WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

MEETING PACKET FOR: March 16, 2026

1400 MARINA WAY SOUTH, RICHMOND, CA 94804

Brendan Havenar -Daughton	Andrew Butt	Dulce Galicia
Chair	Vice Chair	Secretary

AGENDA

Monday March 16, 2026 – 6:15 PM

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

Bond Measure D (2010) $380,000,000
Bond Measure E (2012) $360,000,000
Bond Measure R (2020) $575,000,000

(In Person Meeting)

FACILITIES OPERATIONS CENTER
1400 Marina Way South, Richmond, CA 94804

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

https://wccusd.zoom.us/j/95267496270

Or by Telephone: US: 1+(669) 444-9171 / Webinar ID: 952 6749 6270

OPENING PROCEDURES:

A. **CALL TO ORDER**

B. **ROLL CALL**

Chair: Brendan Havenar-Daughton
Vice Chair: Andrew Butt
Secretary: Dulce Galicia
Member: Jia Ma
Member: Andrea Landin
Member: Tashiana Johnson
Member: Lin Johnson
Member: Bill Claus
Member: Tania Vargas

The committee is currently composed of NINE members. FIVE members are required for a quorum.

C. APPROVAL OF AGENDA

To discuss an item on the consent calendar, it must be removed from the agenda.

D. COMMENTS BY THE CHAIRPERSON

E. PUBLIC COMMENT (ON NON-AGENDIZED ITEMS)

Members of the public are invited to speak on non-agendized items. Comments are limited to two minutes per speaker with an additional minute available upon request. CBOC members may briefly respond, however no action can be taken at this time and discussion must be limited.

F. PUBLIC COMMENT (ON AGENDIZED ITEMS)

Members of the public who prefer to speak at the beginning of the meeting are invited to speak on agendized items. Comments are limited to two minutes per speaker with an additional minute available upon request. CBOC members may briefly respond, however no action can be taken at this time and discussion must be limited.

Please contact the CBOC Chairperson to suggest any issues to be placed on a future agenda
Brendan.CBOC@gmail.com

DISTRICT REPORTS

G. BOND FINANCIAL AUDIT AND BOND PERFORMANCE AUDIT PRESENTATION (Consulting Auditor)

H. BOND PROGRAM PROGRESS AND STATUS REPORT (Ellen Mejia-Hooper)

I. BOND PROGRAM FINANCIAL REPORT UPDATE (District Staff)

CBOC BUSINESS – ACTION ITEMS

J. ADOPT 2026 CBOC MEETING SCHEDULE (Brendan Havenar-Daughton)

K. ADOPT 2026 CBOC SITE VISIT TENTATIVE SCHEDULE (Brendan Havenar-Daughton)

CBOC BUSINESS – DISCUSSION ITEMS

L. SITE VISIT COMMITTEE ACTIVITY REPORT OUT AND REQUESTS (Brendan Havenar-Daughton)

M. WEBSITE COMMITTEE REPORT OUT AND REQUESTS (Tashiana Johnson)

N. ANNUAL REPORT COMMITTEE REPORT OUT AND REQUESTS (Dulce Galicia)

O. NEXT SCHEDULED MEETING

April 20, 2026, at 6:15 PM

P. ADJOURNMENT

Please contact the CBOC Chairperson to suggest any issues to be placed on a future agenda
Brendan.CBOC@gmail.com

Disability Information

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

March 6, 2026

Board of Trustees
West Contra Costa Unified School District
Richmond, California

We have audited the financial statements of the Measure 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of the West Contra Costa Unified School District (the "District") for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 23, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2025. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management
For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated March 6, 2026.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

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Significant Audit Matters (continued)

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the information and use of Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Christy White, Inc.
San Diego, California

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E AND 2020 MEASURE R

BOND BUILDING FUND

FINANCIAL AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2025

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E AND 2020 MEASURE R BOND BUILDING FUND
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JUNE 30, 2025

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E AND 2020 MEASURE R BOND BUILDING FUND
INTRODUCTION
JUNE 30, 2025

The West Contra Costa Unified School District was established as the Richmond Unified School District on July 1, 1985, with the passage of AB 535, was renamed the West Contra Costa Unified School District on March 17, 1993, 1993. The District is comprised of an area of approximately 112 square miles located in Contra Costa County. There were no changes in the boundaries of the District during the current year. The District is operating one special education pre-school, thirty-two elementary schools, five kindergarten through eighth elementary schools, six middle schools, one middle-college high school and six high schools. The District also maintains an elementary community day school and two alternative high schools including a virtual academy option, and a school for continuing adult education.

The general obligation bonds associated with Measure D were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 Education Code Sections 15264 - 15288 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by the Board of Education of the District on March 3, 2010.

The District received authorization from an election held on June 8, 2010, to issue bonds of the District in an aggregate principal amount not to exceed $380,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2010 Authorization). The bonds represent Series A through F issuances under the 2010 Authorization, totaling $380,000,000 as of June 30, 2025.

The general obligation bonds associated with Measure E were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by Board of Education of the District on August 1, 2012.

The District received authorization from an election held on November 6, 2012, to issue bonds of the District in an aggregate principal amount not to exceed $360,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2012 Authorization). The bonds represent Series A through E issuances issued under the 2012 Authorization, totaling $360,000,000 as of June 30, 2025.

The general obligation bonds associated with Measure R were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by Board of Education of the District on November 20, 2019.

The District received authorization from an election held on March 3, 2020, to issue bonds of the District in an aggregate principal amount not to exceed $575,000,000 to repair, upgrade neighborhood schools, 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 within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2020 Authorization). The bonds represent Series A-1 through C issuances issued under the 2020 Authorization, totaling $325,000,000 as of June 30, 2025.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Measure D, E and R including formation, composition and purpose of the Citizens' Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

GOVERNING BOARD AS OF JUNE 30, 2025

Member	Office	Term Expires
Leslie Reckler	President	December 2026
Guadalupe Enllana	Clerk	December 2028
Cinthia Hernandez	Member	December 2028
Demetrio Gonzalez-Hoy	Member	December 2026
Jamela Smith-Folds	Member	December 2028

The following are members who served on the Citizens' Bond Oversight Committee at June 30, 2025:

CITIZENS' BOND OVERSIGHT COMMITTEE AS OF JUNE 30, 2025

Name	Representation	Education Code Section
Brendan Daughton (Chair)	Parent or Guardian & PTA Member	15282(a)(5)
William Claus (Vice Chair)	Active in a Bona Fide Taxpayers' Organization	15282(a)(3)
Don Gosney	Active in a Senior Citizens' Organization	15282(a)(2)
Lin Johnson	Parent or Guardian	15282(a)(4)
Andrew Butt	Active in a Business Organization	15282(a)(1)
Andrea Landin	At-Large Community Member	N/A
Tashiana Johnson	At-Large Community Member	N/A
Jia Ma	At-Large Community Member	N/A
Vacant	At-Large Community Member	N/A
Vacant	At-Large Community Member	N/A
Vacant	At-Large Community Member	N/A

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Independent Auditors' Report

2010 Measure D, 2012 Measure E and 2020 Measure R Citizens' Bond Oversight Committee and
Governing Board Members of the
West Contra Costa Unified School District
Richmond, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, Appendix A of the Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund and do not purport to, and do not present fairly the financial position of the West Contra Costa Unified School District, as of June 30, 2025, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards,* we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters specific to the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance specific to the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund.

Christy White, Inc

San Diego, California
March 6, 2026

FINANCIAL SECTION

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E AND 2020 MEASURE R BOND BUILDING FUND
BALANCE SHEET
JUNE 30, 2025

	Measure D	Measure E	Measure R	Total
ASSETS				
Cash and investments	$ 14,349,267	$ 17,964,366	$ 323,056,401	$ 355,370,034
Accounts receivable	106,620	136,736	1,155,650	1,399,006
Total Assets	$ 14,455,887	$ 18,101,102	$ 324,212,051	$ 356,769,040
LIABILITIES				
Accrued liabilities	$ 1,780,715	$ 3,759,124	$ 944,586	$ 6,484,425
Total Liabilities	1,780,715	3,759,124	944,586	6,484,425
FUND BALANCES				
Restricted for Measure D, E & R projects	12,675,172	14,341,978	323,267,465	350,284,615
Total Fund Balances	12,675,172	14,341,978	323,267,465	350,284,615
Total Liabilities and Fund Balances	$ 14,455,887	$ 18,101,102	$ 324,212,051	$ 356,769,040

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

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E AND 2020 MEASURE R BOND BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2025

	Measure D	Measure E	Measure R	Total
REVENUES				
Interest income	$ 1,020,205	$ 1,218,935	$ 8,954,460	$ 11,193,600
Net increase (decrease) in the fair value of investments	74,572	131,807	280,142	486,521
Total Revenues	1,094,777	1,350,742	9,234,602	11,680,121
EXPENDITURES				
Current				
Facilities acquisition and construction	11,761,765	16,951,861	3,130,822	31,844,448
Debt service				
Interest and other	-	-	1,310,054	1,310,054
Total Expenditures	11,761,765	16,951,861	4,440,876	33,154,502
Excess (Deficiency) of Revenues Over Expenditures	(10,666,988)	(15,601,119)	4,793,726	(21,474,381)
Other Financing Sources (Uses)				
Proceeds from sale of bonds	-	-	250,000,000	250,000,000
Net Financing Sources (Uses)	-	-	250,000,000	250,000,000
NET CHANGE IN FUND BALANCE	(10,666,988)	(15,601,119)	254,793,726	228,525,619
Fund Balance - Beginning	23,342,160	29,943,097	68,473,739	121,758,996
Fund Balance - Ending	$ 12,675,172	$ 14,341,978	$ 323,267,465	$ 350,284,615

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The West Contra Costa Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual.* The accounting policies of the district conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

An oversight committee to the District's Governing Board and Superintendent, called the Citizens' Bond Oversight Committee (CBOC), was established pursuant to the requirements of state law and the provisions of the 2010 Measure D, 2012 Measure E and 2020 Measure R bonds. The CBOC is required by state law to actively review and report on the proper expenditure of taxpayers' money for school construction. The CBOC provides oversight and advises the public whether the District is spending the 2010 Measure D, 2012 Measure E and 2020 Measure R bond funds for school capital improvements within the scope of projects outlined in the 2010 Measure D, 2012 Measure E and 2020 Measure R bond project lists. In fulfilling its duties, the CBOC reviews, among other things, the District's annual performance and financial audits of 2010 Measure D, 2012 Measure E and 2020 Measure R activity.

The statements presented are for the individual 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of the District, consisting of the net construction proceeds of Election 2010 Series A through F, Election 2012 Series A though E, and Election 2020 Series A-1 through A-2, as issued by the District, through the County of Contra Costa, and are not intended to be a complete presentation of the District's financial position or results of operations. There are no related parties or component units included in this financial statement presentation.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are presented on the modified accrual basis of accounting. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. "Available" means the resources will be collectible within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

C. Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

D. Interfund Balances

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Accrued Liabilities

In general, payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the fund.

F. Fund Balance

Under GASB Statement No. 54, fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The fund balance in 2010 Measure D, 2012 Measure E and 2020 Measure R is considered restricted.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

G. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

H. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

I. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2025 are classified in the accompanying financial statements as follows:

	Measure D	Measure E	Measure R	Total
Investment in county treasury	$ 14,383,823	$ 15,624,748	$ 299,581,248	$ 329,589,819
Net decrease in fair value of investments	(9,298)	(10,100)	(193,659)	(213,057)
Cash with fiscal agent	(25,258)	2,349,718	-	2,324,460
Local Agency Investment Fund (LAIF)	-	-	23,668,812	23,668,812
Total	$ 14,349,267	$ 17,964,366	$ 323,056,401	$ 355,370,034

NOTE 2 – CASH AND INVESTMENTS (continued)

A. Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

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

Cash with Fiscal Agent – The Cash with Fiscal Agent in the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund represents contract retentions that are placed with an independent third party. These amounts are carried in the contractor's name and all investment risk resides with the contractor.

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

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

NOTE 2 – CASH AND INVESTMENTS (continued)

B. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

C. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund maintains a pooled investment with the County Treasury with a fair value of approximately $329,376,762. The average weighted maturity for this pool is 277 days. Investments consist of amounts on deposit with the Local Agency Investment Fund (LAIF) with a combined amortized book value of $23,668,812, and an equivalent combined fair market value.

D. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated.

NOTE 2 – CASH AND INVESTMENTS (continued)

E. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Contra Costa County Treasury Investment Pool and Local Agency Investment Funds are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at $1.00 net asset value per share.

The District's fair value measurements at June 30, 2025 were as follows:

	Uncategorized
Investment in county treasury	$ 329,376,762
Local Agency Investment Fund (LAIF)	23,668,812
Total	$ 353,045,574

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2025 consisted of the following:

	Measure D	Measure E	Measure R	Total
Local Government Interest Receivable	$ 106,620	$ 136,736	$ 1,155,650	$ 1,399,006
Total	$ 106,620	$ 136,736	$ 1,155,650	$ 1,399,006

NOTE 4 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2025 consisted of the following:

	Measure D	Measure E	Measure R	Total
Construction	$ 1,780,715	$ 3,759,124	$ 944,586	$ 6,484,425
Total	$ 1,780,715	$ 3,759,124	$ 944,586	$ 6,484,425

NOTE 5 – COMMITMENTS AND CONTINGENCIES

A. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2025.

B. Construction Commitments

As of June 30, 2025, the District had commitments with respect to Measure D unfinished capital projects of $12,501,401, Measure E unfinished capital projects of $16,426,506 and Measure R unfinished capital projects of $22,742,933, as follows:

	Remaining Construction Commitment
Capital Projects	
KENNEDY HS MODERNIZATION	$ 17,360,881
LAKE ES CAMPUS REPLACEMENT	8,230,304
RICHMOND HS MODERNIZATION	9,102,024
SHANNON ES MULTI-PURPOSE BUILDING	2,139,793
STEGE ES CAMPUS REBUILD	14,837,838
Total	$ 51,670,840

NOTE 6 – RECONCILIATION OF BUILDING FUND BALANCE

Description	Measure D, E & R Bond Audit	Other Building Funds	District Audit: Building Fund
Revenues	$ 11,680,121	$ 2,549,198	$ 14,229,319
Expenditures	33,154,502	653,545	33,808,047
Other Financing Sources	250,000,000	134,507	250,134,507
Net Change in Fund Balance	228,525,619	2,030,160	230,555,779
Beginning Fund Balance	121,758,996	51,212,958	172,971,954
Ending Fund Balance	$ 350,284,615	$ 53,243,118	$ 403,527,733

Other Building Funds consisted of the following at June 30, 2025:

State Funding Balances	47,592,543
Pooled Earnings	4,894,826
All Other Revenue	790,002
Fair Value Adjustment to Cash in County Treasury	(34,253)
Total	$ 53,243,118

OTHER INDEPENDENT AUDITORS' REPORTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditors' Report

2010 Measure D, 2012 Measure E and 2020 Measure R Citizens' Bond Oversight Committee and
Governing Board Members of the
West Contra Costa Unified School District
Richmond, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the West Contra Costa Unified School District's basic financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund, and have issued our report thereon dated March 6, 2026.

