 - 12/19	Est. Jul-20	\$ 23,400,090
Helms	Modernization	On Work List	07/22 - 12/22	Est. Jul-23	\$ 4,133,414
Crespi MS	Modernization	On Work List	07/23 - 12/23	Est. Feb-24	\$ 3,482,164
				Total	\$ 31,015,668

*Office of Public School Construction - OPSC

**State Allocation Board - SAB

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West Contra Costa Unified School District Bond Program Financial Status As of December 2019

Report #13

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 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
Harmon Knolls	Soils Testing	\$ 100,000	\$ 41,489
Valley View Elementary School	Critical Needs	\$ 1,000,000	\$ 1,091,447
Crespi Middle School	Critical Needs	\$ 3,100,000	\$ 5,300,000
Riverside Elementary School	Critical Needs	\$ 6,900,000	\$ 6,900,000
Richmond High School	Critical Needs	\$ 15,100,000	\$ 21,000,000
Highland Elementary School	Critical Needs	\$ 800,000	\$ 800,000
Grant Elementary School	Critical Needs	\$ 900,000	\$ 211,467
Olinda Elementary School	Critical Needs	\$ 1,000,000	\$ 1,000,000
Chavez Elementary School	Critical Needs	\$ 600,000	\$ 72,847
Ohlone Elementary School	Critical Needs	\$ 800,000	\$ 623,885
Harmon Knolls	Critical Needs	\$ 200,000	\$ 406,946
Fairmont Elementary School	Critical Needs	\$ 3,000,000	\$ 3,000,000
Stege Elementary School	Critical Needs	\$ 2,900,000	\$ 2,900,000
Wilson Elementary School	RS Replacement	\$ 40,300,000	\$ 40,300,000
Lake Elementary School	Critical Needs	\$ -	\$ 147,501
Lake Elementary School	RS Replacement	\$ -	\$ 1,000,000
Sub Total		\$ 76,900,000	\$ 84,995,582

Note 5: Future Facilities Master Plan Projects

School	Project Type	FMP 2016	Current Budget
Cameron School	Critical Needs	\$ 1,300,000	\$ 1,300,000
Collin Elementary School	Critical Needs	\$ 3,500,000	\$ 3,500,000
Hercules Middle School	Critical Needs	\$ 7,500,000	\$ 7,500,000
Hercules High School	Critical Needs	\$ 7,200,000	\$ 7,200,000
Kennedy High School	Critical Needs	\$ 12,200,000	\$ 12,200,000
Lake Elementary School	RS Replacement	\$ 66,100,000	\$ 64,600,000
Shannon Elementary School	Critical Needs	\$ 7,100,000	\$ 7,100,000
Sub Total		\$ 104,900,000	\$ 103,400,000

TOTAL IMPLEMENTATION PLAN MODEL 1

\$181,800,000* **\$ 188,395,582**

Definition of ROM¹

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

Additionally, the cost of temporary housing has been included where it was known to be required at the time of the Master Plan (e.g., at Lake Elementary). It has not been included where it was not anticipated prior to the release of the Master Plan (e.g., at Wilson 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 <\$527,153>, Lake \$1,000,000 on 06/26/19 and Richmond HS \$2,000,000 on 11/6/19.

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West Contra Costa Unified School District Bond Program Financial Status As of December 2019

Report #13

Note 6 Unbudgeted Central Services Expenses FY2022-2023

Description	Amount
Salaries & Benefits	\$ 5,200,000
Services & Other Cost	\$ 2,870,000
	<u>\$ 8,070,000</u>

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Report#13A



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT Financial Impact of Report 13 Analysis From 12/31/2018 to 12/31/2019

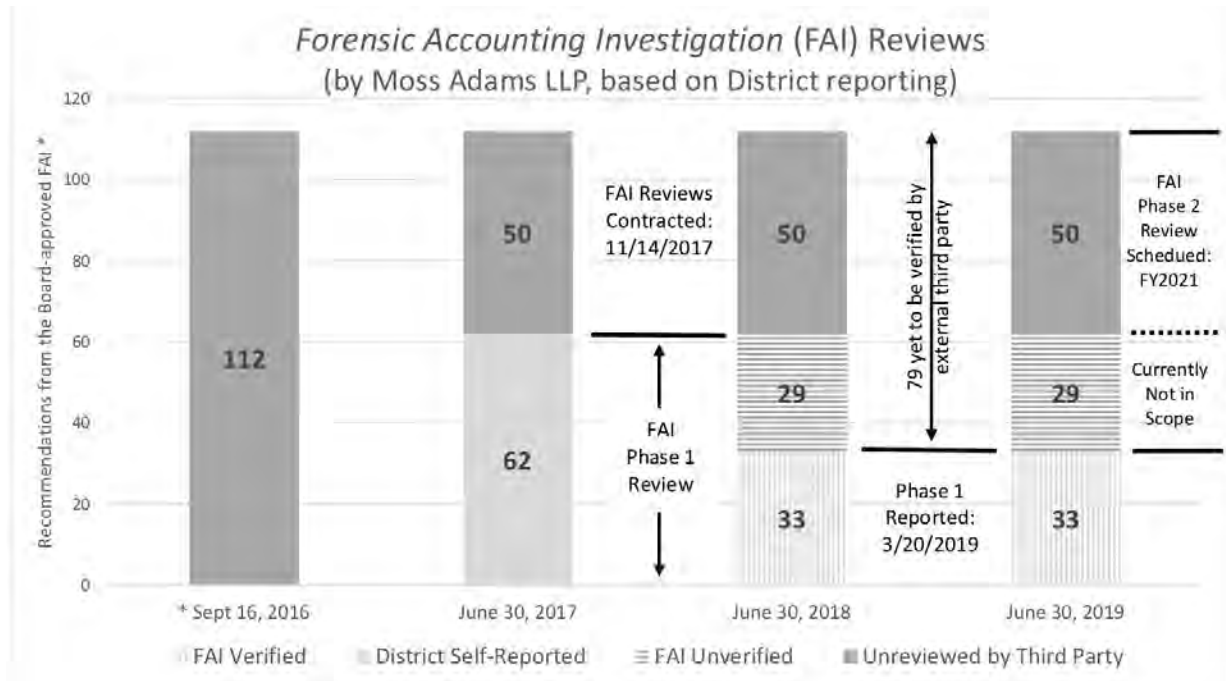
Updated 08/26/2020

Items	Beg 12/31/18	End 12/31/19	Variance	Notes
Adjusted Cash Balance	114,746,886	65,709,210	(49,037,676)	<\$51,441,038.42> expended in Calendar year 2019 \$513,177.05 LAIF Interests \$1,890,185.79 Pooled Earning Interests
Projected Revenue				
Bond Sales 2010 Measure D	65,000,000	65,000,000	-	
Bond Sales 2010 Measure E	65,000,000	65,000,000	-	
Less: Cost of Issuance	(510,000)	(510,000)	-	
Other Revenues estimated to 2021	2,820,000	1,970,000	(850,000)	FY 2019 <\$850,000> removed
Projected Revenue Total	132,310,000	131,460,000	(850,000)	
Projected Available Funds	247,056,886	197,169,210	(49,887,676)	<\$51,441,038.42> expended in Calendar year 2019 \$513,177.05 LAIF Interests \$1,890,185.79 Pooled Earning Interests Other Revenue FY 2019 <\$850,000> removed
Budget Balance				
Board Approved Budget	1,652,149,583	1,656,822,430	4,672,847	03/20/19 BOE budget increase \$2.2M 06/26/19 BOE budget increase \$472,846.59 11/06/19 BOE budget increase \$2M
Less Expenses to Date	(1,505,281,422)	(1,556,723,675)	(51,442,253)	<\$51,441,038.42> expended in Calendar year 2019 <\$1,212.14> not added in Dec 2018 expenditure report
Budget Balance Total	146,868,161	100,098,755	(46,769,406)	
Projected Cash Balance June 2021	100,188,725	97,070,455	(3,118,270)	\$513,177.05 LAIF Interests \$1,890,185.79 Pooled Earning Interests <\$850,000> Other Revenue Adjustments <\$4,672,846.59> BOE budget increases \$1,212.14 December 2018 expenditure adjustment
State Facility Grants				
Estimated during current planning period	16,502,885	23,400,090	6,897,205	PVHS Mod revised from \$16,502,885 to \$23,400,090
Estimated after current planning period	4,133,414	7,615,578	3,482,164	Crespi Mod added \$3,482,164
Future Facilities Master Plan Projects	104,400,000	104,400,000	-	
2022-2023 Estimated Central Cost	8,070,000	8,070,000	-	
2022-2023 Estimated Other Revenue	840,000	840,000	-	

Changes in the Financial Status of the Bond Program During the Year 2019

. 2016 Forensic Accounting Investigation (FAI)

APPENDIX J: FAI Recommendation Implementation Status and Risk Association



The District's Implementation Task Force (the ITF), charged with managing its implementation of the 112 recommendations from the September 16, 2016 *Forensic Accounting Investigation* (the FAI), began its work in October 2016. On November 14, 2017, the Board approved a contract with Moss Adams LLP to provide external, third party, independent review of the effectiveness of the District's FAI implementation work.

The Moss Adams Phase 1 Review report, delivered on March 20, 2019, covered the District's self-reported implementation of 62 recommendations through the end of FY2017. This chart is meant to provide a quick overview of key milestones during the full Moss Adams review process, covering November 2017 through the completion of its Phase 2 Review.

As of August 2019, the final Phase 2 Review by Moss Adams is expected to be conducted and reported out some time during FY2021 (after the ITF reports that the FAI recommendations have been fully implemented and have been internally reviewed for effectiveness by the end of FY2020⁷⁰).

⁷⁰ From "Implementation of Recommendations", presented to the Board's Facilities Committee in August 2019, on behalf of the Director of Internal Audit and the ITF.

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Status of Implementation and Risk Association of 2016 FAI Recommendations - Feb 2019

	Total	FAI Allegation Risk Score			
		High	Medium	Low	No Score
Forensic Accounting Investigation (FAI) Recommendations (Oct 2016)	112	21	55	2	34
Recommendations District reported as "Implemented" by 6/30/17 and Moss Adams (MA) Reviewed by Feb 2019	62	5	32	2	23
% of recommendations District reported as "Implemented" by 6/30/17	100%	8%	52%	3%	37%
Per MA Review in Feb 2019					
Implemented	35	0	17	1	17
Partially Implemented	17	5	11	1	0
Not Implemented	3	0	3	0	0
Undetermined	7	0	1	0	6
Total Partially or Not Implemented, or Undetermined	27	5	15	1	6
Not Yet Reviewed by MA	50	16	23	0	11
% of total 112 FAI recommendations MA deemed "Implemented" by Feb 2019	31%	0%	31%	50%	50%
% of total 112 FAI Recommendations MA deemed Partially or Not Implemented, or not yet reviewed by MA by Feb 2019	69%	100%	69%	50%	50%

This means that just 31% of the FAI recommendations have been verified as fully implemented by an independent third party as of February, 2019, almost three years after completion of the forensic accounting investigation

None of the 21 "high-risk" recommendations have been verified as fully implemented by an independent third party.

Final VLS Report, Phase II (Sept 2016):

- For example, if a New Risk Score is identified as a High risk, this indicates that the internal control(s) in place to minimize fraud, waste, or abuse for that particular allegation or concern are either not implemented or the internal control(s) has been implemented, but testing revealed that the internal control(s) is not functioning adequately. Therefore, a High likelihood exists that 1) the District may be at risk for waste, improper expenditure, or fraud (financial irregularity) related to the Bond Program expenditures, 2) the dollar impact would be significant, and 3) the impact on public perception/trust would be significant. Section III, Test of Controls, specifically addresses the internal control areas that have not been implemented or are not functioning adequately. [Methodology for Completing the Final Risk Assessment Matrix Phase II and Assigning the New Risk Score](#) (page 17).
- The level of risk is defined as follows [Methodology for Completing the Final Risk Assessment Matrix Phase II and Assigning the New Risk Score](#) (page 16):
 - Low** - There is a low likelihood that the District may be at risk for waste, improper expenditure or fraud (financial irregularity) related to the Bond Program expenditures, the dollar impact would be low, and the impact on public perception/trust would be low.
 - Medium** - It is possible that the District may be at risk for waste, improper expenditure or fraud (financial irregularity) related to the Bond Program expenditures, the dollar impact may be large, and there may be an impact on public perception/trust.
 - High** - There is a high likelihood that the District may be at risk for waste, improper expenditure or fraud (financial irregularity) related to the Bond Program expenditures, the dollar impact would be significant, and the impact on public perception/trust would be significant.

