

WCCUSD



Citizens' Bond Oversight Committee

Meeting Agenda and Packet for July 11, 2022

1400 Marina Way South, Richmond, CA 94804

NORMS OF BEHAVIOR

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

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

Team process includes:

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

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

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

CBOC Chair John Anderson can be reached at:

email janorwoodpark@gmail.com

CBOC members are requested to contact the chairperson if they are unable to attend a CBOC meeting

WCCUSD

CITIZEN'S BOND OVERSIGHT COMMITTEE

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.

AGENDA

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

(Bond Measures D, E and R)

July 11, 2022 at 6:00 p.m.

1400 Marina Way South, Richmond CA 94804

In Person Meeting

To join by computer, please click the link below to join the webinar

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

A. Opening Procedures

B. Call to Order/Pledge of Allegiance

C. Roll Call

John Anderson, Sallie DeWitt, Lorraine Humes, and Jason Lindsey

(4 members with 3 required for a quorum)

D. Approval of Agenda

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

E. Public Comment for items not on the Agenda

Items already on the agenda may not be spoken on in this section.

Speakers wishing to address a specific agenda item they must fill out a Speaker Form with the appropriate agenda item listed.

Speakers will be allowed three minutes

DISCUSSION

F. CBOC Membership

- a. Openings of required positions**
 - i. Member of a Senior Citizens' Organization**
 - ii. Member who is the parent or guardian of a student enrolled in WCCUSD**
 - iii. Member who is the parent or guardian of a student enrolled in WCCUSD and active in a parent teacher organization or a school site council**
- b. Recruiting activities**
- c. CBOC Officers**

ACTION

G. Consent Items

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

- a. CBOC Records Log July 5, 2022**
- b. June 13, 2022 Meeting Draft Minutes**

PRESENTATION

H. Bond Program Project Status (Luis Freese/Ellen Mejia-Hooper)

Presentation on progress of current Bond Projects including newsletters and project status reports

- a. Facilities Master Plan Project Update**
- b. Construction Newsletters**
- c. Project Status Reports**

DISCUSSION

I. 2021 CBOC Annual Report

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

J. Update on Ad Hoc committee of CBOC and WCCUSD staff Board on revision of Policy BP 7214.2 CBOC Revision

K. FY2021 Audit/Audit Schedules

- a. Request Staff assistance with completing the missing items in the attachment and confirm information on the attached.**
- b. CBOC Resolution 22-02 (Performance Audit) activity**

L. Next Meeting

- a. September 12, 2022 6 pm**

M. Adjournment

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

G. Consent Items

NAME of REQUESTER	DATE OPERATIONS OFFICE RVCD.	SUBJECT	FORWARDED FOR RESPONSE TO:	RESPONSE	RESP. DATE
151)Anton Jungherr	10/26/2020	Detail of Lead Auditor July 2020 credit of \$991.48 and confirm that no payroll for the Lead Internal auditor was charged to the Fund 21 Bond Fund in July 2020. Confirm that there was no payroll for the Lead Internal reported in Aug. 2020. Will the Lead Auditor's payroll be charged to the Fund 21 Bond Funs when she reviews the implementation of forensic/audit recommendations?	10-27-20 to M. Payne	Document sent to A. Jungherr and D. Gosney 12-10-20	12/10/2020
152)Anton Jungherr	11/9/2020	Mr. Jungherr inquired whethere the district followed appropriate procedures for hiring Eide Bailly.	11-9-20 M. Romo	12-14-20 answers were emailed to A. Jungherr and D. Gosney. 12-15-20 additional document sent.	12/14/2020 & 12-15-20
153)Don Gosney	3/5/2021	Copies of Orbach's invoices for 12-15-20 and 12-22-20	M. Payne	3-22-21 sent to D. Gosney by M. Payne	3/22/2021
154)Lorraine Humes	8/8/2021	Questions & verifications needed for Annual Report	8-9-21 M. Romo & M. Payne	9-3-21 emailed L. Humes the response	9/3/2021
155)Sallie DeWitt	8/26/2021	Update of the FAI Recommendation table and overall status of the FAI implememtation.	8-27-21 M. Payne	9-6-21 emailed S. DeWitte the response.	9/6/2021
156)Lorraine Humes	10/20/2021	Asked if there are any government standards stating how long a company can audit the same program.	10-21-21 forwarded to Nidia Carrera for response.	10-26-21 N. Carrera responded to Ms. Humes.	10/26/2021
157)Lorraine Humes	10/28/2021	How wil the 27 recommendations from Moss Adams be verified?	10-28-21 M. Payne	11-15-21 M. Payne responded to L. Humes	11/15/2021

