

# WCCUSD



## CITIZENS' BOND OVERSIGHT COMMITTEE

MEETING PACKET FOR: FEBRUARY 08, 2021

1400 MARINA WAY SOUTH RICHMOND, CA 94804

# **NORMS OF BEHAVIOR**

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

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

Team process includes:

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

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

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

**CBOC Chair Don Gosney can be reached at:**

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

**email [dongosney@comcast.net](mailto:dongosney@comcast.net)**

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

# WCCUSD

## CITIZEN'S BOND OVERSIGHT COMMITTEE

### BASIC PARLIAMENTARY PROCEDURES

#### THE CBOC CONDUCTS THEIR AFFAIRS USING ROBERTS RULES OF ORDER

All discussions and actions go through the Chair.

All actions require a MOTION and a SECOND before proceeding.

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

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

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

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

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

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

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

A MOTION TO ADJOURN is always in order.



**WCCUSD**  
**CITIZENS' BOND OVERSIGHT COMMITTEE**  
Guadalupe Enllana      Don Gosney      John Anderson  
Vice Chairperson      Chairperson      Secretary

# A G E N D A

Monday February 8<sup>th</sup>, 2021 at 2:00 PM

## **V i e w i n g   a n d   P a r t i c i p a t i n g i n   t h e   C B O C   M e e t i n g s**

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

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

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

Or by Telephone:

**US: 1+(669) 900 6833**

**Webinar ID: 949 7899 9187**

**Passcode: 657852**

## **P a r t i c i p a t i n g   i n   B o a r d   M e e t i n g s :**

The WCCUSD CBOC welcomes participation from concerned citizens.

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

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

**[02.08.21 CBOC Agenda Packet](#)**

# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

### A) OPENING PROCEDURES

---

### B) CALL TO ORDER/PLEDGE OF ALLEGIANCE

---

### C) ROLL CALL

John Anderson, Maisha Cole, Sallie DeWitt, Guadalupe Enllana,  
Don Gosney, Lorraine Humes & Anton Jungherr  
[7 members ~ 4 required for a quorum]

---

### D) APPROVAL OF AGENDA

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

**DEPENDING ON THE LENGTH OF THIS AGENDA  
AND MEETING, ITEMS ON THIS AGENDA MAY BE  
DEFERRED TO THE CBOC MEETING OF  
MARCH 8<sup>th</sup>, 2021**

### E) PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA

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

---

### F) TELEPHONE CONFERENCE CALL WITH CHRISTY WHITE TO DISCUSS THE DRAFT FINANCIAL AUDIT

(Michael Ash, Audit Partner)  
**'20 WCCUSD Draft Financial Audit**  
(Page 12 of 207)

**02.08.21 Draft Financial Audit Questions**  
(Page 34 of 207)

# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

### G) AUDIT SCHEDULES

(Anton Jungherr)

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

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

[02.08.21 2020 Audit Schedules](#)

Page 36 of 207

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

### H) BOND PROGRAM PROJECTS STATUS and FINANCIAL REPORTS

(Luis Freese/Melissa Payne/Ellen Meija Hooper)

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

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

[02.08.21 Facilities Master Plan Projects Update](#)

Page 44 of 207

[Updating the 2016 Facilities Master Plan](#)

Page 56 of 207

[CBOC request Lathrop Richmond Construction Pay App00023](#)

Page 59 of 207

[CBOC request Lisa Nagai Inv #48](#)

Page 60 of 207

[CBOC request Arey Jones Laptops](#)

Page 74 of 207

[Richmond HS Newsletter Number 19 \(February\)](#)

Page 81 of 207

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

Page 82 of 207

# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

### [Consolidated Budget Report 01.31.21](#)

Page 83 of 207

### [Consolidated Budget Report-2016 Master Plan 01.31.21](#)

Page 90 of 207

### [Report #2 Bond Program Spending to Date 01.31.21](#)

Page 91 of 207

### [Report #1 Bond KPI Summary](#)

Page 93 of 207

### [Report #13 Bond Program Financial Status 01.31.21](#)

Page 98 of 207

### [Report #13A Variance Report 01.31.21](#)

Page 104 of 207

### ['20-'21 Accounts Payable Check List 01.31.21](#)

Page 105 of 207

### [Annual Variance Report CY 2020](#)

Page 108 of 207

---

## C B O C R E P O R T S

### C O N S E N T I T E M S

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

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

#### I) ADOPTION OF MINUTES

(John Anderson)

#### [01.11.21 CBOC Draft Minutes](#)

Page 110 of 207

---

#### J) CBOC MEMBER INFORMATION REQUEST LOG

(Don Gosney)

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

Page 115 of 207

# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

---

### K) APPROVED RECOMMENDATIONS LOG

(Don Gosney)

[02.08.21 CBOC Approved Recommendations](#)

Page 118 of 207

---

### L) INVOICE FROM CBOC INDEPENDENT COUNCIL

(Don Gosney)

[11.30.20 Adam Ferber Invoice](#)

Page 128 of 207

---

## COMMITTEE REPORTS

### M) MEMBERSHIP

(Don Gosney)

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

[02.08.21 CBOC Attendance Review](#)

Page 129 of 207

---

### N) MEMBERSHIP ROSTER

(Don Gosney)

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

[02.08.21 CBOC Roster](#)

Page 130 of 207

---

### O) NEW MEMBER APPLICATIONS

(Don Gosney)

CBOC applications transferring representation, new member applications and renewal applications

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

[11.11.20 Jason Lindsey CBOC Application \(Redacted\)](#)

Page 131 of 207

[01.10.21 Tom Panas CBOC Application \(Redacted\)](#)

Page 135 of 207

# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

[01.11.21 Guadalupe Enllana CBOC Application \(Redacted\)](#)

Page 140 of 207

[01.11.21 Maisha Cole CBOC Membership Application \(Redacted\)](#)

Page 147 of 207

[12.07.21 Sallie DeWitt CBOC Application \(Redacted\)](#)

Page 152 of 207

[01.08.21 Consuelo Lara CBOC Application \(Redacted\)](#)

Page 156 of 207

---

### P) CHAIRPERSON REPORTS

(Don Gosney)

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

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

[01.27.21 Chair Report](#)

Page 160 of 207

---

### Q) STATUS OF KENNEDY HS CRITICAL NEEDS AND REBUILD

(Don Gosney & Luis Freese)

Receive and review a report on the status and plans for the Critical  
Need project at Kennedy High School. Receive a report on future  
plans for the replacement of any demolished buildings.

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

[02.08.21 Status of Kennedy HS Critical Needs Project](#)

Page 162 of 207

---

# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

### **R) REQUESTS, ADVICE AND COMMENTS**

Miscellaneous requests, advice and comments on issues  
as outlined below.

**(Anton Jungherr)**

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

#### **i) Report # 1 Bond Program Summary, December 31, 2020 (Revised February 8, 2021)**

**[Report #1 Bond Program Summary](#)**

**Page 174 of 207**

#### **ii) K-12 School Facility Program (SFP) Audit Overview**

- When will Peres, Gompers and Coronado be ready for audit?
- How will the auditor be selected?
- Will the CBOC have audit entrance and exit conferences?
- Will audit reports be presented to the CBOC for review?

**[K-12 School Facility Program \(SFP\) Audit Overview](#)**

**Page 190 of 207**

#### **iii) Measure R Bonding Capacity Waiver Approved by State Board of Education on January 13, 2021.**

- The District represented to the State Board of Education that the CBOC had “No Objections” to this waiver request. See page 9 of attachment.
- Dr. Wold presented information on this waiver request to the CBOC at its September 14, 2020 meeting. See page 12 of the attachment for the minutes for this meeting.
- The CBOC took no action on this matter at its September 14, 2020 meeting.
- Was it accurate for the District to represent to the State Board of Education that the CBOC had “no objections?”
- Or should the District have represented that the CBOC took no action on this waiver request?

**[Measure R Bond Capacity Waiver](#)**

**Page 196 of 207**

# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

### S) 2020 ANNUAL REPORT

**(Lorraine Humes)**

Receive a report on the status of the 2020 Annual Report.

D I S C U S S I O N   O N L Y

[02.03.21 '20 Annual Report To-Do List and Assignments \(Rev-1\)](#)

Page 205 of 207

---

### T) CALENDAR

Review options and select meeting dates for CBOC  
meeting dates for 2021

**(Don Gosney)**

D I S C U S S I O N   O N L Y

[2021 CBOC Meetings Calendar](#)

Page 206 of 207

---

### U) FUTURE AGENDA TOPICS

**(Don Gosney)**

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

A C T I O N   I T E M

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

Page 207 of 207

---

### V) ADJOURNMENT

**NEXT SCHEDULED CBOC MEETING:**

**March 8<sup>th</sup>, 2021**

---

#### **Disability Information**

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

**2010 MEASURE D AND 2012 MEASURE E  
BOND BUILDING FUND**

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**

**AUDIT REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2020**

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND  
TABLE OF CONTENTS  
JUNE 30, 2020

---

	<u>Page</u>
Introduction and Citizens' Bond Oversight Committee Member Listing.....	1
Independent Auditors' Report.....	3
<b>FINANCIAL SECTION</b>	
Balance Sheet.....	5
Statement of Revenues, Expenditures and Changes in Fund Balance.....	6
Notes to the Financial Statements.....	7
<b>SUPPLEMENTARY INFORMATION SECTION</b>	
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements.....	13
<b>OTHER INDEPENDENT AUDITORS' REPORTS</b>	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	14
<b>SCHEDULE OF FINDINGS AND RECOMMENDATION</b>	
Schedule of Findings and Recommendations.....	16

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND  
INTRODUCTION AND CITIZENS' BOND OVERSIGHT COMMITTEE MEMBER LISTING  
JUNE 30, 2020**

---

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

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

The District received authorization from an election held on June 8, 2010, to issue bonds of the District in an aggregate principal amount not to exceed \$380,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2010 Authorization). The bonds represent Series A through F issuances under the 2010 Authorization, totaling \$380,000,000 as of June 30, 2020.

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

The District received authorization from an election held on November 6, 2012, to issue bonds of the District in an aggregate principal amount not to exceed \$360,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2012 Authorization). The bonds represent Series A through E issuances issued under the 2012 Authorization, totaling \$360,000,000 as of June 30, 2020.