Emphasis of Matter

As discussed in Note 1, the financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2025, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund of West Contra Costa Unified School District, we considered West Contra Costa Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund, but not for the purpose of expressing an opinion on the effectiveness of West Contra Costa Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of West Contra Costa Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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San Diego, CA
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Report on Internal Control over Financial Reporting (continued)

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of the 2010 Measure D, 2012 Measure E and 2020 Measure R Bond Building Fund are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White, Inc

San Diego, California
March 6, 2026

FINDINGS AND RECOMMENDATIONS SECTION

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D, 2012 MEASURE E AND 2020 MEASURE R BOND BUILDING FUND
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2025

PART I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

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

PART II – FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended June 30, 2025.

PART III – PRIOR AUDIT FINDINGS

There were no findings and recommendations for the year ended June 30, 2024.



West Contra Costa Unified School District

Measures D, E, and R Performance Audit

Summary of Audit Results for the Governing Board
Fiscal Year end June 30, 2025

Audit Results — Bottom Line

Accounting – No findings

- The District properly accounted for the expenditures held in the Measure D, Measure E, and Measure R

Allowability – No Findings

- Expenditures were made for authorized Bond projects and

Salaries – No Findings

- None were charged this year.

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What We Audited

Objectives and Scope



Verified that transactions are allowable per the bond project list of Measure D, Measure E, and Measure R, Proposition 39.



Determine whether **salary transactions** were in support of Measure D, Measure E, and Measure R and **not for District general administration or operations** (none this year)**.**



Internal controls relevant to compliance



Expenditures were supported by proper bid documentation, as applicable..

Performance audit Methodology



Selected a representative sample of bond expenditures.

Verified costs were for voter-authorized projects listed in the bond measures.



Confirmed expenditures supported construction, renovation, furnishing, and equipping of school facilities.



Verified no unallowable salary costs were charged, consistent with California Attorney General Opinion 04-110.

Who is Responsible for What

Governing Board Role	Oversight of the Bond Program and audit results
Auditor’s responsibilities	Forming and expressing opinions based on the results of our audit.
Management's Responsibilities	Completeness and accuracy of the accounting records, maintenance of internal, and compliance with laws and regulations.

Performance Audit Coverage — FY 2025

Measure D
90% tested
$10.6M of $11.8M

Measure E
77% tested
$13M of $7M

Measure R
90% tested
$3.9M of $4.4M

Further information can be found in **Appendices A and B**.

Thank you

Nathan Edelman

eidebailly.com

Performance Audit Report
2010 Measure D, 2012 Measure E, and 2020 Measure R
General Obligation Bond Funds
June 30, 2025

West Contra Costa Unified School District

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Independent Auditor's Report on Performance

Board of Education and Citizens' Bond Oversight Committee
West Contra Costa Unified School District
1108 Bissell Avenue,
Richmond, California 94801

We conducted a performance audit of the West Contra Costa Unified School District's (District) 2010 Measure D, 2012 Measure E, and 2020 Measure R (general obligation bonds) Construction Bond Programs (Bond Program) for the year ended June 30, 2025.

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States (*Government Auditing Standards)*, and Appendix A of the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Authority/Purpose

The general obligation bonds were issued pursuant to the Constitution and laws of the State of California (State), including the provisions of Chapters 1 and 1.5 of Part 10 Education Code Sections 15264 - 15288 of the California *Education Code*, and other applicable provisions of law. The bonds are authorized to be issued by resolution adopted by the Board of Education of the District on March 3, 2010, August 1, 2012, and March 3, 2020.

2010 Measure D

The District received authorization from an election held on June 8, 2010, to issue bonds of the District in an aggregate principal amount not to exceed $380,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (2010 Authorization). The bonds represent Series A through F issuances under the 2010 Authorization, totaling $380,000,000 as of June 30, 2025.

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2012 Measure E

The District received authorization from an election held on November 6, 2012, to issue bonds of the District in an aggregate principal amount not to exceed $360,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2012 Authorization). The bonds represent Series A through E issuances issued under the 2012 Authorization, totaling $360,000,000 as of June 30, 2025.

2020 Measure R

The District received authorization from an election held on March 3, 2020, to issue bonds of the District in an aggregate principal amount not to exceed $575,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2020 Authorization). The bonds represent Series A through C issuances issued under the 2020 Authorization, totaling $325,000,000 as of June 30, 2025.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the California *Education Code* to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Measure D, Measure E, and Measure R including formation, composition and purpose of the Citizens' Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

Purpose of Issuance

The general obligation bond funds of the District are to finance the design, acquisition, installation, restoration and construction of public schools and school facilities and providing facilities improvements and upgrades, and the acquisition of one or more school sites, and related facilities costs, including, but not limited to, financing the following: renovation of student restrooms, classrooms, and science labs; repair and replacement of heating, upgrading of electrical systems and wiring to safely accommodate computers, technology and other electrical devices; repair and replacement of plumbing, sewer, and water pipes, fixtures and systems; replacement of emergency communications and security systems; demolition; seismic upgrades; asbestos and mold abatement; and, improved access for disabled persons. Project costs for expansion of existing facilities may include, but is not limited to, some or all of the following: site and/or other real property acquisition, including payments on or for interim financing, preparation, infrastructure and related expenses; construction or lease of temporary or permanent classrooms, instructional support and/or ancillary facilities. Project costs for furniture and equipment may include but is not limited to some or all of the following: desks and tables; window and floor covering; computer, media recording and presentation equipment; cafeteria and food preparation equipment; science laboratory equipment; and/or other electronic equipment.

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Authority for the Audit

On November 7, 2000, California voters approved Proposition 39, which amended Article XIII A, Section 1(b)(3) of the California Constitution to permit school districts to issue general obligation bonds for school facilities upon approval by 55 percent of the voters, provided the measure includes specific accountability requirements. These requirements include: (1) bond proceeds must be used only for the purposes specified and not for teacher or administrator salaries or other school operating expenses; (2) the measure must include a list of the specific school facilities projects to be funded; (3) the governing board must conduct an annual, independent performance audit to ensure proceeds are expended only on the projects listed; and (4) the governing board must conduct an annual, independent financial audit of the proceeds until they are fully expended. In addition, the Strict Accountability in Local School Construction Bonds Act (Education Code sections 15278–15282) requires the governing board to establish an independent citizens' oversight committee to inform the public concerning the expenditure of bond revenues and to review compliance with these constitutional requirements, with related provisions addressing committee operations and governance responsibilities.

Objectives of the Audit

Our audit was limited to the objectives listed below which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIIIA, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

1. Determine whether expenditures charged to the bond funds have been made in accordance with the bond project list approved by the voters through the approval of Measure D, Measure E, and Measure R.

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

Scope of the Audit

The scope of our performance audit covered the period of July 01, 2024 to June 30, 2025. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2025, were not reviewed or included within the scope of our audit or in this report.

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

Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2025, for the Measure D, Measure E, and Measure R projects, separately. Within the fiscal year audited, we obtained the actual invoices, purchase orders, and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIIIA, Section 1(b)(3)(C) of the *California Constitution* and Measure D, Measure E, and Measure R, as to the approved bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the Measure D, Measure E, and Measure R General Obligation Bond Funds by obtaining the general ledger and project listing.

2. We selected a sample of expenditures using the following criteria:
    a. We considered all expenditures recorded in all object codes, including transfers out.
    b. We considered all expenditures recorded in all projects that were funded from July 1, 2024 through June 30, 2025 from Measure D, Measure E, and Measure R.
    c. We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified based on our assessment of materiality.
    d. For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for period starting July 1, 2024 and ending June 30, 2025.

3. Our sample included expenditure transactions totaling $10,627,523 out of an overall sum of $11,761,766 for Measure D, $12,984,801 from $16,951,861 for Measure E, and $3,990,387 from $4,440,876 for Measure R. These figures represent 90% of total expenditures for Measure D, 77% for Measure E, and 90% for Measure R.

Measure	Total Examined	Total Incurred	Percentage
Measure D	$10,627,523	$11,761,766	90%
Measure E	$12,984,801	$16,951,861	77%
Measure R	$3,990,387	$4,440,876	90%

    For more information about the expenditures that were reviewed, please refer to **Appendix A**. For more information about the contracting and procurement documents that were reviewed, please refer to **Appendix B**.

4. We reviewed the invoices and other supporting documentation to determine that:
    a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
    b. Expenditures were supported by proper bid documentation, as applicable.
    c. Expenditures were expended in accordance with voter-approved bond project list.
    d. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.

5. We determined that the District has met the compliance requirement of Measures D, E, and R if the following conditions were met:
    a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
    b. Supporting documents for expenditures were not used for salaries of school administrators or other operating expenses of the Districts.

Audit Results

The results of our tests indicated that, in all significant respects, West Contra Costa Unified School District has properly accounted for the expenditures held in the Measure D, Measure E, and Measure R General Obligation Bond Funds and that such expenditures were made for authorized Bond projects. Further, it was noted funds expended by the District were used for salaries only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

This report is intended solely for the information and use of the District's Governing Board, its Management and the Citizens' Bond Oversight Committee, and is not intended to be and should not be used by anyone other than these specified parties. This report is a matter of public record and its distribution is not limited.

Menlo Park, California
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We provided a draft of this report to District management. They agreed with the results and had no additional comments.

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Appendix A – List of Expenditures Reviewed

Measure D

Contract/ PO #	Vendor Name	Invoice Date	Amount	Description
1000003895	ALAN KROPP AND ASSOCIATES INC	09/05/24	$ 22,059	LAKE ES CAMPUS REPLACE GEOTECH
1000004033	ALTEN CONSTRUCTION INC	09/19/24	122,900	COLLINS ES CNP & HVAC AUGUST 2
1000003734	ALTEN CONSTRUCTION INC	02/03/25	32,509	LAKE ES CAMPUS REPLACE DESIGN
1000004668	ALTEN CONSTRUCTION INC	05/06/25	233,599	STEGE ES CAMPUS REBUILD PROJEC
1000004668	ALTEN CONSTRUCTION INC	06/09/25	716,502	STEGE ES CAMPUS REBUILD DESIGN
1000004668	ALTEN CONSTRUCTION INC	6/30/2025	417,140	STEGE ES CAMPUS REBUILD DESIGN
1000004435	BEALS MARTIN INC	01/31/25	579,238	KENNEDY HS ADMINISTRATION RELO
1000004435	BEALS MARTIN INC	02/28/25	527,630	KENNEDY HS ADMINISTRATION RELO
1000004435	BEALS MARTIN INC	4/7/2025	566,248	KENNEDY HS ADMINISTRATION RELO
1000004435	BEALS MARTIN INC	04/24/25	120,942	KENNEDY HS ADMINISTRATION RELO
1000004435	BEALS MARTIN INC	05/28/25	84,439	KENNEDY HS ADMINISTRATION RELO
1000004800	C OVERAA & CO	06/30/25	1,146,495	KENNEDY HS MODERNIZATION PHASE
1000004515	CUMMING MANAGEMENT GROUP	07/17/24	85,015	FOC PROJECT AND CONSTRUCTION M
1000004515	CUMMING MANAGEMENT GROUP	08/31/24	78,628	FOC PROJECT AND CONSTRUCTION M
1000004515	CUMMING MANAGEMENT GROUP	10/31/24	85,272	FOC PROJECT AND CONSTRUCTION M
1000004515	CUMMING MANAGEMENT GROUP	01/31/25	81,121	FOC PROJECT & CONSTRUCTION MGM
1000004515	CUMMING MANAGEMENT GROUP	02/28/25	73,206	FOC PROJECT & CONSTRUCTION MGM
1000004515	CUMMING MANAGEMENT GROUP	3/31/2025	27,512	LAKE CAMP REPLCE PRJ CNSTR MGR
1000004515	CUMMING MANAGEMENT GROUP	04/30/25	24,089	LAKE CAMP REPLCE PRJ CNSTR MGR
1000004515	CUMMING MANAGEMENT GROUP	05/31/25	32,244	LAKE CAMP REPLACE PRJ PROG MGR
1000004515	CUMMING MANAGEMENT GROUP	7/1/2025	22,725	LAKE CAMP REPLACE PRJ CM JUNE
1000004087	DSA SCHOOL INSPECTORS, INC.	6/10/2025	24,108	LAKE ES CAMPUS REPLACEMENT JUN
1000003601	DSK LLP	03/18/25	42,900	HERCULES MS/HS CNP ARCH & ENG
1000004209	HKIT ARCHITECTS	10/17/24	86,965	KENNEDY HS CNP ARCHITECTURAL S
1000004438	KM 106 CONSTRUCTION INC	08/16/24	95,900	KENNEDY HS TEMP CAMPUS SITE IM
1000004392	NV CONSTRUCTION LLC	07/30/24	40,027	KENNEDY HS MDF ROOM REMODEL JU
1000004161	QUATTROCCHI KWOK ARCHITECTS	05/09/24	48,300	STEGE ES CRITICAL NEEDS PROJEC
1000004161	QUATTROCCHI KWOK ARCHITECTS	06/24/24	32,200	STEGE ES CRITICAL NEEDS PROJEC
1000004161	QUATTROCCHI KWOK ARCHITECTS	6/30/2025	66,010	STEGE ES CNP THROUGH SEPTEMBER
1000003942	ROEBBELEN CONSTRUCTION MANAGEMENT S	05/14/24	48,980	VARIOUS SITES PROJECT COORDINA
1000003942	ROEBBELEN CONSTRUCTION MANAGEMENT S	06/30/24	39,810	VARIOUS SITES PROJECT COORDINA
1000003942	ROEBBELEN CONSTRUCTION MANAGEMENT S	12/13/24	26,960	VARIOUS SITES PROJECT COORDINA
1000003942	ROEBBELEN CONSTRUCTION MANAGEMENT S	1/31/2025	28,390	VARIOUS SITES PROJECT COORDINA
1000004297	STRAWN CONSTRUCTION INC	11/01/24	1,894,104	SHANNON ES MULTI-PURPOSE BUILD
1000004297	STRAWN CONSTRUCTION INC	01/21/25	513,668	SHANNON ES MULTI-PURPOSE BUILD
1000004297	STRAWN CONSTRUCTION INC	4/8/2025	1,140,735	SHANNON ES MULTI-PURPOSE BUILD
1000004297	STRAWN CONSTRUCTION INC	05/16/25	829,547	SHANNON ES MULTI-PURPOSE BUILD
1000004297	STRAWN CONSTRUCTION INC	6/9/2025	506,104	SHANNON ES MULTI-PURPOSE BUILD
1000003024	SWINERTON MANAGEMENT & CONSULTING	11/22/24	40,097	FOC - STAFF AUGMENTATION SEPTE
1000003024	SWINERTON MANAGEMENT & CONSULTING	01/09/25	43,204	FOC - STAFF AUGMENTATION DECEM