7-5-22

NAME of REQUESTER	DATE OPERATIONS OFFICE RVCD.	SUBJECT	FORWARDED FOR RESPONSE TO:	RESPONSE	RESP. DATE
158)Lorraine Humes	10/28/2021	How can the CBOC review the verification of recommendations using the PMP?	10-28-21 M. Payne	11-15-21 M. Payne responded to L. Humes	11/15/2021
159)Lorraine Humes	2/9/2022	Copy of the draft minutes from the December CBOC meeting.	S. Garfield	Copy emailed to Ms. Humes and Mr. Anderson	2/9/2022

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

Monday, June 13, 2022 at 6 pm

1400 Marina Way South, Richmond CA 94804

Meeting Minutes - draft

HYBRID MEETING

YouTube

https://youtu.be/VTq3o_rone0

To join by computer, please click the link below to join the webinar

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

Or

by Telephone: US: 1+(669) 900 6833 Webinar ID: 949 7899 9187 Passcode: 657852

A. Opening Procedures

B. Call to Order/Pledge of Allegiance

Mr. Anderson called the meeting to order at 6:05pm

C. Roll Call

John Anderson, Sallie DeWitt, Lorraine Humes, Jason Lindsey and Tom Panas
(5 members with 3 required for a quorum)

Members present: Jason Lindsey, Lorraine Humes, John Anderson, Sallie DeWitt

Members absent Panas

Staff present: Luis Freese (Virtual), Mellissa Payne, Ellen Mejia-Hooper

D. Approval of Agenda

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

Agenda was approved as presented

E. Public Comment for items not on the Agenda

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

No Public Comments

ACTION

F. Consent Items

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

a. CBOC Records Log June 6, 2022

- b. November 15, 2021 Meeting Draft Minutes**
- c. March 14, 2022 Meeting Draft Minutes**
- d. May 9, 2022 Meeting Draft Minutes**

Consent Items were approved unanimously

G. FY2021 Audit/Audit Schedules (Tom Panas/Melissa Payne)

- a. Request Staff assistance with completing the missing items in the attachment and confirm information on the attached.**
- b. CBOC Resolution 22-02 (Performance Audit) activity**

Mr. Anderson stated since Mr. Panas was not present we would skip Item G and come back to it later if Mr. Panas was able to join the meeting.

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

Presentation on progress of current Bond Projects.

Mrs. Mejia-Hooper gave the Project Status update. Before she started her presentation, she shared some of the challenges that we are facing with the escalating cost on materials and labor.

Mrs. Payne shared information about grant money that was recently received and how the district is consistently seeking any opportunity to apply for grants.

- a. Facilities Master Plan Project Update (Including proposed designs for Richmond High and Kennedy High)**

Public Comments

Mr. Gosney

Committee members had comments and questions and Mrs. Mejia Hooper addressed them. Mrs. Mejia Hooper also pointed out that the 2 invoices that were requested are attached to this agenda. Mr. Panas who is not present tonight had requested them.

Mrs. Payne announced that there will not be any financial report at this time. She shared that it has been difficult finding a candidate for the vacant position.

- b. Invoice/Payroll Review**
 - a. ALTEN CONSTRUCTION INC, check #210361, dated 02/08/2022**
 - b. SWINERTON MANAGEMENT & CONSULTING, check #210894, dated 03/01/22**

Ms. Humes had questions concerning the accessibility of the financial reports on the webpage and Mrs. Payne offered to assist her after the meeting.

No Public Comments

DISCUSSION

I. CBOC Annual Report

a. Update on Distribution of Annual Report (Lorraine Humes)

Ms. Humes reported the distribution of the report is completed.

b. 2021 Annual Report Committee Status (Tom Panas)

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

ii.

Mr. Anderson stated since Mr. Panas was not present we would skip Item I b. and come back to it later if Mr. Panas was able to join the meeting.

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

Mr. Anderson said that there is still one more meeting. Mrs. DeWitt said that the committee was waiting for Melissa to update the draft policy.

Mrs. Payne said the report is almost ready and will schedule a meeting after the draft is submitted to the committee.

