WCCUSD

CITIZENS' BOND OVERSIGHT COMMITTEE

MEETING PACKET FOR: April 20, 2026

1400 MARINA WAY SOUTH RICHMOND, CA 94804

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

AGENDA

Monday, April 20, 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. APPROVAL OF MARCH 16, 2026 MEETING MINUTES

E. COMMENTS BY THE CHAIRPERSON

F. 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.

G. 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

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

CBOC BUSINESS – DISCUSSION ITEMS

I. DISTRICT MASTER PLAN PRESENTATION TO SCHOOL BOARD - MARCH 2026 (Dulce Galicia)

J. BOND PROGRAM PERFORMANCE AUDIT SCOPE OF WORK - AUDITOR: EIDE BAILLY (Brendan Havenar-Daughton)

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

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

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

N. NEXT SCHEDULED MEETING

May 18, 2026, at 6:15 PM

O. 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.

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE MINUTES

(Bond Measures D, E and R)

Monday, March 16, 2026 - 6:15p.m.

Meeting location: 1400 Marina Way South, Richmond CA 94804

Link to recorded meeting: CBOC Meeting | March 16, 2026

OPENING PROCEDURES:

A. Call to order at 6:15 PM

B.

Roll Call

Chairperson: Brendan Havenar-Daughton **PRESENT**	Tashiana Johnson **PRESENT**
Vice Chairperson: Andrew Butt **PRESENT**	Lin Johnson **PRESENT** (Headed out at 7:46pm)
Secretary: Dulce Galicia **PRESENT**	Bill Claus **PRESENT**
Andrea Landin **PRESENT** (Headed out at 8:22pm)	Tania Vargas **PRESENT**

With 5 out of 6 present, quorum is met.

C. Approval of the Agenda

D. Comments by Chairperson
   a. No CBOC meeting in February for committee members to catch-up
   b. One proposed joint meeting with WCCUSD board and the CBOC members in September with a possibility of a second meeting before September

E. Public Comment (on non-agendized items)
   a. Public Comments submitted by Don Gosney and will be added to the record [NEED TO ATTACH DON'S PC]
   b. Lyan Pernala introduces self as someone who is applying to the CBOC and waiting for interview date to be scheduled

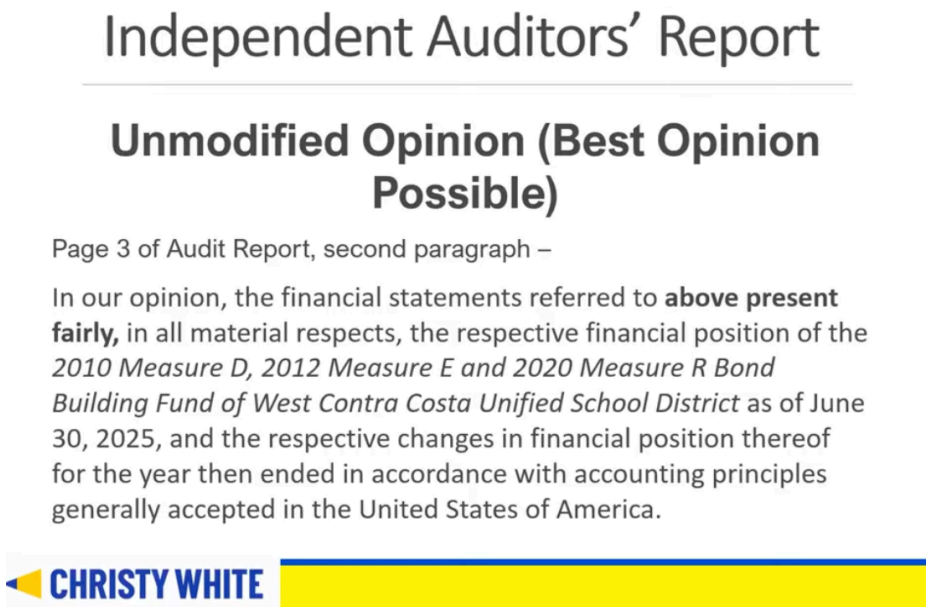
F. Public Comment (on agendized items)
   a. No other public comment
   b. [NEED TO ATTACH DON'S PC]

DISTRICT REPORTS:

G. Bond Financial Audit Presentation (Consulting Auditor)
   a. Mr. Luna from Christy White presents financial audit for the fiscal year ending in June 30, 2025 for 2010 Measure D, 2012 Measure E and 2020 Measure R
      i. Responsibility is to issue an opinion and issues an unmodified opinion which is on

page 16 of the audit report

ii. Screen shot of the opinion:



iii. In order to come to that opinion they reviewed treasury records to confirm accuracy, account balances, accounts payable and revenue

iv. As of the audit, June 30, 2025, the district had unfinished capital projects:
   1. Measure D- $12, 501, 401
   2. Measure E- $16, 426, 506
   3. Measure R- $22, 742,933

v. Current construction commitments:
   1.

Capital Projects	**Remaining Construction Commitment** as of June 30, 2025
Kennedy HS Modernization	$17,360,881
Lake ES Campus Replacement	$8,230,304
Richmond HS Modernization	$9,102,024
Shannon ES Multipurpose Building	$2,139,793
Stege ES Campus Rebuild	$14,837,838
Total	$51,670,840

vi. There are other building funds within Fund 21 which includes projects outside of the measures D, E and R, and that sum is $53.2 million

vii. No questions from the committee

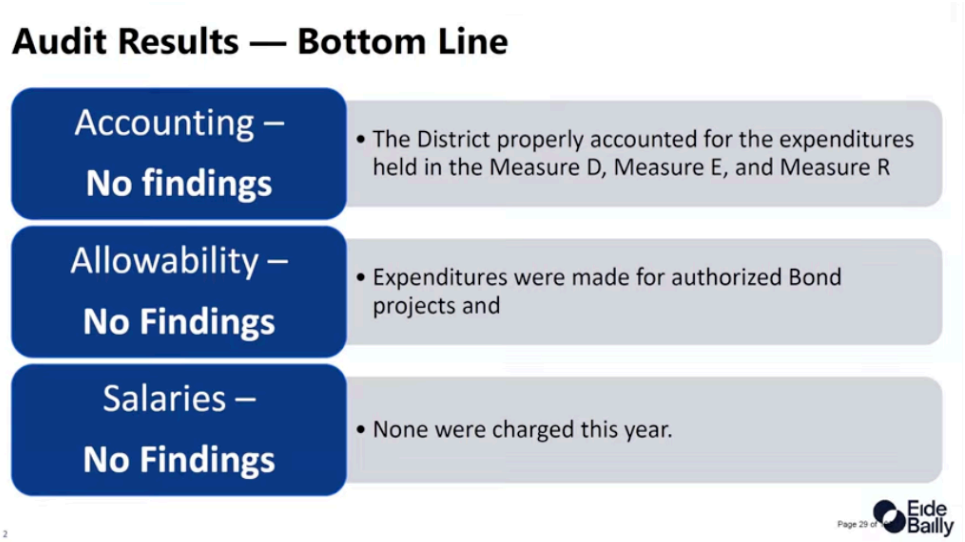
G(B). Bond Performance Audit Presentation

a. Nathan Eddleman with Eide Bailly presents the performance audit in person and shares that a performance audit is about what is done with the dollars and that the expenses are allowable through sample selection of invoices and contracts and aligned with project listing for each of

the bonds. They ask themselves: Is this allowable? And are all the signatures in place? In addition, if the school district charges salaries, it has to be directly related to the bond program.

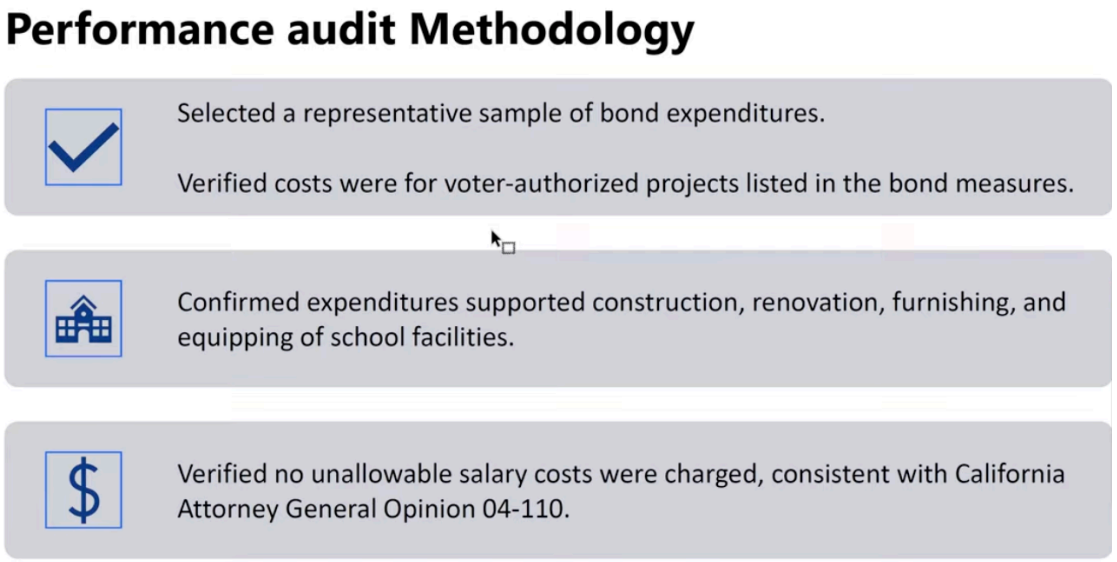
b. Screenshot of end results which concludes that there are no audit findings:

i.