Measure D Expenditures Total Tested	**$ 10,627,523**
Measure D Expenditures Total	$ 11,761,766
Percentage Tested	90%

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Appendix A – List of Expenditures Reviewed (continued)

Measure E

Contract/ PO #	Vendor Name	Invoice Date	Amount	Description
1000003734	ALTEN CONSTRUCTION INC	06/17/25	$ 1,804,888.00	LAKE ES CAMPUS REPLACE CONSTRU
1000003734	ALTEN CONSTRUCTION INC	05/20/25	1,793,144.00	LAKE ES CAMPUS REPLACE CONSTRU
1000003734	ALTEN CONSTRUCTION INC	05/06/25	1,746,572.00	LAKE ES CAMPUS REPLACE CONSTRU
1000003734	ALTEN CONSTRUCTION INC	06/30/25	1,406,705.00	LAKE ES CAMPUS REPLACE CONSTRU
1000003734	ALTEN CONSTRUCTION INC	04/09/25	1,269,486.00	LAKE ES CAMPUS REPLACE CONSTRU
1000003734	ALTEN CONSTRUCTION INC	10/22/24	989,213.00	LAKE ES CAMPUS REPLACE CONSTRU
1000003734	ALTEN CONSTRUCTION INC	01/28/25	911,490.00	LAKE ES CAMPUS REPLACEMENT PRO
20250677	DIVISION OF STATE ARCHITECT	06/30/25	809,858.00	INVOICE KHS DSA PLAN FEE
1000003734	ALTEN CONSTRUCTION INC	09/24/24	658,451.00	LAKE ES CAMPUS REPLACE COSTRUC
1000003734	ALTEN CONSTRUCTION INC	10/22/24	585,878.00	LAKE ES CAMPUS REPLACE CONSTRU
1000004235	HKIT ARCHITECTS	06/17/25	462,842.00	INVOICES #20
1000003942	ROEBBELEN CONSTRUCTION MANAGEMENT S	04/30/25	252,620.00	KHS CNP CONST MANAGEMENT
1000004235	HKIT ARCHITECTS	06/17/25	150,497.00	INVOICES #17
1000004723	VAN PELT CONSTRUCTION SERVICES	06/30/25	76,667.00	FY 2025 INVOICE 9748
1000004723	VAN PELT CONSTRUCTION SERVICES	06/30/25	31,999.00	CONSTRUCTION MGMT STEGE ES PRO
20250656	COLBI TECHNOLOGIES	11/13/24	15,248.00	FOC PROGRAM MANAGEMENT SERVICE
1000003942	ROEBBELEN CONSTRUCTION MANAGEMENT S	06/20/25	11,900.00	KHS ADMIN CNP CONSTR MGMT
1000003942	ROEBBELEN CONSTRUCTION MANAGEMENT S	05/29/25	6,120.00	KHS CNP CONSTRU MGT APR25
20250754	BLUEPRINT EXPRESS CORPORATION	01/22/25	1,223.00	RFQP 2025LLB KHS&RHS MODERNIZA
	Measure E Expenditures Total Tested		**$ 12,984,801**	
	Measure E Expenditures Total		$ 16,951,861	
	Percentage Tested		77%	

DRAFT

Appendix A – List of Expenditures Reviewed (continued)

Measure R

Contract/ PO #	Vendor Name	Invoice Date	Amount	Description
#JE573		04/09/25	$ 1,310,054	2020R SERIES B & C Cost of Issuance
1000004234	DLR GROUP INC, A CALIFORNIA CORPORA	01/07/25	691,495	RICHMOND HS MODERNIZATION PROJ
20253642	DIVISION OF STATE ARCHITECT	04/03/25	430,000	INVOICE 01-122299
1000004234	DLR GROUP INC, A CALIFORNIA CORPORA	03/04/25	395,430	RICHMOND HS MODERNIZATION PROJ
1000004234	DLR GROUP INC, A CALIFORNIA CORPORA	06/10/25	325,106	RICHMOND HS MODERNIZATION PROJ
1000004234	DLR GROUP INC, A CALIFORNIA CORPORA	06/30/25	263,625	RICHMOND HS MODERNIZATION PROJ
1000004234	DLR GROUP INC, A CALIFORNIA CORPORA	06/24/25	250,824	RICHMOND HS MODERNIZATION PROJ
1000004234	DLR GROUP INC, A CALIFORNIA CORPORA	05/20/25	166,155	RICHMOND HS MODERNIZATION PROJ
1000004234	DLR GROUP INC, A CALIFORNIA CORPORA	05/20/25	157,698	RICHMOND HS MODERNIZATION PROJ
	Measure R Expenditures Total Tested		**$ 3,990,387**	
	Measure R Expenditures Total		$ 4,440,876	
	Percentage Tested		90%	

DRAFT

Appendix B – List of Contracts and Procurement Documents Reviewed

Contract #	Vendor Name	Contract amount	Sites/Projects
1000003024	SWINERTON MANAGEMENT & CONSULTING	$ 4,497,782	District Wide- FOC- Staff Augmentation
1000003601	DSK LLP	829,580	Hercules Middle and High School Architectural & Eng Svc
1000003734	Alten Construction, Inc.	57,154,282	Lake Elementary School Campus Replacement
1000003895	Alan Kropp and Associates, Inc.	284,420	Lake Elementary School Campus Replacement
1000003942	ROEBBELEN CONSTRUCTION MANAGEMENT S	1,019,270	Various sites project coordination
1000004033	Alten Construction, Inc.	9,520,475	Cameron School & Collins Elementary School Critical Needs
1000004087	DSA School Inspectors Inc.	865,953	Lake Elementary School Campus Replacement
1000004161	QUATTROCCHI KWOK ARCHITECTS	201,800	Stege Elementary School Critical Needs Project
1000004209	HKIT Architects	561,065	Kennedy High School CNP Architectural Services
1000004234	DLR GROUP INC, A CALIFORNIA CORPORA	14,184,296	Richmond High School Modernization Project
1000004297	STRAWN CONSTRUCTION INC	7,928,546	Shannon Elementary School Multi-Purpose Building
1000004392	NV CONSTRUCTION LLC	182,797	Kennedy High School MDF Room Remodel
1000004435	BEALS MARTIN INC	2,261,774	Kennedy High School Administration Relocation
1000004438	KM 106 CONSTRUCTION INC	102,274	Kennedy High School Temp Campus Site Improvements
1000004515	CUMMING MANAGEMENT GROUP	828,944	FOC Project and Construction Management Services
1000004668	ALTEN CONSTRUCTION INC	51,000,000	Stege Elementary School Rebuild Project
1000004800	C OVERAA & CO	14,865,194	Kennedy High School Modernization

DRAFT

Project Status Update

Citizens' Bond Oversight Committee

March 16, 2026



Lake Elementary School Campus Rebuild

This two-phase project is the Rebuild of the Lake ES campus.
The first phase includes new classrooms, library, and admin buildings and site work on the East half of the campus.The second phase will include new kindergarten and cafeteria buildings and remaining site work on the West half of the campus.

Grand Opening Celebration!

Thank you for everyone who attended!

https://www.instagram.com/reel/DUb1BRMCrG7/?igsh=MzRlODBiNWFlZA==









Lake ES - Rebuild

Turf Area and Walking Path



Before



After





Shannon Cafeteria Rebuild Project

The primary purpose of this project is to build a new Cafeteria with dining area, stage, and food services kitchen, servery, and support spaces. After the completion of the new building, the existing cafeteria portable will be removed. The project will include roll-up doors to support connection to the exterior, landscaping around the building, and infrastructure for a new garden.

Shannon ES - New Cafeteria



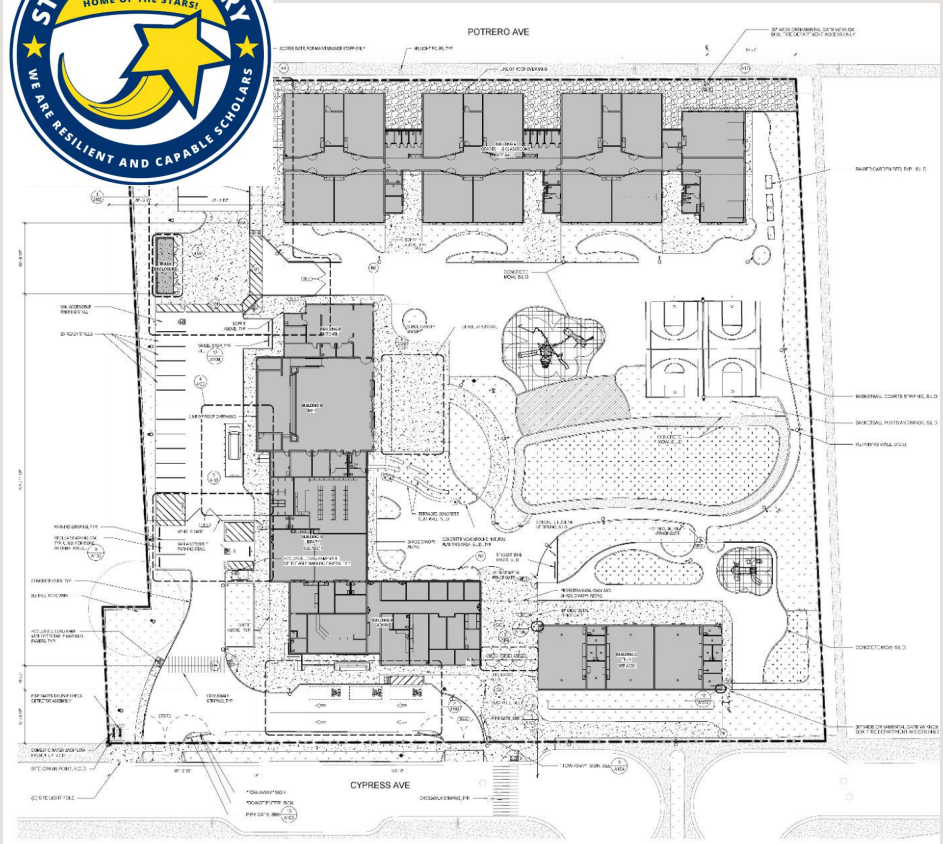


Dining Area Is Open

Shannon ES - New Cafeteria



Finishing the Kitchen



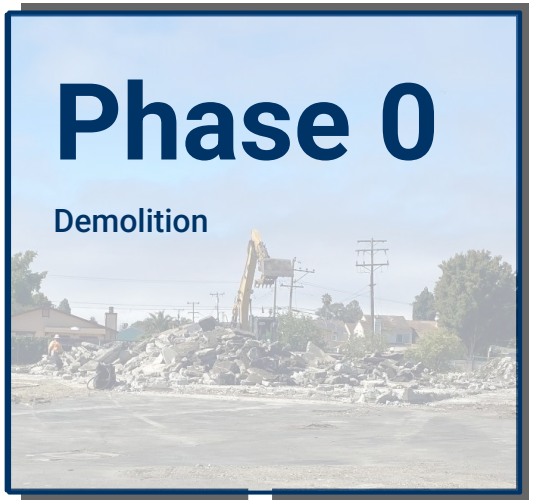
Stege Elementary School Campus Rebuild

This project is the rebuild of the Stege ES campus. The project will replace the existing school buildings and provide a new site design (pictured/in progress). The school has been relocated to the temporary campus co-located at DeJean Middle School.

COMMUNITY MEETING:

Tentatively scheduled for 4/16 at 6:30pm
Booker T. Anderson Community Center

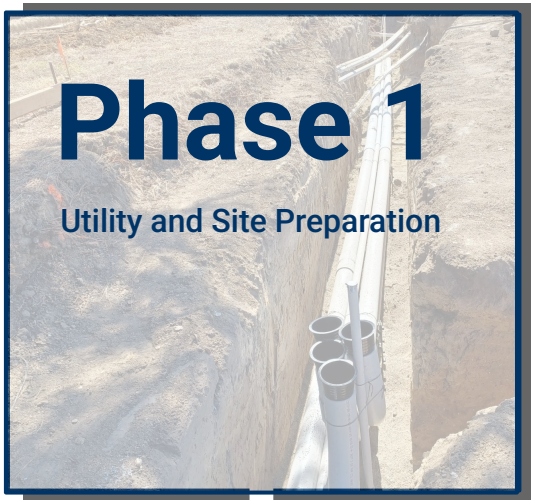
Project Phasing: Stege Elementary



Phase 0

Demolition

Complete



Phase 1

Utility and Site Preparation

Under Construction through Summer 2026



Phase 2

New Construction

Under Review by Division of State Architect (DSA)

Groundbreaking Ceremony



https://www.instagram.com/reel/DUdtNClDGDC/?igsh=MzRlODBiNWFlZA==



Mobilization





Storm Drain Lines





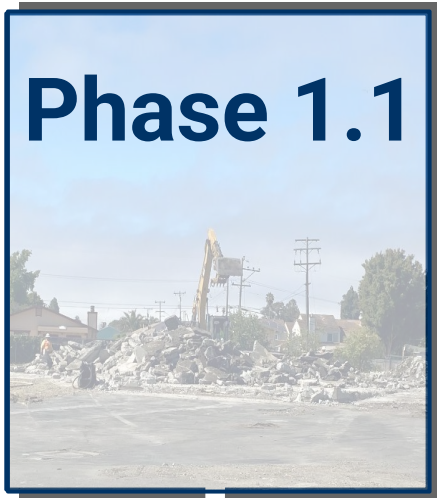


Kennedy High School Campus Modernization

Kennedy High School Modernization project includes a new two-story classroom and office building along Cutting Blvd. A combination cafeteria and performance space will replace the 500 Building. A remodel of the 600 Building and existing cafeteria will accommodate the Career Technical programs. The remaining buildings will be updated. Additional sitework will follow.