INFORMATION

K. Website Tours (Lorraine Humes)

a. CABOC website Presentation by Anton Jungherr of CABOC

b. [California Association of Bond Oversight Committees - For Effective Oversight](#)

L. Topics for Next meeting

a. CBOC Ad-Hoc Committee Proposal (Lorraine Humes)

b. Discussion and Review of Ad Hoc Committee Draft of BP 7214.2 CBOC Revision (John Anderson/Sallie DeWitt)

c. Website updates

i. Update the Description of the CBOC to include Measure D, E and R on all CBOC Agendas, Minutes, Reports, Audits

ii. Website Separately post Resolutions on Website

iii. District email Address for CBOC

Public Comments

Mr. Gosney

M. Adjournment

Mr. Anderson adjourned the meeting by unanimous consent at 7:56 PM

Next meeting July 11, 2022 at 6 pm

Disability Information

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

Item H. Bond Program Status



Projects Status Update

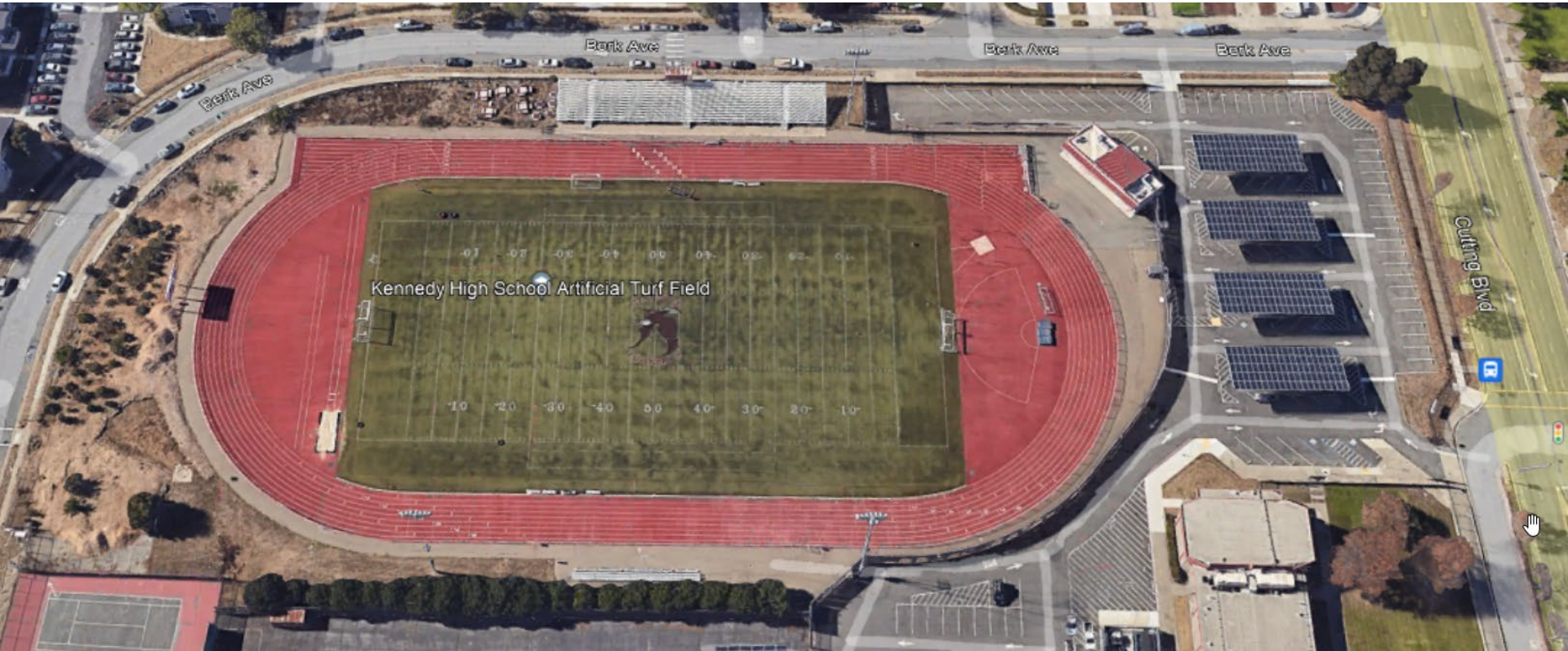
Citizens' Bond Oversight Committee
July 11th, 2022