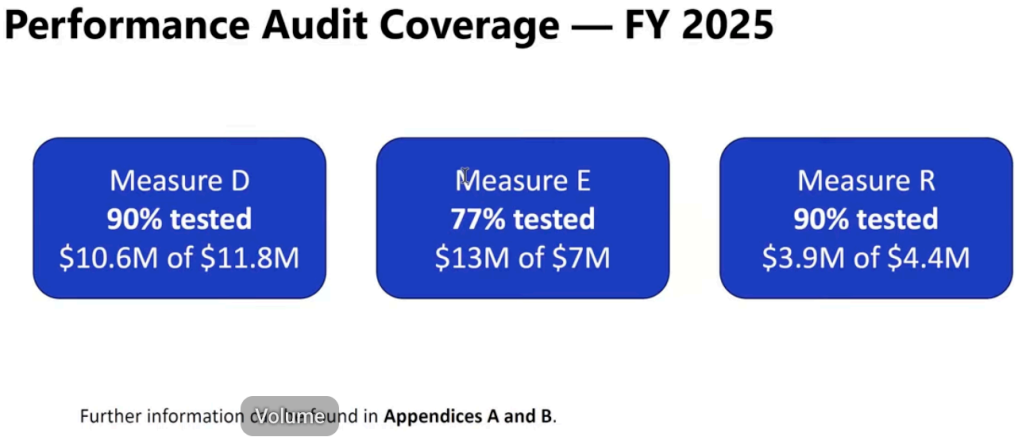
c. Screen shot of the performance audit methodology and these are the 3 things that must be audited with proposition 39:

i.



d. Tested the following:

i.



ii. Thing to note: on older bonds you do not end up having many transactions. Measure D is the oldest bond and finishes up on this bond. Measure E is where WCCUSD is doing bulk

of spending and Measure R has little expenditure because the projects are still in design.

e. Questions from the commissioners on performance audit presentation (starts at 24:25 minute):
   i. You are expressing an opinion on the audit and backing it up with invoices?
   ii. The 77% and 90% tested - what is the significance of those percentages?
   iii. For the performance audit methodology, how do you decide what samples to test or use?
   iv. Can you define an exception? In what example would an exception NOT be reported as an audit finding? Can the credibility be shook if it is based on a judgement call?
   v. Are you looking for a pattern in non-compliance?
   vi. If a second sampling was taken, would there be a scenario where we wouldn't know that?
   vii. Is it unusual for a bond program of this size to have no findings or is it typical?
   viii. Should the district be concerned about staff capacity and is there a plan for the staffing shortage and will it impact the delivery and be problematic?
   ix. As an auditor or the performance side, do you consider if the bond program is adequately staffed? On this question, Andrew Butt read the public comment from Don Gosney on concerns of auditors. [INCLUDE PUBLIC COMMENT ATTACHMENT]
   x. Beyond the audit, and looking at the percentages and making sure that it is not spent inappropriately, that is the state minimum. It does not tell us if the bond program is healthy or if it is efficiently run, is there ever a time when that happens? (Can have expanded audit scopes)
   xi. What pool of funds is the performance audit paid with? Is it with the bond program dollars? Response shared by Ellen: both audits were paid out of the 9790 fund - this is the fund where WCCUSD puts state reimbursement and other interest earnings.
   xii. Materiality thresholds can be defined through the workscope?
   xiii. Would it be possible to receive a copy of the work scope for the performance audit? (contracts are public record and chair can make the request)
   xiv. How does the performance audit relate to the financial audit?
   xv. What's required of the district staff for what they need in order for the auditor to do the report? And is it possible to receive a list of what the auditor is requesting from the District staff?
   xvi. Is there someplace where we can look to see what the state is required? And what the district needs to share and vice versa and to see if the requirements were met? (Resource for Prop 39 Performance audit)
   xvii. Is there any overlap between Appendix A and E for construction with Lake? (Discussion starts at minute 59:15)
   xviii. Does the financial audit cover fund 21? (Answer at timestamp 1:02:10)
   xix. What would happen if there were audit findings and what are the steps?
   xx. The bond language is extensive, what is your process of ensuring that items are checked off on page 31 of the agenda packet to ensure that everything is represented?
      1. Presenter: There is no requirement that prop 39 do everything listed on the budget.
      2. Chairperson: This is weird because this is our job as a commission as our mandate because our job is to ensure that it matches up with bond language.
   xxi. **Suggested Future Next Steps:** agendize conservation about the performance audit and what are the constraints on the funding side

DISTRICT REPORTS:

H. Bond Program Progress and Status Report (Ellen Mejia-Cooper)
    a. Agenda item starts at 1:12:37 on meeting recording
        i. Lake Elementary School
            1. Grand opening celebration
            2. Synthetic turf is installed
            3. Kitchen is not ready and having 1st inspection from health department
        ii. Stege Elementary School
            1. Demolition complete
            2. Phase 1 will go through summer
            3. Phase 2 is in DSA review and has not received comments back due to high volume. Basement and tanks found on the site.
        iii. Kennedy High School
            1. Working on Storm Drain lines
            2. Preparing for new electrical service & operating site on a generator for a short period of time
        iv. Richmond High School
            1. Waiting for DSA Approval on phase 1.2 and then award contract
            2. Had a staff meeting with Richmond high to give them an update on the status
            3. Undergoing utility and site preparation - No archeologist on the project
I. Bond Program Financial Report Update (District Staff) **TABLED**

CBOC BUSINESS - Action Items:

J. Adopt 2026 CBOC Meeting Schedule (Brendan Havenar-Daughton)
    a. Approved with the decision that Dec 21st meeting will not be held
K. Adopt 2026 CBOC Site Visit tentative Schedule (Brendan Havenar-Daughton)
    a. Approved and adopted with no objections

CBOC BUSINESS - Discussion Items:

L. Site Visit Committee Activity Report Out and Requests (Brendan Havenar-Daughton)
    a. April 24th is next site visit and chair taking solicitations
    b. Brendan working on a site visit check-list: need go pros, photos and construction hats
M. Website Committee Report Out and Requests (Tashiana Johnson)
    a. Tashi requests photographs for the website at least 10 good photos
    b. Request uniform headshots with District photographer for CBOC website - Ellen to talk to communications department
N. Annual Report Committee Report Out and Requests (Dulce Galicia)
    a. Looked at various CBOC sample reports and templates
    b. Working group met in February and have a template now
    c. Once final audits are received, can add content to the report

REFERENCE DOCUMENTS: (NEED TO LINK THESE)

1. Financial Audit Presentation
2. Performance Audit Presentation
3. March 2026 Agenda Packet

NEXT SCHEDULED MEETING:

Monday, April 20, 2026

ADJOURNMENT at 8:28 PM.

Minutes submitted by Dulce Galicia, MPP.

Follow-up:

- **Suggested Future Next Steps:** agendize conservation about the performance audit and what are the constraints on the funding side -
- **TABLED & need to agendize at next meeting** Bond Program Financial Report Update (District Staff)
- Brendan's site visit check list completed?
- Ellen to talk to communications department for headshots of CBOC members

Disability Information

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Project Status Update

Citizens' Bond Oversight Committee

April 20, 2026



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



Front fence

Shannon ES - New Cafeteria



Trash Enclosure



Stege Elementary School Campus Rebuild

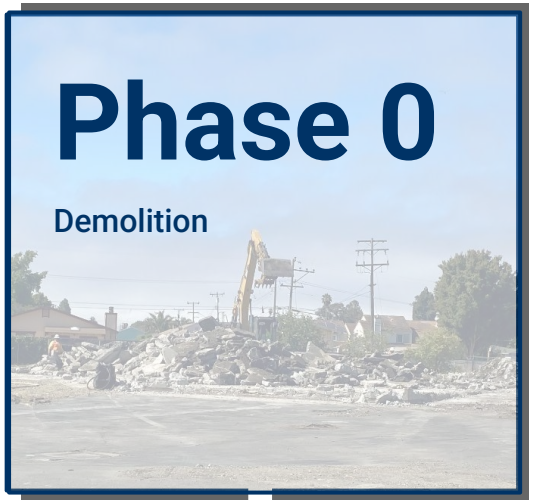
This project is the rebuild of the Stege ES campus. The project will replace the existing school buildings and provide a new site design (pictured/in progress). The school has been relocated to the temporary campus co-located at DeJean Middle School.

https://www.instagram.com/p/DXHrRkDjQ4E/?igsh=NTc4MTIwNjQ2YQ==

Quarterly Update



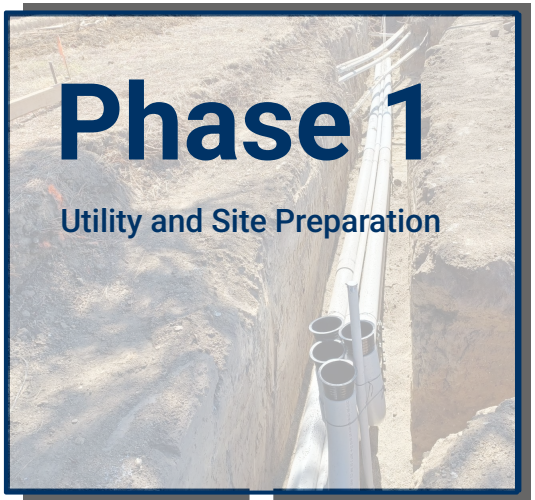
Project Phasing: Stege Elementary



Phase 0

Demolition

Complete



Phase 1

Utility and Site Preparation

Under Construction
Summer 2026



Phase 2

New Construction

Under Review by Division of State Architect (DSA)