4. Other CBOC Actions and District Support in 2019

APPENDIX K: Bond Program Management Plan (PMP)

On May 8, 2019, the Board of Education approved a contract with Swinerton Management & Consulting (SMC) to assist the District to develop, draft and publish a Bond Program Management Plan (PMP).

The purpose of this Plan is to provide information to Bond Program participants on the procedures relevant to its execution. This Plan outlines all the processes for Bond Program activities, including, but not limited to, staffing, procurement, financial controls, document control, budgeting practices, master planning, scheduling, invoice/payment application review and processing, change order review and processing, and claims avoidance and management.

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

The Plan has four specialized sections: Program & Operations, Administration, Fiscal, and Project Management. Each section includes a corresponding appendix, which includes attachments to describe the procedures for administering and managing the bond program and related projects. These descriptions do not replace the District's contract requirements. Rather, they provide supplemental information regarding management and day-to-day processes. The Plan will ensure that District staff has clear guidelines to follow, assist in training new members of the team by providing them with the initial and fundamental information they will need to meet the expectations of the West Contra Costa Unified School District, and provide consistency in process implementation.

Customizable Reports

In 2019, the District implemented AccountAbility from Colbi Technologies, which specializes in its ability to provide customizable reports. The following reports from AccountAbility will be prepared and presented for each CBOC meeting:

1. *Consolidated Budget Status Report: 2016 Master Plan*
2. *Consolidated Budget Status Report: Program-Wide*

Agreed-Upon District Monthly Status Reports to the CBOC

One of the significant types of consistent implementation contained in the PMP is the suite of monthly reports agreed-upon with the CBOC. The CBOC receives an update on the status of

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bond-funded projects at each regularly scheduled meeting of the CBOC. These include the following:

1. *Consolidated Budget Status Report: Program-wide*⁷¹

Grouped by the School site, shows Total Budget, Total Commitments, and Total Expenditures for all projects in the Bond Program.

2. *Consolidated Budget Status Report: 2016 Facility Master Plan Projects*

Grouped by the School site, includes Total Budget, Total Commitments, and Total Expenditures for all projects in the 2016 Facilities Master Plan.

3. *Bond Program Spending to Date by Site*

Shows Current Board Approved Budget, Prior Year/Current Year and Total Expenditures, Remaining Commitments, and Board Approved Budget Balance for each school site. In addition, footnotes indicate whether the site includes Legacy or 2016 Master Plan projects and the status of those projects.

4. *Bond Program Financial Status, Report 13*

Provides a cash projection, including Cash Balance, Projected Revenues, Available Funds, Board Approved Budget, Current Budget Balances, and Project Cash Balances. It also includes pending State Facility Grants that are expected in future years, as well as the required funding needs for future Master Plan projects.

5. *Financial Impact of Report 13 Variance*

Demonstrates and provides an explanation for changes in Adjusted Cash Balance, Projected Available Funds, Projected Cash Balance, and State Facility Grants from month to month.

6. *Accounts Payable (AP) Check List - Fund 21*

Lists all Warrants issued during the prior month, including Vendor, Check Number, Check Date, Account Code, Invoice Number, Invoice Date, Invoice Amount, and Invoice Description. This report does not include payroll warrants.

⁷¹ Report #2 (Appendix H)

APPENDIX L: Recommendations Concerning Project Specification in Bond Measure Language

Guidelines and best practices for strong bond oversight put forth in Report #236 released in 2017, by the Little Hoover Commission, a bipartisan state board which works to foster economy, efficiency and improved services in the use of public funds included the following:

(Pg 17) Concerns shared by other CBOC's in California that "... districts are not following Proposition 39 requirements to specifically list projects that will be paid for with local bond proceeds. Some expressed concerns about the role that bond counsel, bond issuers and construction companies – all who stand to profit when a bond measure is enacted – play in supporting bond measures, often called "pay-to-play" practices. When bond measures are vague about what is going to be paid for with bond proceeds, it adds yet another hurdle to effective oversight by the bond oversight committees."

(Pg 8) Particular improvements in natural resource bond oversight—which could be a "model" for school bonds—including a three-part "accountability framework" implemented by executive order in 2006, by Governor Schwarzenegger. This framework required development of a strategic plan before bond money is spent, documentation to ensure projects stayed within cost and scope, and audits to check whether expenditures were in line with the strategic plan.

(Pg 20) Recommendations for Local Bond Oversight # 7) Recommended improvements be made in bond oversight, including that California's Governor and Legislature "update and overhaul the education code related to the Strict Accountability in Local School Construction Bonds Act of 2000", for example, "Require bond measures proposed to voters under the reduced threshold to include specific project lists.

In June 2019, the CBOC approved *Facilities Roadmap 2023 Excellence Every Day* including the following provisions under Features of a Transparent Bond Measure:

- Specified prioritized Project List with estimated cost of each project and a commitment to build the projects in the priority order promised.
- A statement in the ballot language that includes the total amount of bonds to be issued, the duration of the bonds debt service, an estimate of average annual tax rate provided by an official source.

5. Other General References

APPENDIX M: CBOC Member Roster and Bios

Who Served from January 2019 through September 14, 2020

***Dr. John Anderson**, Richmond Resident 2020-present

Subcommittee: Annual Report

Dr. Anderson has been a resident of Richmond since 1985. He served on the Contra Costa County Civil Grand Jury from 2018 to 2020. He has over 45 years of experience in design and construction of heavy civil works with emphasis on geotechnical and foundation engineering. He has served in various capacities for projects in the US and Internationally as chief engineer, project manager, technical consultant and design task lead. He attended Northwestern University in Evanston IL where he earned a BS in Civil Engineering, MS in Civil-Geotechnical Engineering and a PhD in Civil-Structural Engineering. He holds a California professional engineers license as a Civil Engineer and a California Geotechnical Engineering authority license. He has served as President and Board Member of the American Society of Civil Engineers (ASCE) Geo-Institute, President of the California Geotechnical Engineers Association, President of ASCE's Civil Engineering Certification Inc. and President of the Academy of GeoProfessionals. He was co-chairperson of the American Society of Civil Engineers Committee that addressed lessons learned from Hurricane Katrina and served for six years on the California Board of Registration for Professional Engineers and Land Surveyors Geotechnical Engineering Technical Advisory Committee.

***Ken Burns**, Building Trades Council 2020-present

Ken's personal statement: "...I have been a long time Richmond resident, but I am a 25 year member of the Operating Engineer Local #3 Union. Also, I am a local businessman in the City of Richmond. I am deeply rooted here in Richmond and Contra Costa County. I am a landlord of many properties throughout the city and I plan to make Richmond my home after my retirement...."

***Maisha Cole**, Richmond Resident, 2020-present

Maisha's personal statement: "I am a resident of Richmond and have two children who attend school in the district.

"When my children entered the public school system seven years ago, I wanted to learn as much as I could about the school; the school district and the K-12 education system. I realized very early on that I was not satisfied with the quality of education for students of color and I needed to make sure my children would get the best education possible. I became a volunteer

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at the school and took on several leadership positions. I am currently the PTA president and the School Site Council Chairperson.

"I have always been an advocate, not only for my children, but for children across the state. In order to affect change, one has to be involved in the process. Being an active participant within the WCCUSD, specifically on committees, would be the perfect opportunity for me to develop my knowledge of the district and attempt to make changes. I want to be informed about the school construction funding and work with the district to maintain the commitment to all students, staff and the community. The district has not always been transparent when it comes to expenditures, and this has greatly damaged the reputation in the community.

"It is going to take hard work and dedication from parents like me, who have the time and commitment to invest in rebuilding a relationship with the community. Tax payers need to have confidence that the school district will allocate bond funding in the most cost effective manner and that projects will be completed within budget and on time. I have not given up on the West Contra Costa Unified School District, which is why I would like to serve on this committee."

***Sallie DeWitt**, Business Organizations, 2017-present

Subcommittees: Annual Report (2016, 2018 and 2019 Chairperson), Audit

Sallie attended public schools in the Bay Area and then received two degrees from UC Berkeley, a BA in History (Phi Beta Kappa) and an MBA. She and her husband, Jim DeWitt, have lived in Richmond since 1975. Their children and grandchildren attended WCCUSD schools, and now, two great grandchildren are at Washington School. Sallie is an ardent supporter of public education. In the 1990s, she founded the Many Hands Project at Washington School and served on the Board of the West Contra Costa Ed Fund. Starting in 1995, she worked at Chevron as an Education Outreach Coordinator and budget analyst, until she retired in 2015. She is motivated to ensure all public-school students receive a top-notch education and an opportunity to achieve their full potential. Sallie joined the CBOC in January 2017, wanting to put her experience in business planning, budgeting and variance analysis to work overseeing WCCUSD's bond program.

***Guadalupe (Calvario) Enllana**., Richmond Resident, 2019-present

Vice Chairperson

Guadalupe's personal statement: "I've been a lifelong Richmond resident. Student and parent of WCCUSD as well as a volunteer in a number of nonprofits within richmond. I want to now support the CBOC and have an opportunity to collaborate in the way Construction funds are properly spent. I've advocated as a citizen, I believe I can be an effective advocate as a member of the CBOC by bringing diversity and new ideas to the table. This will also help me see things from the financial perspective in governance. I am a team player and have great collaboration skills as well as very in depth when it comes to data and fine print of systems."

Kathy Fleming, El Cerrito Resident, 2017-2019

Subcommittee: Vice Chair (2018 and 2019) and Annual Report (2017 Chairperson)

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Kathy was appointed to the CBOC in June of 2017. She is a resident of El Cerrito and a parent of two children, the oldest of which is a student in WCCUSD. Kathy brings 30 years of public education experience as a teacher and administrator, currently in San Francisco Unified School District (SFUSD) and previously in the Philadelphia Public Schools. Kathy is currently a Program Administrator for the SFUSD Visual and Performing Arts Department. Prior to this position, Kathy served for nine years as the Director of the SFUSD Public Education Enrichment Fund. In her administrative roles, Kathy is responsible for planning, budgeting and accountability activities to ensure funds are expended per legislation and school board approved annual budgets and plans as well as leading community and stakeholder engagement activities. Kathy welcomes her opportunity to serve on the CBOC and works to ensure transparency and accountability in the expenditure of voter approved bond funds.

***Don Gosney**, Senior Citizen Organizations, 2008-2012 and 2015-2020

Chair 2018, 2019 and 2020

Former Subcommittees: Bylaws (Chairperson), Audit (Co-Chairperson), Website (Chairperson), Nystrom Subcommittee, Site Visit

Don was first appointed to the CBOC in 2008, and he served two terms before terming out. He was reappointed in 2015 and since 2016 represents Richmond and Senior Citizens Organizations. Don attended high school in West County and graduated from JFK in 1972. He later studied theoretical physics at UC Berkeley and then worked for 49 years building petro-chemical complexes and serving the ranks of Organized Labor. Don is interested in serving on the CBOC because he says that every project needs another set of eyes looking at it to make sure it's done right, done economically, and done serving the best interests of the owner (in this case, the people). Don has worked with the Bond Program since before it first went to the voters in 1998.

Vanessa Hill, Parent Representative, 2018 - 2020, Audit Subcommittee 2018

Vanessa attended public schools in Oregon and California before attending Pepperdine University for her undergraduate degree in accounting and University of San Francisco for her MBA with emphasis in finance. She has lived in El Cerrito with her husband since 1999 and her two sons attend WCCUSD schools. Vanessa is a co-founder and partner of Evidentia Consulting, LLP, a forensic accounting and consulting firm with offices in Berkeley and Redwood City. Her work includes serving as an expert witness on accounting and economic damage issues for business disputes as well as providing economic loss analysis for individuals in wrongful termination, personal injury, and wrongful death litigation. A strong supporter of public education, Vanessa joined the CBOC in July 2018 to support the continued upgrading of our school facilities.

***Lorraine Humes**, West Contra Costa County Taxpayers' Association Representative, 2019-present

I have been a resident of San Pablo for approximately 40 years. I retired after working 29 years

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as a food microbiologist from the U.S. Department of Food and Drug. I have no children but know the value to society in having every child get a good education. I am also a taxpayer and want to provide our children with a safe and interesting learning environment at a reasonable price to me. I got interested in the CBOC when our last school construction bond was trying to be passed and when I heard that there was a committee vacancy, I asked to be our taxpayer's association representative on the committee.