Project Status Update

	SITE	PROJECT	TYPE	STATUS
PLANNING	Kennedy HS	Site Specific Master Plan	BOND	Pending Board discussion
	Richmond HS	Site Specific Master Plan	BOND	Pending Board discussion
	SITE	PROJECT	TYPE	STATUS
DESIGN	Hercules M/HS	Critical Needs: Science Labs	BOND	Design
	Shannon ES	Critical Needs: MPR	BOND	Design
	SITE	PROJECT	TYPE	STATUS
PROCUREMENT	Riverside ES	Site Improvements	BOND	Rebid scheduled for next summer
	Collins ES	Critical Needs: HVAC Addition	BOND	Bid scheduled for next summer
	Cameron School	Critical Needs: HVAC Addition	BOND	Evaluating bid and schedule
	SITE	PROJECT	TYPE	STATUS
DESIGN-BUILD	Riverside ES	Soil Stabilization	BOND	Closeout
	SITE	PROJECT	TYPE	STATUS
CONSTRUCTION	Pinole Valley HS	Fields Restoration & Bleachers	BOND	Construction
	E-Rate Year 24	Indoor/Outdoor Wireless Upgrades at Various Sites	E-RATE & BOND	Construction
	Kennedy Fields	Field and Bleachers Replacement	BOND	Award pending Board approval 7/13/22
	Lake ES	Campus Replacement	BOND	Construction

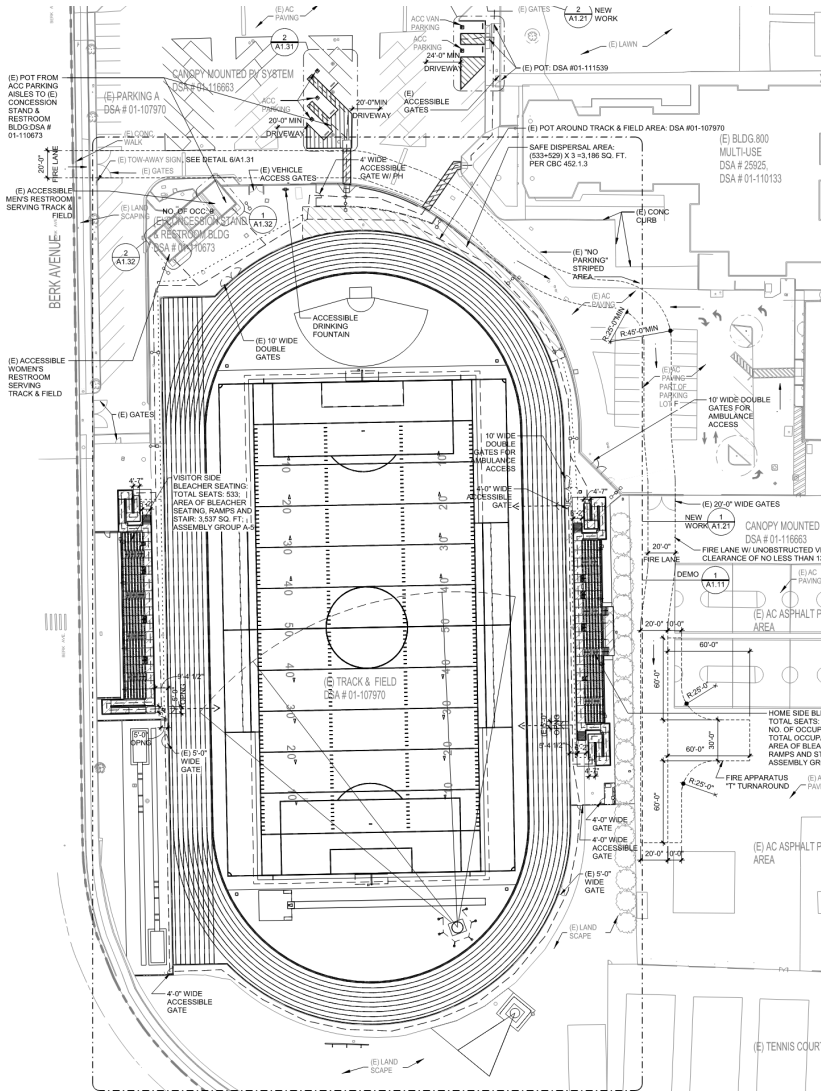
LEGEND & ACRONYMS (DSA) Division of the State Architect (RFQ) Request for Qualification
(RFQ/P) Request for Qualifications & Proposal