Fire and Domestic Water









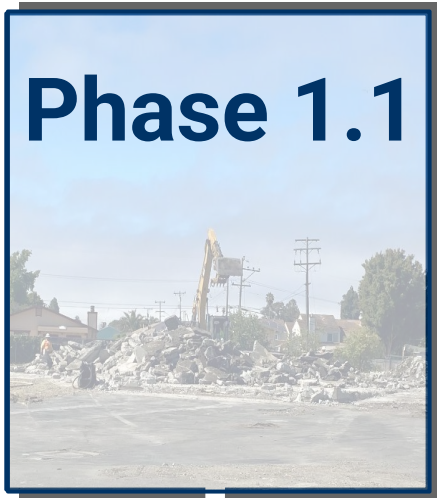
Rendering courtesy of HKIT Architects

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

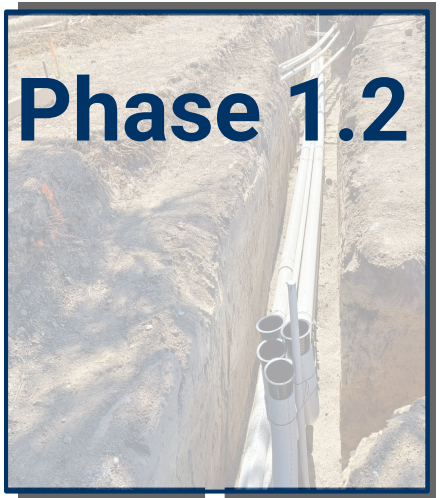
Phase 1.1



Demolition of 100, 200 & 500

- Building structures removed

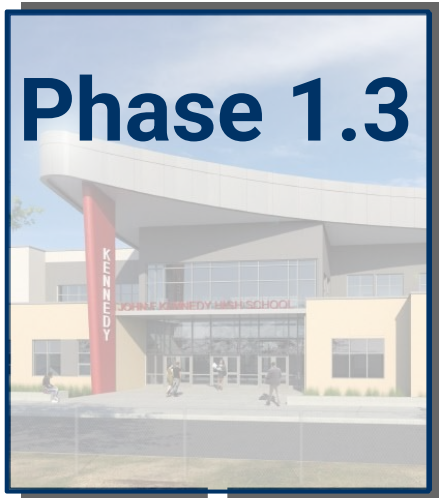
Phase 1.2



Utility and Site Preparation

Construction Underway with completion Spring of 2026

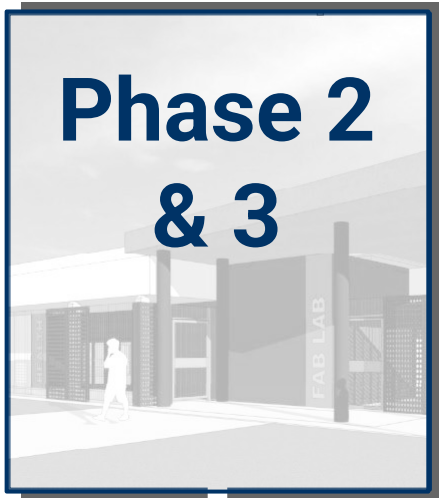
Phase 1.3



New Classroom Building, Dining / Performance Space and K Quad

- Under DSA Review and architect is responding to comments

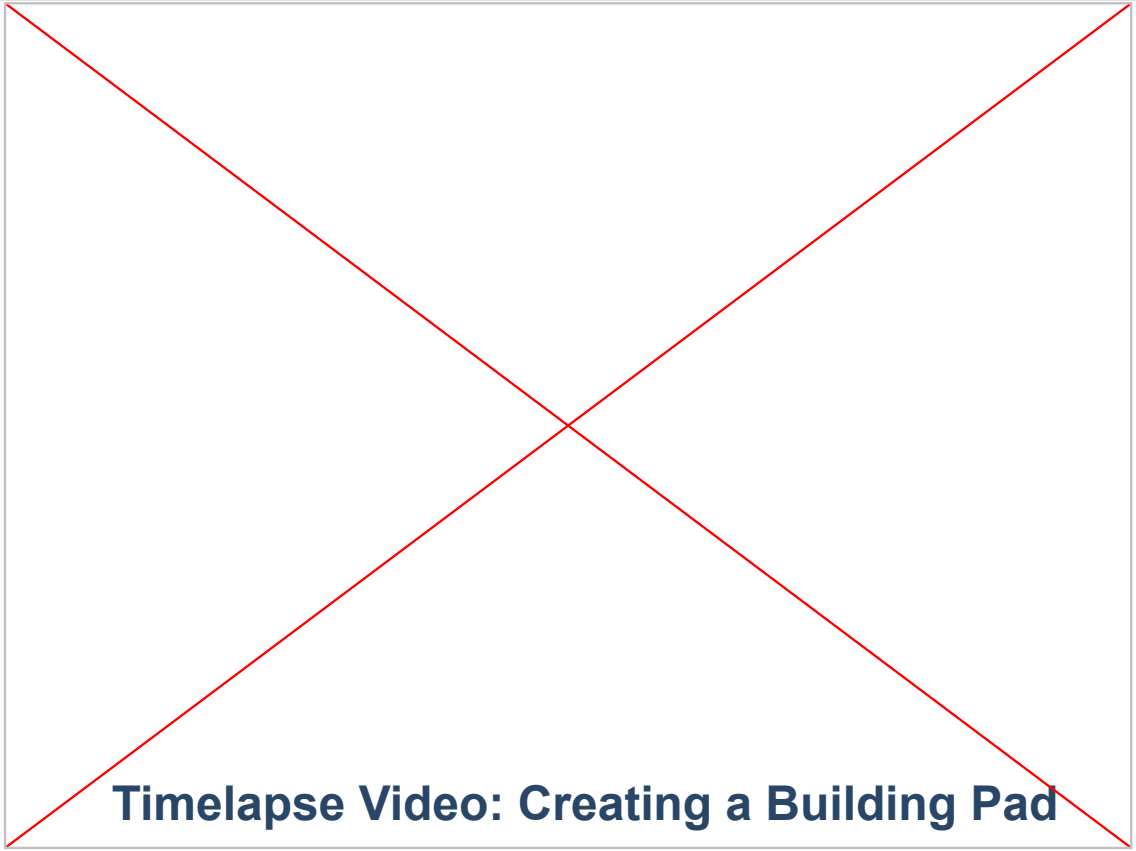
Phase 2 & 3



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

- Construction Documents

Kennedy HS – 1.1 & 1.2



Kennedy HS - 1.1 & 1.2

Spring Break

Utility Install





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.

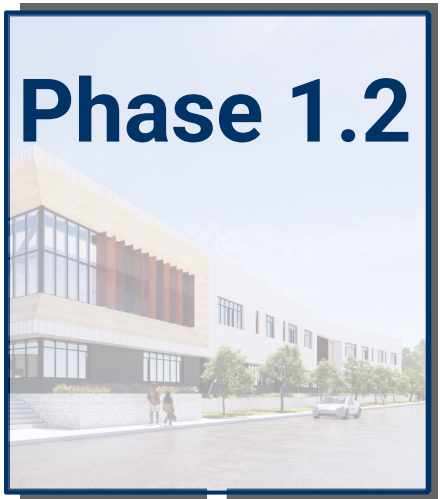
Project Phasing: Richmond High School

Phase 1.1



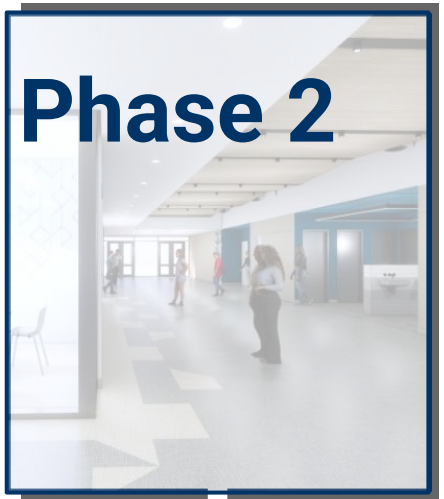
Utility and Site Preparation
-Under Construction

Phase 1.2



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

Phase 2



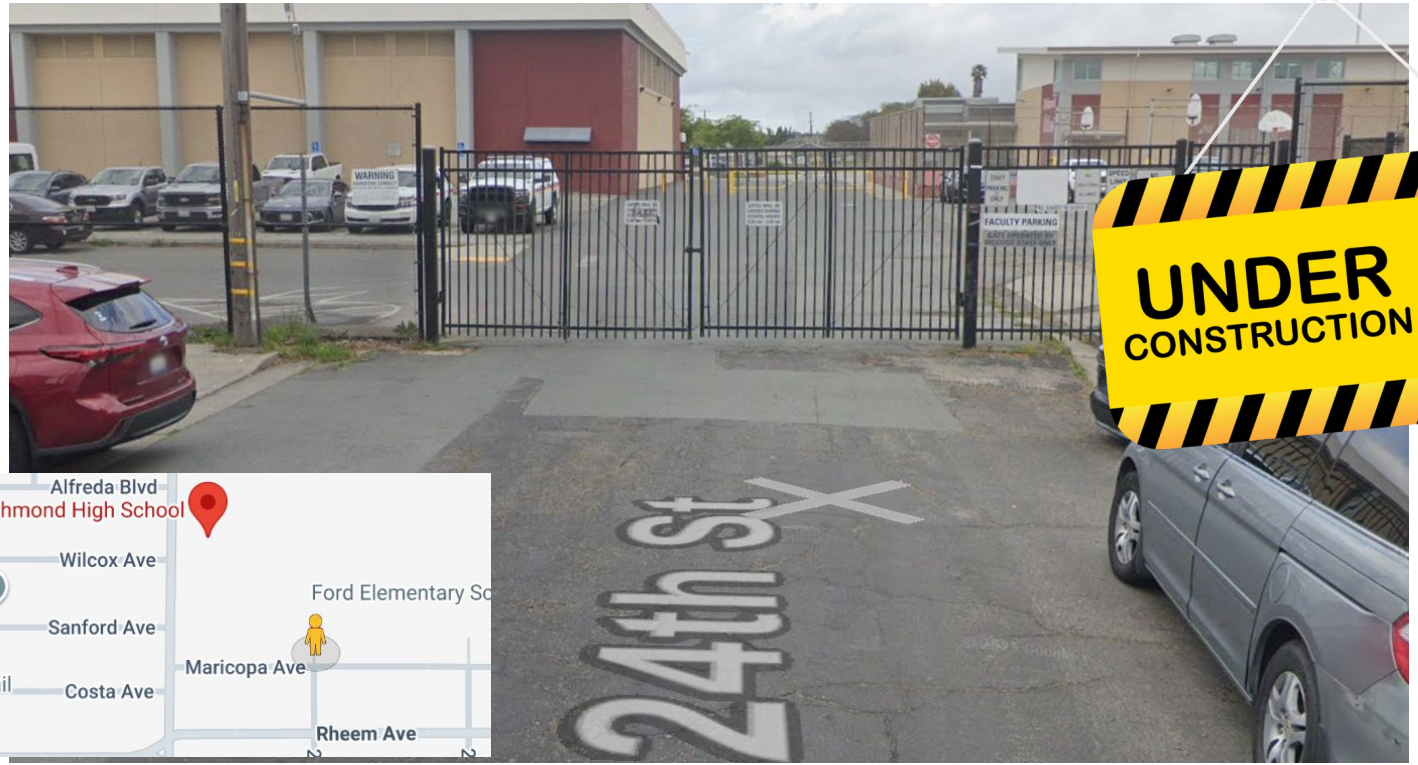
Modernization of the main building and Gym - Construction Documents

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

Staff Parking Lot Closure



The faculty parking on 24th (accessible by Maricopa Ave) is now under construction and not available

Forming a Manhole





Major Milestone: Connecting Domestic Water



Richmond HS – 1.1 Utility and Site Preparation



Placing Subbase

Richmond HS - 1.1 Utility and Site Preparation



Finished Building Pad

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CONSTRUCTION NEWSLETTER



KENNEDY HIGH SCHOOL MODERNIZATION

April 2026 - Phase 1 Utility and Site Preparation

Announcement: Upcoming Lime Treatment

Lime treatment activities will take place on the Kennedy High School campus from Monday, April 6 through Sunday, April 12. **Lime treatment is a standard soil stabilization process used to prepare the ground for construction.** All work will be completed by trained professionals following strict safety and environmental standards. Our construction management team will continuously monitor all activities.