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

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND  
INTRODUCTION AND CITIZENS' BOND OVERSIGHT COMMITTEE MEMBER LISTING, continued  
JUNE 30, 2020**

**Governing Board**

Member	Office	Term Expires
Stephanie Hernandez-Jarvis	President	December 2020
Consuelo Lara	Clerk	December 2020
Valerie Cuevas	Member	December 2020
Tom Panas	Member	December 2020
Mister Phillips	Member	December 2020

**Citizens' Bond Oversight Committee**

Name	Representation	Education Code Section
Don Gosney (Chairperson)	Active in a Senior Citizens' Organization	15282(a)(2)
Sallie DeWitt	Active in a Business Organization	15282(a)(1)
Lorraine Humes	Active in a Bona Fide Taxpayers' Organization	15282(a)(3)
Vanessa Hill	Parent or Guardian	15282(a)(4)
Cameron Moore	Parent or Guardian & PTA Member	15282(a)(5)
Anton Jungherr	Hercules Resident	N/A
Guadalupe Enllana	Richmond Resident	N/A
Vacant	El Cerrito Resident	N/A
Vacant	Pinole Resident	N/A
Vacant	San Pablo Resident	N/A
Vacant	Unincorporated Area	N/A
Vacant	Unincorporated Area	N/A
Vacant	Building Trades Council	N/A
Vacant	WCCUSD Employee Union	N/A
Vacant	WCCUSD Student	N/A

## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Financial Statements**

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

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. 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*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

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

## **Emphasis of Matter**

As discussed in Note 1A, the financial statements present only the 2010 Measure D and 2012 Measure E Bond Building Fund and do not purport to, and do not present fairly the financial position of the West Contra Costa Unified School District, as of June 30, 2020, 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.

## **Other Matters**

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 2010 Measure D and 2012 Measure E Bond Building Fund's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters specific to the 2010 Measure D and 2012 Measure E Bond Building Fund. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 2010 Measure D and 2012 Measure E Bond Building Fund'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.

San Diego, California  
January 27, 2021

---

## FINANCIAL SECTION

---

DRAFT 1/27/2021

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

---

	<b>Measure D</b>	<b>Measure E</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 80,044,456	\$ 84,969,761	\$ 165,014,217
Accounts receivable	89,371	91,002	180,373
<b>Total Assets</b>	<b>\$ 80,133,827</b>	<b>\$ 85,060,763</b>	<b>\$ 165,194,590</b>
<b>LIABILITIES</b>			
Accrued liabilities	\$ 6,237,893	\$ 4,377,481	\$ 10,615,374
<b>Total Liabilities</b>	<b>6,237,893</b>	<b>4,377,481</b>	<b>10,615,374</b>
<b>FUND BALANCES</b>			
Restricted for Measure D & E capital projects	73,895,934	80,683,282	154,579,216
<b>Total Fund Balances</b>	<b>73,895,934</b>	<b>80,683,282</b>	<b>154,579,216</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 80,133,827</b>	<b>\$ 85,060,763</b>	<b>\$ 165,194,590</b>

DRAFT 1/27/2021

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

---

	Measure D	Measure E	Total
<b>REVENUES</b>			
Local sources	\$ 761,055	\$ 423,635	\$ 1,184,690
<b>Total Revenues</b>	<u>761,055</u>	<u>423,635</u>	<u>1,184,690</u>
<b>EXPENDITURES</b>			
Facilities acquisition and construction	50,112,959	6,076,923	56,189,882
Cost of issuance	209,925	209,925	419,850
<b>Total Expenditures</b>	<u>50,322,884</u>	<u>6,286,848</u>	<u>56,609,732</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(49,561,829)</u>	<u>(5,863,213)</u>	<u>\$ (55,425,042)</u>
<b>Other Financing Sources (Uses)</b>			
Other sources	65,000,000	65,000,000	130,000,000
<b>Net Financing Sources (Uses)</b>	<u>65,000,000</u>	<u>65,000,000</u>	<u>130,000,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	15,438,171	59,136,787	74,574,958
Fund Balance - Beginning	58,457,763	21,546,495	80,004,258
Fund Balance - Ending	<u>\$ 73,895,934</u>	<u>\$ 80,683,282</u>	<u>154,579,216</u>

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

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2020**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

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

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

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

**B. Basis of Accounting**

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

The financial statements are presented on the modified accrual basis of accounting. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. “Available” means the resources will be collectible within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, “available” means collectible within the current period or within 30 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

**C. Cash and Cash Equivalents**

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

**D. Interfund Balances**

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

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Accrued Liabilities**

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

**F. Fund Balance**

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

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

**G. Interfund Activity**

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

**H. Estimates**

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

**I. Budgetary Data**

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

**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments as of June 30, 2020 are classified in the accompanying financial statements as follows:

	<b>Measure D</b>	<b>Measure E</b>	<b>Total</b>
Investment in county treasury	\$ 67,967,221	\$ 70,029,946	\$ 137,997,167
Cash with fiscal agent	1,484,011	4,346,590	5,830,601
Local agency investment fund (LAIF)	10,593,224	10,593,225	21,186,449
<b>Total cash and investments</b>	<b>\$ 80,044,456</b>	<b>\$ 84,969,761</b>	<b>\$ 165,014,217</b>

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

---

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**A. Policies and Practices**

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool. Investments of debt proceeds held by the trustees are governed by the provisions of debt agreements rather than the general provisions of the California Government Code. These provisions allow for the acquisition of investment agreements with maturities up to 30 years.

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

**Cash with Fiscal Agent** – The Cash with Fiscal Agent in the Building Fund represents contract retentions that are placed with an independent third party. These amounts are carried in the contractor's name and all investment risk resides with the contractor.

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

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

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

---

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**B. General Authorizations**

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

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

**C. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The 2010 Measure D and 2012 Measure E Bond Building Funds maintains a pooled investment with the County Treasury with a fair value of approximately \$138,847,512 and an amortized book value of \$137,997,167. The average weighted maturity for this pool is 282 days. Investments consist of amounts on deposit with the Local Agency Investment Fund (LAIF) with a combined amortized book value of \$21,186,449, and an equivalent combined fair market value.

**D. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2020, the pooled investments in the County Treasury were rated AAAf/S1+.

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

---

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**E. Fair Value**

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

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

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

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

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

The District's fair value measurements at June 30, 2020 were as follows:

	<b>Uncategorized</b>
Investment in county treasury	\$ 138,847,512
Local agency investment fund (LAIF)	21,186,449
<b>Total fair market value of investments</b>	<b>\$ 160,033,961</b>

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2020 consisted of the following:

	<b>Measure D</b>	<b>Measure E</b>	<b>Total</b>
Interest earned on investments	\$ 89,371	\$ 91,002	\$ 180,373
<b>Total</b>	<b>\$ 89,371</b>	<b>\$ 91,002</b>	<b>\$ 180,373</b>

**NOTE 4 – ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2020 consisted of the following:

	<b>Measure D</b>	<b>Measure E</b>	<b>Total</b>
Construction	\$ 6,237,893	\$ 4,377,481	\$ 10,615,374
<b>Total</b>	<b>\$ 6,237,893</b>	<b>\$ 4,377,481</b>	<b>\$ 10,615,374</b>

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

---

**NOTE 5 – COMMITMENTS AND CONTINGENCIES**

**A. Litigation**

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2020.

**B. Construction Commitments**

As of June 30, 2020, the District had no commitments with respect to Measure E unfinished capital projects and \$17,447,173 of Measure D unfinished capital projects as follows:

	<b>Remaining Construction Commitment</b>
Fairmont Elementary School	\$ 1,272,187
Wilson Elementary School	5,566,740
Crespi Middle School	50,534
Korematsu Middle School	255,000
Pinole Valley High School	19,301
Richmond High School	10,283,411
Total	<u>\$ 17,447,173</u>

**NOTE 6 – RECONCILIATION OF BUILDING FUND BALANCE**

<b>Description</b>	<b>Measure D &amp; E Bond Audit</b>	<b>Other Building Funds</b>	<b>District Audit: Building Fund</b>
Revenues	\$ 1,184,690	\$ 80,182	\$ 1,264,872
Expenditures	56,609,732	-	56,609,732
Other Financing Sources	130,000,000	-	130,000,000
Net Change in Fund Balance	74,574,958	80,182	74,655,140
Beginning Fund Balance	80,004,258	4,011,961	84,016,219
Ending Fund Balance	<u>\$ 154,579,216</u>	<u>\$ 4,092,143</u>	<u>\$ 158,671,359</u>

---

## **SUPPLEMENTARY INFORMATION SECTION**

---

DRAFT 1/27/2021

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

---

*There were no adjustments necessary to reconcile fund balances for Measure D & E of the Annual Financial and Budget Report with the Audited Financial Statements for the year ended June 30, 2020.*

DRAFT 1/27/2021

---

## **OTHER INDEPENDENT AUDITORS' REPORTS**

---

DRAFT 1/27/2021

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

Independent Auditors' Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the 2010 Measure D and 2012 Measure E Bond Building Fund of West Contra Costa Unified School District (the "District"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the West Contra Costa Unified School District's basic financial statements of the 2010 Measure D and 2012 Measure E Bond Building Fund, and have issued our report thereon dated January 27, 2021.

**Internal Control over Financial Reporting**

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

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

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 may exist that have not been identified.

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

San Diego, California  
January 27, 2021

DRAFT 1/27/2021

---

## **SCHEDULE OF FINDINGS AND RECOMMENDATIONS SECTION**

---

DRAFT 1/27/2021

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

---

**PART I – SUMMARY OF AUDITORS’ RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors’ report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to the financial statements?	<u>No</u>

**PART II – FINANCIAL STATEMENT FINDINGS**

There were no findings related to the financial statements in 2019-20.

**PART III – PRIOR AUDIT FINDINGS**

There were no findings and recommendations during the year ended June 30, 2019.