Project Phasing: Kennedy High School

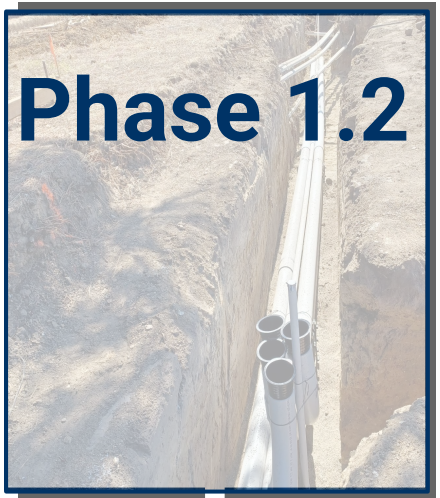
Phase 1.1



Demolition of 100, 200 & 500

- Building structures removed

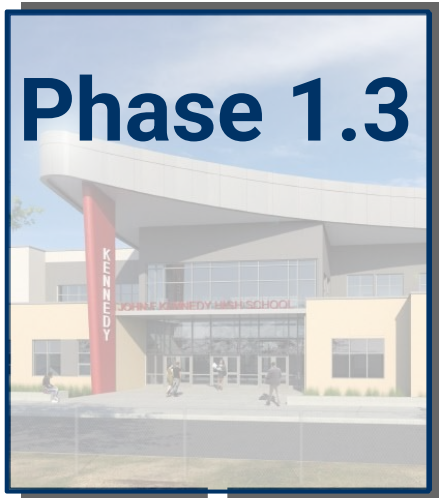
Phase 1.2



Utility and Site Preparation

Construction Underway with completion Spring of 2026

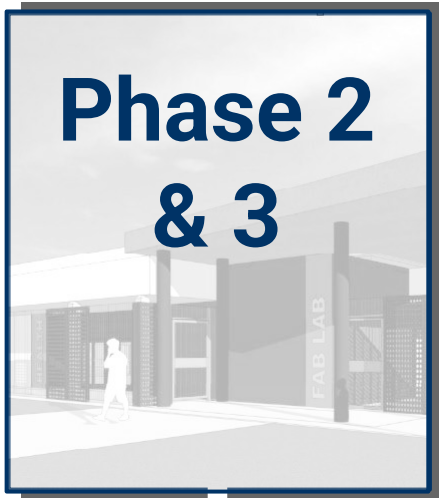
Phase 1.3



New Classroom Building, Dining / Performance Space and K Quad

- Under DSA Review and architect is responding to comments

Phase 2 & 3



Modernization of the remaining buildings and refresh of the fields and blacktop

- Construction Documents

Kennedy HS - 1.1 & 1.2



Main Utility Corridor

Kennedy HS - 1.1 & 1.2



New Water Lines

Kennedy HS - 1.1 & 1.2



Preparing for the new electrical service





Richmond High School Campus Modernization

Richmond High School Modernization includes demolishing part of the classroom building and building a new two-story building along 23rd Street. The remaining portion of the classroom building will be updated, including adding windows. The large gym and 600 Buildings will be refreshed.

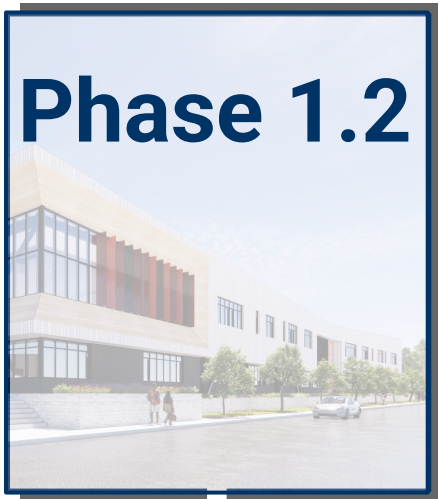
Project Phasing: Richmond High School

Phase 1.1



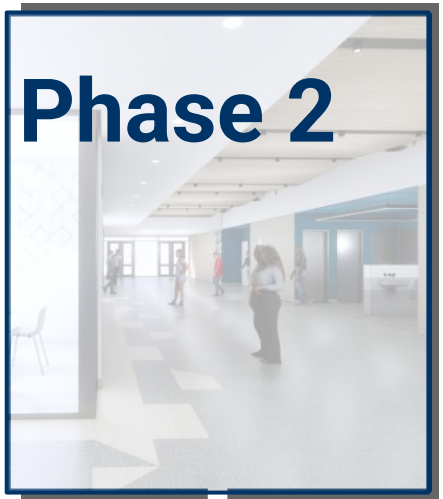
Utility and Site Preparation
-Under Construction

Phase 1.2



New Classroom Building - Under DSA review, Construction planned for Spring 2026

Phase 2



Modernization of the main building and Gym - Construction Documents

Phase 3



Demolition of the mall and 300 wing, Modernization and 2 story building, New Admin and refresh of the fields and blacktop- Construction Documents

Richmond HS – 1.1 Utility and Site Preparation

Dry Utilities



Before



Durning



Backfill

Richmond HS - 1.1 Utility and Site Preparation







Wet Utilities

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CONSTRUCTION NEWSLETTER



LAKE ELEMENTARY CAMPUS REPLACEMENT PROJECT

Project Updates - March 2026



The Completion of Lake Elementary School Campus

Thank you for following the project updates for Lake Elementary School through the end, and congratulations to the Lake community on a beautiful new school that will house students for many years to come.

We appreciate all who contributed to the design process and your patience during construction. It was a joy to watch this project develop and a wonder to see the students use the new facility.



Project Overview

Project Scope: This project replaced the school campus. It represents an investment in our community using taxpayer-funded bond dollars. The project was divided into two main construction phases. Design began in August 2021.

- **Phase 1** included new buildings and site work on the east half of the campus and was completed in Fall 2024.
- **Phase 2** focused on new buildings and remaining site work on the west half of the campus. The turf field, walking path and garden area opened for school use after the February Break as the final area of the site to be completed.

Architect: Quattrocchi Kwok Architects (QKA)
Anticipated Completion: Winter 2025/26

Join the CBOC!

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Interested in serving? Apply here: bit.ly/CBOCWCCUSD23



Project Website

Additional information and past newsletters can be found on the project website. To receive an email of this monthly newsletter or ask a project question, please email: askfacilities@wccusd.net



Blacktop and Turf finished

Project Team

Design Build Contractor:
Alten Construction

Construction Manager:
Cumming Management Group
Matthew Medeiros
matthew.medeiros@wccusd.net



Grand Opening Event

E

Lake Construction Newsletter
WCCUSD Facilities Planning & Construction

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CONSTRUCTION NEWSLETTER



SHANNON ELEMENTARY MULTI PURPOSE ROOM REPLACEMENT PROJECT

Project Updates - March 2026

Activities This Month

- Complete fencing and gates
- Complete trash enclosure
- Punch list for the cafeteria and stage
- Remove temporary fencing and open up the site for full use (excluding the kitchen)
- Develop a punch list for site work and the kitchen



Activities Next Month

- Health department inspection for the kitchen
- Complete irrigation
- Punchlist work



Project Overview

Project Scope: This project will include the construction of a new multipurpose building featuring a dining area, stage, food services kitchen, serving areas, and support spaces—an investment in our community using taxpayer-funded bond dollars.

Upon completion, the existing portable cafeteria will be removed. The project also includes roll-up doors for exterior access, surrounding landscaping, and infrastructure for a new garden.

Architect: Hamilton + Aitken Architects
Anticipated Completion: Spring/Summer 2026

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Your Project Team



Landscape Area

Shannon Construction Newsletter
WCCUSD Facilities Planning & Construction

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CONSTRUCTION NEWSLETTER



STEGE ELEMENTARY SCHOOL REBUILD PROJECT

March 2026 - Project Update

Activities This Month

- Continue underground main trunk lines for storm water, sewer water, domestic and fire water systems.



Activities Next Month

- Start mass grading and lime treat the site. Continue installation of underground stormwater systems
- COMMUNITY UPDATE MEETING in April. More information to come!



Project Phasing: Stege Elementary



Project Website

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Project Summary

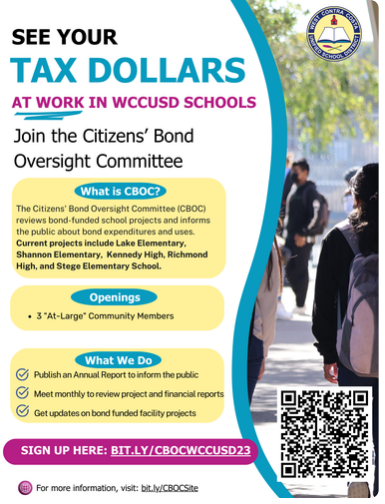
The Stege campus rebuild, now in the design phase, will replace existing buildings with a new site layout. Students are temporarily located at DeJean Middle School.



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Stege Elementary School Rebuild Project Team

Design Build:
Alten Construction LLC

Construction Manager:
Cumming Management Group
Matthew Medeiros
matthew.medeiros@wccusd.net



Stege ES Rebuild Project Newsletter
WCCUSD Facilities Planning & Construction

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CONSTRUCTION NEWSLETTER



KENNEDY HIGH SCHOOL MODERNIZATION

March 2026 - Phase 1 Demolition

Activities This Month

- In the areas between the new classroom building and the existing 300/400 building, we have installed the sewer system and are currently installing all water lines, power, and fiber conduits.
- The East Bay Municipal Utility District water tie-in for new Building A is scheduled.
- We are working on prepping and furnishing the Building B pad for lime treatment and certification.
- Preparation for the new main electrical service has begun.



Activities Next Month

- Inspections for the new main electrical service.
- Building pad preparation planned for spring break.



Project Phasing: Kennedy High School



Demolition of 100, 200 & 500
- Building structures removed



Utility and Site Preparation
Construction Underway with completion Spring of 2026



New Classroom Building, Dining / Performance Space and K Quad
- Under DSA Review and architect is responding to comments



Modernization of the remaining buildings and refresh of the fields and blacktop
- Construction Documents

Project Website

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E

KHS Modernization Project Newsletter
WCCUSD Facilities Planning & Construction

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CONSTRUCTION NEWSLETTER

RICHMOND HIGH SCHOOL MODERNIZATION PROJECT

March 2026 - Construction Update

Activities This Month

- The former south side parking lot solar panels have been successfully demolished.
- We have also excavated the sewer line to accommodate new site infrastructure improvements.
- We are currently working on installing a new fire-water line across the site that ties into the existing fire water loop.
- On the northwest side of the site, we continue and advance installation of the storm drain system.

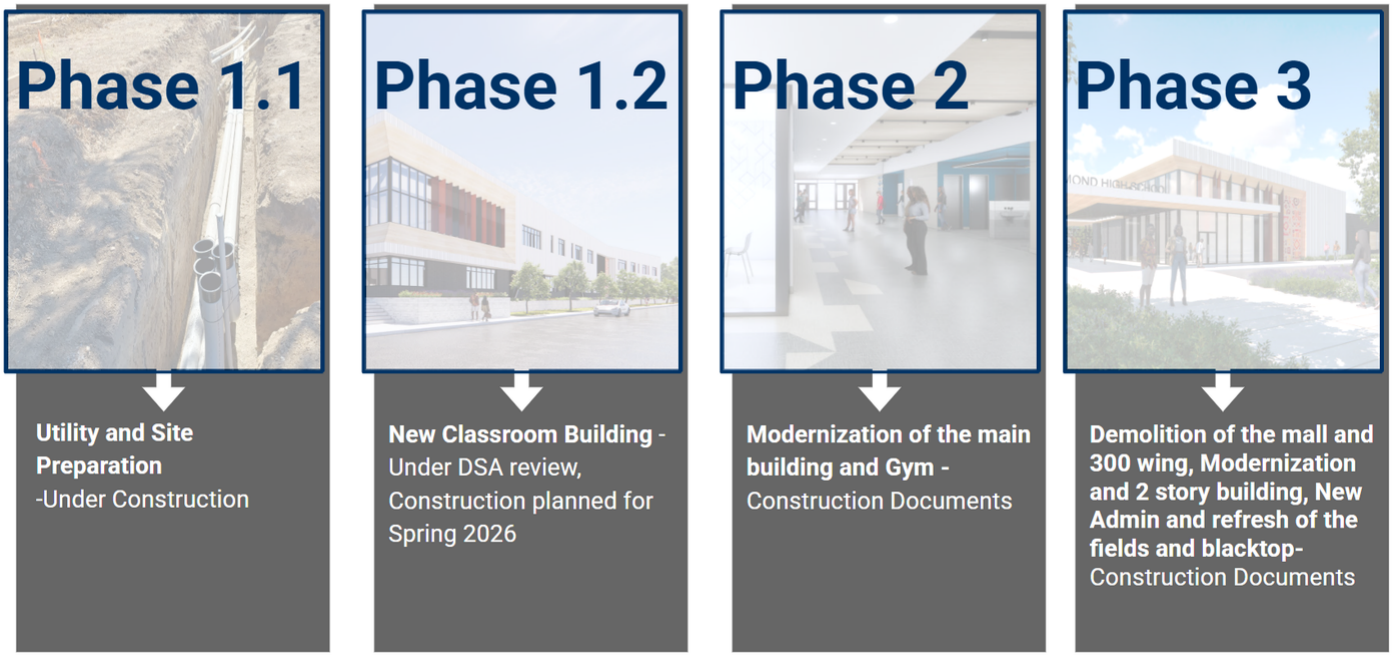


Activities Next Month

- Installing the new domestic water line along the west side of the site
- Certify the new classroom building pad
- Complete the storm drain system



Project Phasing: Richmond High School



Project Scope:

The Richmond High School Modernization project involves demolishing a portion of the classroom building to make way for a new two-story building along 23rd Street. The remaining classroom section will be updated, including the installation of new windows. The large gym and the 600 Buildings will receive a refresh.