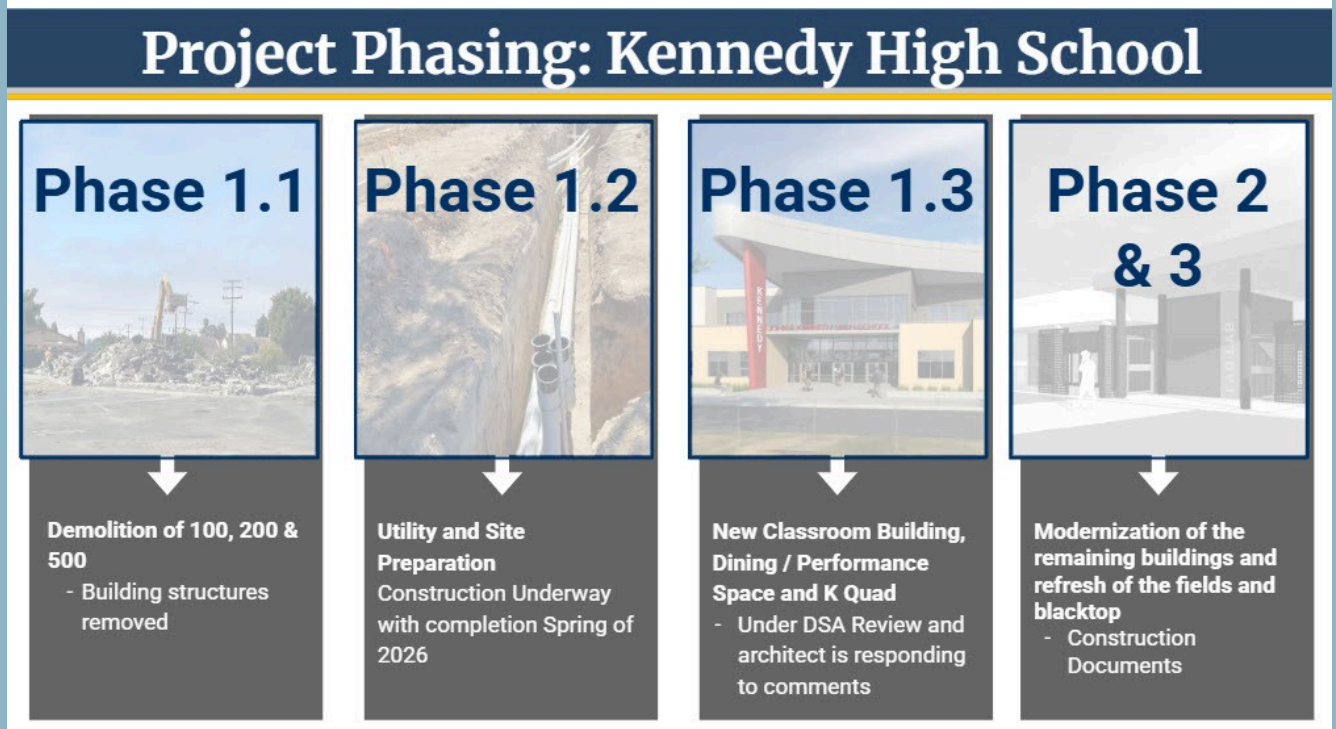
Construction Activities



- Storm and sewer system cleaning will take place along Cutting Blvd, including flushing and camera inspections to ensure the underground systems are functioning safely and efficiently.
- Utility demolition work will be completed to prepare the area for upcoming infrastructure upgrades.
- Site preparations for Buildings A and B is moving forward with soil grading, pad cutting, lime treatment, and certification work—all important steps toward future building foundations.

- Utility improvements near Building 800 included sidewalk removal, utility potholing, new fire-water line installation, and placement of electrical conduits to support future campus power connections.

Project Overview



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

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

April 2026 - Construction Update

Activities This Month



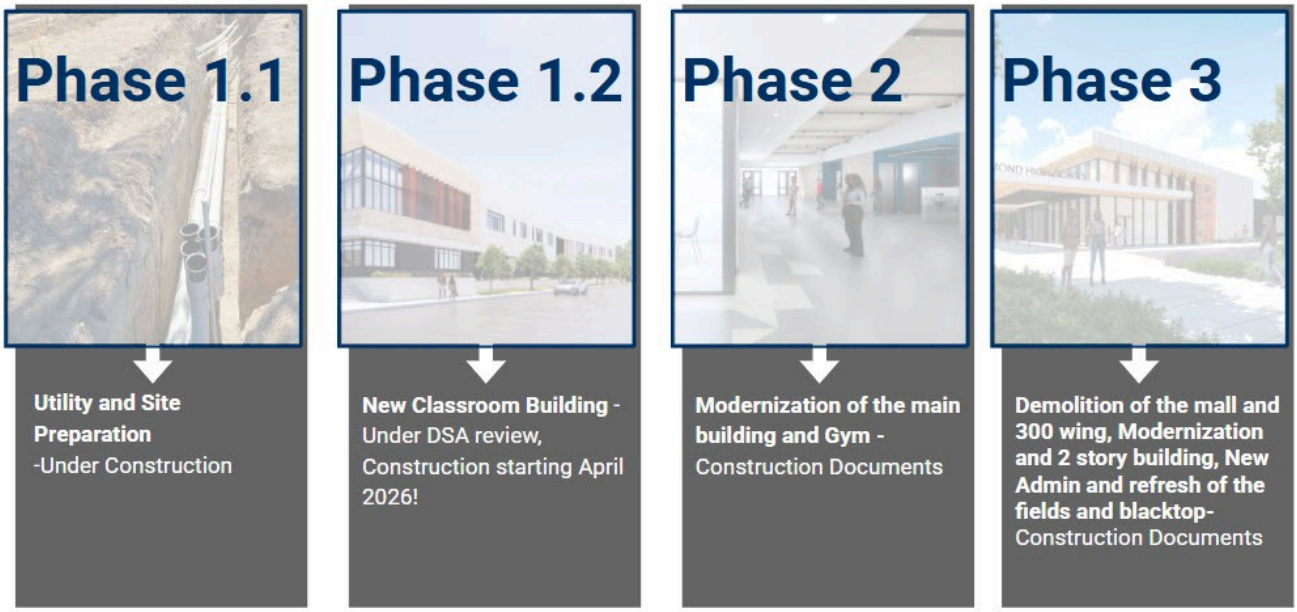
- The new domestic water line tie-in and testing is successfully completed
- Significant progress was made on the storm drain system, including installation on the south and east sides of the the site, along with installation of manholes
- Finalize the subgrade preparation of the building pad
- The new fire water line installation and tie-in is in progress

Activities Next Month



- We will be completing the utility make ready phase of the new classroom building
- Pier drilling for the foundation of the new building will begin

Project Overview



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.

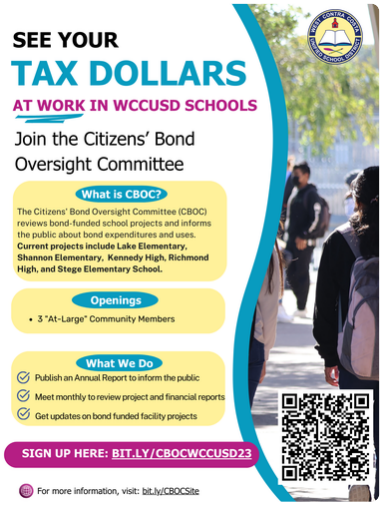
Project Website

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Join the CBOC!

We are accepting applications to join the Citizens' Bond Oversight Committee (CBOC). The CBOC reviews bond-funded school projects and informs the public about bond expenditures and uses.

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





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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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CONSTRUCTION NEWSLETTER



SHANNON ELEMENTARY MULTI PURPOSE ROOM REPLACEMENT PROJECT

Project Updates - April 2026

Activities This Month



- Fencing at the parking lot and trash enclosure
- Remove temporary fencing and open up the site for full use (excluding the kitchen)
- Install PG&E underground raceways and begin the new utility yard
- Complete irrigation and remaining landscape at front of campus
- HVAC testing and balance
- Develop a punch list for site work and the kitchen

Activities Next Month



- Health department inspection for the kitchen
- Installing new electrical service equipment and new PG&E power pole
- Fence gates and trash enclosure gates
- Replacing the outdoor playground drinking fountain

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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Contact Information

Construction Contractor:
Strawn Construction, Inc

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

Your Project Team



Trash Enclosure

Shannon Construction Newsletter
WCCUSD Facilities Planning & Construction

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

CONSTRUCTION NEWSLETTER



STEGE ELEMENTARY SCHOOL REBUILD PROJECT

April 2026 - Project Update

Activities This Month

- Start mass grading process which redistributes the soil to the correct elevation and collects the soil which needs to be removed
- Start underground electrical and low voltage pathways
- Removal of underground structures and original utilities
- Community Update Meeting will be held at 6:30pm on Thursday, April 16th, 2026



Activities Next Month

- Continue mass grading and preparing building pads
- Install domestic, fire and irrigation backflow preventers
- Continue installation of the underground stormwater systems
- Connect underground stormwater and sewer to city services



Please join us for a Community Update Meeting!

Event Information

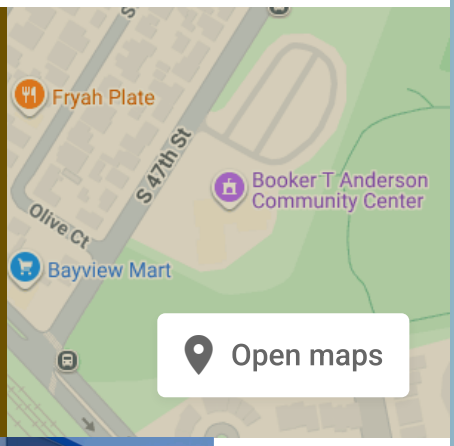
Stege ES Rebuild Community Meeting @ Booker T Anderson Community Center

When?

Thursday, Apr 16, 2026, 06:30 PM

Where?

960 S 47th St., Richmond





Project Phasing: Stege Elementary



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

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Project Summary

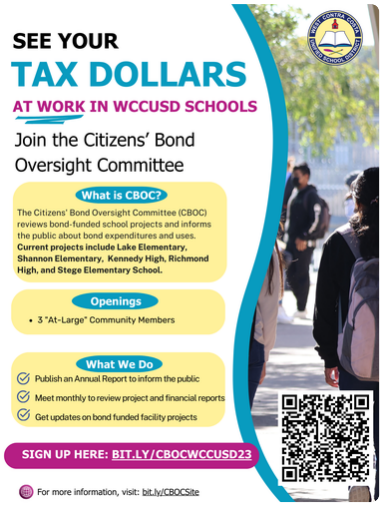
The Stege campus rebuild, now in the design phase, will replace existing buildings with a new site layout. Students are temporarily located at DeJean Middle School.



Join the CBOC!

We are accepting applications to join the Citizens' Bond Oversight Committee (CBOC). The CBOC reviews bond-funded school projects and informs the public about bond expenditures and uses.

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



Stege Elementary School Rebuild Project Team

Design Build:
Alten Construction LLC

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



E

Stege ES Rebuild Project Newsletter
WCCUSD Facilities Planning & Construction

Subscribe

Project Status Report: **4/1/2026**

Kennedy High School Modernization Project Phase 1.1 & 1.2

4300 Cutting Blvd.
Richmond, CA, 94804

Project No: 1000004800 DSA No: 01-121910

Project Scope

Phase 1.1 & 1.2 includes demolition of existing buildings 100/200 and 500, new site utilities, and preparation for the construction of 2 new buildings (Building A and Building B).