Kennedy High School Field, Bleacher & Press Box



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

Kennedy HS Bleachers and Press Box Replacement



Improvements include:

- Field turf resurfacing
- Track surface replacement
- New home and visitor bleachers
- Walkway and ADA Upgrades
- New field events facilities
 - Shotput, discus, long jump, etc.
- Replace Scoreboard
- New Press Box and sound system
- New fencing and gates at the main entrance

Lake Elementary School Campus Replacement



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

Lake ES Construction Photos



Kindergarten Building Emptied and
Prepared for Remediation and Demo

Lake ES Construction Photos



Potholing existing utilities and excavation
for temp power installation ongoing

Pinole Valley HS Fields, Fieldhouse, and Press Box



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

PVHS Construction Photos



Field House competing metal lath preparing for stucco

PVHS Construction Photos



Removal of the portables

PVHS Construction Photos



Track and Field Surface Replacement

PVHS Construction Photos



Track Surface Replacement

PVHS Construction Photos



Foundations for the Baseball bleachers and backstop poles are being painted

PVHS Construction Photos



Finishing the border curb and nailer board around the softball field preparing for turf



Lake Elementary School Replacement Project

July 2022

Work Completed Last Month

- Alten Construction mobilized
 - Site fencing and trailers onsite
- Kindergarten Building has been emptied and prepared for demolition
- Locating of underground site utilities

Work to be Completed This Month

- Demolition of Kindergarten Building
- Site grading
- Access driveway and easement to be provided at Manchester Ave



Project Facts

Project Scope: The construction of the Lake Elementary School Campus will begin in June. Construction will be separated into two phases. The first phase will include new office, library, and classrooms on the east side of the campus. The second phase will include new cafeteria, Kinder/TK complex, and playfields. Construction is estimated thru Fall 2025. The campus will be occupied, and community pedestrian access will be limited during construction.

La construcción del campus de la escuela primaria Lake comenzará en Junio. La construcción se dividirá en dos fases. La primera fase incluirá una nueva oficina, biblioteca y salones de clases en el lado este del campus. La segunda fase incluirá una nueva cafetería, un complejo de Kinder/TK y campos de juego. La construcción se estima hasta el otoño de 2025. El campus estará ocupado y el acceso peatonal de la comunidad estará limitado durante la construcción.

Anticipated Completion: Summer/Fall 2025

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



Contact Information

Design Build Contractor:

Alten Construction

Noel Stenberg

nstenberg@altenconstruction.com

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

askfacilities

@wccusd.net





PVHS Fields, Fieldhouse, and Bleachers Project

July 2022

Work Completed Last Month

- **Field House:** Installation of insulation, sheet metal flashing, drywall, and door frames are complete. Installation of ceiling framing is nearing completion. Lath and plaster work on the exterior is ongoing.
- **Baseball Softball:** Concrete flatwork at dugouts, shade structures, and shotput are nearly complete. Fence posts for softball and baseball fields have been installed. Scoreboard posts and baseball/softball bleacher footings are complete.
- **Stadium:** Bleachers and press box are nearly complete. Track surface installation has begun.

Work to be Completed This Month

- **Field House:** Installation of windows and roof and interior painting to begin.
- **Baseball Softball:** Installation of the Scoreboard, baseball/softball bleachers, and field surface work to start this month.
- **Stadium:** Installation of track surfacing to be completed this month.



Project Facts

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

Project Website:

<https://www.wccusd.net/Page/15634>



Contact Information

Contractor: CWS Construction
415 599-5585

Construction Manager:
RGM Kramer Inc
925 671-7717

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



Project Status Report: 7/6/2022



Lake Elementary School Replacement Project

2700 11th St.
San Pablo, CA, 94806

Project No: 1000003734 DSA No: 01-119938

Project Scope

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

Schedule

Notice to Proceed	8/5/2021
Original Project Duration	1258
Final Completion	1/24/2025
Approved Time Extensions	140
Revised Project Duration	1398
Revised Completion Date	6/13/2025
Calendar Days Elapsed	338 24%