# FY2020 AUDIT SCHEDULES

02.08.21

## F Y 2 0 2 0   A U D I T   S C H E D U L E S P R O P O S E D

Description	Entity See Key Below	Financial Audit FY2020 Christy White	Performance Audit Compliance FY 2020 Eide Bailly	Forensic Review Phase 2 Moss Adams <sup>1</sup>	Forensic Review Phase 1.5 and Performance Audit FY 2019 Review Eide Bailly	Performance Audit Effectiveness & Results FY 2020 Need Auditor <sup>2</sup>
Entrance Conference	CBOC	11.09.20	11.09.20	?	?	N/A
Exit Conference	CBOC	02.08.21 <sup>5</sup>	03.08.21 <sup>6</sup>	?	?	N/A
Accept Report	CBOC	03.31.21	03.31.21	?	?	N/A
Accept Report	Board	03.31.21	03.31.21 <sup>7</sup>	?	?	N/A
Legal Deadline	Board	03.31.21	03.31.21	N/A	N/A	N/A
Annual Evaluation of Auditor	CBOC	04.12.21	04.12.21	N/A	N/A	N/A
Responses to Audit Recommendations <sup>8</sup>	Staff	06.30.21	06.30.21	N/A	N/A	N/A
Cost		\$9,411	\$25,000	\$50,000	\$70,000	N/A
Funding Source		Bond	Bond	General *	General *	Bond

\* “Currently General Fund analysis will be made at the end of the audit to determine if other funding is appropriate.”  
(Email from S. Garfield to A Jungherr on 11.17.20)

### Entity Key:

<sup>1</sup> Moss Adams LLP review of forensic accounting investigation implementation FY2017 (as of June 30, 2017, Phase 1) and upon implementation of all recommendations (Phase 2) was approved by Board of Education on October 18, 2017

<sup>2</sup> On January 13, 2020, the CBOC recommended effective and results performance audits for FY2020, FY2021 and FY2022. The Board of Education on October 21, 2020 rejected this recommendation.

<sup>3</sup> “I’m working with Luis and Melissa regarding the dates for the reviews and will let you know when they are confirmed.” Romo email to Jungherr 2.1.21.

<sup>4</sup> Ibid.

<sup>5</sup> Draft report sent to Gosney and Jungherr 2.1.21. Will be on 2.8.21 CBOC agenda for review.

<sup>6</sup> Eide Bailly confirmed the draft report will be available in March 8th. Romo email to Jungherr 2.1.21.

<sup>7</sup> Eide Bailly said would be on a CBOC/Board agenda for acceptance on or near March 31, 2021. Romo email to Jungherr, January 4, 2021. It is noted that the Board has not scheduled this joint meeting.

<sup>8</sup> Education Code Section 15280 (a)(2) provides, “The governing board of the district shall provide the citizens’ oversight committee with responses ... within three months of receiving the audits.”

## FY2020 AUDIT SCHEDULES

02.08.21

CBOC ~ Citizens' Bond Oversight Committee    Board ~ WCCUSD Board of Education

The schedule for the Moss Adams LLP Phase 2 Final Forensic Accounting Investigation Review (upon completion of the implementation of the 112 recommendations) was June 20, 2020. District staff now have a target date of June 30, 2021 to have Moss Adams, LLP complete this review.<sup>9</sup>

The Board of Education on October 21, 2020 approved two contracts with Eide Bailly, LLP:

- Required FY2020 annual performance audit, compliance only, legal deadline of March 31, 2021.
- Assess the implementation of forensic review recommendations not verified by Moss Adams, LLP in Phase 1 (now labeled Phase 1.5) and Moss Adams, LLP FY2019 recommendation. See October 14, 2020 engagement letter attached, including Attachment 1, which details the recommendations to be reviewed. The engagement letter stated that the District “anticipates” that these recommendations will be implemented by February 28, 2021, “We plan to begin our procedures on approximately January 2021, unless unforeseeable problems are encountered, the engagement should be completed by June 1, 2021.”

Christy White, Inc., Michael Ash, Partner, email to: [mash@christywhite.com](mailto:mash@christywhite.com)

Eide Bailly, LLP, Nathan Edelman, Partner, email to: [needelman@eidebailly.com](mailto:needelman@eidebailly.com)

---

<sup>9</sup> Bond Program Audits Overview, Board of Education Meeting September 9, 2020, page 10, agenda item E.2.



# WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

## QUESTIONS and COMMENTS on DRAFT 2020 WCCUSD BOND PROGRAM FINANCIAL AUDIT

NO.	PAGE	QUESTION
1	Contents	Can Contents be revised to read "Introduction and Governing Board and Citizens' Bond Oversight Committee Member Listing"?
2	Contents	Would it be helpful to page number divider pages?
3	2	Can a note be added to explain why all Governing Board terms expires December 2020?
4	2	Can Citizens' Bond Oversight Committee members listing be as of June 30, 2020 to be consistent with the Governing Board?
5	3	Auditors' Responsibility - Can the California Guide Appendix A be also referenced?
6	3	Auditors' Responsibility- Is it fair to represent in the CBOC Annual Report that the auditor expressed no opinion on the effectiveness of the District's internal controls?
7	4	Supplementary Information - Page 13 does not appear to present any management supplementary information. Should that we noted here?
8	5	Can you reconcile Total assets \$165,194,590 with Bond Program Financial Status As of June 30, 2020 of \$162,950,339 ? See attached Bond Program Financial Status Report. at June 30, 2020.



# WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

NO.	PAGE	QUESTION
9	8	Note 2 - did the bond funds loan cash to the General Fund at any time during FY2020?
10	12	Note 5 A Litigation- were there any litigation on bond construction projects at June 30, 2020?
11	12	Note 5 B - Were there any expenditures not capitalized or included in construction in progress at June 30, 2020?
12	12	Note 6 - Can you identify in the audit report "Other Building Funds"?
13	13	See question 7 above.
14	14	Is it fair to represent in the CBOC Annual Report that the auditor expressed no opinion on the effectiveness of the District's internal controls?



# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

## Bond Program Financial Status

### As of June 30, 2020 Preliminary

#### Cash Projection to June-2021

		<u>Notes</u>
<b><u>Adjusted Cash Balance</u></b>	<b>162,950,339</b>	<b>1</b>
 <b><u>Projected Revenues</u></b>		
Bond Sales 2010 Measure D	\$ -	2
Bond Sales 2012 Measure E	\$ -	2
Less: Cost of Issuance	\$ -	2
Interest Earning & Other Revenue	\$ 3,519,000	2
	<u>\$ 3,519,000</u>	
 <b><u>Projected Available Funds</u></b>		
	<b>\$ 166,469,339</b>	
 <b><u>Budget Balance</u></b>		
Board Approved Budget	\$ 1,652,929,646	3
Less Expenses to Date	<u>\$ (1,590,056,574)</u>	3
<b><u>Current budget balance</u></b>	<b>\$ 62,873,072</b>	
 <b>Projected Cash Balance June 2021</b>		
	<b>\$ 103,596,266</b>	

#### State Facility Grants Pending State Approval

Estimated during current planning period:	\$ 23,400,090	4
Estimated after current planning period:	\$ 7,615,578	4

#### Items Pending Board Approval

Future Facilities Master Plan Projects	\$ 103,400,000	5
Future Bond Sale 2020 Measure R	\$ 575,000,000	
2022-2023 Estimated Central Cost	\$ 5,927,011	6
2022-2023 Estimated Other Revenue	\$ 2,530,000	2



## WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

### Bond Program Financial Status

### As of June 30, 2020 Preliminary

#### Note 1 Adjusted Cash Balance

Description	Amount	Comments
Cash & Equivalents Building Fund 21	\$ 163,211,502	A
Cash & Equivalents County School Facilities Fund 35	\$ -	B
Cash with Fiscal Agent (contract retentions)	\$ 5,835,299	C 3rd-Party held Retention
Accounts Receivable	\$ -	
Accounts Payable	\$ -	D
Contract Retention	\$ (6,096,462)	C District held Retention
<b>Adjusted Cash Balance</b>	<b>\$ 162,950,339</b>	

#### Comments

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

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

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

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



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**Bond Program Financial Status**  
**As of June 30, 2020 Preliminary**

**Note 2 Projected Revenues**

Fiscal Year	Bond Sales 2010 Measure D	Bond Sales 2012 Measure E	Less: Cost of Bond Issuance	Interest Earnings & Other Revenue	Total
FY2020				\$ 149,000	\$ 149,000
FY2021				\$ 3,370,000	\$ 3,370,000
Sub-Totals	\$ -	\$ -	\$ -	\$ 3,519,000	\$ 3,519,000
FY2022				\$ 1,530,000	\$ 1,530,000
FY2023				\$ 1,000,000	\$ 1,000,000
Sub-Total	\$ -	\$ -	\$ -	\$ 2,530,000	\$ 2,530,000
Grand Total	\$ -	\$ -	\$ -	\$ 6,049,000	\$ 6,049,000

**Note 3 Budget Balance**

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



## WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

### Bond Program Financial Status

### As of June 30, 2020 Preliminary

#### Note 4 State Facility Grants

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

School	Funding	OPSC * Status	SAB** Approval <sup>1</sup>	SAB** Funded	Amount
Pinole Valley HS	Modernization	Unfunded Approval 8/28/19	May 27, 2020	Est: Jul-20	\$ 23,400,090
Helms MS	Modernization	On Workload List	Est: 01/23-06/23	Est: Jul-23	\$ 4,133,414
Crespi MS	Modernization	On Workload List	Est: 07/23-12/23	Est: Feb-24	\$ 3,482,164
<b>Total</b>					<b>\$ 31,015,668</b>

\*Office of Public School Construction - OPSC

\*\*State Allocation Board - SAB

<sup>1</sup> Last updated 05/27/20



## WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

### Bond Program Financial Status

### As of June 30, 2020 Preliminary

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

School	Project Type	FMP 2016	Current Budget
Ed Specs & School Size		\$ 200,000	\$ 200,000
Chavez Elementary School	Critical Needs	\$ 600,000	\$ 72,847
Crespi Middle School	Critical Needs	\$ 3,100,000	\$ 5,300,000
Fairmont Elementary School	Critical Needs	\$ 3,000,000	\$ 3,000,000
Grant Elementary School	Critical Needs	\$ 900,000	\$ 211,467
Harmon Knolls	Critical Needs	\$ 200,000	\$ 406,946
Harmon Knolls	Soils Testing	\$ 100,000	\$ 41,489
Highland Elementary School	Critical Needs	\$ 800,000	\$ 800,000
Lake Elementary School	Critical Needs	\$ -	\$ 147,501
Lake Elementary School	RS Replacement	\$ -	\$ 1,000,000
M Obama Elementary School*	RS Replacement	\$ 40,300,000	\$ 40,300,000
Ohlone Elementary School	Critical Needs	\$ 800,000	\$ 623,885
Olinda Elementary School	Critical Needs	\$ 1,000,000	\$ 793,247
Richmond High School**	Critical Needs	\$ 15,100,000	\$ 21,000,000
Riverside Elementary School	Critical Needs	\$ 6,900,000	\$ 6,900,000
Steger Elementary School	Critical Needs	\$ 2,900,000	\$ 2,900,000
Valley View Elementary School	Critical Needs	\$ 1,000,000	\$ 1,091,447
<b>Sub Total</b>		<b>\$ 76,900,000</b>	<b>\$ 84,788,828</b>