***Anton Jungherr**, City of Hercules Representative January 2004 – July 2006, Board of Trustee Representative May 2009 – April 2010, Senior Citizen Representative May 2010 – April 2011, Board of Trustee Representative February 2015 – November 2015, Contra Costa Taxpayers Association Representative December 2015 – February 2017, City of Hercules Representative March 2017 – February 2021.

ajungherr@aol.com, 510.697.7212

Subcommittees: Audit, Bylaws, Annual Report, Website

Anton was first appointed to the CBOC in 2004 and served as Secretary and the Executive Director (volunteer) and Audit Subcommittee (co-chair). Anton is a Co-Founder of the California League of Bond Oversight Committees and has served as Board Director, and Executive Director. Anton served as Associate Superintendent Berkeley Unified School District, CA; Deputy Superintendent for San Francisco Unified School District, CA; Deputy Superintendent of Yonkers School District, NY, Director of Finance, Newark, NJ, Controller City of Anchorage, AK, Controller of Anchorage School District, AK, Assistant City Manager Lake Forest, IL, Founding Business Manager Making Waves Academy (public charter school). Anton is the coauthor of Operational PPBS (Planning -Programming-Budgeting-Systems for Education.) He earned his Master of Education degree in Educational Administration from Columbia University, received a Master of Public Administration degree from Syracuse University and a B.S. in Business Administration from the University of Connecticut.

***Cameron "Mac" Moore**, Parent and PTA, 2016-2020

CBOC Secretary 2017, 2018 and 2019

Mac has lived in West County for 15 years and has two kids in WCCUSD schools. He has a B.A. in Mathematics and Anthropology from Middlebury College in Vermont, and an M.B.A. in Finance from New York University. After a career in finance in New York City, Mac has worked in the solar energy industry for over 20 years, most recently for a company that develops and operates large solar power projects. He joined the CBOC because he believes that all children should be able to attend safe and attractive public schools.

Gregg Visineau, Senior Citizen Organization, 2017-2020

gvisineau@gmail.com, 510.236.0761

Subcommittees: Annual Report, Audit

I have been a member of the CBOC since April 2017. I have been involved in District affairs much longer. My family and I are 37-year residents of El Cerrito, with two grown sons who attended Castro Elementary, Portola Middle and El Cerrito High Schools beginning in 1993. We have been active PTA members, Site Council members and school parents throughout that time. We have witnessed firsthand an activist Superintendent (with a quiescent Board) lead the

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District to bankruptcy in the late 1980's. Recently we have witnessed activist Board members (with a laissez faire Superintendent) lead the District into Grand Jury, Securities & Exchange Commission and Forensic Accounting investigations. I have regularly attended Board of Education, CBOC, Audit, Facilities Subcommittee and Governance Subcommittee meetings. I have presented written and oral Public Comments to all of them on topics as diverse as bond funding for technology purchases; conflicts of interest for Board members; and learning from past school design and construction errors to improve on future projects. My education includes degrees in mechanical engineering, naval architecture and business. My professional skills reflect time spent in mergers and acquisitions; economic and project analysis; strategic planning; emergency response; project finance; supply chain management; logistics and trading; and asset management.

*Current members as of September 14, 2020.

APPENDIX N: CBOC Annual Report Chronology 1998 - 2020

The WCCUSD has received voter approval for 6 local school bond measures since 1998 (see Appendix A for details), the last four of which have been approved under the conditions of California State Proposition 39 (see Appendix A for more information). These are 2002's Measure D (2002 - D), 2005 - J, 2010 - D and 2012 - E. Under the requirements of Proposition 39 (enshrined in the California Education Code), the District commissioned its CBOC in 2002; it began operations in early 2003. With respect to CBOC annual reports, the Education Code Section 15820.(b) says:

“The Citizens Bond Oversight Committee shall issue regular reports on the results of its activities. A report shall be issued at least once a year”.

Here is the chronology of those annual reports from the WCCUSD CBOC since its inception.

Annual Report	Delivered	Chairperson	Type of Report
AR2003	Dec 2003	Mr Richard King	A 3-page letter from the CBOC to the WCCUSD.
AR2004	NO ANNUAL REPORT		
AR2005	NO ANNUAL REPORT		
AR2006	Jan 2008	Mr William Savidge	A 5-page letter from the CBOC Audit Subcommittee to the WCCUSD.
AR2007	Dec 2008	None shown	3-page “Executive Summary”-style.
AR2008	Mar 2010	Ms Sue Pricco	1st real “Annual Report”-type format. 15-pages.
AR2009	NO ANNUAL REPORT		
AR2010	Feb 2012	None shown	The first of 5 consecutive “glossy brochure”-style AR’s with content, verbiage, photo’s, formatting and production by the WCCUSD. 3-pages.
AR2011	Nov 2012	None shown	The second of 5, same District sourcing and production as AR2010. 2-page glossy brochure.
AR2012	Dec 2013	None shown	The third of 5, same District sourcing and production as AR2010 and AR2011. 2-page glossy brochure.

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Annual Report	Delivered	Chairperson	Type of Report
AR2013	Jan 2015	None shown	The fourth of 5, same District sourcing and production as AR2010, AR2011 and AR2012. 3-page glossy brochure.
AR2014	Apr 2015	None shown	The fifth of 5, same District sourcing and production as AR2010, AR2011, AR2012 and AR2013. 3-page glossy brochure.
AR2015	Jun 2016	Mr Anton Jungherr	Composed and produced by the CBOC's ad hoc Annual Report Subcommittee for AR2015. 188-pages, including appendices.
AR2016	Aug 2017	Ms Sallie DeWitt	Composed and produced by the CBOC's ad hoc Annual Report Subcommittee for AR2016. 48-pages, including appendices.
AR2017	Aug 2018	Ms Kathy Fleming	Composed and produced by the CBOC's ad hoc Annual Report Subcommittee for AR2017. 91-pages, including appendices.
AR2018	Aug 2019	Ms Sallie DeWitt	Composed and produced by the CBOC's ad hoc Annual Report Subcommittee for AR2018. 102 pages, including appendices.
AR2019	Nov 2020	Ms Sallie DeWitt/Ms Lorraine Humes	Composed and produced by the CBOC's ad hoc Annual Report Subcommittee for AR2019. XX-pages, including appendices.

APPENDIX O: Other References & Links

Purpose: To provide references and online links to documents that support the work of the West Contra Costa Unified School District (WCCUSD) Citizens' Bond Oversight Committee (CBOC).

- The purpose, role and responsibilities of the Citizens' Bond Oversight Committee is governed by California Constitutional Amendment Proposition 39 (2000)⁷², California Education Code⁷³, WCCUSD Board of Education Policy⁷⁴ (BP 7214.2 Facilities) and the CBOC's Bylaws⁷⁵.
- Various bond resolutions approved by the Board of Education and various ballot measures approved by the voters authorized \$1,630,000,000 of general obligations bonds the principal and interest to be paid by the taxpayers of the WCCUSD (ref: WCCUSD Bond Measure Information⁷⁶.)
- The Board of Education, on June 15, 2016, approved a Five Year 2016-2021 Master Facilities Plan⁷⁷ for twenty-one (21) projects in an amount of \$181,800,000 based on the available bond monies that had been previously approved by the voters.
- A forensic accounting investigation⁷⁸ of the school construction program was performed by an independent auditor in 2015-16. The District has established a Task Force to implement the 112 recommendations made by the forensic auditor.
- CBOC activities including agenda packets, minutes and voice records are available on the CBOC website⁷⁹. Subcommittee agenda, minutes, voice recordings and reports are also available on the Subcommittee website. Information on how to join the CBOC is also available. District reports given to the CBOC.
- WCCUSD Financial and Performance Audits can be viewed on the CBOC website: www.wccusd-bond-oversight.com

⁷² www.calboc.com/proposition-39.html or www.wccusd.net/cms/lib/CA01001466/Centricity/domain/1873/Regulatory%20Documents/Prop39.pdf

⁷³ www.calboc.com/education-code.html

⁷⁴ www.wccusd.net/cms/lib/CA01001466/Centricity/domain/1873/Regulatory%20Documents/Board%20Policy%207214.2.pdf / Language for Measure R can be found in Annual report 2019, Appendix R

⁷⁵ www.wccusd.net/cms/lib03/CA01001466/Centricity/Domain/1873/Regulatory%20Documents/CBOC%20By-Laws%20Rev%2014.pdf

⁷⁶ www.wccusd.net/domain/1873

⁷⁷ www.wccusd.net/Page/6945 / Facilities Master Plan.

⁷⁸ www.wccusd.net/domain/1723 / Forensic Accounting Investigation

⁷⁹ www.wccusd.net/cboc / CBOC Website

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- The California League of Bond Oversight Committees (CalBOC)⁸⁰ has an excellent website with training resources for CBOC members. They also publish a free newsletter on CBOC activities throughout California.
- The California Little Hoover Commission⁸¹, a State Agency to promote economy and efficiency in State and local governments, issued a report in February 2018⁸² with recommendations to improve the effectiveness of CBOCs. The California's Coalition for Adequate School Housing⁸³ issued in 2014 an important report on school construction costs in California.
- A Moss Adams LLC webcast⁸⁴, presented by Mark Steranka, Partner, Advisory Services, on May 21, 2019. Effective risk mitigation, strong internal controls, and efficient operations are the cornerstones of successful organizations. Join us for part one of our internal audit webinar series in which we'll address ***how a comprehensive internal audit program can help your organization enhance efficiency, effectiveness, transparency, and safety, while better meeting regulatory requirements***. Moss Adams LLC is currently under contract with WCCUSD for performance audits through FY2020, and a final review of recommendations that came out of the 2016 Forensic Accounting Recommendation.
- On November 20, 2019, WCCUSD's Board of Education approved wording for ballot Measure R which was approved by voters in March, 2020. The full text of Measure R⁸⁵ can be found on the CBOC's website.
 - Youtube videos of the architectural concept (WLC), construction (WinthropConstruction Associates, Inc) and grand opening ceremonies for Pinole Valley High School⁸⁶

⁸⁰www.calboc.net

⁸¹www.lhc.ca.gov

⁸²<https://lhc.ca.gov/report-library>

⁸³www.cashnet.org/

⁸⁴<https://www.youtube.com/watch?v=Y9wcd7-yHZc>

⁸⁵<https://www.wccusd.net/cms/lib/CA01001466/Centricity/Domain/1873/Measure%20R%20Text.pdf>

⁸⁶ WLC architects <https://www.youtube.com/watch?v=bLrmAEo6lrs>
Winthrop contractor <https://www.youtube.com/watch?v=nrsQn9ra8KA>
Pinole Valley High School <https://www.youtube.com/watch?v=IHpROZcnQQs>

APPENDIX P: Measure D (2010) & Measure E (2012)

Listed Projects and Ballot Wording

Source: California League of Women Voters of California Education Fund via “smartvoter.org”

June 8, 2010 Election Measure D: \$380,000,000	November 6, 2012 Election Measure E, \$360,000,000
“PRIORITY SCHOOL PROJECTS LIST”	“PROJECT LIST”
“School Renovation, Repair and Upgrade Projects”	
Repair, upgrade and replace worn-out leaking roofs.	← Same as Measure D (indicated at left)
Replace existing wiring systems to meet current electrical and accessibility codes.	← Same as Measure D (indicated at left)
Additional electrical service capacity to relieve currently overloaded electrical systems.	← Same as Measure D (indicated at left)
Replace existing water, sewer, plumbing and storm drain systems to meet current codes, including the elimination of lead-containing fixtures.	← Same as Measure D (indicated at left)
Upgrade aging and deteriorating school restrooms.	← Same as Measure D (indicated at left)
Replace older ceilings, heating, ventilation, air conditioning and lighting systems with building code compliant, energy efficient systems.	← Same as Measure D (indicated at left)
Install code-compliant ventilating systems in restrooms.	Not Listed in Measure E
Provide improved, upgraded computer labs.	← Same as Measure D (indicated at left)
(1) Upgrade and equip classrooms, science labs, multipurpose rooms, physical education facilities, kitchens, auditoriums, libraries, arts and music rooms, childcare, preschool, adult education and educational support spaces.	Upgrade and equip classrooms, science labs and multipurpose rooms and facilities. See also (1) below
Classroom interiors will receive new paint, carpet/vinyl tile/asbestos abatement, white marker boards, tackable surfaces, storage for instructional materials and equipment.	Not Listed in Measure E
(2) Federal and State-mandated Americans with Disabilities Act (ADA) accessibility upgrades including site access, parking, staff and student restrooms, relocation of some existing electrical devices, drinking fountains, playground equipment, etc.	Not Listed here; see (2) below for Measure E
Replace old, portable classrooms.	← Same as Measure D (indicated at left)
Repair aging schools.	← Same as Measure D (indicated at left)