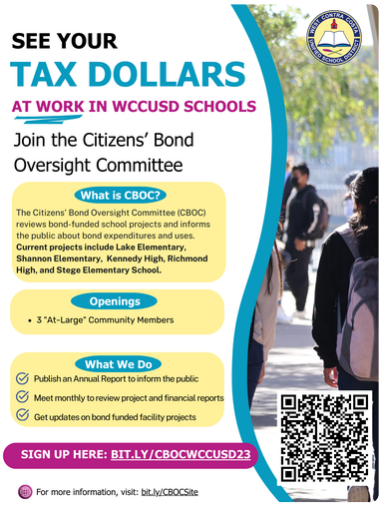
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Richmond Modernization Project Team

Architect:
DLR Group

Construction Contractor:
BHM Construction

Construction Manager:
Cumming Management Group
Jaime Elias
jaime.elias@wccusd.net

E

RHS Modernization Project Newsletter

WCCUSD Facilities Planning & Construction

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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 02/28/2026

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
Bayview ES						
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%***
Cameron ES						
Critical Needs	3,358,575	3,358,575	100.0%	-	3,358,575	100.0%
Legacy Project	122,195	122,195	100.0%	-	122,195	100.0%
	3,480,770	***3,480,770***	***100.0%***	***-***	***3,480,770***	***100.0%***
Castro ES						
Legacy Project	620,944	620,944	100.0%	-	620,944	100.0%
	620,944	***620,944***	***100.0%***	***-***	***620,944***	***100.0%***
Chavez ES						
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%***
Collins ES						
Critical Needs	6,792,193	6,792,193	100.0%	-	6,792,193	100.0%
Legacy Project	1,638,871	1,638,871	100.0%	-	1,638,871	100.0%
	8,431,064	***8,431,064***	***100.0%***	***-***	***8,431,064***	***100.0%***
Coronado ES						
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%***
Dover ES						
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%***
Downer ES						
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%***
El Sobrante ES						
Legacy Project	536,231	536,231	100.0%	-	536,231	100.0%
	536,231	***536,231***	***100.0%***	***-***	***536,231***	***100.0%***
Ellerhorst ES						
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%***
Fairmont ES						
Critical Needs	2,738,183	2,738,183	100.0%	-	2,738,183	100.0%
Legacy Project	3,864,259	3,864,259	100.0%	-	3,864,259	100.0%
	6,602,441	***6,602,441***	***100.0%***	***-***	***6,602,441***	***100.0%***
Ford ES						
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%***
Grant ES						
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%***
Hanna Ranch ES						
Legacy Project	783,349	783,349	100.0%	-	783,349	100.0%
	783,349	***783,349***	***100.0%***	***-***	***783,349***	***100.0%***
Harbour Way ES						
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 02/28/2026

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
Harding ES						
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%***
Harmon Knolls ES						
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%***
Highland ES						
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%
	1,932,714	***1,932,714***	***100.0%***	***-***	***1,932,714***	***100.0%***
Kensington ES						
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%***
King ES						
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%***
Lake ES						
* Campus Replacement	65,600,000	56,412,186	86.0%	9,187,815	53,461,596	81.5%
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	***58,060,008***	***86.3%***	***9,187,814***	***55,109,419***	***81.9%***
Lincoln ES						
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%***
Lupine Hills ES						
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%***
Madera ES						
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%***
Michelle Obama ES						
Campus Replacement	39,361,480	39,361,480	100.0%	-	39,361,480	100.0%
Legacy Project	3,829,324	3,829,324	100.0%	-	3,829,324	100.0%
	43,190,804	***43,190,804***	***100.0%***	***-***	***43,190,804***	***100.0%***
Mira Vista K-8 ES						
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%***
Montalvin K-8 ES						
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%***
Murphy ES						
Legacy Project	15,619,655	15,619,655	100.0%	-	15,619,655	100.0%
	15,619,655	***15,619,655***	***100.0%***	***-***	***15,619,655***	***100.0%***

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	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
Nystrom ES						
Classroom Renovation	30,233,455	30,233,455	100.0%	-	30,233,455	100.0%
Demo Portable and Sitework	518,285	518,285	100.0%	-	518,285	100.0%
Legacy Project	5,442,234	5,442,234	100.0%	-	5,442,234	100.0%
Multi-purpose Room	11,606,839	11,606,839	100.0%	-	11,606,839	100.0%
	47,800,813	***47,800,813***	***100.0%***	***-***	***47,800,813***	***100.0%***
Ohlone ES						
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 Playgrounc	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%***
Olinda ES						
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%***
Peres K-8 ES						
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%***
RCP Charter School TK-8						
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%***
Riverside ES						
Critical Needs	4,076,978	4,076,978	100.0%	-	4,076,978	100.0%
Legacy Project	14,611,005	14,611,005	100.0%	-	14,611,005	100.0%
	18,687,983	***18,687,983***	***100.0%***	***-***	***18,687,983***	***100.0%***
Seaview ES						
Legacy Project	499,116	499,116	100.0%	-	499,116	100.0%
	499,116	***499,116***	***100.0%***	***-***	***499,116***	***100.0%***
Shannon ES						
* Critical Needs	9,300,000	8,935,698	96.1%	364,302	8,059,145	86.7%
Legacy Project	1,555,163	1,555,163	100.0%	-	1,555,163	100.0%
	10,855,163	***10,490,861***	***96.6%***	***364,302***	***9,614,308***	***88.6%***
Sheldon ES						
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%***
Stege ES						
* Campus Replacement	58,000,000	51,935,724	89.5%	6,064,276	5,145,775	8.9%
Legacy Project	3,445,886	3,445,886	100.0%	-	3,445,886	100.0%
	61,445,886	***55,381,610***	***90.1%***	***6,064,276***	***8,591,661***	***14.0%***
Stewart K-8 ES						
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%***
Tara Hills ES						
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%***
TLC ES						
Legacy Project	116,673	116,673	100.0%	-	116,673	100.0%
	116,673	***116,673***	***100.0%***	***-***	***116,673***	***100.0%***

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	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
Valley View ES						
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%***
Verde K-8 ES						
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%***
Washington ES						
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%***
West Hercules ES						
Legacy Project	56,847	56,847	100.0%	-	56,847	100.0%
	56,847	***56,847***	***100.0%***	***-***	***56,847***	***100.0%***
Adams MS						
Legacy Project	691,211	691,211	100.0%	-	691,211	100.0%
	691,211	***691,211***	***100.0%***	***-***	***691,211***	***100.0%***
Betty Reid Soskin MS						
Critical Needs	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
Legacy Project	1,245,896	1,245,896	100.0%	-	1,245,896	100.0%
	6,415,493	***6,415,493***	***100.0%***	***-***	***6,415,493***	***100.0%***
DeJean MS						
Legacy Project	381,209	381,209	100.0%	-	381,209	100.0%
	381,209	***381,209***	***100.0%***	***-***	***381,209***	***100.0%***
Helms MS						
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%***
Hercules MS						
Legacy Project	699,000	699,000	100.0%	-	699,000	100.0%
	699,000	***699,000***	***100.0%***	***-***	***699,000***	***100.0%***
Korematsu MS						
Legacy Project	19,943,103	19,943,103	100.0%	-	19,943,103	100.0%
New Buildings	52,790,907	52,790,907	100.0%	-	52,790,907	100.0%
	72,734,009	***72,734,009***	***100.0%***	***-***	***72,734,009***	***100.0%***
Pinole MS						
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%***
De Anza HS						
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%***
DELTA NSS HS						
Legacy Project	152,226	152,226	100.0%	-	152,226	100.0%
	152,226	***152,226***	***100.0%***	***-***	***152,226***	***100.0%***

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	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
El Cerrito HS						
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%***
Greenwood HS						
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%***
Hercules HS						
Critical Needs	11,042,478	11,042,478	100.0%	-	11,042,478	100.0%
Legacy Project	3,295,019	3,295,019	100.0%	-	3,295,019	100.0%
	14,337,498	***14,337,498***	***100.0%***	***-***	***14,337,498***	***100.0%***
KAPPA NSS HS						
Legacy Project	109,831	109,831	100.0%	-	109,831	100.0%
	109,831	***109,831***	***100.0%***	***-***	***109,831***	***100.0%***
Kennedy HS						
* Modernization	280,100,000	22,756,971	8.1%	257,343,029	6,647,293	2.4%
Critical Needs	12,200,000	12,200,000	100.0%	-	12,200,000	100.0%
Fields, Bleachers, Press Box	6,166,880	6,166,880	100.0%	-	6,143,715	99.6%
Legacy Project	33,854,981	33,854,981	100.0%	-	33,854,981	100.0%
	332,321,861	***74,978,832***	***22.6%***	***257,343,029***	***58,845,989***	***17.7%***
North Campus HS						
Legacy Project	205,450	205,450	100.0%	-	205,450	100.0%
	205,450	***205,450***	***100.0%***	***-***	***205,450***	***100.0%***
OMEGA NSS HS						
Legacy Project	118,313	118,313	100.0%	-	118,313	100.0%
	118,313	***118,313***	***100.0%***	***-***	***118,313***	***100.0%***
Pinole Valley HS						
Campus Replacement	154,111,562	154,111,562	100.0%	-	154,111,562	100.0%
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%
Fields/Sitework	18,133,126	18,133,126	100.0%	-	18,133,126	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%
Interim Campus Demo	3,625,096	3,625,096	100.0%	-	3,625,096	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%
Site Design	17,944,320	17,944,320	100.0%	-	17,944,320	100.0%
Video Surveillance System	357,268	357,268	100.0%	-	357,268	100.0%
	215,051,937	***215,051,937***	***100.0%***	***-***	***215,051,937***	***100.0%***
Richmond HS						
* Modernization	280,100,000	21,111,819	7.5%	258,988,181	9,316,792	3.3%
Gym and Seismic Classroom	20,250,034	20,250,034	100.0%	-	20,250,034	100.0%
Legacy Project	21,622,087	21,622,087	100.0%	-	21,622,087	100.0%
	321,972,122	***62,983,941***	***19.6%***	***258,988,181***	***51,188,914***	***15.9%***

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	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
SIGMA NSS HS						
Legacy Project	110,949	110,949	100.0%	-	110,949	100.0%
	110,949	***110,949***	***100.0%***	***-***	***110,949***	***100.0%***
Vista HS						
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%***
Central						
* Program Coordination	123,831,634	113,416,116	91.6%	10,415,518	113,021,914	91.3%
	123,831,634	***113,416,116***	***91.6%***	***10,415,518***	***113,021,914***	***91.3%***
Technology						
Infrastructure & Wireless	35,269,001	35,269,001	100.0%	-	35,269,001	100.0%
	35,269,001	***35,269,001***	***100.0%***	***-***	***35,269,001***	***100.0%***
Totals	***2,395,162,108***	***1,852,798,987***	***77.4%***	***542,363,121***	***1,773,859,824***	***74.1%***

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

Note 2: 2016 FMP scope and budget for Hercules MS & Hercules HS is for a singular project so the combined budget will be reported

Note 3: BOE approved supplemental fund for Shannon ES: Fund 25 of $0.7M on 04/10/24

Note 4: BOE approved supplemental fund for Stege ES: Fund 25 of $3M and Fund 21 of 58M on 12/18/24

Note 5: BOE approved combination of Kennedy HS Critical Needs Project and Kennedy HS Modernization Project budget on 6/4/25

Note 6: 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	36,836,215	100.0%	-	1
1998E Project	*23,994,285*	*23,994,285*	*100.0%*	*-*	*1*
State Fund Project	*12,841,930*	*12,841,930*	*100.0%*	*-*	*1*
Pinole Valley High School	190,571	190,571	100.0%	-	1
Central Program Coordination	16,276,518	16,276,518	100.0%	-	1
Total	***53,303,304***	***53,303,304***	***100.0%***	***-***	***1***

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	Initial Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
Cameron ES								
Critical Needs	1,300,000	2,058,575	3,358,575	3,358,575	100.0%	-	3,358,575	100.0%
	1,300,000	***2,058,575***	***3,358,575***	***3,358,575***	***100.0%***	***-***	***3,358,575***	***100.0%***
Chavez ES								
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%***
Collins ES								
Critical Needs	3,500,000	3,292,193	6,792,193	6,792,193	100.0%	-	6,792,193	100.0%
	3,500,000	***3,292,193***	***6,792,193***	***6,792,193***	***100.0%***	***-***	***6,792,193***	***100.0%***
Fairmont ES								
Critical Needs	3,000,000	(261,817)	2,738,183	2,738,183	100.0%	-	2,738,183	100.0%
	3,000,000	***(261,817)***	***2,738,183***	***2,738,183***	***100.0%***	***-***	***2,738,183***	***100.0%***
Grant ES								
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%***
Harmon Knolls ES								
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%***
Highland ES								
Critical Needs	800,000	(747,125)	52,875	52,875	100.0%	-	52,875	100.0%
	800,000	***(747,125)***	***52,875***	***52,875***	***100.0%***	***-***	***52,875***	***100.0%***
Lake ES								
* Campus Replacement	66,100,000	(500,000)	65,600,000	56,412,186	86.0%	9,187,815	53,461,596	81.5%
Portable Demolition	-	147,501	147,501	147,501	100.0%	-	147,501	100.0%
	66,100,000	***(352,499)***	***65,747,501***	***56,559,687***	***86.0%***	***9,187,815***	***53,609,097***	***81.5%***
Michelle Obama ES								
Campus Replacement	40,300,000	(938,520)	39,361,480	39,361,480	100.0%	-	39,361,480	100.0%
	40,300,000	***(938,520)***	***39,361,480***	***39,361,480***	***100.0%***	***-***	***39,361,480***	***100.0%***
Ohlone ES								
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%***
Olinda ES								
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%***
Riverside ES								
Critical Needs	6,900,000	(2,823,022)	4,076,978	4,076,978	100.0%	-	4,076,978	100.0%
	6,900,000	***(2,823,022)***	***4,076,978***	***4,076,978***	***100.0%***	***-***	***4,076,978***	***100.0%***
Shannon ES								
* Critical Needs	7,100,000	2,200,000	9,300,000	8,935,698	96.1%	364,302	8,059,145	86.7%
	7,100,000	***2,200,000***	***9,300,000***	***8,935,698***	***96.1%***	***364,302***	***8,059,145***	***86.7%***
Stege ES								
* Campus Replacement	2,900,000	55,100,000	58,000,000	51,935,724	89.5%	6,064,276	5,145,775	8.9%
	2,900,000	***55,100,000***	***58,000,000***	***51,935,724***	***89.5%***	***6,064,276***	***5,145,775***	***8.9%***
Valley View ES								
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%***
Betty Reid Soskin MS								
Critical Needs	3,100,000	2,069,597	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
	3,100,000	***2,069,597***	***5,169,597***	***5,169,597***	***100.0%***	***-***	***5,169,597***	***100.0%***

