

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

MEASURE T PARCEL TAX AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2025**

MEASURE T PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
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JUNE 30, 2025

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**MEASURE T PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
BACKGROUND INFORMATION
FOR THE YEAR ENDED JUNE 30, 2025**

SUMMARY

1. Measure T was authorized by an election of the registered voters of West Contra Costa Unified School District (the "District"). Measure T was approved to protect core academic – reading, writing, math and science, attract and retain qualified teachers, prepare students for college and the workforce, provide job training for students to prepare them for the workforce, support visual and performing arts, provide smaller class sizes, provide classroom computers and technology, improve safety on and around district campuses, support after-school programs to keep kids away from gangs and drugs, support science laboratories, materials and activities for West Contra Costa Unified School District by collecting taxes of 7.2 cents per square foot of total building area on each parcel of taxable real property within the District.
2. For the year ending June 30, 2025, total proceeds from parcel taxes for Measure T were \$10,081,221.
3. For the year ending June 30, 2025, the District recorded \$10,102,248 of measure T expenditures.
4. The West Contra Costa Unified School District maintains a separate cash in county sub-fund for the Measure T, and as of June 30, 2025 the balance of this sub-fund was \$302,746.

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Measure T Citizens' Oversight Committee and
Board of Trustees of the
West Contra Costa Unified School District
Richmond, California

Report on the Financial Statements

Opinion

We have audited the accompanying statement of revenues and expenditures of the Measure T Parcel Tax 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 activity of the Measure T Parcel Tax of West Contra Costa Unified School District, for the year ended June 30, 2025, 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 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 Measure T Parcel Tax 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.

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 judgment 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 judgment 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 22, 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 Measure T Parcel Tax. 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 Measure T Parcel Tax Parcel Tax.

Report of Other Legal and Regulatory Requirements

In accordance with the requirements of the Measure T Parcel Tax ballot language, we have issued our performance audit dated May 22, 2026 on our consideration of the District's compliance with the requirements of the published election materials specifying the intended use of Measure T proceeds. That report is an integral part of our audit of the Measure T Parcel Tax of West Contra Costa Unified School District, as of and for the year ended June 30, 2025, and should be considered in assessing the results of our financial audit.



San Diego, California
May 22, 2026

**MEASURE T PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2025**

REVENUES

Local sources	\$ 10,097,148
Total Revenues	<u>10,097,148</u>

EXPENDITURES

Current	
Certificated salaries	3,158,030
Classified salaries	1,656,155
Employee benefits	2,212,661
Books and supplies	162,993
Services and other operating expenditures	686,313
Transfers to charter schools	<u>2,226,096</u>
Total Expenditures	<u>10,102,248</u>

Other Financing Sources (Uses)

Other Uses	<u>(5,100)</u>
Net Financing Sources (Uses)	<u>(5,100)</u>
Total Expenditures	<u>\$ 10,097,148</u>

**MEASURE T PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
NOTES TO STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1: ORGANIZATION

Measure T was authorized by an election of the registered voters of West Contra Costa Unified School District (the "District"). Measure T was approved to protect core academic – reading, writing, math and science, attract and retain qualified teachers, prepare students for college and the workforce, provide job training for students to prepare them for the workforce, support visual and performing arts, provide smaller class sizes, provide classroom computers and technology, improve safety on and around district campuses, support after-school programs to keep kids away from gangs and drugs, support science laboratories, materials and activities for West Contra Costa Unified School District by collecting taxes of 7.2 cents per square foot of total building area on each parcel of taxable real property within the District.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Policies

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).