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June 8, 2010 Election Measure D: \$380,000,000	November 6, 2012 Election Measure E, \$360,000,000
"PRIORITY SCHOOL PROJECTS LIST"	"PROJECT LIST"
"School Health, Safety and Security, Earthquake Safety and Energy Efficiency School Projects"	
Install new security systems, such as security (surveillance) cameras, outdoor lighting, fencing, gates and classroom door locks.	← Same as Measure D (indicated at left)
Remove or abate asbestos, lead paint, mold and hazardous materials.	← Same as Measure D (indicated at left)
Upgrade emergency communication systems.	← Same as Measure D (indicated at left)
Fire alarm systems upgraded to automatic systems, repair fire safety equipment, add sprinklers and fire safety doors.	← Same as Measure D (indicated at left)
Upgrades to schools to meet handicap accessibility requirements.	← Same as Measure D (indicated at left)
Acquire and install a card access system.	Not Listed in Measure E
Inspect for/repair gas pipe leaks.	Not Listed in Measure E
Replace/upgrade existing signage, bells and clocks.	← Same as Measure D (indicated at left)
Install/replace/upgrade security fencing, cameras and exterior lighting, and establish a standard of complete fencing in good repair at all schools.	Not Listed in Measure E
Replace/upgrade existing security and irrigation systems.	Not Listed in Measure E
Install energy efficient systems, including solar panels, energy efficient heating, ventilation, and cooling systems for cost savings and energy efficiency.	← Same as Measure D (indicated at left)
Replace existing window systems with energy efficient systems.	← Same as Measure D (indicated at left)
Upgrade site playground equipment replacement to meet current safety standards.	← Same as Measure D (indicated at left)
(3) Relocate or improve student drop-off areas for safety, including a separate area for buses.	Not Listed here; see (3) below for Measure E.
Inspect and improve play area fields for safety and drainage.	Not Listed in Measure E
Replace existing doors, door frames and ceilings.	Not Listed in Measure E
Add emergency exits for faster evacuation in an emergency.	Not Listed in Measure E
Upgrade school site parking, utilities and grounds.	Not Listed in Measure E
Repair termite damage to structures and doors/door frames.	Not Listed in Measure E
Strengthen and repair schools and classrooms vulnerable to serious damage in a major earthquake, as required by State law.	Not Listed in Measure E

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June 8, 2010 Election Measure D: \$380,000,000	November 6, 2012 Election Measure E, \$360,000,000
"PRIORITY SCHOOL PROJECTS LIST"	"PROJECT LIST"
"District-Wide Wiring and Instructional Technology for Effective Learning Environment and Job Training Projects"	
Update computer labs.	Not Listed in Measure E
Provide and maintain upgraded technology, data and communication equipment.	← Same as Measure D (indicated at left)
Upgrade and expand wireless systems, telecommunications, Internet access.	← Same as Measure D (indicated at left)
Upgrade and replace computers, hardware and software systems.	← Same as Measure D (indicated at left)
Upgrade and replace classroom furniture, equipment and instructional aids.	← Same as Measure D (indicated at left)
Upgrade media and audio/visual equipment.	← Same as Measure D (indicated at left)
Expand bandwidth to allow student greater access to the Internet.	← Same as Measure D (indicated at left)
Install up-to-date learning technology and equipment used in job training programs.	← Same as Measure D (indicated at left)
No Further Projects (or Project Categories) Listed in Measure D	"New Construction Education Enhancement/ Class Size Reduction Projects at School Sites"
Similar to (1) above for Measure D →	(1) Multi-purpose rooms, including the cafeteria, serving kitchen, staff and student bathrooms, storage, educational support spaces, and classrooms.
Not Listed in Measure D	New classrooms/classroom buildings, which will reduce dependency on portable classrooms.
Not Listed in Measure D	Lunch shelters, playground equipment and playground storage for outdoor activities.
Similar to (2) above for Measure D →	(2) ADA accessibility upgrades as mandated by the Division of the State Architect (DSA).
Not Listed in Measure D	Additional electrical service capacity.
Not Listed in Measure D	Additional staff and student restrooms.
Similar to (3) above for Measure D →	(3) Additional staff, visitor and student parking/drop-off areas.

Ballot Summary Wording⁸⁷

Measure D: “To make schools safe, complete essential health/safety repairs, qualify for State matching grants, shall West Contra Costa Unified School District upgrade schools for earthquake safety/handicap accessibility, remove asbestos, upgrade restrooms, vocational classrooms/technology/energy systems to reduce costs, install lighting and security systems, acquire, repair, construct, equipment/sites/facilities, by issuing \$380,000,000 in bonds within legal rates and bonding capacity limits with independent audits, citizen oversight, and no money for administrators’ salaries?”

Measure E: “To make schools safe, complete essential health/safety repairs, qualify for State matching grants, shall West Contra Costa Unified School District upgrade schools for earthquake safety and handicap accessibility, remove asbestos, upgrade science labs, restrooms, vocational classrooms, technology and energy systems to reduce costs, install lighting and security systems, and acquire, repair, construct, equipment, sites and facilities, by issuing \$360,000,000 in bonds within legal rates and bonding capacity limits with independent audits, citizen oversight, and no money for administrators’ salaries?”

⁸⁷ Ballot wording and election results are readily available from the *Ballotpedia* website. The full text of the ballot measure – not just what appears on the sample & actual election day ballots (directly above) – is archived by the *California League of Women Voters of California Education Fund* and is the basis for transcribing the WCCUSD Measure D and Measure E “Listed Projects” quoted in the table above (from the “smartvoter.org” website).

APPENDIX Q: Overview of “Prop 39 Bonds”

The interplay between Proposition 39, the California Education Code and the California State Constitution (facilitated by California Assembly Bill 1908), is important for understanding the auditing and other requirements which make a local school bond measure – and the management of the subsequent bond program by the school district – “Prop 39 compliant” in the eyes of the law.

Proposition 39, AB1908 and the California Education Code

Proposition 39, the “*Smaller Classes, Safer Schools and Financial Accountability Act* (School Facilities; 55% Local Vote; Bonds, Taxes; Accountability Requirements)” was passed by the voters of California in November 2000. A major element of interest to both school districts and the voters was the ability to reduce the threshold for passing a new local school bond measure from two-thirds to 55% if certain conditions were met.

Assembly Bill (AB) 1908 was passed by the California State Assembly in June 2000, to enhance the favorability of Proposition 39 with the voters and to enable its implementation (should it pass, which it did in November 2000).

Proposition 39 and AB1908 amended the **California State Constitution** (see verbatim text later in this appendix) and the California Education Code (see key elements immediately below).

The California Education Code, Sections 15278, 15280 and 15282, deal with the requirement for; the scope of; school district support for; and the membership of a “*Citizens’ [Bond] Oversight Committee*” (a CBOC), as a result of the passage of Proposition 39.

Sections 15264 – 15276 deal with the “*General Provisions*” of “*Strict Accountability in Local School Construction Bonds*”, but with particular reference to the above-cited provisions in the California State Constitution, as a result of the passage of Proposition 39.

From Moss Adams LLP “*Bond Program Performance Audit*” for FY 2018

“A Construction Bond Program performance audit is required for WCCUSD Measure D (2010) and Measure E (2012) Construction Bonds by Proposition 39, State Constitution Article XII A, and Education Code Section 15272. These State requirements specify that the proceeds from the sale of school facilities bonds are expended only on Listed Projects. Both the State Constitution and Education Code require an annual independent performance audit to verify Bond proceeds are used on Listed Projects. Listed Projects are defined as follows:

“School district boards are required to evaluate safety, class size reduction, and information technology needs in developing a list of specific projects to present to the voters” and “Before they vote, voters will be given a list of specific projects their bond money will be used for.”

See Appendix P for the WCCUSD’s Measure D & Measure E Listed Projects.

The California State Constitution re “Prop 39 Bonds”

Article XIII: Taxation

Article XIII A: Tax Limitation

Section 1: Ad Valorem Tax on Real Property

Subdivision (a): [Maximum 1% Ad Valorem Tax on Real Property]

Subdivision (b): “The limitation provided for in Subdivision (a) shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any of the following:”

Part (3): “Bonded indebtedness incurred by a school district, community college district, or county office of education for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, approved by 55 percent of the voters of the district or county, as appropriate, voting on the proposition on or after the effective date of the measure adding this paragraph. This paragraph shall apply only if the proposition approved by the voters and resulting in the bonded indebtedness includes all of the following accountability requirements [(A) – (D), below]:”

“(A): A requirement that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1 (b) (3) [above], and not for any other purpose, including teacher and administrator salaries and other school operating expenses.”

“(B): A list of the specific school facilities projects to be funded and certification that the school district board, community college board, or county office of education has evaluated safety, class size reduction, and information technology needs in developing that list.”

“(C): A requirement that the school district board, community college board, or county office of education conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed.”

“(D): A requirement that the school district board, community college board, or county office of education conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects.”

APPENDIX R: Measure R Approved by the Board in 2019

BALLOT SUMMARY STATEMENT

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT CLASSROOM MODERNIZATION AND SAFETY UPDATE MEASURE. To repair, upgrade neighborhood schools, shall West Contra Costa Unified School District modernize core classrooms; provide safe, secure school environments, including updated technology and air conditioning, that improve academic achievement and provide relevant career pathways for all students, by issuing \$575 million of bonds, at legal rates, averaging \$34.48 million annually while bonds are outstanding, at 6¢ per \$100 assessed value, with strict citizens' oversight, annual audits and all money for local schools?

FULL TEXT⁸⁸

PROJECT LIST

The Board of Education of the West Contra Costa Unified School District certifies that it has evaluated the District's urgent and critical school needs, including school and student safety issues, enrollment trends, class size reduction, student capacity, energy efficiency and information technology, seismic safety requirements, and aging, outdated or deteriorating school buildings in developing the scope of projects to be funded. In developing the scope of projects, the District has prioritized the key health and safety and sustainability needs so that the most critical school site needs are addressed. The District conducted an evaluation of its school sites, and this study concluded that if these needs were not addressed now, the problem would only get worse and more expensive to address in the future. In approving this Project List, the Board of Education determines that the District should:

- (i) Upgrade classrooms to support the core academics of math, science, reading and writing.
- (ii) Upgrade technology and science labs.
 - (iii) Provide safe and secure school sites.
 - (iv) Upgrade and install air conditioning to classrooms.
 - (v) Provide classrooms for job training to prepare students for the workforce.
 - (vi) Qualify for millions of dollars of State matching funds.
 - (vii) Adhere to specific FISCAL ACCOUNTABILITY safeguards such as these:
 - (a) Sacramento will be prohibited from taking any of the funds raised.
 - (b) All expenditures will be subject to annual independent financial and performance audits.
- (c) No funds will be used for administrators' salaries or pensions.
- (d) All funds will be subject to local control and provide improvements at all of our schools.

⁸⁸ Available on the CBOC's website (Oct 13, 2020):
<https://www.wccusd.net/cms/lib/CA01001466/Centricity/Domain/1873/Measure%20R%20Text.pdf>

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(e) An independent citizens' oversight committee will be appointed to ensure that all funds are spent only as authorized.

(viii) Develop a method of using proceeds of the Bonds in part to provide for a tax rate stabilization fund with the County, to insure that target tax rates for property owners within the District on this and prior Bond Measures supporting the Bond Construction Program of the District can be stabilized.

Priority School Projects

Prior to developing the Project List set forth below, the District has conducted a study, incorporated into the District's Long Range Facilities Master Plan (<https://www.wccusd.net/Page/6945>), to determine the most compelling capital needs among the District's schools. While any Project included on this Project List may be undertaken at any of the District's schools or sites, the District has identified 21 Priority Schools, taking factors such as facility age, years since the last improvements were made, ADA needs, student demographics, capacity and existing technology into account. The Priority Schools include the following:

Early Intervention and Elementary Schools: Cameron School, Chavez Elementary School, Collins Elementary School, Fairmont Elementary School, Grant Elementary School, Highland Elementary School, Lake Elementary School, Ohlone Elementary School, Olinda Elementary School, Riverside Elementary School, Serra/West County Mandarin School, Shannon Elementary School, Stege Elementary School, Valley View Elementary School, and Wilson Elementary School.