Schedule

Notice to Proceed	6/12/2025	
Original Project Duration	581	
Final Completion	1/14/2027	
Approved Time Extensions	0	
Revised Project Duration	**581**	
Revised Completion Date	**1/14/2027**	
Calendar Days Elapsed	310	53%

Project Team

Owner	WCCUSD
Design Build Entity	HKIT Architects
Construction Manager	Cumming Management Group
Inspector	Shawn Azghadi via VIS
General Contractor	Overaa

Contract Summary

Amended Base Contract Amount	$13,598,410	
Amended Project Contingency	$622,337	
Amended District Contingency	$622,337	
Original Contract Amount	**$14,843,084**	
Contract Amendments	$13,134	
Revised Contract Amount	**$14,856,218**	
Amended Project Contingency	**$622,337**	
Executed CO	$92,602	
Remaining Contingency	$529,735	
Amended District Contingency	**$622,337**	
Executed CO	$535,092	
Remaining Contingency	$87,245	
Completed & Stored & Billed & Processed to Date	**$9,689,685**	**65%**
Stop Notices	$0	

Project Updates

Activities Last Month:

Corridor utilities: complete joint trench for fire water & domestic/irrigation/storm through mid Mar; install power & fiber conduits EBMUD tie in (Bldg A)
Building B pad: finish import/grading. Building A pad: finish import/grading.
Student center sitework prep: sanitary sewer tie-in / testing
Permanent power: set transformer pad, install bus duct, PG&E set transformer

Upcoming Work

North Building A sitework: install power & fiber conduits, fire water, backflow certification. Building B pad: pad certification, then shift to pad maintenance. Building A pad: pad certification, then shift to pad maintenance.
Permanent power: set up temporary generator, existing switchboard solar tie-in, campus power shut down, energize building

Project Status Report: **4/1/2026**

Richmond High School Modernization Project UMR - Phase 1.1

1250. 23rd Street,
Richmond, CA, 94804

Project No: 1000004893 DSA No: 01-122299

Project Scope

Phase 1.1 of the Richmond High School project includes the site demolition, new utilities and preparation for the construction of the future two story classrom building and music wing.

Schedule

Notice to Proceed	8/19/2025	
Original Project Duration	219	
Final Completion	3/26/2026	
Approved Time Extensions	0	
Revised Project Duration	**219**	
Revised Completion Date	**3/26/2026**	
Calendar Days Elapsed	241	110%

Project Team

Owner	WCCUSD
Design Build Entity	DLR Group
Construction Manager	Cumming Management Group
Inspector	Nygard Consulting
General Contractor	BHM Construction

Contract Summary

Amended Base Contract Amount	$4,396,590	
Amended Project Contingency	$220,162	
Amended District Contingency	$220,162	
Allowances	$92,500	
Original Contract Amount	**$4,929,414**	
Contract Amendments	$0	
Revised Contract Amount	**$4,929,414**	
Amended Contractor Contingency	**$220,162**	
Executed CO	$35,121	
Remaining Contingency	$185,041	
Amended District Contingency	**$220,162**	
Executed CO	$169,261	
Remaining Contingency	$50,901	
Completed & Stored & Billed & Processed to Date	**$2,930,516**	**59%**
Stop Notices	$0	

Project Updates

Activities Last Month:

New domestic water lies are installed and tested
Storm drain system with their manholes are installed at the south and east sides
Prep and install of aggregate base (AB) and finish grade for building pad

Upcoming Work

Building Pad certification
New fire water installation and tie-in
Completion of new storm drain installation and electrical installation

Project Status Report: **4/1/2026**

Shannon Elementary School
CNP - Multipurpose Building

Project No:	1000004297	DSA No:	01-120507

Project Scope

Replace the multipurpose building, provide new site improvements and a trash enclosure.

Schedule

Notice to Proceed	4/30/2024	
Original Project Duration	458	
Final Completion	8/1/2025	
Approved Time Extensions	66	
Revised Project Duration	**524**	
Revised Completion Date	**10/6/2025**	
Calendar Days Elapsed	702	134%

Project Team

Owner	WCCUSD
Contractor	Strawn Construction Inc.
Construction Manager	Cumming Management Group
Inspector	MWC & Asscociates

Contract Summary

Original Contract Amount	$7,852,000	
Executed Change Orders	$133,925.93	
Unforeseen Conditions	$0.00	
Owner Requested	$1,028	
Design Changes	$132,898	
Outside Agency/ Other	$0	
Revised Contract Amount (contract + $ Executed CO)	$7,985,926	
No. of COs	5	
Pending PCOs	$128,208.76	2%
Rejected/Voided PCOs	$77,933.21	1%
Completed, Stored, Billed and Processed to Date	**$7,262,058.26**	
Stop Notices	$257,269	

Project Updates

Activities Last Month:

District took benificial occupancy of the cafeteria and stage on February 19th. Punchlist work for the cafeteria and stage. Mechanical, electrical and plumbing finishes in the kitchen. Landscaping and irrigation.

Upcoming Work:

Landscape maintenance is in progress. Complete plumbing and electrical finishes. Test mechanical, electrical, and plumbing systems. Start up the kitchen equipment. Install the remaining fences and gates. Develop the kitchen and speedline punchlist.

Project Status Report: **4/1/2026**

Stege Elementary School Campus Rebuild Project Contract # 1000004668

4949 Cypress Ave
Richmond, CA, 94804

Project No: 1000004668 DSA No: 01-122559

Project Scope

Replacement of the existing campus with construction of four new buildings and site improvements. The first phase (Phase 0) includes demolition of the existing buildings. The next phases (Phases 1 and 2)will begin in Spring 2026. These phases include construction for the site improvements and the new buildings.

Schedule

Phase 1 Notice to Proceed	1/12/2026
Phase 1 Original Project Duration	123
Phase 1 Completion	5/15/2026
Approved Time Extensions	0
Revised Project Duration	
Revised Completion Date	
Calendar Days Elapsed	

Project Team

Owner	WCCUSD
Design Build Entity	Perkins Eastman
Construction Manager	Cumming Management Group
Inspector	TBD

Contract Summary

Amended Allocated Base Contract Amount	$50,479,112	
Amended Project Contingency (Phase 0 and 1)	$124,330	
Amended District Contingency (Phase 0 and 1)	$520,888	
Original Allocated Contract Amount	**$51,000,000.00**	
Contract Amendments	$0	
Revised Allocated Contract Amount	**$51,000,000.00**	
Amended Project Contingency (Phase 0 and 1)	**$124,330**	
Executed CO	$0	
Remaining Contingency	$124,330	
Open PCOs	$0	
Rejected PCOs	$0	
Amended District Contingency (Phase 0 and 1)	**$520,888**	
Executed CO	$162,243	
Remaining Contingency	$358,645	
Open PCOs	$91,709	
Rejected PCOs	$47,317	
Completed & Stored & Billed & Processed to Date	**$5,013,786**	**10%**
Stop Notices	$0	

Project Updates

Activities Last Month:

The Notice to Proceed (NTP) and construction mobilization for Phase 1 started in mid January. The ground breaking ceremony was held in January. Removed unidentified building footings and a basement. Identified and provided safety measures for two unidentified buried fuel tanks. Submitted the fuel tank removal permit application documents to the health department for review. Installed storm water, sewer water, domestic water and firewater piping up to five feet of each building.

Upcoming Work

Continue to provide preconstruction and design services for Phase 2. Phase 2 documents are under DSA review. Obtain the fuel tank removal permit from the health department and remove tanks from the site. Provide cut and fill grading across the site to meet new grade elevations. Install underground site electrical raceways.



PBK K-12

Facilities Master Plan

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT ▪ SCHOOL BOARD PRESENTATION ▪ MARCH 2026

AGENDA



- What is a Facilities Master Plan?
- Planning Process
- West Contra Costa USD Approach
- Facilities Master Plan Contents
- Next Steps
- Discussion

WHAT IS A FACILITIES MASTER PLAN?

The Facilities Master Plan will enable the district to:



Adapt to changing enrollment and demographics



Modernize and improve aging facilities



Provide high-quality learning environments

PROCESS

Enrollment & Capacity

Facility Conditions

Educational Adequacy

Community Input

Priorities & Values

Facilities Master Plan

Deferred Maintenance Plan

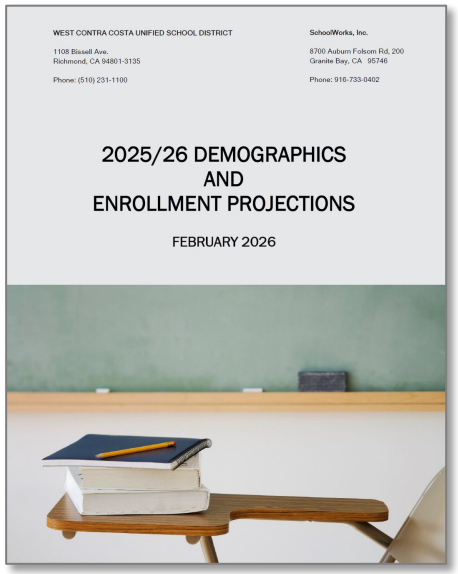
Operational Efficiency

G.O. Bond

State Funding

Other Actions

Enrollment & Capacity


WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

1108 Bissell Ave.
Richmond, CA 94801-3135

Phone: (510) 231-1100

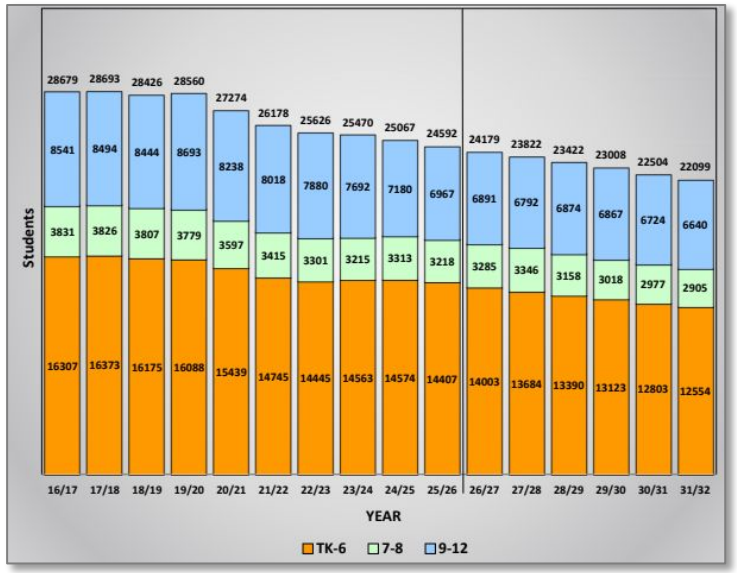
SchoolWorks, Inc.