Project Team

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

Contract Summary

Base Scope	\$46,090,545	
TK/K Buildings Allowance	\$2,259,700	
Project Contingency	\$1,694,982	
District Contingency	\$4,609,055	
Original Contract Amount	\$54,654,282	
TK/K Buildings Allowance	\$2,259,700	
Executed CO	\$2,259,700	100%
Remaining Contingency	\$0	100%
Project Contingency	\$1,694,982	
Executed CO	\$0	0%
Remaining Contingency	\$1,694,982	100%
Pending PCOs (Project)	\$147,901	9%
Rejected PCOs (Project)	\$0	0%
District Contingency	\$4,609,055	
Executed CO	\$63,346	1%
Remaining Contingency	\$4,545,709	99%
Pending PCOs (District)	\$0	0%
Rejected PCOs (District)	\$0	0%
Completed & Stored \$ Billed to Date	\$2,770,726	5%
Stop Notices	\$0	

Project Updates

Activities Last Month:
NTP for Construction of Phase 1A was issued June 14, 2022
District Move Out of Kindergarten Building
Contractor Mobilization, Construction Trailers, Fencing, Utility Locating Kindergarten Bldg. Abatement Containment

Upcoming Work:
Abatement and Demolition (Building and Site)
Increment 1 Storm Drain, Site Clearing, Grading
Increment 2 Documents are currently in review with DSA

Project Issues:
Legal right-a-way to build driveway at Manchester
City easement needed for Storm Water system serving 11th and 12th street
Parking Lot adjustment for existing PG&E Infrastructure

Project Status Report: 7/7/2022



Pinole Valley High School

Field, Field House, & Bleachers

2900 Pinole Valley Rd.
Pinole CA, 94564

Project No: 1000003314 DSA No: 01-113561

Project Scope

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

Project Team

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

Schedule

NTP	8/11/2021	
Original Project Duration	388	
Final Completion	9/2/2022	
Approved Time Extensions	68	
Revised Project Duration	456	
Revised Completion Date	11/9/2022	
Calendar Days Lapsed	332	73%

Contract Summary	Original Contract Amount	\$15,185,000		
	BOE Executed Cos	14	\$847,078.65	5.58%
	Unforeseen Conditions	6	\$490,962.08	3.23%
	Owner Requested	2	\$2,209.35	0.0%
	Design Changes	6	\$353,907.22	2.33%
	Outside Agency/Other	0	\$0	0%
	Revised Contract Amount (Contract + \$ Executed CO)	16,032,078.65		
	No. of PCOs	42	\$1,465,890.81	10%
	Pending PCOs	21	\$848,523.69	6%
	Rejected/Voided PCOs	21	\$617,367.12	4%
Project Status	Completed & Stored \$ Billed to Date	\$10,823,447.97		68%
	Stop Notices	\$0		

Project Status	Completed Work:
	Phase I: Redesign for hillside repairs is substantially complete. Contractor has submitted pricing for part one and it is under review by the District. Fence posts on East side were drilled, set and poured. Form, rebar and pouring of curbs also completed.
	Phase II: Installation of insulation, sheet metal flashing, drywall and door frames are complete. Installation of hard lid ceiling framing, gypsum wall board, are substantially complete. Lath and plaster work has started on exterior.
	Phase III: Concrete borders around the fields, dugouts, bullpens, and batting cages are substantially complete. Fence posts for softball and baseball fields are substantially complete. Concrete flatwork at dugouts, shade structures and shotput are substantially complete. Scoreboard posts, baseball/softball bleacher footings are complete.
	Phase IV: Bleachers and pressbox are substantially complete. At the football field, installation of shockpad and turf is completed. Track surface installation has started and will be substantially complete by end of the Month. Demolition of fence and gate West of bleachers is complete. Installation of new fencing is substantially complete.
	Phase V: Demolition of portables is complete. Demolition of road pavement and utilities are complete.
	Upcoming Work:
	Phase I: Hillside repair work anticipated to begin soon.
	Phase II: Interior paint, lath and plaster, installation of windows, and installation of roof to begin this month.
	Phase III: Baseball/softball bleachers and interior field work to start this month. Softball curbs, finish grading, asphalt pavement work, landscape, and installation of synthetic turf to begin soon.
Phase IV: Drill, rebar and pour new fence posts to begin soon. New all weather track surfacing to be completed by end of the month.	
Phase V: New sidewalk and asphalt work to begin this month.	
Project Issues:	
Hillside redesign is substantially complete. Contractor priced the hillside stabilization repair part one and District is reviewing.	

Item I. Annual Report

RESOLUTION 21-3

Change CBOC Annual Report Reporting Period

to Align with

WCCUSD Fiscal Year Reporting Period

Whereas: The WCCUSD fiscal year is from July 1st of one year to June 30th of the following year.