#### Note 5: Future Facilities Master Plan Projects

School	Project Type	FMP 2016	Current Budget
Cameron School	Critical Needs	\$ 1,300,000	\$ 1,300,000
Collin Elementary School	Critical Needs	\$ 3,500,000	\$ 3,500,000
Hercules Middle School	Critical Needs	\$ 7,500,000	\$ 7,500,000
Hercules High School	Critical Needs	\$ 7,200,000	\$ 7,200,000
Kennedy High School	Critical Needs	\$ 12,200,000	\$ 12,200,000
Lake Elementary School-Campus Replace	RS Replacement	\$ 66,100,000	\$ 64,600,000
Shannon Elementary School	Critical Needs	\$ 7,100,000	\$ 7,100,000
<b>Sub Total</b>		<b>\$ 104,900,000</b>	<b>\$ 103,400,000</b>
<b>TOTAL IMPLEMENTATION PLAN MODEL 1</b>		<b>\$ 181,800,000</b>	<b>\$ 188,188,828</b>



# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

## Bond Program Financial Status

### As of June 30, 2020 Preliminary

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

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

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

#### Definition of ROM<sup>1</sup>

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

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

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

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

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

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

Description	FY 2021-22		FY 2022-23		Total
Salaries & Benefits	\$	1,530,600	\$	1,591,344	\$ 3,121,944
Services & Other Cost	\$	1,532,177	\$	1,272,890	\$ 2,805,067
<b>Total Projection</b>	<b>\$</b>	<b>3,062,777</b>	<b>\$</b>	<b>2,864,234</b>	<b>\$ 5,927,011</b>



# Facilities Master Plan Projects Update

Citizens' Bond Oversight Committee  
February 08, 2021

# Bond Project Status Update

February 2021

	SITE	PROJECT	BUDGET	STATUS
DESIGN	Riverside ES	Site Improvements	\$1,000,000	Design
	Korematsu MS	Fall Protection	\$255,000	Pending DSA Approval
	Cameron School	Critical Needs	\$1,300,000	Design
	Collins ES	Critical Needs	\$3,500,000	Design
	Hercules MS & HS	Critical Needs	\$14,700,000	RFQ/P
	Kennedy HS	Critical Needs	\$12,200,000	Planning
	Shannon ES	Critical Needs	\$7,100,000	Design
	Stege ES	Critical Needs	\$2,900,000	Planning
	SITE	PROJECT	BUDGET	STATUS
PROCUREMENT	Lake ES	Campus Replacement	\$65,600,000	RFP Released
	Pinole Valley HS	Fields Restoration & Bleachers	\$19,000,000	Preparing for Bid
	E-Rate Year 24	Wireless Upgrades at 30 Schools	\$0.00*	Out to Bid
	SITE	PROJECT	REVISED CONTRACT AMOUNT	STATUS
DESIGN-BUILD	Riverside ES	Soil Stabilization	\$2,792,696	In Design
	Richmond HS	Critical Needs	\$19,932,841*	Under Construction
	Michelle Obama School	New Campus	\$37,763,093*	Closeout
	SITE	PROJECT	REVISED CONTRACT AMOUNT	STATUS
CONSTRUCTION	Fairmont ES	Critical Needs Phase 5	\$74,859	Under Construction
	E-Rate Year 23	Wireless Upgrades at Collins, Harding, Madera, Mira Vista & Olinda	\$650,000*	Under Construction

## LEGEND & ACRONYMS

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

\*Contract funding includes non-bond funding sources

# RICHMOND HIGH SCHOOL



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

# Richmond High School Critical Needs



**Main Quad and Gym Entry**

# Richmond High School Critical Needs



**Gym Court and Bleachers**



**Gym Floor Logo**

# Richmond High School Critical Needs



**Dance Studio Floor**



**Restrooms**

# Richmond High School Critical Needs



**Science Elevator Tower**



**Weight Room  
Roll-up  
Door**



**Weight Room  
Patio**

# Richmond High School Health Center



Exterior View

# Richmond High School Health Center



**RN Lab**



**Exam Room**

# FAIRMONT ELEMENTARY SCHOOL

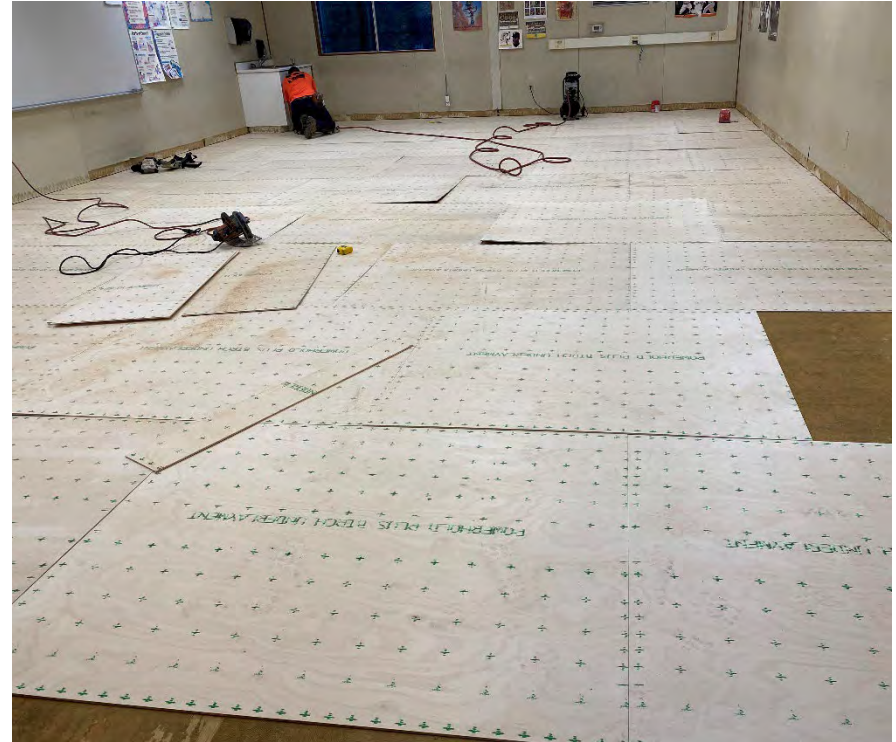


Removal and replacement of classroom flooring in eight (8) portables.

# Fairmont Elementary School Phase 5 Classroom Flooring



**Flooring Demo**



**New Underlayment**

# Fairmont Elementary School Phase 5 Classroom Flooring



**Before - Carpet flooring**



**New Vinyl Composition Tile Floor**



# WCCUSD Updating the 2016 Facilities Master Plan

CBOC- February 2021

Community Survey

Prioritization  
Committee Criteria  
Recommendation

Board Approval of the  
Prioritization Criteria

Apply Criteria to the  
19 remaining Priority  
School Sites to determine  
sequencing

## Prioritization Committee

The 5<sup>th</sup> committee meeting on February 2<sup>nd</sup> resulted in recommended criteria and metrics to be sent to the Facilities Committee

Criteria	Proposed Metric
Physical Condition	Darden/iep2 assessment score
Seismic Needs	Seismic Report Priority updated for critical needs projects
Lack of Technology Infrastructure	Technology Department Ranking updated for completed e-rate projects
Schools using temporary housing	% of classrooms which are temporary due to the demolition of a permanent building
The number of portables on campus	% of classrooms that are in portable buildings
Number of restrooms/sinks per student	% under the State Code Requirement
Lack of view windows, and access to green space on campus	% of classroom without view height windows plus % of the exterior campus that is not green space
Age of School	Age of the main permanent building
Functionality Score	Darden/iep2 assessment score
Enrollment projections vs capacity of the site	Utilization using 5 year projected enrollment
Level of ventilation (operable windows and HVAC system)	M&O assessment score
ADA Compliance Score	Darden/iep2 assessment score
% of black/brown youth and % of students who are low income, ESL or Foster	2019-20 WCCUSD LCAP Draft -Unduplicated Count
Lack of cover or enclosed walkways	% of linear feet of circulation pathways that are not enclosed or covered (covered walkways receive partial credit)

## Next Steps

- Complete the Prioritization process for the priority school sites
  - Confirm the process with the Facilities Committee
  - Provide an opportunity for additional input before weighting criteria
  - Return to the Prioritization Committee for a final recommendation on weighting
  - Adoption by the Board
- Gather data on the district wide initiatives of HVAC and technology
- Create options to combine the various elements of the plan together

INVOICE DATE	INVOICE NUMBER	DESCRIPTION	INVOICE AMOUNT
11/16/2020	1000003023-00023	RICHMOND HS - CONSTRUCTION THROU 10/31/20 Contract #: 1000003023 GL#:21-9745-6211-364-0000-8500-400130-0-0000	\$958,723.18
11/16/2020	1000003023-00023A	RHS - HEALTH CTR CONSTR THROU 10/31/20 Contract #: 1000003023 GL#:40-9690-6211-364-0000-8500-400130-0-0000	\$228,372.68
11/16/2020	1000003023-00023B	RICHMOND HS - DESIGN THROU 10/31/20 Contract #: 1000003023 GL#:21-9745-6201-364-0000-8500-400130-0-0000	\$36,236.90

VENDOR NUMBER	VENDOR NAME	CHECK NUMBER	CHECK DATE	CHECK AMOUNT
12825	LATHROP CONSTRUCTION ASSOCIATES INC	198936	11/24/2020	\$1,223,332.76



# West Contra Costa Unified School District

Administration Building  
1108 Bissell Avenue  
Richmond, California 94801-3135

Vendor Number	Check Number	Check Date
12825	198936	11/24/2020

**\$1,223,332.76**

Pay \*One Million Two Hundred Twenty-three Thousand Three Hundred Thirty-two Dollars and 76 Cents\*