Middle Schools, High Schools and Adult Schools: Crespi Middle School, Hercules Middle School, Hercules High School, Kennedy High School, Richmond High School, and Alvarado Adult School.

The Board of Education intends to apply proceeds of the bonds to make improvements included on the below Project List at these Priority Schools and other schools of the District, taking into account the timing of bond issues, school schedules and the most vital needs of the District's students. The Project List was developed based on the District's Long Range Facilities Master Plan, and includes safety upgrades at all schools and the construction, reconstruction, rehabilitation, furnishing and equipping of school facilities at any current or future site in the event of an unforeseen or catastrophic event.

The Project List includes the following types of projects:

School Construction, Renovation, Repair and Upgrade Projects

Goal and Purpose: Schools will benefit from the modernization, renovation, repair, upgrade, construction, furnishing and equipping of deteriorating, outdated school buildings, science labs, classrooms, multipurpose rooms, technical education and school libraries and equipment, in order to ensure compliance with handicap accessibility requirements and that students and teachers have the resources they need to excel and students are prepared for college and the real world when they graduate, by undertaking the following:

Repair, upgrade and replace worn-out leaking roofs.

Replace existing wiring systems to meet current electrical and accessibility codes.

Additional electrical service capacity to relieve currently overloaded electrical systems.

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Replace existing water, sewer, plumbing and storm drain systems to meet current codes.

Upgrade aging and deteriorating school restrooms.

Upgrade and equip classrooms, science and STEAM labs and multipurpose rooms and facilities.

Comply with Federal and State-mandated Americans with Disabilities Act (ADA) handicap accessibility requirements.

Upgrade aging schools and replace old portable classrooms with new construction, including potential construction of one or more new schools or reconstruction of existing school sites, or portions thereof.

School Health, Safety and Security, Earthquake Safety and Energy Efficiency School Projects

Goal and Purpose: To ensure that the learning process is not interrupted by gangs and drugs or juvenile crime, to maintain healthy students and improve daily attendance, to help attract and retain excellent teachers, and to deter vandalism, schools and school sites will benefit from a variety of health and safety projects, such as:

Student Safety

Install new security systems, such as security (surveillance) cameras, outdoor lighting, fencing, gates and classroom door locks.

Remove or abate asbestos, lead paint, mold and other hazardous materials. Upgrade emergency communication systems.

Upgrade fire alarm systems to automatic systems, repair and replace fire safety equipment, add sprinklers and fire safety doors.

Upgrades to schools in order to meet handicap accessibility requirements. Replace/upgrade existing signage, bells and clocks.

Upgrade and replace playground equipment and athletic fields to meet current safety standards.

Energy Efficiency—Returning Savings to the Classrooms.

Install energy-efficient systems, including windows, solar panels, energy- efficient heating, ventilation and cooling systems for cost savings and energy efficiency.

Upgrade and install classroom air conditioning.

Replace older ceilings, heating, ventilation, air conditioning and lighting systems with building code-compliant, energy-efficient systems. District-Wide Wiring and Instructional Technology Projects

For Effective Learning Environment and Job Training

Goal and Purpose: To upgrade technology, improve both current instruction methods and to expand job training programs by applying modern technology infrastructure:

WCCUSD CBOC Annual Report 2019

Provide and maintain upgraded and updated technology, data and communication equipment.

Upgrade and expand wireless systems, telecommunications and internet access.

Upgrade and replace computers, hardware and software systems.

Upgrade and replace classroom furniture, equipment and instructional aids. Upgrade media and audio/visual equipment.

Expand bandwidth to allow students greater access to the Internet.

Construct new facilities and install up-to-date learning technology and equipment to be used in job programs.

Listed building, repair and rehabilitation projects and upgrades may be completed as needed. Each project is assumed to include its share of furniture, equipment, architectural, engineering, and similar planning costs, program/project management, staff training expenses and a customary contingency for unforeseen design and construction costs. In addition to the listed repair and construction projects stated above, the Project List also includes the acquisition of a variety of instructional, maintenance and operational equipment; the reduction or retirement of outstanding lease or capital facility note obligations, including interim funding incurred to advance fund projects from the Project List, or the reimbursement of the District for such reduction, as well as the refinancing of outstanding general obligation bond debt of the District and creation of a fund to stabilize tax rates levied on District property owners; the construction, reconstruction, remodeling, upgrading and furnishing of new classrooms or schools, if necessary, to serve students; the construction, reconstruction, remodeling, modernization, upgrading and furnishing of performing arts facilities and schools, which may include classrooms, practice rooms, art studios and galleries, a theater with stage, backstage, scene shop, costume shop, dressing rooms, lighting system, sound system, recording system, orchestra pit, public lobby, box office, and other related services, the acquisition of land and/or the construction, reconstruction, remodeling, upgrading and furnishing of administrative support spaces and district administrative offices; installation of signage and fencing; the payment of the costs of preparation of all facility planning, facility assessment reviews, facility master plan updates, environmental studies (including environmental investigation, remediation and monitoring) and construction documentation; gymnasium and athletic facilities and field upgrades; the acquisition or prepayment of outstanding ground leases, acquiring and leasing of real property for school facilities, including the purchase of leased facilities and the refinancing of outstanding lease obligations; acquiring or leasing of staff parking or transportation lots; paving of parking lots, play areas, and other ground surfaces at schools or school sites; acquiring and leasing of property for temporary housing of dislocated District activities caused by bond projects and the completion of projects authorized under the District's 2010 Measure D and 2012 Measure E projects, previously approved by the voters. The upgrading of technology infrastructure includes, but is not limited to, computers, LCD projectors, portable interface devices, servers, switches, routers, modules, sound projection, card access systems, laser printers, digital white boards, document projectors, upgraded voice-over IP, call manager and network security/firewall, and other miscellaneous equipment and software. Any project on this Project List may be undertaken at any current or future school site, including Priority Schools. In the event an unforeseen catastrophic event occurs in the District, proceeds may be used for the construction, reconstruction, rehabilitation, furnishing and equipping of school facilities at affected sites. The District will pursue the maximum amount of State matching funds available to complete the Projects.

In addition to the projects listed above, the construction, reconstruction, upgrading, repair and renovation of each of the existing school facilities may include, but not be limited to, some or all of the following:

WCCUSD CBOC Annual Report 2019

renovation of student and staff restrooms; upgrade of facilities to reduce fire risks; repair and replacement of worn-out and leaky roofs, windows, walls, doors and drinking fountains; demolition of unsafe schools or facilities; installation of wiring and electrical systems to safely accommodate computers, technology and other electrical devices and needs; resurfacing or replacing of hard courts, turf and irrigation systems and campus landscaping; building new and/or renovating existing gymnasiums and high school stadiums; upgrading or replacing inadequate libraries and multi-purpose rooms, or construction of new libraries and multi-purpose rooms; upgrading locker rooms; installing lunch shelters, artificial turf, and bleachers; improving sanitation and recycling; replacing and expanding parking lots; building a new stadium; installing interior and exterior painting and floor covering; installing covered walkways or shelters; adding administrative support spaces; upgrading school site kitchens; repairing rubberized play apparatus surfaces; demolition; and construction of various forms of storage and support spaces; upgrading classrooms; repairing, upgrading and installing interior and exterior lighting systems; and replacing outdated security fences and security systems.

The allocation of bond proceeds will be affected by the District's receipt of State matching funds and the final costs of each project. Approval of Measure ____ does not guarantee that the proposed Project or Projects within the District that are the subject of bonds under Measure ____ will be funded beyond the local revenues generated by Measure _____. The District's proposal for the project or projects may assume the receipt of matching state funds, which could be subject to appropriation by the Legislature or approval of a statewide bond measure. In the absence of State matching funds, which the District will aggressively pursue to reduce the District's share of the costs of the projects, the District may not be able to complete all of the projects listed above. The budget for each project is an estimate and may be affected by factors beyond the District's control.

The final cost of each project will be determined as plans are finalized, construction bids are awarded and projects are completed. Based on the final costs of each project, certain projects described above may be delayed or may not be completed. Demolition of existing facilities and reconstruction of facilities scheduled for repair and upgrade may occur, if the Board determines that such an approach would be more cost-effective in creating more enhanced and operationally efficient campuses. Necessary site preparation/restoration may occur in connection with new construction, renovation or remodeling, or installation or removal of relocatable classrooms, including ingress and egress, removing, replacing or installing irrigation, storm drain, and utility lines, trees and landscaping, relocating fire access roads, and acquiring any necessary easements, licenses, or rights of way to the property. Proceeds of the bonds may be used to pay or reimburse the District for the costs of District staff when performing work on or necessary and incidental to bond projects. Bond proceeds shall only be expended for the specific purposes identified herein. In order to fund the projects and prior to the issuance of any bonds authorized by this Measure, the District may seek one or more waivers from the State Board of Education of the applicable bonding limit requirements of Section 15106 of the Education Code. The District shall create an account into which proceeds of the bonds shall be deposited and comply with the reporting requirements of Government Code § 53410.

As required by the California Constitution, the proceeds from the sale of the bonds will be used only for the provision of school facilities by construction, reconstruction, rehabilitation, refinancing or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease or real property for school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

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The District will conduct an annual, independent performance audit to ensure that the funds have been expended only on projects included in the Project List set forth above.

The District will conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended on projects included in the Project List set forth above.

Pursuant to Section 15772 of the Education Code, the Board will appoint a citizens' oversight committee and conduct annual independent audits to assure that bond proceeds are spent only on projects included in the Project List set forth above and for no other purposes.

NO ADMINISTRATOR SALARIES. PROCEEDS FROM THE SALE OF THE BONDS AUTHORIZED BY THIS PROPOSITION SHALL BE USED ONLY FOR THE ACQUISITION, CONSTRUCTION, RECONSTRUCTION, REHABILITATION, OR REPLACEMENT OF SCHOOL FACILITIES, INCLUDING THE FURNISHING AND EQUIPPING OF FACILITIES, AND NOT FOR ANY OTHER PURPOSE, INCLUDING PENSIONS, TEACHER AND SCHOOL ADMINISTRATOR SALARIES AND OTHER OPERATING EXPENSES.

FISCAL ACCOUNTABILITY. THE EXPENDITURE OF BOND MONEY ON THESE PROJECTS IS SUBJECT TO STRINGENT FINANCIAL ACCOUNTABILITY REQUIREMENTS.

BYLAW, PERFORMANCE AND FINANCIAL AUDITS WILL BE PERFORMED ANNUALLY, AND ALL BOND EXPENDITURES WILL BE MONITORED BY AN INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE (EDUCATION CODE SECTION 15278 ET SEQ.) TO ENSURE THAT FUNDS ARE SPENT AS PROMISED AND SPECIFIED. THE CITIZENS' BOND OVERSIGHT COMMITTEE MUST INCLUDE, AMONG OTHERS, REPRESENTATIVES OF A BONA FIDE TAXPAYERS ASSOCIATION, A BUSINESS ORGANIZATION AND A SENIOR CITIZENS ORGANIZATION. NO DISTRICT EMPLOYEES OR VENDORS ARE ALLOWED TO SERVE ON THE CITIZENS' BOND OVERSIGHT COMMITTEE.