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Hercules HS								
Critical Needs	14,700,000	(3,657,522)	11,042,478	11,042,478	100.0%	-	11,042,478	100.0%
	14,700,000	***(3,657,522)***	***11,042,478***	***11,042,478***	***100.0%***	***-***	***11,042,478***	***100.0%***
Kennedy HS								
Critical Needs	12,200,000	0	12,200,000	12,200,000	100.0%	-	12,200,000	100.0%
	12,200,000	***0***	***12,200,000***	***12,200,000***	***100.0%***	***-***	***12,200,000***	***100.0%***
Richmond HS								
Gym and Seismic Classroom	15,100,000	5,150,034	20,250,034	20,250,034	100.0%	-	20,250,034	100.0%
Central								
Program Coordination (Ed Specs & School Size)	200,000	-	200,000	200,000	100.0%	-	200,000	100.0%
	200,000	***-***	***200,000***	***200,000***	***100.0%***	***-***	***200,000***	***100.0%***
Totals	***181,800,000***	***59,731,222***	***241,531,222***	***225,914,829***	***93.5%***	***15,616,392***	***175,297,738***	***72.6%***

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

Note 2: 2016 FMP scope and budget for Hercules MS & Hercules HS is for a singular project so the combined budget will be reported

Note 3: BOE approved supplemental fund for Shannon ES: Fund 25 of $0.7M on 04/10/24

Note 4: BOE approved supplemental fund for Stege ES: Fund 25 of $3M and Fund 21 of $58M on 12/18/24

Note 5: BOE approved combination of Kennedy HS Critical Needs Project and Kennedy HS Modernization Project budget on 6/4/25

Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

2020 MEASURE R PROJECT

Fund 21 and Fund 35

Data as of 02/28/2026

School/Project Name	Budget			Commitments			Expenditures	
	Initial Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Commited	Remaining Against Budget	Total Expenditures	% Budget Spent
Kennedy HS								
* Modernization	1,000,000	279,100,000	280,100,000	22,756,971	8.1%	257,343,029	6,647,293	2.4%
Fields, Bleachers, Press Box	6,600,000	(433,120)	6,166,880	6,166,880	100.0%	-	6,143,715	99.6%
	7,600,000	***278,666,880***	***286,266,880***	***28,923,850***	***10.1%***	***257,343,029***	***12,791,007***	***4.5%***
Richmond HS								
* Modernization	1,000,000	279,100,000	280,100,000	21,111,819	7.5%	258,988,181	9,316,792	3.3%
	1,000,000	***279,100,000***	***280,100,000***	***21,111,819***	***7.5%***	***258,988,181***	***9,316,792***	***3.3%***
Totals	***8,600,000***	***557,766,880***	***566,366,880***	***50,035,669***	***8.8%***	***516,331,210***	***22,107,800***	***3.9%***

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

Note 2: BOE approved combination of Kennedy HS Critical Needs Project and Kennedy HS Modernization Project budget on 6/4/25

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of February 28, 2026

Cash Projection to June-2029

				Notes
Adjusted Cash Balance			**387,885,134**	**1**
Projected Revenues				
Bond Sales 2020 Measure R	$ 250,000,000			**2**
Less: Cost of Issuance	$ (575,000)			**2**
Interest Earning & Other Revenue	$ 35,700,000	$	285,125,000	**2**
Projected Available Funds		**$**	**673,010,134**	
Budget Balance				
Board Approved Budget		$	2,395,162,108	**3**
Less: Expenses to Date		$	1,773,859,824	**3**
Current budget balance		**$**	**621,302,284**	
Projected Cash Balance June 2029		**$**	**51,707,850**	

State Facility Grants Pending State Approval

Estimated (Projected Apportionments are unknown):	$	16,708,850	**4**

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of February 28, 2026

Note 1: Adjusted Cash Balance

Description		Amount	Comments
Cash & Equivalents Building Fund 21	$	388,682,157	**A**
Cash & Equivalents County School Facilities Fund 35	$	(18)	**B**
Cash with Fiscal Agent (3rd-Party held contract Retention)	$	2,744,225	**C**
Accounts Receivable	$	-	
Accounts Payable	$	-	**D**
Contract Retention (District held Retention)	$	(3,541,230)	**C**
Adjusted Cash Balance	**$**	**387,885,134**	

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 are amounts due to vendors or suppliers for goods or services received that have not yet been paid for.

Note 2: Projected Revenues

Fiscal Year	Bond Sales 2020 Measure R	Less: Cost of Bond Issuance	Interest Earnings & Other Revenue	Total
FY 2025-26	$ -		$ 8,500,000	$ 8,500,000
FY 2026-27	$ -		$ 9,300,000	$ 9,300,000
FY 2027-28	$ 250,000,000	$ (575,000)	$ 6,700,000	$ 256,125,000
FY 2028-29	$ -		$ 11,200,000	$ 11,200,000
Grand Total	**$ 250,000,000**	**$ (575,000)**	**$ 35,700,000**	**$ 285,125,000**

**Based on cash flow, the bond sale schedule was moved from FY 2027 to FY 2028. Interest earnings have been adjusted accordingly.*

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 February 28, 2026

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
Lake ES Campus Replaceme	Modernization	Submitted 12/14/23-Workload			$ 3,027,337
Hercules HS Science	Modernization	Submitted 12/14/23-Workload			$ 2,397,009
Hercules MS Science	Modernization	Submitted 12/14/23-Workload			$ 2,512,365
Collins ES HVAC	Modernization	Submitted 10/29/24-Workload			$ 5,194,881
Shannon MPR	Modernization	Submitted 10/29/24-Workload			$ 3,577,258
				Total	**$ 16,708,850**

***Office of Public School Construction - OPSC**
****State Allocation Board - SAB**
[1] Last updated 11/30/2024

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	$ 3,358,575
Chavez Elementary School	Critical Needs	$ 600,000	$ 72,847
Collin Elementary School	Critical Needs	$ 3,500,000	$ 6,792,193
B.R.Soskin Middle School	Critical Needs	$ 3,100,000	$ 5,169,597
Fairmont Elementary School	Critical Needs	$ 3,000,000	$ 2,738,183
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	$ 5,605,442
Hercules High School*	Critical Needs	$ 7,200,000	$ 5,437,036
Highland Elementary School	Critical Needs	$ 800,000	$ 52,875
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	$ 39,361,480
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	$ 20,250,034
Riverside Elementary School	Critical Needs	$ 6,900,000	$ 4,076,978
Shannon Elementary School**	Critical Needs	$ 7,100,000	$ 9,300,000
Stege Elementary School***	Critical Needs	$ 2,900,000	$ 58,000,000
Valley View Elementary School	Critical Needs	$ 1,000,000	$ 1,091,447
TOTAL IMPLEMENTATION PLAN MODEL 1		**$ 181,800,000**	**$ 241,531,222**

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of February 28, 2026

** 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*
*** 04/10/24 - BOE approved supplemental fund for Shannon ES: Fund 25 of $0.7M*
**** 12/18/24 - BOE approved supplemental fund for Stege ES: Fund 25 of $3M and Fund 21 of $58M*
**** 09/24/25 - BOE approved funding revision for Stege ES: Fund 25 of $3M and Fund 21 of $58M (Msr D, E, R, and Non-Bond Measure)*
***** 06/04/25 - BOE approved combination of Kennedy HS Critical Needs Project and Modernization Project budget*

Definition of ROM[1]

Five percent inflation has been applied from mid-2016 to the scheduled midpoint of construction, compounded yearly, to account for inflation. These "Rough Order of Magnitude" (R.O.M.) cost estimates, which are based on general cost per square foot, do not include market-based contract escalation (if any) above 5% annual inflation.
Additionally, the cost of temporary housing has been included where it was known to be required at the time of the Master Plan (e.g., at Lake Elementary). It has not been included where it was not anticipated prior to the release of the Master Plan (e.g., at M Obama Elementary).
Note that further Architectural and Engineering studies are required, including scoping and budgeting, for all Critical Needs.
*In June 2016 the Board approved $181,800,000 FMP since then the following budget revisions have been approved by the Board:
- Harmon Knolls $250,000 and Valley View $150,000 on 08/09/17; Grant <$688,533>, Harmon Knolls <$101,565>, Lake <$352,499>, Ohlone <$176,115>, & Valley View <$58,553> on 07/25/18; Richmond $3,900,000 on 11/14/18; Crespi $2,200,000 on 03/20/19; Chavez <$572,153> on 06/26/19; Richmond $2,000,000 on 11/06/19; Olinda <$206,753.35> on 02//26/20; Crespi <$130,402.83> on 12/16/20; Shannon $2,200,000, Hercules MS/HS $5,000,000 on 1/26/22; Cameron $2,200,000 on 11/16/2022; Collins $ 3,800,000 on 11/16/2022; Stege $40,100,000 on 11/8/23; Cameron <$129,937>, Collins <$500,969>, Highland <$747,125>, Fairmont <$261,817>, Obama <$938,520>, Riverside <$2,823,022>, Richmond <$749,965>, Stege $15,000,000 on 12/18/24; Collins <$6,837.84>, Hercules MS/HS <$8,657,521.84>, Cameron <$11,487.62> on 05/28/25;

Note 6: Measure R Project

School	Project Type	Original Budget	Current Budget
Kennedy High School	Field/Blchrs/Press box	$ 6,600,000	$ 6,166,880
Kennedy High School****	Modernization	$ 1,000,000	$ 280,100,000
Richmond High School	Modernization	$ 1,000,000	$ 280,100,000
Total		**$ 8,600,000**	**$ 566,366,880**

BOE approved the following Measure R Budgets: KHS Fields $6,600,000 on 1/19/22; KHS Mod $1,000,000, RHS Mod $1,000,000 on 5/17/23; KHS Mod $279,100,000, RHS Mod $279,100,000 on 11/8/23, KHS Fields <$433,120> on 12/18/24
***** 06/04/25 - BOE approved combination of Kennedy HS Critical Needs Project and Modernization Project budget*

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Financial Impact of Report 13 Analysis
From November 2025 to February 2026

Items	Beginning Balance	Ending Balance	Variance	Notes
Adjusted Cash Balance	**390,818,917**	**387,885,134**	**(2,933,783)**	<$2,172,217.93> Expended in December <$1,760,094.22> Expended in Janurary <$3,308,464.64> Expended in Feburary $4,306,993.86 Pooled Earnings 2nd QTR
Projected Revenue				
Bond Sales 2020 Measure R	250,000,000	250,000,000	-	
Less: Cost of Issuance	(575,000)	(575,000)	-	
Interest Earning & Other Revenue	35,700,000	35,700,000	-	
Projected Revenue Total	**285,125,000**	**285,125,000**	**-**	
Projected Available Funds	**675,943,917**	**673,010,134**	**(2,933,783)**	<$2,172,217.93> Expended in December <$1,760,094.22> Expended in Janurary <$3,308,464.64> Expended in Feburary $4,306,993.86 Pooled Earnings 2nd QTR
Budget Balance				
Board Approved Budget	2,395,162,108	2,395,162,108	-	
Less Expenses to Date	(1,766,619,047)	(1,773,859,824)	(7,240,777)	<$2,172,217.93> Expended in December <$1,760,094.22> Expended in Janurary <$3,308,464.64> Expended in Feburary
Budget Balance Total	**628,543,061**	**621,302,284**	**(7,240,777)**	
Projected Cash Balance June 2029	**47,400,856**	**51,707,850**	**4,306,994**	$4,306,993.86 Pooled Earnings 2nd QTR
State Facility Grants				
Estimated (Projected Apportionments are unknown)	16,708,850	16,708,850	-	

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 02/28/2026

Site Name	Board Approved Budget 08/27/25	Expended FY 99-01 thru FY 24-25	Expended FY 25-26 Jul-Feb	Expended Total thru 02/28/2026	Committed Balance as of 02/28/2026	Budget Balance as of 02/28/2026	Notes
BAYVIEW	**19,850,802**	19,850,802		**19,850,802**	**-**	**-**	Footnote 1
CHAVEZ	**1,058,234**	1,058,234		**1,058,234**	**-**	**-**	Footnote 1
COLLINS	**8,431,064**	8,431,064		**8,431,064**	**-**	**-**	Footnote 1
CORONADO	**43,022,627**	43,022,627		**43,022,627**	**-**	**-**	Footnote 1
DOVER	**35,095,267**	35,095,267		**35,095,267**	**-**	**-**	Footnote 1
DOWNER	**33,415,902**	33,415,902		**33,415,902**	**-**	**-**	Footnote 1
ELLERHORST	**13,931,806**	13,931,806		**13,931,806**	**-**	**-**	Footnote 1
FAIRMONT	**6,602,441**	6,602,441		**6,602,441**	**-**	**-**	Footnote 1
FORD	**30,817,526**	30,817,526		**30,817,526**	**-**	**-**	Footnote 1
GRANT	**2,155,565**	2,155,565		**2,155,565**	**-**	**-**	Footnote 1
HANNA RANCH	**783,349**	783,349		**783,349**	**-**	**-**	Footnote 1
HARDING	**22,632,446**	22,632,446		**22,632,446**	**-**	**-**	Footnote 1
HARMON KNOLLS	**448,435**	448,435		**448,435**	**-**	**-**	Footnote 1
HIGHLAND	**1,932,714**	1,932,714		**1,932,714**	**-**	**-**	Footnote 1
KENSINGTON	**19,343,892**	19,343,892		**19,343,892**	**-**	**-**	Footnote 1
KING	**25,342,166**	25,342,166		**25,342,166**	**-**	**-**	Footnote 1
LAKE	**67,247,823**	49,174,982	5,934,437	**55,109,419**	**2,950,589**	**9,187,814**	Footnote 2
LINCOLN	**17,676,561**	17,676,561		**17,676,561**	**-**	**-**	Footnote 1
LUPINE HILLS	**15,395,678**	15,395,678		**15,395,678**	**-**	**-**	Footnote 1
MADERA	**12,233,801**	12,233,801		**12,233,801**	**-**	**-**	Footnote 1
MICHELLE OBAMA*	**43,190,804**	43,190,804		**43,190,804**	**-**	**-**	Footnote 1
MIRA VISTA	**16,651,130**	16,651,130		**16,651,130**	**-**	**-**	Footnote 1
MONTALVIN	**16,791,028**	16,791,028		**16,791,028**	**-**	**-**	Footnote 1
MURPHY	**15,619,655**	15,619,655		**15,619,655**	**-**	**-**	Footnote 1
NYSTROM	**47,800,813**	47,800,813		**47,800,813**	**-**	**-**	Footnote 1
OHLONE	**34,492,752**	34,492,752		**34,492,752**	**-**	**-**	Footnote 1
OLINDA	**2,080,188**	2,080,188		**2,080,188**	**-**	**-**	Footnote 1
PERES	**21,424,293**	21,424,293		**21,424,293**	**-**	**-**	Footnote 1
RIVERSIDE	**18,687,983**	18,687,983		**18,687,983**	**-**	**-**	Footnote 1
SHANNON	**10,855,163**	7,997,650	1,616,658	**9,614,308**	**876,553**	**364,302**	Footnote 2
SHELDON	**15,102,837**	15,102,837		**15,102,837**	**-**	**-**	Footnote 1
STEGE	**61,445,886**	5,413,278	3,178,382	**8,591,661**	**46,789,949**	**6,064,276**	Footnote 2
STEWART	**16,737,037**	16,737,037		**16,737,037**	**-**	**-**	Footnote 1
TARA HILLS	**14,975,067**	14,975,067		**14,975,067**	**-**	**-**	Footnote 1
VALLEY VIEW	**10,222,362**	10,222,362		**10,222,362**	**-**	**-**	Footnote 1
VERDE	**16,065,870**	16,065,870		**16,065,870**	**-**	**-**	Footnote 1
WASHINGTON	**15,322,847**	15,322,847		**15,322,847**	**-**	**-**	Footnote 1
Elementary Total	**754,883,814**	**677,920,852**	**10,729,478**	**688,650,330**	**50,617,091**	**15,616,392**	