To the  
Order Of LATHROP CONSTRUCTION ASSOCIATES INC  
4001 PARK RD  
BENICIA, CA 94510-0000

**FILE COPY  
NON-NEGOTIABLE**

**West Contra Costa Unified School District  
Facilities Planning & Construction  
Payment Approval Form**

**FY 2020-21**

**Vendor#:** 12825  
**Vendor Name:** Lathrop Construction  
**Site Name:** Richmond HS  
**Contract#:** 1000003023  
**Project Description:** Design & Build for Critical Needs Project thru 10/31/2020

**Date:** 11/19/2020  
**Invoice Date:** 11/16/2020  
**Received Date:** 11/19/2020  
**Invoice#:** 1000003023-00023  
**Project#:** 36410156-00

\*\*\*\*\*  
Construction Account code: 21-9745-6211-364-0000-8500-400130-0-0000 10156-3641015600-97456211-500XXBB  
Design Account code: 21-9745-6201-364-0000-8500-400130-0-0000 10156-3641015600-97456201-316XAOR  
Health Center Account code: 40-9690-6211-364-0000-8500-400130-0-0000  
Health Center Account code: 40-9690-6201-364-0000-8500-400130-0-0000

**Original Contract Amount:** \$18,039,889.00  
**Revised Contract Amount:** \$20,532,841.00

	<i>Critical Needs Project</i>	<i>Health Center</i>
<b>Main Contractor:</b>	\$17,143,847.10	\$691,371.90
<b>Liquidated Amount:</b>	\$11,233,627.12	\$208,092.71
<b>Main Contractor Balance:</b>	\$5,898,012.72	\$495,486.45
<b>Design Services:</b>	\$2,693,952.00	\$3,670.00
<b>Liquidated Amount:</b>	\$1,575,701.20	\$3,670.00
<b>Design Services Balance:</b>	\$1,118,250.80	\$0.00

<b>Amount of This Invoice:</b>	<b>Main Contractor</b>	<b>\$1,009,182.29</b>
<b>Less Retention Amount:</b>	5%	\$50,459.11
<b>Net Amount to be Paid:</b>	<b>Main Contractor</b>	<b>\$958,723.18</b>
<b>Amount of This Invoice:</b>	<b>Design Services</b>	<b>\$36,236.90</b>
<b>Amount of This Invoice:</b>	<b>Health Center Construction</b>	<b>\$240,392.29</b>
<b>Less Retention Amount:</b>	5%	\$12,019.61
<b>Net Amount to be Paid:</b>	<b>Health Center Construction</b>	<b>\$228,372.68</b>
<b>Amount of This Invoice:</b>	<b>Health Center Design SVCS</b>	<b>\$0.00</b>
<b>Total Net Amount to be Paid:</b>		<b>\$1,223,332.76</b>

<b>Contract Balance after this payment:</b>	<b>\$6,225,938.49</b>
<b>Main Contractor Balance after this payment:</b>	<b>\$4,888,830.43</b>
<b>Design Services Balance after this payment:</b>	<b>\$1,082,013.90</b>
<b>Health Center Construct Balance after this payment:</b>	<b>\$255,094.16</b>
<b>Health Center Design Balance after this payment:</b>	<b>\$0.00</b>
<b>Retention held Amount:</b>	<b>\$62,478.72</b>
<b>Retention balance after this payment:</b>	<b>\$634,564.71</b>
<b>Escrow Released to Vendor:</b>	<b>\$0.00</b>
<b>Escrow Balance:</b>	<b>\$634,564.71</b>

\*\*\*\*\*

Please review the invoice and approve the payment by signing the below:

**Signatures**

**Date**

  
Initiator: \_\_\_\_\_

11/19/20  
\_\_\_\_\_

  
Fiscal Approver: \_\_\_\_\_

11/19/2020  
\_\_\_\_\_

  
Facilities Approver: \_\_\_\_\_

11/19/2020  
\_\_\_\_\_

**AIA Type Document**  
**Application and Certification for Payment**

Page 1 of 9

**TO (OWNER):** West Contra Costa SD  
1108 Bissell Ave  
Richmond, CA 94801-3135

**PROJECT:** Richmond High School

**APPLICATION NO:** 23  
**PERIOD TO:** 10/31/2020

**DISTRIBUTION**  
**TO:**  
\_ OWNER  
\_ CONSTRUCTION  
\_ MANAGER  
\_ ARCHITECT  
\_ CONTRACTOR  
\_ IOR

**FROM (CONTRACTOR):** Lathrop Construction Associates, Inc.  
4001 Park Road  
Benicia, CA 94510

*1000003023*

**ARCHITECT'S**  
**PROJECT NO:**

**VIA CONSTRUCTION MANAGER:** Lathrop Construction Associates, Inc.

**CONTRACT FOR:** Richmond HS Gym & Science

**VIA ARCHITECT:** HKIT

**CONTRACT DATE:**

## CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for Payment, as shown below, in connection with the Contract.  
Continuation Sheet, AIA Type Document is attached.

The Undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the work covered by this application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the owner, and that current payment shown herein is now due.

1. ORIGINAL CONTRACT SUM ..... \$ 18,039,889.00 ✓  
2. Net Change by Change Orders ..... \$ 2,492,952.00 ✓  
3. CONTRACT SUM TO DATE (Line 1 + 2) ..... \$ 20,532,841.00 ✓  
4. TOTAL COMPLETED AND STORED TO DATE ..... \$ 14,306,902.51

**5. RETAINAGE:**

a. 4.44 % of Completed Work ..... \$ 634,564.74 ✓  
b. 0.00 % of Stored Material ..... \$ 0.00

Total retainage (Line 5a + 5b) ..... \$ 634,564.74 ✓

6. TOTAL EARNED LESS RETAINAGE ..... \$ 13,672,337.76 ✓  
(Line 4 less Line 5 Total)

**7. LESS PREVIOUS CERTIFICATES FOR PAYMENT**

(Line 6 from prior Certificate) ..... \$ 12,449,005.04 ✓

8. CURRENT PAYMENT DUE ..... \$ 1,223,332.76 ✓

**9. BALANCE TO FINISH, INCLUDING RETAINAGE**

(Line 3 less Line 6) ..... \$ 6,860,503.25 ✓

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	2,536,952.04	-44,000.04
Total approved this Month	0.00	0.00
<b>TOTALS</b>	<b>2,536,952.04</b>	<b>-44,000.04</b>
NET CHANGES by Change Order	2,492,952.00	

**CONTRACTOR:** Lathrop Construction Associates, Inc.  
4001 Park Road Benicia, CA 94510

By:

*[Signature]*

Chris Van Pelt / Project Manager

Date:

*11/16/20*

State of:

County of:

Subscribed and Sworn to before me this \_\_\_\_\_ Day of \_\_\_\_\_ 20 \_\_\_\_\_

Notary Public:

My Commission Expires:

*Certificate attached*

## CERTIFICATE FOR PAYMENT

In Accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the UNDERSIGNED certifies to owner that to the best of their knowledge, information and belief the Work has progressed as indicated, the quality of the work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

**AMOUNT CERTIFIED** ..... \$1,223,332.76

**OWNER:**

By:

*[Signature]*

Date:

*11-19-2020*

**INSPECTOR OF RECORD:**

By:

*[Signature]*

Date:

*11-19-20*

**ARCHITECT:**

By:

*NA*

Date:

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, Payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

**AIA Type Document**  
**Application and Certification for Payment**

Page 2 of 9

**TO (OWNER):** West Contra Costa SD  
1108 Bissell Ave  
Richmond, CA 94801-3135

**PROJECT:** Richmond High School

**APPLICATION NO:** 23  
**PERIOD TO:** 10/31/2020

**DISTRIBUTION TO:**  
\_ OWNER  
\_ CONSTRUCTION  
\_ MANAGER  
\_ ARCHITECT  
\_ CONTRACTOR

**FROM (CONTRACTOR):** Lathrop Construction Associates, Inc.  
4001 Park Road  
Benicia, CA 94510

**ARCHITECT'S PROJECT NO:**

**VIA CONSTRUCTION MANAGER:** Lathrop Construction Associates, Inc

**CONTRACT FOR:** Richmond HS Gym & Science

**VIA ARCHITECT:** HKIT

**CONTRACT DATE:**

ITEM	DESCRIPTION	SCHEDULE VALUE	PREVIOUS APPLICATIONS	COMPLETED THIS PERIOD	STORED MATERIAL	COMPLETED STORED	%	BALANCE	RETAINAGE
<b>DESIGN &amp; DEVELOPMENT</b>									
10	Schematic Design Phase - HKIT	175,890.00	175,890.00	0.00	0.00	175,890.00	100.00	0.00	0.00
20	Design Development Phase - HKIT	255,840.00	255,840.00	0.00	0.00	255,840.00	100.00	0.00	0.00
30	Construction Documents Phase - HKIT	559,650.00	559,650.00	0.00	0.00	559,650.00	100.00	0.00	0.00
40	DSA Stamped Approval - HKIT	79,950.00	79,950.00	0.00	0.00	79,950.00	100.00	0.00	0.00
50	Construction Administration - HKIT	517,670.00	393,429.20	36,236.90	0.00	429,666.10	83.00	88,003.90	0.00
60	Trng, Prj Closeout & DSA Cert - HKIT	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00
	<b>SUBTOTAL:</b>	1,599,000.00	1,464,759.20	36,236.90	0.00	1,500,996.10	93.87	98,003.90	0.00
<b>AMENDMENT No. 1</b>									
62	Amendment #1 - Less Health Department	110,942.00	110,942.00	0.00	0.00	110,942.00	100.00	0.00	0.00
63	Amendment #1 - Health Department	3,670.00	3,670.00	0.00	0.00	3,670.00	100.00	0.00	0.00
	<b>SUBTOTAL:</b>	114,612.00	114,612.00	0.00	0.00	114,612.00	100.00	0.00	0.00
<b>GENERAL CONDITIONS</b>									
69	Supervision	1,006,400.00	764,864.00	70,448.00	0.00	835,312.00	83.00	171,088.00	41,765.60
70	General Conditions	229,351.85	193,865.89	3,570.00	0.00	197,435.89	86.08	31,915.96	9,871.79
71	Mobilization/Demobilization	171,850.00	167,850.00	0.00	0.00	167,850.00	97.67	4,000.00	8,392.50
72	Closeout Document	740,044.95	0.00	0.00	0.00	0.00	0.00	740,044.95	0.00
	<b>SUBTOTAL:</b>	2,147,646.80	1,126,579.89	74,018.00	0.00	1,200,597.89	55.90	947,048.91	60,029.89