Available on the CBOC's website (Oct 13, 2020):

<https://www.wccusd.net/cms/lib/CA01001466/Centricity/Domain/1873/Measure%20R%20Text.pdf>

Pinole Valley High School - Construction 2018





WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
Guadalupe Enllana Don Gosney Cameron Moore
Vice Chairperson Chairperson Secretary

PROPOSED SCHEDULE

2020 BOND PROGRAM ANNUAL REPORT

- 11.09.20 Confirm Annual Report Committee membership
- 04.??21 Review Draft 2020 Annual Report
- 05.??21 Approve and finalize Draft 2020 Annual Report

FY2020 AUDIT SCHEDULES

11.09.20

F Y 2 0 2 0 A U D I T S C H E D U L E S P R O P O S E D

Description	Entity See Key Below	Financial Audit Compliance FY2020 Christy White	Performance Audit Compliance FY 2020 Eide Bailly	Forensic Review Phase 2 Moss Adams ¹	Forensic Review Phase 1.5 and Performance Audit FY 2019 Review Eide Bailly	Performance Audit Effectiveness & Results FY 2020 Need Auditor ²
Entrance Conference	CBOC	11.09.20 ³	11.09.20 ⁴	02.08.21	01.11.21	?
Exit Conference	CBOC	02.08.21 ⁵	02.08.21	05.10.21	05.10.10	?
Accept Report	CBOC	03.08.21	03.08.21	06.14.21	06.14.21	?
Accept Report	Board	03.24.21	03.24.21	?	?	?
Legal Deadline	Board	03.31.21	03.31.21	N/A	N/A	N/A
Annual Evaluation of Auditor	CBOC	04.12.21	04.12.21	N/A	N/A	N/A
Responses to Audit Recommendations ⁶	Staff	06.30.21	06.30.21	N/A	N/A	N/A
Cost		\$9,500	\$25,000	\$50,000	\$70,000	?
Funding Source ⁷		General	?	?	?	Bond
See Attached Agreement		A	B	C	D	N/A

* Indicates that this activity has been completed

Entity Key:

CBOC ~ Citizens' Bond Oversight Committee Board ~ WCCUSD Board of Education

¹ Moss Adams LLP review of Forensic Accounting Investigation implementation FY2017 (as of June 30, 2017, Phase 1) and upon implementation of all recommendations (Phase 2) was approved by Board of Education on October 18, 2017

² On January 13, 2020, the CBOC recommended effective and results performance audits for FY2020, FY2021 and FY2022. The Board of Education on October 21, 2020 rejected this recommendation.

³ Confirmed by Lead Internal Auditor Margarita Romo on August 11, 2020 (email to CBOC member Anton Jungherr).

⁴ Confirmed by Lead Internal Auditor Margarita Romo on October 30, 2020 (email to CBOC member Anton Jungherr).

⁵ Confirmed by Lead Internal Auditor Margarita Romo on August 11, 2020 (email to CBOC member Anton Jungherr).

⁶ Education Code Section 15280 (a)(2) provides, "The governing board of the district shall provide the citizens' oversight committee with responses ... within three months of receiving the audits."

⁷ On October 26, 2020, CBOC member Anton Jungherr requested the District to provide this information.

The schedule for the Moss Adams LLP Phase 2 Final Forensic Accounting Investigation Review (upon completion of the implementation of the 112 recommendations) was June 20, 2020. District staff now have a target date of June 30, 2021 to have Moss Adams, LLP complete this review.⁸

The Board of Education on October 21, 2020 approved two contracts with Eide Bailly, LLP:

- Required FY2020 annual performance audit, compliance only, legal deadline of March 31, 2021.
- Assess the implementation of forensic review recommendations not verified by Moss Adams, LLP in Phase 1 (now labeled Phase 1.5) and Moss Adams, LLP FY2019 recommendation. See October 14, 2020 engagement letter attached, including Attachment 1 which details the recommendations to be reviewed. The engagement letter stated that the District “anticipates” that these recommendations will be implemented by February 28, 2021, “We plan to begin our procedures on approximately January 2021, unless unforeseeable problems are encountered, the engagement should be completed by June 1, 2021.”

⁸ Bond Program Audits Overview, Board of Education Meeting September 9, 2020, page 10, agenda item E.2.

ATTACHMENT A



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Consultant/Contract Services Summary

23-13

Requisition # N/A

Board Date

Contract Number
Purchasing Use Only

Dept - Business Services

Christy White

School / Department

Name of Agency / Consultant

Tony Wold, Ed.D.

From 06/01/2020

To 06/30/2021

Administrator Contact

Date of Services

Account Number	Funding Source	Central / Site	Amount
01 0000 5830 677 0000 7190 600100 0 0000	General Unrestricted	Central	74,500.00

Note: If no charge, please enter "0's" in the Account Number & Amount fields and NO CHARGE in the Funding Source field

Total Amount of Contract: 74,500.00

Description of Services: What is the primary purpose and scope of this service?

To audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of West Contra costa Unified School District as of and for the fiscal years ending June 30, 2021, 2022 and 2023. They will also conduct a financial audit to include the balance sheet of Measures D & E Bonds as of June 30, 2021, 2022, and 2023 and the related statement of revenues, expenditures and changes in fund balance for the fiscal years ending June 30, 2021, 2022 and 2023. In addition, an audit of the schedule of revenues and expenditures of the Measure T Parcel Tax of West Contra Costa Unified School District as of June 30, 2021, 2022 and 2023.

Number of Students/Staff Impacted:

None

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Consultant/Contract Services Summary

Deliverables:

What will be accomplished as a result of this contract?

To express the opinion as to whether the district's financial statements are fairly presented, in all materials, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information in relation to the financial statements as a whole.

Continuing Service:

If this is a continuing service, please summarize the results of the previous years' service.

Christy White was able to express their opinion that the district's financial statements were fairly presented, in all materials, in conformity with U.S. generally accepted accounting principles and in the supplementary information in relation to the financial statements as a whole.

Justification:

☒ Specialized Expertise

Requirement of Grant or Funding Source

Denise Cifelli

Site / Department Signature

05/21/2020

Date

This form must be board agenda ready and be attached to all non-direct services contracts.

If additional space is needed please attach to this form.

This form must be typed.



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

April 20, 2020

West Contra Costa Unified School District
1400 Marina Way South
Richmond, CA 94804

We are pleased to confirm our understanding of the services we are to provide West Contra Costa Unified School District for the fiscal years ending June 30, 2021, 2022 and 2023. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of West Contra Costa Unified School District as of and for the fiscal years ending June 30, 2021, 2022 and 2023. We will also conduct a financial audit to include the balance sheet of Measures D & E Bonds as of June 30, 2021, 2022 and 2023 and the related statement of revenues, expenditures and changes in fund balance for the fiscal years ending June 30, 2021, 2022 and 2023. The audit will be conducted in accordance with Article 13A of the California Constitution. In addition, we also conduct an audit of the schedule of revenues and expenditures of the Measure T Parcel Tax of West Contra Costa Unified School District as of June 30, 2021, 2022 and 2023.

Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement West Contra Costa Unified School District's basic financial statements. As part of our engagement, we will apply certain limited procedures to West Contra Costa Unified School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion & Analysis.
2. Budgetary Comparison Schedule.
3. Schedule of Changes in OPEB Liability and Related Ratios.
4. Schedules of District's Proportionate Share of Net Pension Liability
5. Schedules of District Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies West Contra Costa Unified School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards.
2. Other schedules and/or information as required by the State Controller's Office.

Audit Objectives

The objective of our audits is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- The objective also includes reporting on Internal control related to the Agencies' financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance, and *Standards and Procedures for Audits of California K-12 Local Educational Agencies*, published by the Education Audit Appeals Panel, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions.

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the governing board of West Contra Costa Unified School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the West Contra Costa Unified School District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of the controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the West Contra Costa Unified School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *Uniform Guidance Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of West Contra Costa Unified School District's major programs. The purpose of those procedures will be to express an opinion on West Contra Costa Unified School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of West Contra Costa Unified School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others.

In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon.

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the organization's website, you understand that electronic sites are a means to distribute information, and therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Audit Administration, Fees, and Other

At the conclusion of the engagement, we will complete the appropriate section of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through and/or granting entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the audit period.

The audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Comptroller General of the United States or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit as soon as possible and to issue our reports no later than December 15. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-2023</u>
District Audit Fees	\$ 60,000	\$ 61,000	\$ 62,000
Measure D & E Bond Financial Audit Fees	9,500	9,700	9,900
Measure T Parcel Tax Audit Fees	<u>5,100</u>	<u>5,200</u>	<u>5,300</u>
Total Annual Fees	<u>\$ 74,600</u>	<u>\$ 75,900</u>	<u>\$ 77,200</u>

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in District audit requirements as stated in *Government Auditing Standards* or the Audit Guide issued by the Education Audit Appeals Panel, or (2) any changes in the number of funds or accounts maintained by the West Contra Costa Unified School District during the period under this agreement, shall be in addition to the above maximum fee

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the Audit Guide. Fees for the bond audit will be invoiced upon issuance of the final report.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2021 and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the District. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2023 may be secured on a year by year basis, subject to the agreement of the District and the auditor.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to the West Contra Costa Unified School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Michael Ash, CPA
Partner
Christy White, Inc

RESPONSE:

This letter correctly sets forth the understanding of West Contra Costa Unified School District.



Signature

Title

Date

ATTACHMENT B



October 14, 2020

Board of Education, Management, and the Citizens' Bond Oversight Committee
West Contra Costa Unified School District
1400 Marina Way South
Richmond, CA 94804

We are pleased to confirm our understanding of the services we are to provide the West Contra Costa Unified School District (District). We will perform the required annual performance audit to ensure that the funds have been expended only on the specific projects listed for the period July 1, 2019 and ending June 30, 2020, in accordance with the compliance requirements of Section 1 of Article XIII A of the California Constitution.

Audit Objectives of the Performance Audit

The purpose of the Performance Audit is to meet the Proposition 39 requirement for the Bond proceeds to ensure compliance with Section 1 of Article XIII A of the California Constitution. This includes that the Proposition 39 Bond proceeds are expended only on the specific projects listed in the bond language approved by the voters, and no Bond proceeds are being spent on administrative salaries or any other expenses that would otherwise be the obligation of the District's General Fund. The Performance Audit will be conducted in accordance with Generally Accepted Government Auditing Standards.

Management of the District is responsible for establishing and maintaining effective internal control over compliance to meet the Proposition 39 requirement for the Bond proceeds to ensure compliance with Section 1 of Article XIII A of the California Constitution.

Generally Accepted Government Auditing Standards requires that we obtain an understanding of those internal controls that are significant to our audit objectives. Our consideration of internal controls is limited to those controls considered significant to meet the objectives of this performance audit. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. A performance audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under *Government Auditing Standards*.

Our procedures for the Performance Audit for the period July 1, 2019 through June 30, 2020, will be as follows:

- Audit the receipt of proceeds of the General Obligation Bonds and ensure the full proceeds have been segregated and deposited in the Bond fund as required by Proposition 39.
- Determine District procedures for disbursement of funds related to the voter approved general obligation bonds were applied in accordance with laws and regulations, as well as policies approved by the Board of Trustees. This will be accomplished through the inspection of specified documents

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evidencing certain types of transactions and detailed attributes thereof. Included, but not limited to, the specific documents related to bid procedures for contracts and services, invoices for services rendered, and other appropriate documents deemed necessary to provide a basis for the results of our objective. We will visually inspect projects in process, as well as completed projects during the year to verify the State progress toward completion.

- Review compliance with administrative provision of Article XIII A of the California Constitution, including the formation of, and meetings with, the Citizen's Bond Oversight Committee.
- Review the detailed accounting of expenditures to determine if proceeds are being spent on administrative salaries or any other expense that would otherwise be the obligation of the District's General Fund.
- From a sample of construction expenditures from the detailed accounting of expenditures, review expenditures to determine if proceeds expended are for specific projects as listed in the voter approved bond language. Expenditures from all projects will be included in the sample.
- We will examine bid documents and procedures, as well as project change orders to ensure compliance with District policies, public law provisions, and other related statutes.
- We will review minutes of the Citizen's Bond Oversight Committee for compliance with the committee's stated purpose.
- We will meet with the Citizen's Bond Oversight Committee and the District Board of Education to report the results of our procedures.
- A performance audit report will be issued to the Bond Oversight Committee and the District Board of Trustees.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit. Our report will be addressed to the Board of Education, Management, and the Citizens' Bond Oversight Committee of the District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the audit report and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of our performance audit report published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

Nathaniel Edelman, CPA, is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit on approximately January 2021.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices are payable upon presentation. We estimate that our fee for the audit will not exceed \$25,000. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

The audit documentation for this engagement is the property of Eide Bailly LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to a regulator pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to a regulator. The regulator may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed The Eide Bailly Alliance, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

Eide Bailly, LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. It is not anticipated that any of the non-licensee owners will be performing audit services for the District.

DISPUTE RESOLUTION

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

Mediation

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in Menlo Park, California.

Each party will bear its own costs in the mediation. The parties will equally share the fees and expenses of the mediator.

Either party may commence suit on a Dispute after the mediator declares an impasse.