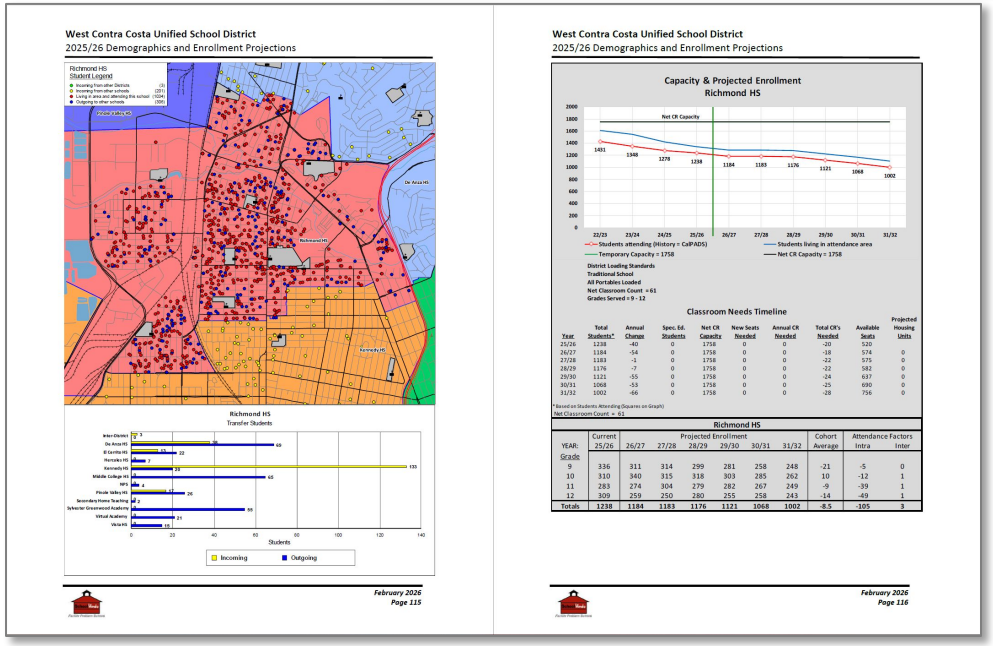
8700 Auburn Folsom Rd, 200
Granite Bay, CA 95746

Phone: 916-733-0402

2025/26 DEMOGRAPHICS
AND
ENROLLMENT PROJECTIONS

FEBRUARY 2026




West Contra Costa Unified School District
2025/26 Demographics and Enrollment Projections

Richmond HS
Student Legend

Richmond HS
Transfer Students

Incoming
Outgoing
Students

February 2026
Page 115

West Contra Costa Unified School District
2025/26 Demographics and Enrollment Projections

Capacity & Projected Enrollment
Richmond HS

Net CR Capacity

Students attending (History + CalPADS)
Students living in attendance area
Temporary Capacity = 1758
Net CR Capacity = 1758

District Loading Standards
Traditional School
All Portables Loaded
Net Classroom Count =61
Grades Served = 9 - 12

Classroom Needs Timeline

Year	Total Students*	Annual Change	Spec. Ed. Students	Net CR Capacity	New Seats Needed	Annual CR Needed	Total CR's Needed	Available Seats	Projected Housing Units
25/26	1238	-40	0	1758	0	0	-20	520	0
26/27	1184	-54	0	1758	0	0	-18	574	0
27/28	1183	-1	0	1758	0	0	-22	575	0
28/29	1176	-7	0	1758	0	0	-22	582	0
29/30	1121	-55	0	1758	0	0	-24	637	0
30/31	1068	-53	0	1758	0	0	-25	690	0
31/32	1002	-66	0	1758	0	0	-28	756	0

*Based on Students Attending (Squares on Graph)
Net Classroom Count = 61

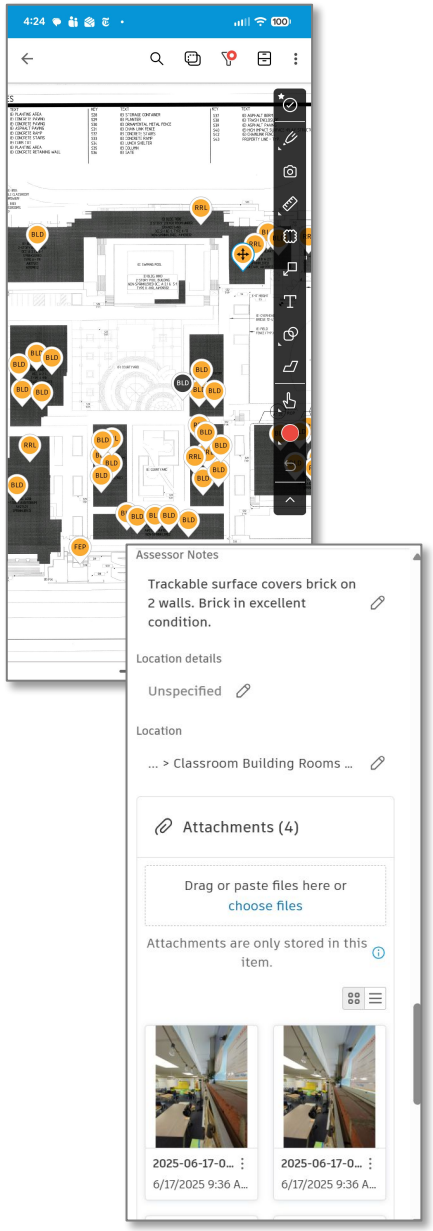
Richmond HS

YEAR:	Current 25/26	26/27	27/28	28/29	29/30	30/31	31/32	Cohort Average	Attendance Factors Intra	Inter
Grade										
9	336	311	314	299	281	258	248	-21	-5	0
10	310	340	315	318	303	285	262	10	-12	1
11	283	274	304	279	282	267	249	-9	-39	1
12	309	259	250	280	255	258	243	-14	-49	1
Totals	1238	1184	1183	1176	1121	1068	1002	-8.5	-105	3

February 2026
Page 116

- Are there crowded or underutilized schools?
- What capacity is needed to serve WCCUSD students?

Facility Conditions



Project Types



MODERNIZATIONS

Modernization projects are upgrades and repairs to building systems as well as interior and exterior refreshes. Interior modernization projects include updates to interior finishes such as paint, acoustic ceiling tiles, flooring and furniture. Building envelope modernizations include roof, facade, window, door, and sealant improvements. Mechanical, Electrical, Plumbing, and Technology modernizations are typically upgrades or repairs.



BUILDING AND SITE RECONFIGURATION

Building reconfiguration projects include rearrangements of specific rooms and spaces to accommodate a variety of programs which align with educational adequacy and needs of the students, teachers and staff.



SITE, LANDSCAPE, PLAYGROUNDS AND PLAYFIELDS

Site and landscape improvements include repaving of sidewalks and parking areas, updated fencing, installation of new marquees and signage, and other outdoor improvements such as new sports fields, new athletic facilities, and updated playgrounds and play areas.



DEMOLITION

Demolition projects are proposed for existing portable buildings and other aging facilities at some sites across the district.



PORTABLE REPLACEMENT

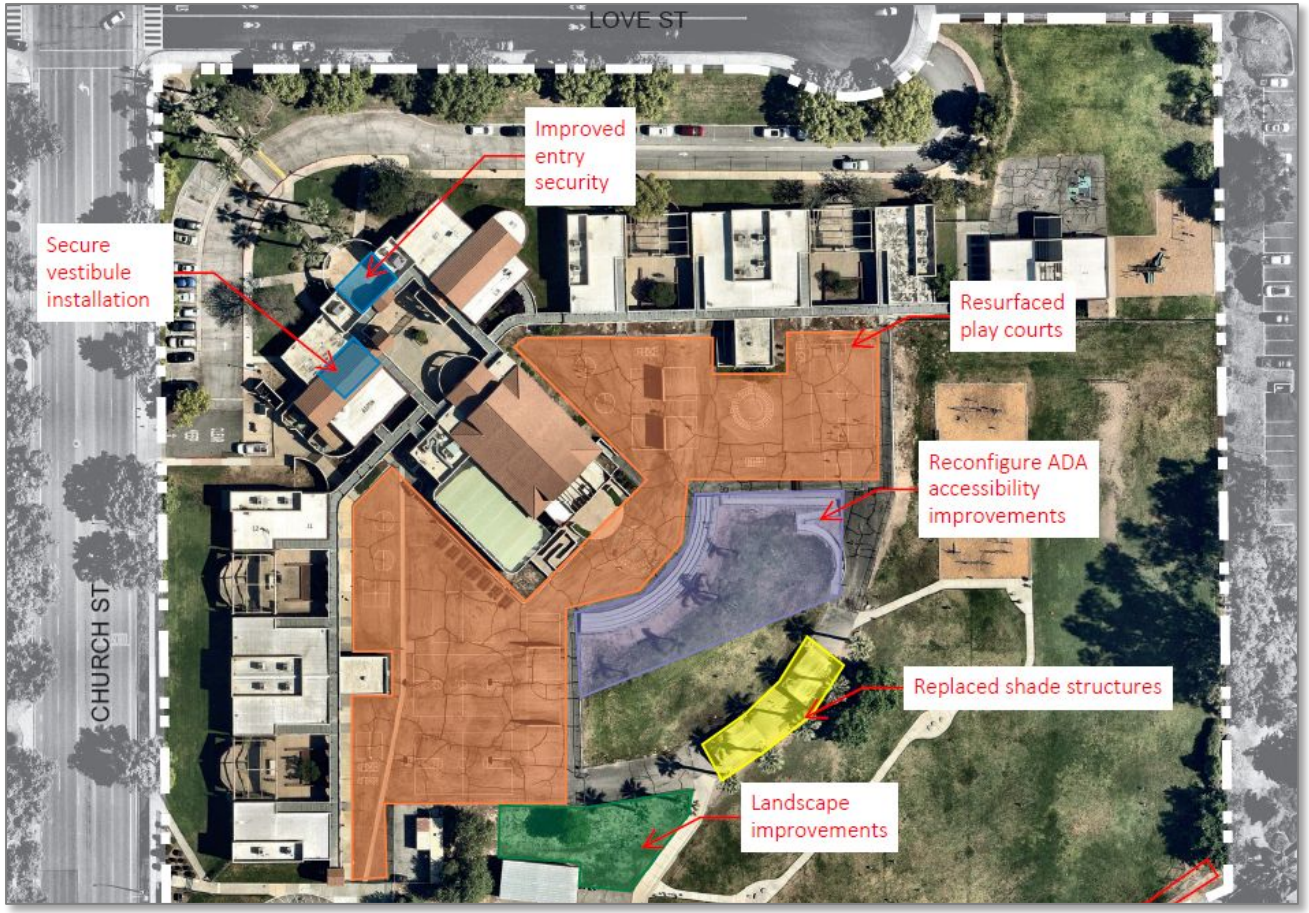
New facilities that can meet the needs of any proposed demolished facility, or meet a yet unmet need identified by stakeholders.