**DIVISIONS:**

**AIA Type Document**  
**Application and Certification for Payment**

Page 3 of 9

**TO (OWNER):** West Contra Costa SD  
1108 Bissell Ave  
Richmond, CA 94801-3135

**PROJECT:** Richmond High School

**APPLICATION NO:** 23  
**PERIOD TO:** 10/31/2020

**DISTRIBUTION**  
**TO:**  
\_ **OWNER**  
\_ **CONSTRUCTION**  
\_ **MANAGER**  
\_ **ARCHITECT**  
\_ **CONTRACTOR**

**FROM (CONTRACTOR):** Lathrop Construction Associates, Inc.  
4001 Park Road  
Benicia, CA 94510

**ARCHITECT'S**  
**PROJECT NO:**

**VIA CONSTRUCTION MANAGER:** Lathrop Construction Associates, Inc

**CONTRACT FOR:** Richmond HS Gym & Science

**VIA ARCHITECT:** HKIT

**CONTRACT DATE:**

ITEM	DESCRIPTION	SCHEDULE VALUE	PREVIOUS APPLICATIONS	COMPLETED THIS PERIOD	STORED MATERIAL	COMPLETED STORED	%	BALANCE	RETAINAGE
130	Division 2 - Layout/Abatement/Demo	541,110.00	537,010.00	4,100.00	0.00	541,110.00	100.00	0.00	27,055.50
140	Division 3 - Concrete / Rebar	1,315,625.00	886,319.00	0.00	0.00	886,319.00	67.37	429,306.00	44,315.95
150	Division 5 - Steel	1,031,016.00	979,848.35	24,167.65	0.00	1,004,016.00	97.38	27,000.00	50,200.80
160	Division 6 - Rough / Finish Carpentry	843,383.00	842,221.20	0.00	0.00	842,221.20	99.86	1,161.80	42,111.06
165	Division 7 - Waterproofing/ Roofing	443,959.65	262,167.56	55,609.58	0.00	317,777.14	71.58	126,182.51	15,888.86
170	Division 8 - Doors / Windows / Hardware	480,303.25	238,792.91	48,872.60	0.00	287,665.51	59.89	192,637.74	14,383.28
180	Division 9 - Acoustical / Flooring / Paint	1,329,051.65	284,511.98	272,490.01	0.00	557,001.99	41.91	772,049.66	27,850.10
190	Division 10 - Misc. Specialties	181,295.20	28,374.00	1,250.00	0.00	29,624.00	16.34	151,671.20	1,481.20
200	Division 11 - Equipment	93,337.50	20,993.00	0.00	0.00	20,993.00	22.49	72,344.50	1,049.65
210	Division 14 - Elevator	225,150.00	0.00	28,875.00	0.00	28,875.00	12.82	196,275.00	1,443.75
220	Division 21 - Fire Protection	113,050.00	107,050.00	2,500.00	0.00	109,550.00	96.90	3,500.00	5,477.50
230	Division 22 - Plumbing	423,517.60	362,807.77	4,393.40	0.00	367,201.17	86.70	56,316.43	18,360.06
240	Division 23 - HVAC	900,441.35	587,843.74	134,677.26	0.00	722,521.00	80.24	177,920.35	36,126.05
250	Division 26 - Electrical	1,305,300.00	906,993.05	66,513.75	0.00	973,506.80	74.58	331,793.20	48,675.34
260	Division 31 - Earthwork / Paving	1,361,396.00	1,237,250.00	65,000.00	0.00	1,302,250.00	95.66	59,146.00	65,112.50
261	Division 32 - Landscaping / Fencing	316,863.00	99,662.45	38,799.75	0.00	138,462.20	43.70	178,400.80	6,923.11
262	Division 33 - Utilities	92,000.00	92,000.00	0.00	0.00	92,000.00	100.00	0.00	4,600.00
	<b>SUBTOTAL:</b>	10,996,799.20	7,473,845.01	747,249.00	0.00	8,221,094.01	74.76	2,775,705.19	411,054.71
<b>OVERHEAD &amp; PROFIT</b>									
280	Overhead and Profit	1,335,453.00	1,014,944.28	93,481.71	0.00	1,108,425.99	83.00	227,027.01	55,421.30

**AIA Type Document**  
**Application and Certification for Payment**

Page 4 of 9

**TO (OWNER):** West Contra Costa SD  
1108 Bissell Ave  
Richmond, CA 94801-3135

**PROJECT:** Richmond High School

**APPLICATION NO:** 23  
**PERIOD TO:** 10/31/2020

**DISTRIBUTION TO:**  
\_ OWNER  
\_ CONSTRUCTION MANAGER  
\_ ARCHITECT  
\_ CONTRACTOR

**FROM (CONTRACTOR):** Lathrop Construction Associates, Inc.  
4001 Park Road  
Benicia, CA 94510

**ARCHITECT'S PROJECT NO:**

**VIA CONSTRUCTION MANAGER:** Lathrop Construction Associates, Inc

**CONTRACT FOR:** Richmond HS Gym & Science

**VIA ARCHITECT:** HKIT

**CONTRACT DATE:**

ITEM	DESCRIPTION	SCHEDULE VALUE	PREVIOUS APPLICATIONS	COMPLETED THIS PERIOD	STORED MATERIAL	COMPLETED STORED	%	BALANCE	RETAINAGE
	<b>SUBTOTAL:</b>	1,335,453.00	1,014,944.28	93,481.71	0.00	1,108,425.99	83.00	227,027.01	55,421.30
<b>BONDS &amp; INSURANCE</b>									
290	Bonds	115,000.00	115,000.00	0.00	0.00	115,000.00	100.00	0.00	5,750.00
300	Insurance	206,000.00	206,000.00	0.00	0.00	206,000.00	100.00	0.00	10,300.00
	<b>SUBTOTAL:</b>	321,000.00	321,000.00	0.00	0.00	321,000.00	100.00	0.00	16,050.00
<b>PROJECT CONTINGENCY</b>									
310	Project Contingency	1,639,990.00	0.00	0.00	0.00	0.00	0.00	1,639,990.00	0.00
310 A	Project Contingency Used	-198,688.60	0.00	0.00	0.00	0.00	0.00	-198,688.60	0.00
	<b>SUBTOTAL:</b>	1,441,301.40	0.00	0.00	0.00	0.00	0.00	1,441,301.40	0.00
<b>Amendment No. 1</b>									
C000010A	Bioswale Retention System	425,244.03	403,981.83	12,757.32	0.00	416,739.15	98.00	8,504.88	20,836.96
C000010B	New Electrical Service to Science Bldg	136,746.00	136,746.00	0.00	0.00	136,746.00	100.00	0.00	6,837.30
C000010C	New Fire Loop	99,327.46	99,327.46	0.00	0.00	99,327.46	100.00	0.00	4,966.37
C000010D	Structural Foundation Revisions	67,702.90	67,702.90	0.00	0.00	67,702.90	100.00	0.00	3,385.15
C000010E	PGE Gas Service at Maricopa	49,670.75	49,670.75	0.00	0.00	49,670.75	100.00	0.00	2,483.54
C000010F	Partial Demo @ Bldg A & fencing	27,492.25	13,746.13	13,746.12	0.00	27,492.25	100.00	0.00	1,374.61
C000010G	Concrete Paving added to Quad	32,250.45	9,675.14	0.00	0.00	9,675.14	30.00	22,575.31	483.76
C000010H	Structural Rev to Elev Landing	27,406.60	27,406.60	0.00	0.00	27,406.60	100.00	0.00	1,370.33
C000010I	ADA POT Rev & Gate Work	10,037.70	0.00	0.00	0.00	0.00	0.00	10,037.70	0.00
C000010J	ADA Upgrade @ Main Bldg Entry Stairs	15,376.40	3,844.10	0.00	0.00	3,844.10	25.00	11,532.30	192.21

AIA Type Document  
Application and Certification for Payment

Page 5 of 9

**TO (OWNER):** West Contra Costa SD  
1108 Bissell Ave  
Richmond, CA 94801-3135

**PROJECT:** Richmond High School

**APPLICATION NO:** 23  
**PERIOD TO:** 10/31/2020

**DISTRIBUTION TO:**  
\_ OWNER  
\_ CONSTRUCTION MANAGER  
\_ ARCHITECT  
\_ CONTRACTOR

**FROM (CONTRACTOR):** Lathrop Construction Associates, Inc.  
4001 Park Road  
Benicia, CA 94510

**ARCHITECT'S PROJECT NO:**

**VIA CONSTRUCTION MANAGER:** Lathrop Construction Associates, Inc

**CONTRACT FOR:** Richmond HS Gym & Science

**VIA ARCHITECT:** HKIT

**CONTRACT DATE:**

ITEM	DESCRIPTION	SCHEDULE VALUE	PREVIOUS APPLICATIONS	COMPLETED THIS PERIOD	STORED MATERIAL	COMPLETED STORED	%	BALANCE	RETAINAGE
C000010K	Accessible parking Signage & Striping	5,375.40	5,375.40	0.00	0.00	5,375.40	100.00	0.00	268.77
C000010L	R&R Rates Frames @ Science	24,338.20	24,338.20	0.00	0.00	24,338.20	100.00	0.00	1,216.91
Health Ctr Health Ctr C000010M	Demo Health Modular & AC Pave	101,371.90	101,371.90	0.00	0.00	101,371.90	100.00	0.00	5,068.60
C000010N	Delete Health Modular Skirting Work	-10,000.00	-10,000.00	0.00	0.00	-10,000.00	100.00	0.00	-500.00
C000010O	Delete Color from Quad Concrete	-9,000.00	0.00	0.00	0.00	0.00	0.00	-9,000.00	0.00
C000010P	Window Mfg Value Engineering	-25,000.04	0.00	-25,000.04	0.00	-25,000.04	100.00	0.00	-1,250.00
	<b>SUBTOTAL:</b>	978,340.00	933,186.41	1,503.40	0.00	934,689.81	95.54	43,650.19	46,734.51
<b>District Contingency - Amendment No.1</b>									
C000010Q	District Contingency	800,000.00	0.00	0.00	0.00	0.00	0.00	800,000.00	0.00
C000010QA	District Contingency Used	-416,564.86	0.00	0.00	0.00	0.00	0.00	-416,564.86	0.00
	<b>SUBTOTAL:</b>	383,435.14	0.00	0.00	0.00	0.00	0.00	383,435.14	0.00
<b>AMENDMENT No. 2 - Health Center</b>									
C000020A	PCO31R1-Investigate Exist Conduit	1,901.91	1,901.91	0.00	0.00	1,901.91	100.00	0.00	95.10
C000020B	PCO62-Expl wrk @ Bldg A Demo	3,041.76	3,041.76	0.00	0.00	3,041.76	100.00	0.00	152.09
C000020C	PCO63A-Gas & Waterline Work Bldg A	12,154.50	12,154.50	0.00	0.00	12,154.50	100.00	0.00	607.73
C000020D	PCO63R1-Hlth Cntr Civil & Elec	437,076.89	87,415.38	240,392.29	0.00	327,807.67	75.00	109,269.22	16,390.38
	<b>SUBTOTAL:</b>	454,175.06	104,513.55	240,392.29	0.00	344,905.84	75.94	109,269.22	17,245.30
<b>District Contingency - Amendment No.2 - Health Center</b>									
C000020F	Amendment No.2 Contingency	145,824.94	0.00	0.00	0.00	0.00	0.00	145,824.94	0.00
C000020FA	Amendment No.2 Used Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**AIA Type Document**  
**Application and Certification for Payment**