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 02/28/2026

Site Name	Board Approved Budget 08/27/25	Expended FY 99-01 thru FY 24-25	Expended FY 25-26 Jul-Feb	Expended Total thru 02/28/2026	Committed Balance as of 02/28/2026	Budget Balance as of 02/28/2026	Notes
B R SOSKIN MS**	**6,415,493**	6,415,493		**6,415,493**	**-**	**-**	Footnote 1
DEJEAN MS	**381,209**	381,209		**381,209**	**-**	**-**	Footnote 1
HELMS MS	**83,432,888**	83,432,888		**83,432,888**	**-**	**-**	Footnote 1
HERCULES MS	**699,000**	699,000		**699,000**	**-**	**-**	Footnote 1
KOREMATSU MS	**72,734,009**	72,734,009		**72,734,009**	**-**	**-**	Footnote 1
PINOLE MS	**56,689,430**	56,689,430		**56,689,430**	**-**	**-**	Footnote 1
Middle Sch Total	**220,352,030**	**220,352,030**	**-**	**220,352,030**	**-**	**-**	
DE ANZA HS	**132,236,248**	132,236,248		**132,236,248**	**-**	**-**	Footnote 1
EL CERRITO HS	**146,850,105**	146,850,105		**146,850,105**	**-**	**-**	Footnote 1
GREENWOOD	**79,583,607**	79,583,607		**79,583,607**	**-**	**-**	Footnote 1
HERCULES HS	**14,337,498**	14,337,498		**14,337,498**	**-**	**-**	Footnote 1
KENNEDY HS	**332,321,861**	51,136,485	7,709,503	**58,845,989**	**16,132,843**	**257,343,029**	Footnote 2
PINOLE VALLEY HS	**215,051,937**	215,051,937		**215,051,937**	**-**	**-**	Footnote 1
RICHMOND HS	**321,972,122**	46,540,764	4,648,150	**51,188,914**	**11,795,027**	**258,988,181**	Footnote 2
VISTA HS	**7,236,543**	7,236,543		**7,236,543**	**-**	**-**	Footnote 1
High Sch Total	**1,249,589,919**	**692,973,186**	**12,357,654**	**705,330,839**	**27,927,870**	**516,331,210**	
ADAMS MS	**691,211**	691,211		**691,211**	**-**	**-**	Footnote 1
CAMERON	**3,480,770**	3,480,770		**3,480,770**	**-**	**-**	Footnote 1
CASTRO	**620,944**	620,944		**620,944**	**-**	**-**	Footnote 1
DELTA NSS	**152,226**	152,226		**152,226**	**-**	**-**	Footnote 1
EL SOBRANTE	**536,231**	536,231		**536,231**	**-**	**-**	Footnote 1
HARBOUR WAY	**121,944**	121,944		**121,944**	**-**	**-**	Footnote 1
KAPPA NSS	**109,831**	109,831		**109,831**	**-**	**-**	Footnote 1
NORTH CAMPUS	**205,450**	205,450		**205,450**	**-**	**-**	Footnote 1
OMEGA NSS	**118,313**	118,313		**118,313**	**-**	**-**	Footnote 1
SEAVIEW	**499,116**	499,116		**499,116**	**-**	**-**	Footnote 1
SIGMA NSS	**110,949**	110,949		**110,949**	**-**	**-**	Footnote 1
TLC	**116,673**	116,673		**116,673**	**-**	**-**	Footnote 1
WEST HERCULES	**56,847**	56,847		**56,847**	**-**	**-**	Footnote 1
Closed/Program Total	**6,820,505**	**6,820,505**	**-**	**6,820,505**	**-**	**-**	

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 02/28/2026

Site Name	Board Approved Budget 08/27/25	Expended FY 99-01 thru FY 24-25	Expended FY 25-26 Jul-Feb	Expended Total thru 02/28/2026	Committed Balance as of 02/28/2026	Budget Balance as of 02/28/2026	Notes
CENTRAL	**123,831,634**	112,546,620	475,294	**113,021,914**	**394,202**	**10,415,518**	Budget thru 26-27
RCP CHARTER	**4,415,204**	4,415,204		**4,415,204**	**-**	**-**	Footnote 1
TECHNOLOGY	**35,269,001**	35,269,001		**35,269,001**	**-**	**-**	Footnote 1
Admin/Other Total	**163,515,840**	**152,230,826**	**475,294**	**152,706,119**	**394,202**	**10,415,518**	
GRAND TOTAL	**2,395,162,108**	**1,750,297,399**	**23,562,426**	**1,773,859,824**	**78,939,163**	**542,363,121**	

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

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

Footnote 1: Site projects are completed.

Footnote 2: 2016 Facilities Master Plan/2020 Msr R 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	36,836,215.33	-
1998E Project	*23,994,285*	*23,994,285.33*	-
State Fund Project	*12,841,930*	*12,841,930.00*	-
Pinole Valley High School	190,571	190,570.61	-
Central Program Coordination	16,276,518	16,276,517.57	-
Total	**53,303,304**	**53,303,303.51**	**-**

A/P Check List

December 2025 to February 2026

Fund 21

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Site 000 - UNDISTRIBUTED						**143,908.16**	
ALTEN CONSTRUCTION INC	251737	12/09/25	21-9748-9135-000	1000004668-6ATRUSTB	10/16/25	5,387.00	STEGE ES CAMPUS REBUILD SEPTEMBER 2025
ALTEN CONSTRUCTION INC	253179	02/03/26	21-9748-9135-000	1000003734-51ATRUSTB	12/08/25	15,287.89	LAKE CAMPUS REPLACE NOV 2025
ALTEN CONSTRUCTION INC	253181	02/03/26	21-9748-9135-000	1000004668-7ATRUSTB	11/07/25	8,880.01	STEGE ES CAMPUS REBUILD OCTOBER 2025
ALTEN CONSTRUCTION INC	253401	02/10/26	21-9748-9135-000	1000003734-52ATRUSTB	01/02/26	14,158.93	LAKE CAMPUS REPLACE DEC 2025
ALTEN CONSTRUCTION INC	253597	02/24/26	21-9748-9135-000	1000003734-53ATRUSTB	02/02/26	10,310.05	LAKE CAMPUS REPLACE DEC 2025
ALTEN CONSTRUCTION INC	253598	02/24/26	21-9748-9135-000	1000004668-8ATRUSTB	01/14/26	1,300.24	STEGE ES CAMPUS REBUILD NOV - DEC 2025
BHM CONSTRUCTION, INC	251746	12/09/25	21-9747-9135-000	1000004893-03TRUSTB	11/06/25	9,548.22	RHS MOD OCTOBER 2025
BHM CONSTRUCTION, INC	252315	12/30/25	21-9747-9135-000	1000004893-04ATRUSTB	12/15/25	13,567.19	RHS MOD NOVEMBER 2025
BHM CONSTRUCTION, INC	253420	02/10/26	21-9747-9135-000	1000004893-05ATRUSTB	01/07/26	29,590.93	RHS MOD DECEMBER 2025
BHM CONSTRUCTION, INC	253614	02/24/26	21-9747-9135-000	1000004893-06ATRUSTB	02/02/26	35,877.70	RHS MOD JANUARY 2026
Site 134 - LAKE						**806,970.11**	
ALTEN CONSTRUCTION INC	252415	01/06/26	21-9748-6201-134	1000003734-51B	12/08/25	21,186.48	LAKE CAMP REPL DESIGN NOV 2025
ALTEN CONSTRUCTION INC	252415	01/06/26	21-9748-6211-134	1000003734-51A	12/08/25	290,469.82	LAKE CAMP REPL CONSTRUCT NOV 2025
ALTEN CONSTRUCTION INC	253180	02/03/26	21-9748-6201-134	1000003734-52B	01/02/26	14,268.00	LAKE CAMP REPL DESIGN DEC 2025
ALTEN CONSTRUCTION INC	253180	02/03/26	21-9748-6211-134	1000003734-52A	01/02/26	269,019.61	LAKE CAMP REPL CONSTRUCT DEC 2025
ALTEN CONSTRUCTION INC	253402	02/10/26	21-9748-6211-134	1000003734-53A	02/02/26	195,890.95	LAKE CAMP REPL CONSTRUCT JAN 2025
CONTRA COSTA COUNTY	252977	01/27/26	21-9745-6205-134	IN0321358	11/14/25	1,211.25	LAKE ES PLAN REVIEW FEES - KITCHEN REVIEW
DSA SCHOOL INSPECTORS, INC.	252753	01/21/26	21-9790-6214-134	25-01093	10/31/25	14,924.00	LAKE CAMP REPL IOR OCT 2025
Site 154 - SHANNON						**1,213,842.73**	
MAN WAH CHENG	252323	12/30/25	21-9745-6214-154	02-1 *	07/31/24	4,000.00	SHANNON ES IOR SERVICES JULY 2025
MAN WAH CHENG	252323	12/30/25	21-9745-6214-154	05 *	11/07/24	5,000.00	SHANNON ES IOR SERVICES OCTOBER 2024 REISSUE
MAN WAH CHENG	252739	01/21/26	21-9745-6214-154	18A	12/11/25	7,000.00	SHANNON ES IOR SERVICES NOVEMBER 2025
MAN WAH CHENG	252739	01/21/26	21-9745-6214-154	19A	01/07/26	3,500.00	SHANNON ES IOR SERVICES DECEMBER 2025
NINYO AND MOORE GEOTECHNICAL	253519	02/10/26	21-9745-6215-154	312289	11/29/25	3,106.00	SHANNON ES CNP GEOTECH SERVICE OCTOBER 2025
NINYO AND MOORE GEOTECHNICAL	253519	02/10/26	21-9745-6215-154	313628	12/22/25	693.00	SHANNON ES CNP GEOTECH SERVICE THRU 11/28/25
STRAWN CONSTRUCTION INC	251847	12/09/25	21-9745-6211-154	1000004297-10	11/04/25	512,137.39	SHANNON ES MULTI-PURPOSE BUILD AUGUST 2025
STRAWN CONSTRUCTION INC	251847	12/09/25	21-9745-6211-154	1000004297-10A	11/04/25	(77,878.86)	SHANNON ES MPR BUILD STOP NOTICE
STRAWN CONSTRUCTION INC	251847	12/09/25	21-9745-6211-154	1000004297-11	11/12/25	469,964.33	SHANNON ES MULTI-PURPOSE BUILD SEPT & DEC 2025
STRAWN CONSTRUCTION INC	253740	02/24/26	21-9745-6211-154	1000004297-12	02/03/26	305,971.28	SHANNON ES MULTI-PURPOSE BUILD NOV 25 - JAN 26
STRAWN CONSTRUCTION INC	253740	02/24/26	21-9745-6211-154	1000004297-12A	02/03/26	(19,650.41)	SHANNON ES MPR BUILD NOV 25 - JAN 26 STOP NOTICE
Site 157 - STEGE						**523,650.24**	
ALTEN CONSTRUCTION INC	252415	01/06/26	21-9745-6201-157	1000004668-7	11/07/25	267,376.70	STEGE ES CAMP REPL DESIGN SVCS OCT 2025
ALTEN CONSTRUCTION INC	252415	01/06/26	21-9748-6211-157	1000004668-7A	11/07/25	168,720.12	STEGE ES CAMP REPL CONSTR SVCS OCT 2025
ALTEN CONSTRUCTION INC	252940	01/27/26	21-9745-6207-157	REIMB 12.11.2025	12/11/25	5,000.00	STEGE ES REIMB PG&E ENGINEERING SERVICES
ALTEN CONSTRUCTION INC	253402	02/10/26	21-9745-6201-157	1000004668-8	01/14/26	52,516.13	STEGE ES CAMP REPL DESIGN SVCS NOV-DEC 2025
ALTEN CONSTRUCTION INC	253402	02/10/26	21-9748-6211-157	1000004668-8A	01/14/26	24,704.50	STEGE ES CAMP REPL CONSTR SVCS NOV-DEC 2025
PACIFIC GAS AND ELECTRIC	253707	02/24/26	21-9745-6207-157	131979127	02/04/26	5,332.79	STEGE ES GAS AND ELECTRIC AGREEMENT ADVANCE
Site 360 - KENNEDY HIGH						**2,074,787.98**	
C OVERAA & CO	251893	12/16/25	21-9747-6211-360	1000004800-4	09/30/25	205,984.57	KHS MOD CONSTR SEPT 2025
C OVERAA & CO	252317	12/30/25	21-9747-6211-360	1000004800-5	12/11/25	415,385.92	KHS MOD CONSTR OCT 2025
C OVERAA & CO	253207	02/03/26	21-9747-6211-360	1000004800-6	01/09/26	524,312.92	KHS MOD CONSTR NOV 2025
C OVERAA & CO	253207	02/03/26	21-9747-6211-360	1000004800-7	01/09/26	420,708.54	KHS MOD CONSTR DEC 2025
EAST BAY MUNICIPAL UTILITY DIS	252612	01/13/26	21-9747-6219-360	WSA22413	12/22/25	268,600.00	KENNEDY HS MOD SERVICE INSTALLATION
HKIT ARCHITECTS	253257	02/03/26	21-9747-6201-360	20A	09/30/25	14,811.72	KHS MOD AOR SVCS SEPT 2025
HKIT ARCHITECTS	253257	02/03/26	21-9747-6201-360	27	10/31/25	71,600.30	KHS MOD AOR SVCS OCT 2025
HKIT ARCHITECTS	253257	02/03/26	21-9747-6201-360	28	11/30/25	129,204.01	KHS MOD AOR SVCS NOV 2025
VITAL INSPECTION SERVICES, INC	252846	01/21/26	21-9747-6214-360	7137	10/30/25	5,460.00	KENNEDY HS IOR SERVICES OCTOBER 2025
VITAL INSPECTION SERVICES, INC	252846	01/21/26	21-9747-6214-360	7232	11/28/25	18,720.00	KENNEDY HS IOR SERVICES NOVEMBER 2025