Whereas: Since the 2015 Annual Report of the CBOC, the CBOC's reporting period has been from January 1st to December 31st of the same year.

Whereas: The WCCUSD bases its yearend financial reports on its fiscal year and has to adjust them for our report's year-end date.

Whereas: We can see no advantage in having a reporting period based on a calendar year rather than a fiscal year.

Resolved: that the CBOC:

1. changes the CBOC Annual Report reporting period to match the WCCUSD fiscal year reporting period.
2. brings its reporting periods in alignment, by having the next Annual Report cover the eighteen month period of January 1, 2021 to June 30, 2022, with a target date to approve by November 30, 2022.
3. have a report, including a CBOC Compliance Statement, with the results of the June 30, 2021 financial and performance audits, be approved by June 30, 2022.
4. After the 2022 report, all reports will be issued annually following the District's financial reporting period.

VOTED on December 13, 2021, by the following vote:

AYES: 6 NAYS: 0 ABSENCES: 1

John E Anderson, PhD

WCCUSD CBOC Chair

Item K. FY 2021 Audit/Audit Schedules

Audit Schedules

Phase	Entity	Financial Audit FY2021	Performance Audit Compliance FY2021	Forensic Review Implementation 1.5	Forensic Review Implementation 2.0
Auditor		Christy White, Inc.	Edie Bailly, LLP	Eide Bailly, LLP	Moss Adams LLP
Present Report	CBOC	May 9, 2022	May 9, 2022		
Present Report	Board	April 27, 2022*	April 27, 2022*		
Legal Deadline	n/a	March 31, 2022	March 31, 2022		
Anticipated Completion	n/a			Summer 2022	Summer 2022
Response to Audit Recommendations	Board	N/A**	N/A**		

*Audit presented to the Board, Board did not accept the Audit (Official Board meeting minutes not available as of 6/10/22)

**Not Applicable, there are no Audit recommendations

Description of Audits

Audit	Purpose	Cost	Funding Source
Bond Financial	Required annually FY 2021	\$26,500	21-9790
Bond Performance	Required annually FY 2021	\$9,500	21-9790
Verification of Implementation of FAI Phase 1.5	Recommendations deemed not implemented by 6/30/2017 in Phase 1 and Performance & Program Effectiveness Audit FY 2017-2019	\$70,000	General Fund
Verification of Implementation of FAI Phase 2.0	50 recommendations implemented after 6/30/2017	\$50,000	General Fund

Audit Partner Assigned Bond Financial Audits

Audit Firm	Audit Partner	Fiscal Year
Christy White, LLP	Michael Ash	FY 2018 - Present

Audit Partner Assigned Bond Performance Audit

Audit Firm	Audit Partner	Fiscal Year
Eide Bailly, LLP	Nathan Edelman	FY 2021 - Present

As of 6/10/22

California K-12 School Facility Program Audits

Auditor: Christy White, Inc. | Cost: \$5000 per audit | Funding Source: General Fund

Project	Application Type*	State Dollars Received	Legal Deadline (one year after completion)	Local Audit Status
Peres ES	MOD	\$1,101,173	10/20/2021	Completed
Gompers HS	MOD	\$2,071,166	10/20/2021	Completed
Coronado ES	MOD	\$946,931	10/20/2021	Completed
Helms MS	SMP	\$5,341,020	12/4/2021	Completed
King ES	SMP	\$2,106,032	3/22/2022	Completed
El Cerrito HS	SMP	\$2,472,732	4/27/2022	Completed
El Cerrito HS – Bldg E	SMP	\$218,382	4/27/2022	Completed
PVHS	SMP	\$2,740,128	6/1/2022	Completed
PVHS	MOD	\$23,400,090	6/1/2022	Completed
KHS	MOD	\$1,193,070	11/12/2022	DUE 11/12/2022

*MOD (Modernization) SMP (Seismic Mitigation Program)

As of 6/10/22

May 9, 2022

Resolution No. 22-02
Performance Audit Report June 30, 2021

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

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

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

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

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

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

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

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

AYES: 6

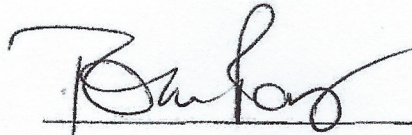
ABSTENTIONS: 0

NAYS: 0

ABSENCES: 0



John Anderson, Chair



Tom Panas, Secretary