Page 6 of 9

**TO (OWNER):** West Contra Costa SD  
1108 Bissell Ave  
Richmond, CA 94801-3135

**PROJECT:** Richmond High School

**APPLICATION NO:** 23  
**PERIOD TO:** 10/31/2020

**DISTRIBUTION TO:**  
\_ OWNER  
\_ CONSTRUCTION MANAGER  
\_ ARCHITECT  
\_ CONTRACTOR

**FROM (CONTRACTOR):** Lathrop Construction Associates, Inc.  
4001 Park Road  
Benicia, CA 94510

**ARCHITECT'S PROJECT NO:**

**VIA CONSTRUCTION MANAGER:** Lathrop Construction Associates, Inc

**CONTRACT FOR:** Richmond HS Gym & Science

**VIA ARCHITECT:** HKIT

**CONTRACT DATE:**

ITEM	DESCRIPTION	SCHEDULE VALUE	PREVIOUS APPLICATIONS	COMPLETED THIS PERIOD	STORED MATERIAL	COMPLETED STORED	%	BALANCE	RETAINAGE
	<b>SUBTOTAL:</b>	145,824.94	0.00	0.00	0.00	0.00	0.00	145,824.94	0.00
<b>Change Order No.01</b>									
320	PCO#1-Sidewalk Adj Mn Bldg	9,630.00	9,630.00	0.00	0.00	9,630.00	100.00	0.00	481.50
321	PCO#2-Wall & RI @ Gym Bnch	74,076.10	59,260.88	0.00	0.00	59,260.88	80.00	14,815.22	2,963.04
	<b>SUBTOTAL:</b>	83,706.10	68,890.88	0.00	0.00	68,890.88	82.30	14,815.22	3,444.54
<b>Change Order No.02</b>									
330	PCO#3-RFI3 Relo Exist Fireline	35,577.48	35,577.48	0.00	0.00	35,577.48	100.00	0.00	1,778.87
331	PCO#4-RFI4 Waterline to Stadium	34,175.68	34,175.68	0.00	0.00	34,175.68	100.00	0.00	1,708.78
	<b>SUBTOTAL:</b>	69,753.16	69,753.16	0.00	0.00	69,753.16	100.00	0.00	3,487.65
<b>Change Order No.03</b>									
Health Ctr 340	PCO#11-PR#2 Abate @ Hlth Bldg	12,207.26	12,207.26	0.00	0.00	12,207.26	100.00	0.00	610.36
341	PCO#13-PR#3 Bleachers	30,053.13	0.00	0.00	0.00	0.00	0.00	30,053.13	0.00
342	PCO#21-ScrBrd Cntrl & Grphcs	1,989.92	1,989.92	0.00	0.00	1,989.92	100.00	0.00	99.50
343	PCO#23-PR#4Dlt Strm Drn Connct Science	-35,876.56	-35,876.56	0.00	0.00	-35,876.56	100.00	0.00	-1,793.83
344	PCO#26-PR#5 Int Pnt @ Snc Bldg	48,666.24	48,666.24	0.00	0.00	48,666.24	100.00	0.00	2,433.31
345	PCO#27-PR#6 New T-Bar Clng Scnc Bldg	22,044.75	22,044.75	0.00	0.00	22,044.75	100.00	0.00	1,102.24
346	PCO#37-Credit Locker Locks	-5,600.00	0.00	0.00	0.00	0.00	0.00	-5,600.00	0.00
347	PCO#44-PR#7 Disp Brds at Scn Rooms	16,023.93	16,023.93	0.00	0.00	16,023.93	100.00	0.00	801.20
348	PCO#47-PR#8 Flrng at Science	66,863.60	66,863.60	0.00	0.00	66,863.60	100.00	0.00	3,343.18
349	PCO#55-Gas Earthquake Valve	2,556.48	2,556.48	0.00	0.00	2,556.48	100.00	0.00	127.82

AIA Type Document  
Application and Certification for Payment

Page 7 of 9

**TO (OWNER):** West Contra Costa SD  
1108 Bissell Ave  
Richmond, CA 94801-3135

**PROJECT:** Richmond High School

**APPLICATION NO:** 23  
**PERIOD TO:** 10/31/2020

**DISTRIBUTION TO:**  
\_ OWNER  
\_ CONSTRUCTION MANAGER  
\_ ARCHITECT  
\_ CONTRACTOR

**FROM (CONTRACTOR):** Lathrop Construction Associates, Inc.  
4001 Park Road  
Benicia, CA 94510

**ARCHITECT'S PROJECT NO:**

**VIA CONSTRUCTION MANAGER:** Lathrop Construction Associates, Inc

**CONTRACT FOR:** Richmond HS Gym & Science

**VIA ARCHITECT:** HKIT

**CONTRACT DATE:**

ITEM	DESCRIPTION	SCHEDULE VALUE	PREVIOUS APPLICATIONS	COMPLETED THIS PERIOD	STORED MATERIAL	COMPLETED STORED	%	BALANCE	RETAINAGE
<b>SUBTOTAL:</b>		158,928.75	134,475.62	0.00	0.00	134,475.62	84.61	24,453.13	6,723.78
<b>Change Order No.04</b>									
350	PCO#14-Add FDC @ Gym	45,469.10	40,922.19	0.00	0.00	40,922.19	90.00	4,546.91	2,046.11
<b>SUBTOTAL</b>		45,469.10	40,922.19	0.00	0.00	40,922.19	90.00	4,546.91	2,046.11
<b>Change Order No.05</b>									
360	PCO#22-Dealta 9 Lighting Cntrls Rev	19,612.15	0.00	11,767.29	0.00	11,767.29	60.00	7,844.86	588.36
361	PCO#33-Revi @ Door Alcoves	579.77	579.77	0.00	0.00	579.77	100.00	0.00	28.99
362	PCO#40-Add SD Lateral RWL @ Gym	3,862.76	3,862.76	0.00	0.00	3,862.76	100.00	0.00	193.14
<b>SUBTOTAL:</b>		24,054.68	4,442.53	11,767.29	0.00	16,209.82	67.39	7,844.86	810.49
<b>Change Order No. 06</b>									
370	PCO#8-Lime Trtmtn at Canopy	2,067.53	2,067.53	0.00	0.00	2,067.53	100.00	0.00	103.38
371	PCO#15-Lighting Conflict- Science 2nd Flr	5,602.68	5,602.68	0.00	0.00	5,602.68	100.00	0.00	280.13
372	PCO#16-Irrigation & Sod @ softball field	36,780.11	36,780.11	0.00	0.00	36,780.11	100.00	0.00	1,839.01
373	PCO#29-Rev Vapor Barrier at Footing Btm	1,697.70	1,697.70	0.00	0.00	1,697.70	100.00	0.00	84.89
374	PCO#43-Treatment @ Cntrl Jnt Prior to WP	1,069.30	1,069.30	0.00	0.00	1,069.30	100.00	0.00	53.47
<b>SUBTOTAL:</b>		47,217.32	47,217.32	0.00	0.00	47,217.32	100.00	0.00	2,360.88
<b>Change Order No. 07</b>									
380	PCO#10-Rat Slabs due to Project Delays	14,619.66	14,619.66	0.00	0.00	14,619.66	100.00	0.00	730.98
<b>SUBTOTAL:</b>		14,619.66	14,619.66	0.00	0.00	14,619.66	100.00	0.00	730.98