LIMITATION OF DAMAGES AND NO PUNITIVE DAMAGES

The exclusive remedy available to you in any adjudication proceeding shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by us of our duties under this agreement and/or under applicable professional standards, such damages will be limited to no more than two times fees paid under this agreement. In no event shall we be liable to you for any punitive or exemplary damages, or for attorneys' fees.

TIME LIMITATION

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute. We both agree that, notwithstanding any statute of limitations that might otherwise apply to a Dispute, it is reasonable that you may not bring any legal proceeding against us unless it is commenced within twelve (12) months ("Limitation Period") after the date when we deliver our report, return or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

INDEMNITY

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for any noncompliance with the objectives of this audit that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.

If a claim is brought against you by a third-party that arises out of or is in any way related to the services provided under this engagement, you agree to indemnify Eide Bailly LLP, its partners, affiliates, officers and employees, against any losses, including settlement payments, judgments, damage awards, punitive or exemplary damages, and the costs of litigation (including attorneys' fees) associated with the services performed hereunder provided that the services were performed in accordance with professional standards, in all material respects.

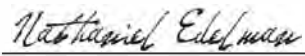
ASSIGNMENTS PROHIBITED

You agree that you will not and may not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly LLP, its partners, affiliates, officers and employees, to any other person or party, or to any trustee, receiver or other third party.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,



Nathaniel Edelman, CPA
Partner of Eide Bailly LLP

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of West Contra Costa Unified School District by:

Name: _____

Title: _____

Date: _____

ATTACHMENT C

FIRST AMENDMENT TO INDEPENDENT CONTRACTOR AGREEMENT FOR
PERFORMANCE AUDIT SERVICES
BETWEEN WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT AND
MOSS ADAMS LLP

*FIRST
AMENDMENT
10.16.17*

THIS FIRST AMENDMENT to Independent Contractor Agreement ("First Amendment") is made this ____ day of _____ 2017, by and between **West Contra Costa Unified School District**, a California public school district ("District"), and **Moss Adams, LLP** ("Consultant"). District and Consultant may be individually referred to herein as "Party" or collectively referred to herein as "Parties."

RECITALS

WHEREAS, District and Contractor entered into an Independent Contractor Agreement for Bond Performance Audit Services ("Project"), dated as of August 4, 2017 ("Agreement"); and

WHEREAS, the Parties desire to amend the Agreement's terms to modify the scope of services and compensation, of the Agreement, pursuant to the terms of and as otherwise set forth in this First Amendment; and

WHEREAS, the Parties now mutually intend to amend the terms of the Agreement to effectuate the intentions of the Parties set forth herein this First Amendment;

NOW THEREFORE, for valuable consideration, receipt of which is hereby acknowledged, District and Contractor agree as follows:

1. Amended Services. Exhibit "A", Added Work Plan Attached:

Exhibit "A". Consultant shall add to the existing scope of work the additional work plan for the Forensic Accounting Investigation Implementation Review. This additional work shall be a separate report from the Performance Audit Report.

2. Amended Compensation. Section 4, Compensation, is hereby deleted in its entirety and replaced with the following:

4. **Compensation.** District agrees to pay the Consultant for Services satisfactorily rendered pursuant to this Agreement, at the rates indicated and as more specifically described in **Exhibit "B,"** and **Exhibit "C"** on an hourly basis and a per-item basis, as applicable, and up to a **maximum amount not-to-exceed three hundred twenty-five thousand and 00/100 Dollars (\$325,000.00).**

3. Miscellaneous. This First Amendment may be executed in any number of counterparts all of which when taken together shall constitute one and the same document. Except as expressly modified by this First Amendment, all other terms and provisions of the Agreement are and remain in full force and effect. This First Amendment shall be governed by and construed in accordance with the laws of the State of California.

ACCEPTED AND AGREED on the date indicated below:

Dated: _____, 2017

West Contra Costa Unified School District

By: _____

Print Name: Lisa LeBlanc

Print Title: Associate Superintendent for Operations

Dated: _____, 2017

Moss Adams, LLP

By: _____

Print Name: _____

Print Title: _____

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

INDEPENDENT CONTRACTOR AGREEMENT FOR SPECIAL SERVICES
PERFORMANCE AUDIT SERVICES

This Independent Contractor Agreement for Special Services ("Agreement") is made as of the Fourth day of August in the year 2017, between the **West Contra Costa Unified School District** ("District") and **Moss Adams LLP** ("Consultant"). The District and Consultant may be individually referred to herein as a "Party" or collectively referred to herein as the "Parties."

WHEREAS, District is authorized by Section 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if those persons are specially trained and experienced and competent to perform the special services required;

WHEREAS, the District is in need of such services and advice and the Consultant is specially trained, licensed and experienced and competent to perform the services required by the District;

WHEREAS, the Consultant agrees to perform the Services described in this Agreement in accordance with the standards of its profession, to District's satisfaction, and in accordance with this Agreement.

NOW, THEREFORE, the Parties agree as follows:

1. **Services.** Consultant shall furnish to the District the services as described in **Exhibit "A,"** attached hereto and incorporated herein by this reference ("Services" or "Work").
2. **Term.** Consultant shall commence providing services under this Agreement on July 1, 2017, and will diligently perform as required or requested by District as applicable. The term for these services shall expire on June 30, 2020. This Agreement may be extended upon mutual approval of both parties on an annual basis to the extent permissible under applicable law.
3. **Submittal of Documents.** Consultant shall not commence the Work under this Contract until the Consultant has submitted and the District has approved the certificate(s) and affidavit(s), and the endorsement(s) of insurance required as indicated below:

<u> X </u> Signed Agreement	<u> X </u> Workers' Compensation Certificate
<u> X </u> Insurance Certificates & Endorsements	<u> X </u> W-9 Form
<u> N/A </u> Bonds (as requested by District)	<u> N/A </u> Fingerprinting/Criminal Background
<u> N/A </u> Tuberculosis Clearance Certification	<u> N/A </u> Investigation Certification

4. **Compensation.** District agrees to pay the Consultant for Services satisfactorily rendered pursuant to this Agreement, at the fees indicated and as more specifically described in **Exhibit "B,"** on a fixed fee basis per year, as applicable, and up to a **maximum amount not-to-exceed Two Hundred Twenty-Seven Thousand Dollars (\$227,000)** for fees. Expenses shall be separately charged per Section 5 below.
 - 4.1. District shall pay Consultant only for all undisputed amounts in installment payments within thirty (30) days after the Consultant submits an invoice to the District for percentage of Work actually completed to date of invoice and after the District's acceptance of the Work, or the portion of the Work for which payment is to be made.
 - 4.2. The District, in its sole discretion, shall designate the funding source for payment of Consultant's compensation.
5. **Expenses.** District shall be liable to Consultant for expenses paid or incurred by Consultant in performing the Work. Expenses will be reimbursed at IRS per diem rates (meals and incidentals), IRS reimbursement for

Moss Adams, LLP

August 4, 2017 Agreements

PAGE 2-7 INTENTIONAL

NOT INCLUDED

STANDARD CONTRACT
LANGUAGE

AA

11.1.20

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date indicated below.

West Contra Costa Unified School District

Date: 9-14, 2017

By: [Signature]

Print Name: Lisa LeBlanc

Its: Associate Superintendent of Operations

Moss Adams LLP

Date: SEPTEMBER 8, 2017

By: [Signature]

Print Name: PEDER JENSEN

Its: SR. MANAGER

Approved as to Form for District:

Nancy Taylor

Attorney, Orbach Huff Suarez & Henderson LLP

Information regarding Consultant:

Consultant: MOSS ADAMS, LLP

License No.: 4524

Address: 805 SW BROADWAY

PORTLAND, OR 97205

Telephone: 503-478-2197

Facsimile: _____

E-Mail: PEDER.JENSEN@MOSSADAMS.COM

Type of Business Entity:

☐ Individual

☐ Sole Proprietorship

☐ Partnership

☐ Limited Partnership

☐ Limited Liability Company

☐ Corporation, State: _____

☒ Other: Limited Liability Partnership

91-0189318

Employer Identification and/or Social Security Number

NOTE: United States Code, title 26, sections 6041 and 6109 require non-corporate recipients of \$600.00 or more to furnish their taxpayer identification number to the payer. The United States Code also provides that a penalty may be imposed for failure to furnish the taxpayer identification number. In order to comply with these rules, the District requires your federal tax identification number or Social Security number, whichever is applicable.

EXHIBIT A
Scope of Services

Consultant shall perform the following Services:

1. Conduct a kick-off meeting to confirm the work plan, identify a District liaison, validate the objectives, and finalize the engagement schedule.
2. Perform audit procedures to evaluate the use of Bond Funds for compliance with Proposition 39 and Bond Program purposes.
3. Perform audit procedures for additional scope items listed as Alternate #1 below.
4. Evaluate the status of all prior audit recommendations and the District's responses.
5. Prepare a report summarizing our performance audit results.
6. Present report to District Management, Board, and Oversight Committee.

Services shall be limited to those set forth in this Exhibit A, and do not include, without limitation, coverage of matters related to the refinancing or sale of previous Bond amounts, disposition of previous Bond Funds, or any work effort or meetings to address concerns or questions raised about the disposition of prior Bond monies.

PROPOSITION 39 AUDIT

Engagement Initiation

Performance audit plans will focus on significant and probable risks to achievement of important and urgent Bond Program objectives. In this task, our professional team will kick off the engagement with the District leadership team for the engagement. We will convene a meeting to confirm the work plan, validate the objectives, and finalize the engagement schedule. Our experience and understanding of construction program controls will provide useful information as the work scope is tailored to meet the District's specific needs. We will clarify the roles and responsibilities of the engagement team and will establish key milestones for progress reporting. It will also be important to identify a District liaison that will facilitate document retrieval, interview logistics, and coordination between the project team and District personnel. The key deliverables from this meeting will be a confirmed work plan and activity schedule that identifies milestones, resources, and interim/final deliverables.

Documents Review

The performance audit team will utilize key documents that describe and quantify the plans and results of your construction program. Our experience in working with similar school audit bond programs will be of specific value in this analysis. These documents will likely include:

- Official ballots and Bonds, Bond offering Campaign information, and official statements.
- District accounting policies, guidelines, reporting tools, and accounting system documentation.
- Selected job cost and accounting reports (from the District's financial system and Contractor's project management System).
- Bond project list.
- Planning documents.
- Student population headcount forecasts and planning documents.
- Site educational needs and facility condition Surveys.
- Program-wide schedules and reports (baseline versus actual).
- Guidelines regarding reimbursable expenses and allowable costs.
- Sampling of construction contracts.
- Sampling of professional services contracts (Architects and Engineers [A/E]).
- Sampling of construction and A/E payment Applications and invoices.
- Subcontract files (including proposals of successful and unsuccessful bidders and bid recaps).
- Records necessary to evaluate and verify direct and indirect costs.
- Change order log and sampling of change orders.
- Board of Trustee reports and requests for Contract, change order, funding, and close-out approval.
- Sample procurement bid and award process documentation.
- Safety procedures.
- Insurance policies.
- Relevant policies, procedures, and key correspondence.
- Close-out records and reports.

Our familiarity with these documents enables our understanding of the business processes utilized by the District team and its consultants as well as the quantitative and qualitative program risks.

Bond Program Meetings

Moss Adams is available to meet with representatives of the District, Board of Trustees of the District (Board of Trustees), and Citizen's Bond Oversight Committee (CBOC) upon request, and we will attend CBOC meetings as part of the audit scope of work.

Interviews and Observation

We will interview a sample of key personnel responsible for implementing the Bond Program. These individuals will include the senior management and staff responsible for overseeing the planning, design, and construction work associated with each project, including team members of the District program management team, District facilities and administration, and contractor project management. We will interview the accounting staff

responsible for monitoring and implementing the financial controls over the programs. We may also interview selected contractors, architects, and engineers who are instrumental in executing the work of each program. The purpose of these interviews is to gain a deeper understanding of Bond Program performance, as well as to assess the District's operational and construction management policies, procedures, and practices. This will enable our team to compare the District's processes, controls, and techniques to best practices in the school environment, as well as applicable practices from the private sector. We will also visit active construction sites to gain firsthand observation of the systems, controls, and processes that are undertaken by field management. Based on our experience, valuable knowledge is gained when observing an active construction site, including the undocumented communication, teamwork, and organization of the District's staff, program management team, consultants, contractors, and subcontractors.