- Needs by site: Integrate all data into the Digital Database
- Building-by-building data
- Information gathering includes
  - Site Assessments
  - Maintenance and Operations interviews and records
  - Structural Reports
  - Climate and Geography

Educational Adequacy

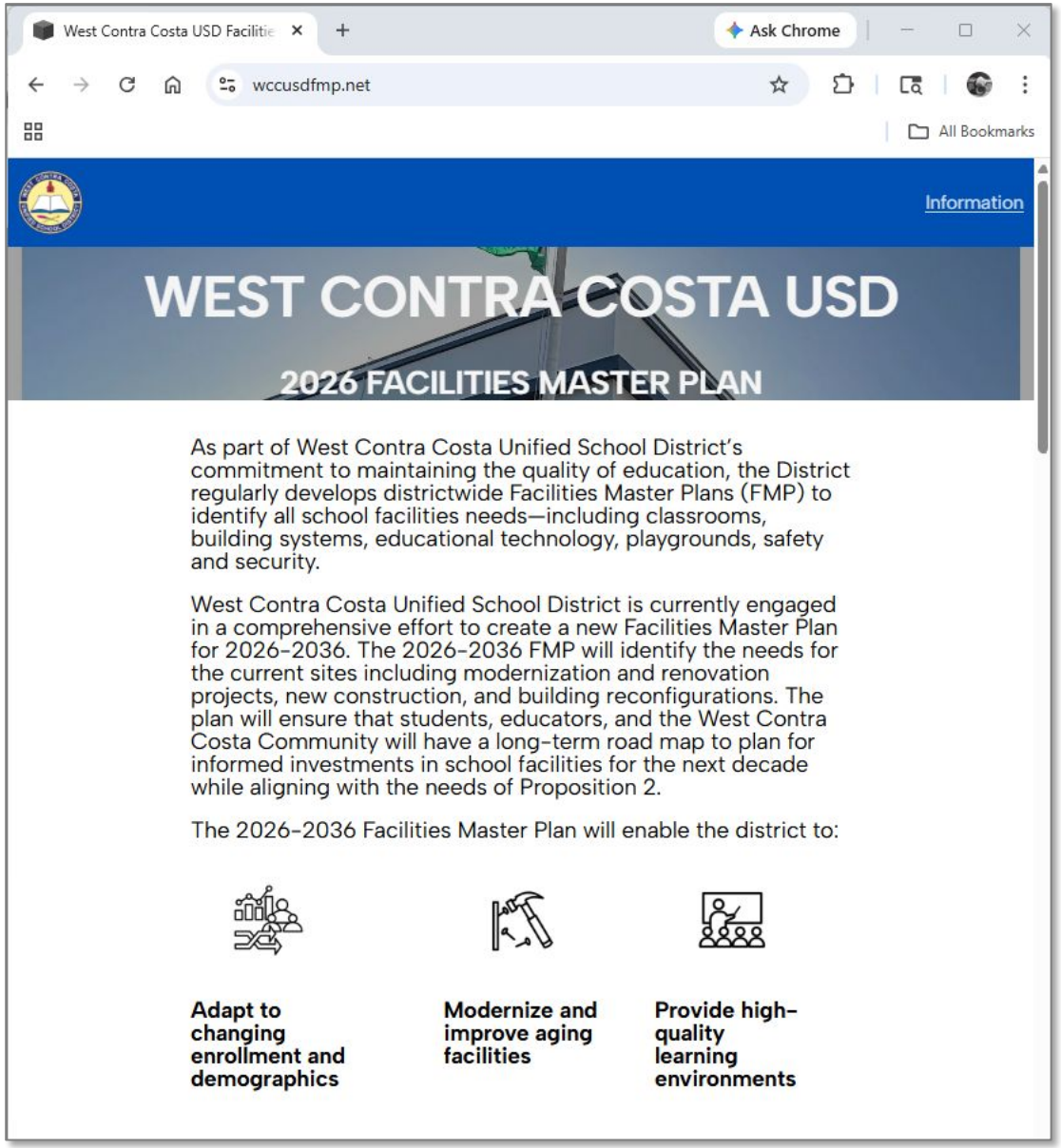
Educational Program Suitability
Alignment of Physical Spaces & Program

- Transitional Kindergarten
- Specialty Program Spaces
- Safety & Security
- Technology Backbone



Example image: not a WCCUSD site

Engagement



- Public Website and Survey
- Community Meetings
- Principal Questionnaire and Interview
- Leadership Focus Groups

Implementation

IMPLEMENTATION STRATEGY AND RECOMMENDATION

Strategy 1: Quickstart Projects

Through the funding received from Measure D RUSD has prioritized a set of immediate, high-impact projects that address essential infrastructure needs and improve the reliability of core building systems. These efforts are intended to strengthen districtwide operations by modernizing aging network pathways, enhancing emergency preparedness, and addressing critical building envelope deficiencies.

- Upgrade structured cabling across priority campuses to improve network reliability, support modern classroom technology, and replace aging or failing wiring
- Develop and equip a centralized Emergency Operations Center to strengthen districtwide coordination, improve crisis response capabilities, and modernize communications infrastructure
- Perform essential roofing repairs at facilities with active leaks or deteriorating roof systems to prote
  extend roof life, and
  maintenance costs

Strategy 2: Campus Security Improvements

RUSD should prioritize a layered security approach across all campuses to ensure safe and controlled access. Initial efforts should include installing secure entry vestibules at main entrances, followed by upgrading perimeter fencing and gates with access control systems, and adding crosswalks and site lighting to improve visibility and safe circulation.

These measures will be paired with modernization projects that integrate security technology (e.g., key card access, surveillance infrastructure) into building upgrades. Implementation will follow a phased approach:

- Install secure entry ve
  offices at all campuse
  Elementary schools, t
  schools
- Exterior site improve
  attention paid to cam
  fencing - replacing ol
  along busy road with
  fencing, and filling an
  found
- Install new/additiona
  reduce blind spots
- Install key card acces
  campuses to steer pu
  a single point

Example strategies from another district

West Contra Costa School District
Modernization Eligibility Analysis

SCHOOL FACILITY CONSULTANTS

Draft Modernization Eligibility Drawdown 2024-25

Hanna Ranch ES	K-6	7-8	9-12	NS-SDC	S-SDC	Total
Submitted 2019/20 Eligibility	485					485
No Projects	0					0
Remaining Estimated Eligibility	**485**	**0**	**0**	**0**	**0**	**485**
Total Estimated State Funding	$2,926,490	$0	$0	$0	$0	$2,926,490
Total Estimated District Match	$1,950,993	$0	$0	$0	$0	$1,950,993
Total Estimated Funding	**$4,877,483**	**$0**	**$0**	**$0**	**$0**	**$4,877,483**

No CBEDS Update or Facility Turnover in 2024-25. Site at 100%.

Harding ES	K-6	7-8	9-12	NS-SDC	S-SDC	Total
Submitted 2023/24 Eligibility	419			17	23	459
57/61796-00-019	(353)			(26)	(9)	(388)
2nd Mod Restricted ††	8			1	0	9
Remaining Estimated Eligibility	**74**	**0**	**0**	**0**	**14**	**88**
Estimated Standard State Funding	$534,486	$0	$0	$0	$366,592	$901,078
Estimated Restricted State Funding	$48,272	$0	$0	$0	$0	$48,272
Total Estimated State Funding	$582,758	$0	$0	$0	$366,592	$949,350
Total Estimated District Match	$388,505	$0	$0	$0	$244,395	$632,900
Total Estimated Funding	**$971,263**	**$0**	**$0**	**$0**	**$610,987**	**$1,582,250**

No CBEDS Update or Facility Turnover in 2024-25. Site at 100%. †/†† 2nd Modernization eligibility in 10-year horizon.
†/†† 2nd Modernization eligibility derived from previously modernized facilities (Perm/Unrestricted† or Port/Restricted††).

Highland ES	K-6	7-8	9-12	NS-SDC	S-SDC	Total
Submitted 2018/19 Eligibility	618			12	10	640
No Projects	0			0	0	0
Remaining Estimated Eligibility	**618**	**0**	**0**	**12**	**10**	**640**
Total Estimated State Funding	$3,729,012	$0	$0	$154,404	$192,320	$4,075,736
Total Estimated District Match	$2,486,008	$0	$0	$102,936	$128,213	$2,717,157
Total Estimated Funding	**$6,215,020**	**$0**	**$0**	**$257,340**	**$320,533**	**$6,792,893**

No CBEDS Update or Facility Turnover in 2024-25. Site at 100%. †/†† 2nd Modernization eligibility in 10-year horizon.

Kensington ES	K-6	7-8	9-12	NS-SDC	S-SDC	Total
Submitted 2017/18 Eligibility	553					553
57/61796-00-023	(275)					(275)
2nd Mod Restricted ††	45					45
Remaining Estimated Eligibility	**323**	**0**	**0**	**0**	**0**	**323**
Estimated Standard State Funding	$1,933,493	$0	$0	$0	$0	$1,933,493
Estimated Restricted State Funding	$271,530	$0	$0	$0	$0	$271,530
Total Estimated State Funding	$2,205,023	$0	$0	$0	$0	$2,205,023
Total Estimated District Match	$1,470,015	$0	$0	$0	$0	$1,470,015
Total Estimated Funding	**$3,675,038**	**$0**	**$0**	**$0**	**$0**	**$3,675,038**

No CBEDS Update or Facility Turnover in 2024-25. Site at 100%. †/†† 2nd Modernization eligibility in 10-year horizon.
†/†† 2nd Modernization eligibility derived from previously modernized facilities (Perm/Unrestricted† or Port/Restricted††).

King ES	K-6	7-8	9-12	NS-SDC	S-SDC	Total
Submitted 2014/15 Eligibility	435				0	435
57/61796-00-033	(538)				(17)	(555)
Remaining Estimated Eligibility	**0**	**0**	**0**	**0**	**0**	**0**
Total Estimated State Funding	$0	$0	$0	$0	$0	$0
Total Estimated District Match	$0	$0	$0	$0	$0	$0
Total Estimated Funding	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

No CBEDS Update or Facility Turnover in 2024-25. Site at 100%. †/†† 2nd Modernization eligibility in 10-year

- District-level strategies
- Available funding
- Phasing

Facilities Master Plan



QUESTIONS ?

DISCUSSION

What makes West Contra Costa Schools a special place for students and teachers?

In your opinion, what are the most critical needs at West Contra Costa schools?

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EideBailly

CPAs & BUSINESS ADVISORS

June 30, 2025

To the Board of Education, the Citizens' Bond Oversight Committee, and
Management of the West Contra Costa Unified School District
Richmond, California

The following represents our understanding of the services we will provide to West Contra Costa Unified School District.

You have requested that we perform the required performance audit of the District's 2010 Measure D, 2012 Measure E, and the 2020 Measure R general obligation bonds (Bond Funds) for the period beginning July 1, 2024 and ending June 30, 2025, to ensure that the Bond Funds have been expended only on the specific projects approved by the voters for the year ending June 30, 2025, in accordance with the compliance requirements of Section 1 of Article XIII A of the California Constitution. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Auditor Responsibilities

We will conduct our audit in accordance with GAAS, in accordance with *Government Auditing Standards*, and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, and the *Guide for Annual Auditor of K-12 Local Education Agencies and State Compliance Reporting* we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material noncompliance of the Bond Funds, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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 controls.
- Obtain an understanding of the system of internal control 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the Bond Funds performance audit that we have identified during the performance audit.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and in accordance with *Government Auditing Standards*.