A/P Check List

December 2025 to February 2026

Fund 21

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Site 364 - RICHMOND HIGH						**1,797,086.53**	
BHM CONSTRUCTION, INC	251887	12/16/25	21-9747-6211-364	1000004893-04	12/05/25	257,776.80	RHS MOD CONSTR SVCS NOV 2025
BHM CONSTRUCTION, INC	252736	01/21/26	21-9747-6211-364	1000004893-05	01/07/26	562,227.75	RHS MOD CONSTR SVCS DEC 2025
BHM CONSTRUCTION, INC	252955	01/27/26	21-9747-6207-364	D00025	12/11/25	12,093.76	RICHMOND HS MOD REIMB AT&T APPLICATION FEES
BHM CONSTRUCTION, INC	253419	02/10/26	21-9747-6211-364	1000004893-06	02/02/26	681,676.22	RHS MOD CONSTR SVCS JAN 2026
EAST BAY MUNICIPAL UTILITY DIS	251764	12/09/25	21-9747-6219-364	WSA22588	11/06/25	216,792.00	RHS MOD EBMUD INSTALLATION SERVICE
NINYO AND MOORE GEOTECHNICAL	251815	12/09/25	21-9747-6192-364	309620	09/30/25	10,310.00	RICHMOND HS MODERNIZATION GEO 8/13/25-8/29/25
NINYO AND MOORE GEOTECHNICAL	251815	12/09/25	21-9747-6192-364	309633	09/30/25	2,365.00	RICHMOND HS MODERNIZATION GEO 7/31/25-8/28/25
NINYO AND MOORE GEOTECHNICAL	251815	12/09/25	21-9747-6192-364	310915	11/29/25	1,665.00	RICHMOND HS MODERNIZATION GEO OCTOBER 2025
NINYO AND MOORE GEOTECHNICAL	251815	12/09/25	21-9747-6192-364	312286	10/22/25	10,780.00	RICHMOND HS MODERNIZATION GEO SEPTEMBER 2025
NYGARD CONSULTING SERVICES INC	251834	12/09/25	21-9747-6214-364	25-11	12/01/25	10,800.00	RICHMOND HS MOD IOR SERVICES NOVEMBER 2025
NYGARD CONSULTING SERVICES INC	252821	01/21/26	21-9747-6214-364	25-12	01/01/26	15,600.00	RICHMOND HS MOD IOR SERVICES DECEMBER 2025
NYGARD CONSULTING SERVICES INC	253546	02/10/26	21-9747-6214-364	26-01	02/01/26	15,000.00	RICHMOND HS MOD IOR SERVICES JANUARY 2026
Site 615 - OPERATIONAL SUPPT SRVS CE						**458,725.26**	
BLUEPRINT EXPRESS CORPORATION	253422	02/10/26	21-9790-6216-615	RICH-74601	02/02/26	49.28	RHS MODERNIZATION PROJ 2/2/26
CUMMING MANAGEMENT GROUP	253631	02/24/26	21-9745-6217-615	184663	02/04/26	153,345.78	PROJECT & CONSTR MGMT OCT 2025
CUMMING MANAGEMENT GROUP	253631	02/24/26	21-9745-6217-615	184904	02/04/26	122,014.80	PROJECT & CONSTR MGMT NOV 2025
CUMMING MANAGEMENT GROUP	253631	02/24/26	21-9745-6217-615	184913	02/04/26	139,875.90	PROJECT & CONSTR MGMT DEC 2025
KNN PUBLIC FINANCE	251795	12/09/25	21-9790-5862-615	3904	11/03/25	7,500.00	SEMI-ANNUAL RETAINER FEE 7/1/25-12/31/25
ORBACH HUFF & HENDERSON LLP	251998	12/16/25	21-9745-5895-615	111591	12/03/25	153.00	BOND LEGAL COUNSEL SVCS OCT 2025
ORBACH HUFF & HENDERSON LLP	251998	12/16/25	21-9745-5895-615	11586	12/03/25	5,401.00	BOND LEGAL COUNSEL SVCS OCT 2025
ORBACH HUFF & HENDERSON LLP	252248	12/23/25	21-9745-5895-615	112154	12/12/25	2,453.00	BOND LEGAL COUNSEL SVCS NOV 2025
ORBACH HUFF & HENDERSON LLP	253050	01/27/26	21-9745-5895-615	112280	01/16/26	13,756.00	BOND LEGAL COUNSEL SVCS DEC 2025
ORBACH HUFF & HENDERSON LLP	253050	01/27/26	21-9745-5895-615	112284	01/16/26	76.50	BOND LEGAL COUNSEL SVCS DEC 2025
TIMOTHY R. HALEY	253480	02/10/26	21-9790-6203-615	59	12/12/25	7,050.00	BOND DESIGN MGMT NOV 2025
TIMOTHY R. HALEY	253480	02/10/26	21-9790-6203-615	60	01/12/26	7,050.00	BOND DESIGN MGMT DEC 2025
Grand Total						**7,018,971**	

AP CHECK TOTAL	**7,018,971.01**
Escrow Payments	(143,908.16)
Retention not in Expenses	279,207.95
Void Check	(9,000.00)
Regular Payroll	114,737.65
Manual Entry & Adjustment	(19,231.66)
Total Expense	**7,240,776.79**

Object 9135 - Escrow Payments

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Retention	Invoice Description
ALTEN CONSTRUCTION INC	251737	12/09/25	21-9748-9135-000	1000004668-6ATRUSTB	10/16/25	5,387.00	STEGE ES CAMPUS REBUILD SEPTEMBER 2025
ALTEN CONSTRUCTION INC	253179	02/03/26	21-9748-9135-000	1000003734-51ATRUSTB	12/08/25	15,287.89	LAKE CAMPUS REPLACE NOV 2025
ALTEN CONSTRUCTION INC	253181	02/03/26	21-9748-9135-000	1000004668-7ATRUSTB	11/07/25	8,880.01	STEGE ES CAMPUS REBUILD OCTOBER 2025
ALTEN CONSTRUCTION INC	253401	02/10/26	21-9748-9135-000	1000003734-52ATRUSTB	01/02/26	14,158.93	LAKE CAMPUS REPLACE DEC 2025
ALTEN CONSTRUCTION INC	253597	02/24/26	21-9748-9135-000	1000003734-53ATRUSTB	02/02/26	10,310.05	LAKE CAMPUS REPLACE DEC 2025
ALTEN CONSTRUCTION INC	253598	02/24/26	21-9748-9135-000	1000004668-8ATRUSTB	01/14/26	1,300.24	STEGE ES CAMPUS REBUILD NOV - DEC 2025
BHM CONSTRUCTION, INC	251746	12/09/25	21-9747-9135-000	1000004893-03TRUSTB	11/06/25	9,548.22	RHS MOD OCTOBER 2025
BHM CONSTRUCTION, INC	252315	12/30/25	21-9747-9135-000	1000004893-04ATRUSTB	12/15/25	13,567.19	RHS MOD NOVEMBER 2025
BHM CONSTRUCTION, INC	253420	02/10/26	21-9747-9135-000	1000004893-05ATRUSTB	01/07/26	29,590.93	RHS MOD DECEMBER 2025
BHM CONSTRUCTION, INC	253614	02/24/26	21-9747-9135-000	1000004893-06ATRUSTB	02/02/26	35,877.70	RHS MOD JANUARY 2026
Grand Total						**143,908.16**	

A/P Check List

December 2025 to February 2026

Fund 21

Object 9570 - Retention Withheld Amount

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Retention	Invoice Description
ALTEN CONSTRUCTION I	253180	02/03/26	21-9748-6211-134	1000003734-52A	01/02/26	14,158.93	LAKE CAMP REPL CONSTRUCT DEC 2025
ALTEN CONSTRUCTION I	253402	02/10/26	21-9748-6211-134	1000003734-53A	02/02/26	10,310.05	LAKE CAMP REPL CONSTRUCT JAN 2025
ALTEN CONSTRUCTION I	253402	02/10/26	21-9748-6211-157	1000004668-8A	01/14/26	1,300.24	STEGE ES CAMP REPL CONSTR SVCS NOV-DEC 2025
ALTEN CONSTRUCTION INC	252415	01/06/26	21-9748-9750-000	1000003734-51A	01/06/26	15,287.89	LAKE CAMP REPL CONSTRUCT NOV 2025
ALTEN CONSTRUCTION INC	252415	01/06/26	21-9748-9750-000	1000004668-7A	01/06/26	8,880.01	STEGE ES CAMPUS REBUILD OCTOBER 2025
BHM CONSTRUCTION	251887	12/16/25	21-9747-6211-364	1000004893-04	12/16/25	13,567.19	RHS MOD NOVEMBER 2025
BHM CONSTRUCTION	253419	02/10/26	21-9747-6211-364	1000004893-06	02/02/26	35,877.70	RHS MOD JANUARY 2026
BHM CONSTRUCTION, INC	252736	01/21/26	21-9747-9750-000	1000004893-05	01/21/26	29,590.93	RHS MOD DECEMBER 2025
C OVERAA & CO	251893	12/16/25	21-9747-6211-360	1000004800-4	12/16/25	10,841.29	KHS MOD CONSTR SEPT 2025
C OVERAA & CO	252317	12/30/25	21-9747-6211-360	1000004800-5	12/30/25	21,862.42	KHS MOD CONSTR OCT 2025
C OVERAA & CO	253207	02/03/26	21-9747-6211-360	1000004800-7	01/09/26	22,142.56	KHS MOD CONSTR DEC 2025
C OVERAA & CO	253207	02/03/26	21-9747-6211-360	1000004800-6	01/09/26	27,595.42	KHS MOD CONSTR NOV 2025
STRAWN CONSTRUCTION	251847	12/09/25	21-9745-6211-154	1000004297-11	12/09/25	24,734.97	SHANNON ES MULTI-PURPOSE BUILD SEPT & DEC 2025
STRAWN CONSTRUCTION	251847	12/09/25	21-9745-6211-154	1000004297-10	12/09/25	26,954.60	SHANNON ES MULTI-PURPOSE BUILD AUGUST 2025
STRAWN CONSTRUCTION	253740	02/24/26	21-9745-6211-154	1000004297-12	02/03/26	16,103.75	SHANNON ES MULTI-PURPOSE BUILD NOV 25 - JAN 26
Grand Total						**279,207.95**	

Void Check

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
MAN WAH CHENG	0	-	21-9745-6214-154	02-1	07/31/24	(4,000.00)	SHANNON ES IOR SERVICES JULY 2024
MAN WAH CHENG	0	-	21-9745-6214-154	05	11/07/24	(5,000.00)	SHANNON ES IOR SERVICES OCT 2024
Grand Total						**(9,000.00)**	

Payroll

Project Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Central Cost		12/31/25				29,145.67	Facility Program Staff Dec 2025
Central Cost		12/31/25				4,816.42	Assoc. Supt. Operation Staff Dec 2025
Central Cost		01/30/26				30,180.88	Facility Program Staff January 2026
Central Cost		01/30/26				18,002.51	Assoc. Supt. Operation Staff January 2026
Central Cost		02/27/26				31,818.85	Facility Program Staff February 2026
Central Cost		02/27/26				773.32	Assoc. Supt. Operation Staff February 2026
Grand Total						**114,737.65**	

A/P Check List

December 2025 to February 2026

Fund 21

Manual Journal Entry & Adjustment

Project Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Facility Program Staff Salary Adjustment December 2025						(11,293.78)	
Facility Program Staff Salary Adjustment January 2026						(15,512.80)	
Assoc. Supt. Operation Staff Salary Adjustment January 2026						(1,757.58)	
Shannon ES CNP Project	0	-	21-9745-6214-154	2026.07.1064		(500.00)	Moved eligible expenses to other funding sources
Stege Campus Replacement Project	0	-	21-9748-5860-157	2026.08.534		617.50	Moved eligible expenses to Bond funding sources
Kennedy HS Modernization Project	0	-	21-9747-5860-360	2026.08.534		9,215.00	Moved eligible expenses to Bond funding sources
Grand Total						**(19,231.66)**	

BOND FUND 21

RESOURCE 9745 - Measure D (2010)

RESOURCE 9747 - Measure R (2020)

RESOURCE 9748 - Measure E (2012)

RESOURCE 9790 - Bond Related Other Revenue (Non bond measure)

WCCUSD 2026 CBOC Meeting Schedule

*Most meetings will fall on the THIRD Monday of the month

January 12

February - no meeting

March 16

April 20

May 18

June 15

July 20

August 17

September 21* (Joint Meeting with Board of Trustees)

October 19

November 16

December 21

2026 CBOC SITE VISIT TENTATIVE SCHEDULE

Site Selection pending based on construction activities and timelines.

Friday April 24, 2026 @ 4pm

Friday May 8, 2026 @ 4pm

Friday July 17, 2026 @ 4pm

Wednesday August 6, 2026 @ 6pm

Monday September 28, 2026 @ 6pm

Wednesday October 21, 2026 @ 6pm

Saturday November 21, 2026 @ 10am

Saturday December 12 @ 10am