Deliverables and Report Requirements

The audit report will be developed and discussed with appropriate personnel as the engagement progresses. A draft report will be prepared at the end of the engagement for distribution and comment prior to final report issuance. In our final report, we will identify areas of effective practice and areas needing improvement within the framework of each of the major scope areas identified above. Good practices for each scope area will be identified. The elements of Finding, Criteria, Cause, Effect, Recommendation, and Benefit (as required by GAO Government Auditing Standards) will be included in each finding. Management response, responsible individual, and planned resolution date will be included in the audit recommendations matrix. The deliverables provided to the District are produced in a collaborative and objective manner and convey the performance audit results to achieve maximum benefit to the District, its Administration, and the Board of Trustees.

We will issue an audit report to the Chief Facilities Executive and the Board of Trustees and a management letter to the Chief Facilities Executive. We will be prepared to provide a presentation to the Board of Trustees and /or CBOC. We will provide bound copies of the final audit report for all School Board Members, for each responsible member of management as identified by the Chief Facilities Executive, and for State and local authorities.

ALTERNATE #1 – Consultant will review all scope items listed below

- 1. District and Professional Services Staffing Plan for the Bond Program**
- 2. Design and Construction Schedules Cash Flow Analysis**
- 3. Design and Construction Budget Management**
- 4. Bidding and Procurement Procedures**
- 5. Procurement Fraud Prevention and Detection Controls**

6. Bond Program Master Planning and Reporting
7. Cost, Schedule, Budgetary Management, and Reporting Controls Implementation
8. Claim Avoidance and Control Procedures
9. Materials Specifications
10. Cost Benefit and Value Engineering Analyses
11. Maintenance of District Assets Funded by the Local Bond and Warranty Conditions Compliance
12. Implementation of Schedule Quality, Scope, and Performance Management Controls
13. Change Order Management and Controls Application
14. Contractor Billing Compliance Controls
15. Project Close-Out Controls
16. Post-Financing Review
17. Refunding of Outstanding Bonds

18. Arbitrage and Investments
19. Timeliness of Payments
20. Local Participation Requirements
21. CBOC Compliance
22. Transparency of Bond Program

EXHIBIT B
Hourly Personnel Rates
and
Schedule of Fees and Charges

Moss Adams is committed to fees that are fair and commensurate with the experience and level of service described in our proposal. We have prepared the following fee estimate based on our understanding of your current service needs. Expenses will be billed separately at cost.

Project	FY 2016-2017	FY 2017-2018	FY 2018-2019
Proposition 39 Bond Performance Audit	\$19,000	\$19,000	\$19,000
Alternate Services	\$58,000	\$56,000	\$56,000
Total	\$77,000	\$75,000	\$75,000

Listed below are our hourly rates for additional services the District may request that are not involved in the normal audit process outlined in the scope of services.

Staff Level	Standard Hourly Rate
Partner	\$395
Senior Manager	\$375
Manager	\$275
Senior/Staff	\$190

ATTACHMENT D



October 14, 2020

Board of Education and Management of the
West Contra Costa Unified School District
1400 Marina Way South
Richmond, CA 94804

This letter sets forth our understanding for applying agreed-upon procedures to assess the implementation progress of recommendations provided in Vicenti, Lloyd & Stutzman LLP's (VLS) September 16, 2016, Phase II Report of Forensic Accounting Investigation (FAI Report), and the Proposition 39 Bond Performance Audit Report for the Fiscal Year Ended June 30, 2019 (2019 Performance Audit) of the West Contra Costa Unified School District Facilities Bond Program, as of the anticipated date of February 28, 2021.

This engagement is solely to report our findings regarding the results of the procedures performed compared to the District's documentary evidence. The procedures we will perform have been agreed to by the specified parties to this engagement: Management of the District based on upon recommendations of the District's Citizens' Bond Oversight Committee. We will apply the following procedures:

For each of the 57 third-party recommendations delineated in Attachment 1, review documentary evidence and inquire of responsible District personnel to classify the current implementation status. Category classifications are as follows:

Implemented as recommended – The District implemented the recommendation as written by the auditor.

Alternative Implementation – The District has implemented proper corrective action to remediate the matter described by the auditor, although not the specific auditor recommended corrective action.

Partially Implemented – The District has made meaningful progress towards implementation described by the auditor, although additional steps are necessary to achieve full implementation.

Not Implemented or undetermined – Evidence of steps towards meaningful implementation is not available.

If an item is considered partially implemented or not implemented, make recommendations towards full implementation.

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements of the American Institute of Certified Public Accountants. We are responsible for carrying out the procedures and reporting findings in accordance with these standards. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation as to the sufficiency of these procedures for the purposes of the specified parties or for any other purpose.

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We will not assume management responsibilities on behalf of the District.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards, including the attestation standards for agreed-upon procedures engagements of the American Institute of Certified Public Accountants.
- This engagement is limited to the services previously outlined. In its sole professional judgment, our Firm reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including representing management in connection with other auditors.

The agreed-upon procedures to be performed do not constitute an examination or review of the subject matter. Accordingly, we will not express an opinion or conclusion on the subject matter. If we did perform additional procedures, other matters might come to our attention that would be reported to you.

Our report will list the procedures performed and our findings. Our report will be addressed to the Board of Education, Management, and the Citizens' Bond Oversight Committee and will be intended for use by and restricted to the use of the specified parties as identified above. Our report will contain such restricted-use language.

Should we have any reservations concerning the subject matter, we will discuss them with you before the report is issued.

We have no responsibility to update our report for events and circumstances occurring after our report's date.

As part of our engagement, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the agreed-upon procedures.

During the engagement, we may communicate with you or with your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We plan to begin our procedures on approximately January 2021 and, unless unforeseeable problems are encountered, the engagement should be completed by June 1, 2021.

Nathaniel Edelman, CPA, is the engagement partner for the services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.

Because of this engagement's unpredictable nature, it is difficult to accurately estimate the number of hours needed to complete our work. Our fees are based on the amount of time required at various levels of

responsibility. However, the total fees will not exceed \$70,000. Invoices are payable upon presentation. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our agreed upon procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

We will maintain the confidentiality of your personal information and will apply procedures to protect against any unauthorized release of your personal information to third parties.

We agree to retain our attest documentation or work papers for a period of at least seven years from the date of our report.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, (HLB). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed The Eide Bailly Alliance, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

Eide Bailly, LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. It is not anticipated that any of the non-licensee owners will be performing services for the District.

DISPUTE RESOLUTION

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

Mediation

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in Menlo Park, California.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Either party may commence suit on a Dispute after the mediator declares an impasse.

LIMITATION OF DAMAGES AND NO PUNITIVE DAMAGES

The exclusive remedy available to you in any adjudication proceeding shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by us of our duties under this agreement and/or under applicable professional standards, such damages will be limited to no more than two times fees paid under this agreement. In no event shall we be liable to you for any punitive or exemplary damages, or for attorneys' fees.

TIME LIMITATION

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute. We both agree that, notwithstanding any statute of limitations that might otherwise apply to a Dispute, it is reasonable that you may not bring any legal proceeding against us unless it is commenced within twelve (12) months ("Limitation Period") after the date when we deliver our report, return or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the agreed-upon procedure report.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss or have not become aware of the existence or possible existence of a Dispute.

INDEMNITY

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for any incorrectly stated implementations that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.

If a claim is brought against you by a third-party that arises out of or is in any way related to the services provided under this engagement, you agree to indemnify Eide Bailly LLP, its partners, affiliates, officers and employees, against any losses, including settlement payments, judgments, damage awards, punitive or exemplary damages, and the costs of litigation (including attorneys' fees) associated with the services performed hereunder provided that the services were performed in accordance with professional standards, in all material respects.

ASSIGNMENTS PROHIBITED

You agree that you will not and may not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly LLP, its partners, affiliates, officers and employees, to any other person or party, or to any trustee, receiver or other third party.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Respectfully,



Nathaniel Edelman, CPA
Partner of Eide Bailly LLP

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the West Contra Costa Unified School District by:

Name: _____

Title: _____

Date: _____

Attachment 1

ML No.	VLS No.	Brief Description
1	TC 1-1	Advertise CBOC membership opportunities
5	TC 4-2	Board Member Brown Act training
9	TC 4-6	Annual Board Member training on the Governance Handbook
13	TC 6-2	Budget verification prior to approval of contract or change order by Board
14	TC 6-3	Budget verification documentation
15	TC 6-4	Budget account code verification documentation
16	TC 6-5	Budget amount and account code verification documentation
17	TC 6-6	Project Budget Amendment/Transfer Form
21	TC 7-1	Full implementation of the procedures for construction contracts
23	TC 7-3	Full implementation of the procedures for professional services contracts
24	TC 7-4	Formal documentation of vendor proposal review & selection process
25	TC 7-5	Formal documented process to perform a conflict of interest check
26	TC 8-1	Implementation of Proposal Approval Checklist
27	TC 8-2	Update Proposal Approval Checklist to include a budget review section
29	TC 8-4	Require vendor compliance with conflict of interest policies & disclosures
36	TC 11-2	Implement invoice rejection letter
43	TC 13-2	Document approvals of the change order packet
46	TC 13-5	Implement a change order checklist to document approval process
48	TC 13-7	Proposal Approval Checklist form approvals for add-service proposal
49	TC 13-8	Proposal Approval Checklist form approvals for add-service greater than \$50K
70	TC 16-5	Include footnotes or legends necessary to help community understand the financial reports
71	TC 16-6	Add footnote to explain retention withholdings
75	TC 16-10	Review Cash Flow Projection for Pinole Valley High School
79	FI 1-4	Board consultation with legal to determine next steps for report
80	FI 1-5	Board consultation with legal to determine next steps for report
90	FI 3-6	Board consultation to determine next steps for report
92	FI 3-8	Consult with Legal to determine further course of action
105	FI 10-1	Consult with Legal to determine further course of action
106	FI 10-2	Consult with Legal to determine further course of action

ML No.	Moss Adams 2017 - 2019 No.	Brief Description
113	CAPA	school facility consultants charge
114	CAPA	timekeeping records bond program
115	1	annual staffing plan
116	2	cash flow report
117	2017; 2018:3; 2019:3a	design & construction budget
118	3b	design & construction budget
119	2017:4; 2018 & 2019:4a	bidding & procurement procedures
120	4b	bidding & procurement procedures
121	4c	bidding & procurement procedures
122	5	fraud prevention procedures
123	6a	Facilities Master plan procedures
124	6b	Bond Program Reporting
125	8	proactive claims avoidance
126	9	Material specifications log procedures
127	10	cost benefit analysis & value engineering procedures
128	11	warranty/preventative maintenance log
129	13a	change order policies & procedures
130	13b	change order reporting
131	2017:5; 2018; 2019:13c	procedure for professional & special services amendments
132	14	vendor payment process documentation
133	15	project close-out checklist
134	16	post-financing review
135	19	timeliness of invoice processing
136	20	local capacity building program
137	21	CBOC Board Policy
138	2017; 2018:22; 2019:22b	CBOC website
139	2017; 2018:22; 2019:22a	Bond Program Management Plan
140	22c	Bond Program Communication Plan



WCCUSD
CITIZENS' BOND OVERSIGHT COMMITTEE
Guadalupe Enllana Don Gosney Cameron Moore
Vice Chairperson Chairperson Secretary

2020
CBOC MEETINGS CALENDAR
Meetings will begin at 2:00 PM

D e c 14

SCHOOL BOARD MEETINGS

N o v 18

D e c 09

D e c 16

J a n 13

F e b 10

M a r 10

J a n 27

F e b 24

M a r 24

A p r 14

M a y 5

J u n 9

A p r 28

M a y 19

J u n 23

CBOC Bylaw Requirements

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

FUTURE AGENDA ITEM LOG

11/09/20

Item #	Description	Suggested	Agendized
18-2	CBOC Handbook	10.24.18	ongoing
18-8	Updated By-Laws		TBD
19-1	Bring Draft ByLaws to CBOC for review	02/06/19	TBD
19-6	PVHS Lessons Learned	08/15/19	TBD
19-8	Facilities Master Plan Update	08/15/19	08/10/20
20-01	CBOC Training	01/13/20	TBD
20-03	Brown Act Training	06/08/20	TBD
20-04	CBOC Contact Info	06/08/20	TBD
20-05	Update CBOC Web Site	10/19/20	10/19/20
20-6	FMP Prioritization Update	10/19/20	11/09/20