4040 Campbell Ave., Ste. 200 | Menlo Park, CA 94025-1053 | T 650.322.3400 | F 650.645.7393 | EOE

Performance Audit

The purpose of the Performance Audit is to meet the Proposition 39 requirement for the Bond proceeds to ensure compliance with Section 1 of Article XIII A of the California Constitution. This includes that the Proposition 39 Bond proceeds are expended only on the specific projects listed in the bond language approved by the voters, and no Bond proceeds are being spent on administrative salaries or any other expenses that would otherwise be the obligation of the District's General Fund. The Performance Audit will be conducted in accordance with Generally Accepted Government Auditing Standards.

Management of the District is responsible for establishing and maintaining effective internal control over compliance to meet the Proposition 39 requirement for the Bond proceeds to ensure compliance with Section 1 of Article XIII A of the California Constitution.

Generally Accepted Government Auditing Standards requires that we obtain an understanding of those internal controls that are significant to our audit objectives. Our consideration of internal controls is limited to those controls considered significant to meet the objectives of this performance audit. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. A performance audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under *Government Auditing Standards*.

Our procedures for the Performance Audit for each year ended June 30, 2025 will be as follows:

- We will identify expenditures and projects charged to Bond Funds by obtaining a general ledger and project listing.
- We will select a sample of expenditures using the following criteria:
    - Identify all expenditures recorded in all object codes, including transfers out, related to the bond measure.
    - Identify all projects that were incurred during the fiscal year related to the bond measure.
    - Select a sample of expenditures to test for compliance. Our selection will include all expenditures that we deem to be individually significant and will also select a sample of expenditures from the remaining population.
- For the sample selected, review invoices and other supporting documentation to determine that:
    - Expenditures were supported by invoices with evidence of proper approval and documentation of receipt of goods and/or services.
    - Expenditures were supported by proper bid documentation, as applicable.
    - Expenditures were expended in accordance with voter-approved bond project list.
    - No expenditures were for salaries of school administrators or other general operating expenses of the District.
- We will determine that the District has met the compliance requirements if the following conditions are met:
    - Supporting documents for expenditures were aligned with the voter-approved bond project list.
    - Supporting documents for expenditures were not related to salaries of school administrators or other operating expenses of the District.
- A performance audit report will be issued to the Bond Oversight Committee and the District Board of Education.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

a. For the preparation and fair presentation of the Bond Fund financial statements in accordance with accounting principles generally accepted in the United States of America;
b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of Bond Fund financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
c. To provide us with:
    i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the Bond Fund financial statements such as records, documentation, and other matters;
    ii. Additional information that we may request from management for the purpose of the audit; and
    iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
d. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
e. For adjusting the Bond Fund financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the Bond Fund financial statements as a whole; and
f. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
g. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
h. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
i. For the accuracy and completeness of all information provided.
j. Responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the performance and bond fund audit. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit. You will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them.

We will not assume management responsibilities on behalf of the West Contra Costa Unified School District. The West Contra Costa Unified School District's management understands and agrees that any advice or recommendation we may provide in connection with our engagement are solely to assist management in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

Reporting

We will issue a written report upon completion of our audit of the performance audit. Our report will be addressed to the governing body of District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the performance audit are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the performance audit and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Nathan Edelman, CPA, is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, administrative charges and a technology fee. Invoices are payable upon presentation. **We estimate that our fee for the audit will be $33,800.**

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with an itemized request list that identifies the information you will need to prepare and provide in preparation for our engagement, as well as the requested delivery date for those items. A lack of preparation, including not providing this information in an accurate and timely manner, unanticipated audit adjustments, and/or untimely assistance by your personnel may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain engagement documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such engagement documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected engagement documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such engagement documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

We may use third-party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider. You acknowledge that your information may be disclosed to such service providers, including those outside the United States.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our engagement documentation for this engagement. Our engagement documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

You agree to share all facts that may affect your Bond Fund financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report, and any subsequent review reports to the parties contracting for the audit s Accordingly, we will provide a copy of our most recent peer review report at your request.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed The Eide Bailly Alliance, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

Eide Bailly, LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. It is not anticipated that any of the non-licensee owners will be performing services for the West Contra Costa Unified School District.

MEDIATION

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Menlo Park, California. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

LIMITED INDEMNITY

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

TIME LIMITATION

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Minnesota law. Any unresolved Dispute shall be submitted to a federal or state court located in Minneapolis, Minnesota.

ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,

Nathaniel Edelman

Nathaniel Edelman, CPA
Eide Bailly LLP

RESPONSE:

This letter correctly sets forth the understanding of the West Contra Costa Unified School District

By: _____

Title: Interim Associate Superintendent, operations

Date: July 7, 2025

Docusign Envelope ID: 1446C170-BC18-4D03-98CB-52B658DA9EB2

June 30, 2025

To the Board of Education, the Citizens' Bond Oversight Committee, and
Management of the West Contra Costa Unified School District
Richmond, California

This letter is provided in connection with our engagement for the performance audit of the District's 2010 Measure D, 2012 Measure E, and the 2020 Measure R general obligation bonds (Bond Funds) for the period beginning July 1, 2024 and ending June 30, 2025. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit, including significant risks we have identified.

Our Responsibilities

As stated in our engagement letter dated June 30, 2025, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America, in accordance with *Government Auditing Standards*, and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel, to ensure that the Bond Funds have been expended only on the specific projects approved by the voters for the year ending June 30, 2025, in accordance with the compliance requirements of Section 1 of Article XIII A of the California Constitution. Our audit does not relieve you or management of your respective responsibilities.

Planned Scope of the Audit

The purpose of the Performance Audit is to meet the Proposition 39 requirement for the Bond proceeds to ensure compliance with Section 1 of Article XIII A of the California Constitution. This includes that the Proposition 39 Bond proceeds are expended only on the specific projects listed in the bond language approved by the voters, and no Bond proceeds are being spent on administrative salaries or any other expenses that would otherwise be the obligation of the District's General Fund.

Our procedures for the Performance Audit for each year ended June 30, 2025 will be as follows:

- We will identify expenditures and projects charged to Bond Funds by obtaining a general ledger and project listing.
- We will select a sample of expenditures using the following criteria:
    - Identify all expenditures recorded in all object codes, including transfers out, related to the bond measure.
    - Identify all projects that were incurred during the fiscal year related to the bond measure.
    - Select a sample of expenditures to test for compliance. Our selection will include all expenditures that we deem to be individually significant and will also select a sample of expenditures from the remaining population.

- For the sample selected, review invoices and other supporting documentation to determine that:
  - Expenditures were supported by invoices with evidence of proper approval and documentation of receipt of goods and/or services.
  - Expenditures were supported by proper bid documentation, as applicable.
  - Expenditures were expended in accordance with voter-approved bond project list.
  - No expenditures were for salaries of school administrators or other general operating expenses of the District.
- We will determine that the District has met the compliance requirements if the following conditions are met:
  - Supporting documents for expenditures were aligned with the voter-approved bond project list.
  - Supporting documents for expenditures were not related to salaries of school administrators or other operating expenses of the District.
- A performance audit report will be issued to the Bond Oversight Committee and the District Board of Education.

We expect to issue our report on approximately March 30, 2025.

This information is intended solely for the information and use of Board of Education, the Citizens' Bond Oversight Committee, and Management of the West Contra Costa Unified School District and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Eide Bailly LLP

Menlo Park, California

NAME of REQUESTER	DATE OPERATIONS OFFICE RVCD.	SUBJECT	FORWARDED FOR RESPONSE TO:	RESPONSE	RESP. DATE
162)Lorraine Humes	8/15/2022	Reports for 6-30-22-Rpt. #2, Consolidate Fund 21&35, Master Plan Projects 2016, Measure R Projects	8-18-22 S. Cha	Sent to L. Humes 9-23-22-Additional documents sent on 10-5-22	9/23/2022 & 10-5-22
163)Lorraine Humes	8/15/2022	Estimated tax rates after Measure R	8-18-22 S. Cha	Sent to L. Humes 10-7-22	10/7/2022
164)Lorraine Humes	8/15/2022	FMP Implementation update for Measure D(2010) & Measure E(2012), 6-20-21-slide #5-project status	8-18-22 E. Mejia-Hooper	Sent to L. Humes 8-22-22	8/22/2022
165)Lorraine Humes	8/15/2022	FMP Updating the 2016 Facillities Master Plan Prioritization for Project Sequencing of Measure R 2020, June 23, 2021-slide 6 & 5	8-18-22 E. Mejia-Hooper	Sent to L. Humes 8-19-22 & 9-6-22	8-19-22 & 9-6-22
166)Lorraine Humes	8/15/2022	FAI Implementation reports Phase 1.5 & 2.0	8-18-22 M. Payne	Sent to L. Humes 9-8-22	9/8/2022
167)Lorraine Humes	8/15/2022	KPI Summary-Report #1, Bonds Authorized chart through June 30, 2022	8-18-22 S. Cha	Sent to L. Humes and CBOC committee-10-5-22	10/5/2022
168)Anton Jungherr	3/31/2023	John Anderson's letter referred to in the minutes of 6-16-21 Facilities Committee Meeting Minutes	4-4-23 M. Payne & S. Garfield	Sent to A. Jungherr	4/11/2023
169)Anton Jungherr	7/11/2023	Colbi Amendment 4-20-23	7-12-23 M. Payne & S. Garfield	Sent to A. Jungherr	7/24/2023
170)Anton Jungherr	7/11/2023	Tami Dunning's Contract with CBOC	7-12-23 L. Freese & S. Garfield	Sent to A. Jungherr	7/24/2023
171)Lorraine Humes	7/12/2023	Group email for PTA Councils & School Councils	7-12-23 S. Garfield	Sent response to L. Humes	7/26/2023
172)Lorraine Humes	8/29/2023	cpy of July and August 2023 A/P check losts for Building Fund, Code 21	8-29-23 -M. Payne, L. Freese	Response given at 9-11-23 CBOC meeting	9/11/2023
173)Anton Jungherr	9/11/2023	Copy of Colby invoice 9704	9-11-23 M. Payne at CBOC mtg.	Response sent to A. Jungherr 9-18-23	9/18/2023
174)Anton Jungher	9/11/2023	Copy of Orbach Henderson, Huff & Henderson invoices 101035,101038,101493,101495	9-11-23 M. Payne at CBOC mtg.	Response sent to A. Jungherr 9-18-23	9/18/2023
175)Lorraine Humes	9/25/2023	Copy of Fund 21 Checklist for Sept. 2023	9-25-23 M. Payne	Response sent to L. Humes 10-10-23	10/10/2023
176)Lorraine Humes	10/23/2023	Copy of 2023 Bond KPI Summary Report	10-24-23 M. Payne	M. Payne had a conversation with L. Humes explaining that this is not a routine report and is not available at this time.	11/13/2023
177)Lorraine Humes	9/16/2024	Excell spreadsheet for FY 2024 checklist data.	9-16-24 M. Payne	10-2-24 M. Falk emailed excel doc to L. Humes	10/2/2024
178)Brendan Havenar	3/20/2026	Scope of work & contract for performance auditor-Eide Bailly	3/20/2026 - E. Mejia Hooper	4-10-26 S. Garfield email docs to B. Havenar-Daughton	4/10/2026