B. Reporting Entity

The District operates under a locally elected five-member Board form of government and provides educational services to grades K-12 as mandated by the State. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all fund, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student related activities.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues – exchange and non-exchange transactions:

Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

**MEASURE T PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
NOTES TO STATEMENT OF REVENUES AND EXPENDITURES, continued
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Accounting (continued)

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt services expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 3: SUMMARY OF EXPENDITURES BY CATEGORY

Expenditures by category for the year ended June 30, 2025 were as follows:

EXPENDITURES BY CATEGORY

Protecting core academics

Certificated salaries	\$	472,095
Employee benefits		208,668
Total		<u>680,763</u>

Attracting and retaining qualified teachers

Certificated salaries	\$	1,213,106
Employee benefits		600,627
Total		<u>1,813,733</u>

Improving safety on and around our campuses

Classified salaries		78,992
Employee benefits		7,193
Services and Other Operating		46,924
Total		<u>133,109</u>

Supporting after-school programs

Certificated salaries		204,798
Classified salaries		491,022
Employee benefits		197,273
Books, Supplies, Services, and Other Operating		653,447
Total		<u>1,546,540</u>

Supporting libraries

Certificated salaries		1,268,031
Classified salaries		1,086,141
Employee benefits		1,198,899
Books and Supplies		148,936
Total		<u>3,702,007</u>

Payment to charter schools

		<u>2,226,096</u>
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Total Expenditures	\$	<u>10,102,248</u>
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**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

Measure T Citizens' Oversight Committee and
Board of Trustees 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 Measure T Parcel Tax 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 Measure T Parcel Tax, and have issued our report thereon dated May 22, 2026.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Measure T Parcel Tax 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 Measure T Parcel Tax 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 Measure T Parcel Tax, 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.

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. 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 Measure T Parcel Tax 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.

A handwritten signature in blue ink that reads "Christy White, Inc".

San Diego, California
May 22, 2026

PERFORMANCE AUDIT SECTION

REPORT ON PERFORMANCEIndependent Auditors' Report

Measure T Citizens' Oversight Committee and
Board of Trustees of the
West Contra Costa Unified School District
Richmond, California

We were engaged to conduct a performance audit of the Measure T Parcel Tax of West Contra Costa Unified School District (the "District") for the year ended June 30, 2025.

We conducted this performance audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in the published election materials specifying the intended use of Measure T proceeds. Management is responsible for the District's compliance with those requirements.

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 published election materials specifying the intended use of Measure T proceed, 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. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District, in all significant respects, expended Measure T funds only for the specific projects approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure T proceeds. The procedures performed and the related results are further described in the accompanying audit procedures and results section.

This report is intended solely for the information and use of the District, and is not intended to be and should not be used by anyone other than this specified party.



San Diego, California
May 22, 2026

**MEASURE T PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS
FOR THE YEAR ENDED JUNE 30, 2025**

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure T funds for the year ended June 30, 2025 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure T proceeds.

SCOPE

The District provided to us a list of all Measure T expenditures for the year ended June 30, 2025. There were \$10,102,248 in expenditures from July 1, 2024 through June 30, 2025 identified.

METHODOLOGY

1. Verified that the Measure T expenditures were accounted for separately in the accounting records of the District.
2. Verified that the net revenues received from the parcel taxes were deposited in total into the District's Measure T Sub-Fund.
3. Verified that the District implemented procedures to ensure that parcel tax funds awarded to charter schools were spent in accordance with the scope of the published material specifying the intended use of proceeds for the Measure T funds.
4. Tested expenditures of each resource code ensuring that such expenditures were spent in accordance with the scope of the published material specifying the intended use of proceeds for the Measure T funds.
5. Testing performed (including those items above) included a sample of expenditures and employee payroll related expenditures totaling \$4,110,748 or 40% of all expenditures for 2024-25.
6. Tested exemptions granted to Senior Citizens to ensure approvals and denials are properly processed.

CONCLUSION

The results of our procedures indicated that, in all significant respects, West Contra Costa Unified School District expended Measure T funds for the year ended June 30, 2025 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure T proceeds.

FINDINGS AND RESPONSES SECTION

**MEASURE T PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

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

**MEASURE T PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

There were no findings for the year ended June 30, 2024 for the Measure T Parcel Tax.