**AIA Type Document**  
**Application and Certification for Payment**

Page 8 of 9

**TO (OWNER):** West Contra Costa SD  
1108 Bissell Ave  
Richmond, CA 94801-3135

**PROJECT:** Richmond High School

**APPLICATION NO:** 23  
**PERIOD TO:** 10/31/2020

**DISTRIBUTION**  
**TO:**  
\_ **OWNER**  
\_ **CONSTRUCTION**  
\_ **MANAGER**  
\_ **ARCHITECT**  
\_ **CONTRACTOR**

**FROM (CONTRACTOR):** Lathrop Construction Associates, Inc.  
4001 Park Road  
Benicia, CA 94510

**ARCHITECT'S**  
**PROJECT NO:**

**VIA CONSTRUCTION MANAGER:** Lathrop Construction Associates, Inc

**CONTRACT FOR:** Richmond HS Gym & Science

**VIA ARCHITECT:** HKIT

**CONTRACT DATE:**

ITEM	DESCRIPTION	SCHEDULE VALUE	PREVIOUS APPLICATIONS	COMPLETED THIS PERIOD	STORED MATERIAL	COMPLETED STORED	%	BALANCE	RETAINAGE
<b>Change Order No. 08</b>									
390	PCO#5-Broken SS Line	1,864.76	1,864.76	0.00	0.00	1,864.76	100.00	0.00	93.24
391	PCO#6-Ticket Booth Pier Demo	17,875.64	17,875.64	0.00	0.00	17,875.64	100.00	0.00	893.78
392	PCO#12-Contaminated Spoils Offhaul	30,986.41	30,986.41	0.00	0.00	30,986.41	100.00	0.00	1,549.32
393	PCO#54-Add Pipe Insul Abatement at Lckrm	3,346.97	3,346.97	0.00	0.00	3,346.97	100.00	0.00	167.35
	<b>SUBTOTAL:</b>	54,073.78	54,073.78	0.00	0.00	54,073.78	100.00	0.00	2,703.69
<b>Change Order No. 09</b>									
400	PCO#16-Partial Sod at Softball Field	16,225.65	16,225.65	0.00	0.00	16,225.65	100.00	0.00	811.28
401	PCO#20-Pwr, Data, Bckng PRojection Scrm & Projector	27,561.43	27,561.43	0.00	0.00	27,561.43	100.00	0.00	1,378.07
Health Cntr 402	PCO#32-Add Abatement at Bldg A	19,468.47	19,468.47	0.00	0.00	19,468.47	100.00	0.00	973.42
403	PCO#42-AV Equip and Install	-25,000.00	-25,000.00	0.00	0.00	-25,000.00	100.00	0.00	-1,250.00
404	PCO#72-Projection Screen Allow Credit	-5,000.00	-5,000.00	0.00	0.00	-5,000.00	100.00	0.00	-250.00
	<b>SUBTOTAL:</b>	33,255.55	33,255.55	0.00	0.00	33,255.55	100.00	0.00	1,662.77
<b>Change Order No. 10</b>									
410	PCO#18R1-RFI30,38,47 Science Bldg	3,683.02	0.00	3,683.02	0.00	3,683.02	100.00	0.00	184.15
411	PCO#34R1-ASI 204 Relocate Gas line @ Science Bldg	8,718.03	0.00	8,718.03	0.00	8,718.03	100.00	0.00	435.90
412	PCO#51-Elevator Door Finish	7,664.54	0.00	7,664.54	0.00	7,664.54	100.00	0.00	383.23
413	PCO#74-RFI167.1 Float Cnrt at Science RWL Outlet	1,371.68	0.00	1,371.68	0.00	1,371.68	100.00	0.00	68.58

**AIA Type Document**  
**Application and Certification for Payment**

Page 9 of 9

**TO (OWNER):** West Contra Costa SD  
 1108 Bissell Ave  
 Richmond, CA 94801-3135

**PROJECT:** Richmond High School

**APPLICATION NO:** 23  
**PERIOD TO:** 10/31/2020

**DISTRIBUTION TO:**  
 \_ OWNER  
 \_ CONSTRUCTION  
 \_ MANAGER  
 \_ ARCHITECT  
 \_ CONTRACTOR

**FROM (CONTRACTOR):** Lathrop Construction Associates, Inc.  
 4001 Park Road  
 Benicia, CA 94510

**ARCHITECT'S PROJECT NO:**

**VIA CONSTRUCTION MANAGER:** Lathrop Construction Associates, Inc.

**CONTRACT FOR:** Richmond HS Gym & Science

**VIA ARCHITECT:** HKIT

**CONTRACT DATE:**

ITEM	DESCRIPTION	SCHEDULE VALUE	PREVIOUS APPLICATIONS	COMPLETED THIS PERIOD	STORED MATERIAL	COMPLETED STORED	%	BALANCE	RETAINAGE
414	PCO#83-RFI 178 Mech platform framing	1,601.69	0.00	1,601.69	0.00	1,601.69	100.00	0.00	80.08
415	PCO#89-ASI 321 Added CJ @ Bioswale walls	3,039.41	0.00	3,039.41	0.00	3,039.41	100.00	0.00	151.97
416	PCO#96-Quad concrete layout/finish & Joint rev	3,012.47	0.00	0.00	0.00	0.00	0.00	3,012.47	0.00
	<b>SUBTOTAL:</b>	29,090.84	0.00	26,078.37	0.00	26,078.37	89.64	3,012.47	1,303.91
<b>Change Order No. 11</b>									
420	PCO#60- CD#12 T&M Patching at Science	13,247.43	0.00	13,247.43	0.00	13,247.43	100.00	0.00	662.37
421	PCO#69R1- CD#15 Misc Science Bldg Re-work	5,279.21	0.00	5,279.21	0.00	5,279.21	100.00	0.00	263.96
422	PCO#75- Extend Flatwork @ Main Bldg	3,013.76	0.00	3,013.76	0.00	3,013.76	100.00	0.00	150.69
	<b>SUBTOTAL:</b>	21,540.40	0.00	21,540.40	0.00	21,540.40	100.00	0.00	1,077.02
<b>Change Order No. 12</b>									
430	PCO#65-RFI146 Investigate & Cnct Main Bldg Drain	4,802.82	0.00	4,802.82	0.00	4,802.82	100.00	0.00	240.14
431	PCO#66-RFI148 Relo Elec Blocking New Storm	17,870.10	0.00	17,870.10	0.00	17,870.10	100.00	0.00	893.51
432	PCO#68R1-RFI155 Re-Route Exist Gas	5,961.65	0.00	5,961.65	0.00	5,961.65	100.00	0.00	298.08
433	PCO#71-CTIN#22 Cnct Encountered on Gas run	1,788.05	0.00	1,788.05	0.00	1,788.05	100.00	0.00	89.40
434	PCO#77-RFI150 SD Tie-in Elevation Revision	3,121.50	0.00	3,121.50	0.00	3,121.50	100.00	0.00	156.08
	<b>SUBTOTAL:</b>	33,544.12	0.00	33,544.12	0.00	33,544.12	100.00	0.00	1,677.21
<b>REPORT TOTALS</b>		\$20,532,841.00	\$13,021,091.03	\$1,285,811.48	\$0.00	\$14,306,902.51	69.68	\$6,225,938.49	\$634,564.74

**CALIFORNIA JURAT WITH AFFIANT STATEMENT**

GOVERNMENT CODE § 8202

- ☐ See Attached Document (Notary to cross out lines 1-6 below)  
☐ See Statement Below (Lines 1-6 to be completed only by document signer[s], *not* Notary)

\_\_\_\_\_  
*Signature of Document Signer No. 1*\_\_\_\_\_  
*Signature of Document Signer No. 2 (if any)*

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California  
County of Solano



*The notary commission  
extended pursuant to  
Executive Order N-63-20*

Subscribed and sworn to (or affirmed) before me  
on this 16 day of November, 2020,  
by Date Month Year

(1) Chris Van Pelt(and (2) \_\_\_\_\_),  
*Name(s) of Signer(s)*

proved to me on the basis of satisfactory evidence  
to be the person(s) who appeared before me.

Signature M. Galligan  
*Signature of Notary Public*

*Seal*  
*Place Notary Seal Above*

**OPTIONAL**

*Though this section is optional, completing this information can deter alteration of the document or  
fraudulent reattachment of this form to an unintended document.*

**Description of Attached Document**

Title or Type of Document: \_\_\_\_\_ Document Date: \_\_\_\_\_

Number of Pages: \_\_\_\_\_ Signer(s) Other Than Named Above: \_\_\_\_\_

## CONDITIONAL WAIVER AND RELEASE ON PROGRESS PAYMENT

**NOTICE: THIS DOCUMENT WAIVES THE CLAIMANT'S LIEN, STOP PAYMENT NOTICE, AND PAYMENT BOND RIGHTS EFFECTIVE ON RECEIPT OF PAYMENT. A PERSON SHOULD NOT RELY ON THIS DOCUMENT UNLESS SATISFIED THAT THE CLAIMANT HAS RECEIVED PAYMENT.**

### Identifying Information

Name of Claimant: Lathrop Construction Associates, Inc.

Name of Customer: West Contra Costa Unified School District

Job Location: Richmond HS Gym & Science Bldg. Retrofit, 1250 23<sup>rd</sup> Street, Richmond, CA 94804

Owner: West Contra Costa Unified School District

Through Date: October 31, 2020

### Conditional Waiver and Release

This document waives and releases lien, stop payment notice, and payment bond rights the claimant has for labor and service provided, and equipment and material delivered, to the customer on this job through the Through Date of this document. Rights based upon labor or service provided, or equipment or material delivered, pursuant to a written change order that has been fully executed by the parties prior to the date that this document is signed by the claimant, are waived and released by this document, unless listed as an Exception below. This document is effective only on the claimant's receipt of payment from the financial institution on which the following check is drawn:

Maker of Check: West Contra Costa Unified School District

Amount of Check: \$1,223,332.76

Check Payable to: Lathrop Construction Associates, Inc.

### Exceptions

This document does not affect any of the following:

- (1) Retentions.
- (2) Extras for which the claimant has not received payment.
- (3) The following progress payments for which the claimant has previously given a conditional waiver and release but has not received payment:  
Date(s) of waiver and release: \_\_\_\_\_  
Amount(s) of unpaid progress payment(s): \$ \_\_\_\_\_
- (4) Contract rights, including (A) a right based on rescission, abandonment, or breach of contract, and (B) the right to recover compensation for work not compensated by the payment.

Signature

Claimant's Signature: 

Claimant's Title: Project Manager

Date of Signature: 11/16/20

## UNCONDITIONAL WAIVER AND RELEASE ON PROGRESS PAYMENT

**NOTICE TO CLAIMANT: THIS DOCUMENT WAIVES AND RELEASES LIEN, STOP PAYMENT NOTICE, AND PAYMENT BOND RIGHTS UNCONDITIONALLY AND STATES THAT YOU HAVE BEEN PAID FOR GIVING UP THOSE RIGHTS. THIS DOCUMENT IS ENFORCEABLE AGAINST YOU IF YOU SIGN IT, EVEN IF YOU HAVE NOT BEEN PAID. IF YOU HAVE NOT BEEN PAID, USE A CONDITIONAL WAIVER AND RELEASE FORM.**

### Identifying Information

Name of Claimant: Lathrop Construction Associates, Inc.

Name of Customer: West Contra Costa Unified School District

Job Location: Richmond HS Gym & Science Bldg. Retrofit, 1250 23<sup>rd</sup> Street, Richmond, CA 94804

Owner: West Contra Costa Unified School District

Through Date: September 31, 2020

### Unconditional Waiver and Release

This document waives and releases lien, stop payment notice, and payment bond rights the claimant has for labor and service provided, and equipment and material delivered, to the customer on this job through the Through Date of this document. Rights based upon labor or service provided, or equipment or material delivered, pursuant to a written change order that has been fully executed by the parties prior to the date that this document is signed by the claimant, are waived and released by this document, unless listed as an Exception below. The claimant has received the following progress payment:

\$1,299,557.93

✓ paid

### Exceptions

This document does not affect any of the following:

- (1) Retentions.
- (2) Extras for which the claimant has not received payment.
- (3) Contract rights, including (A) a right based on rescission, abandonment, or breach of contract, and (B) the right to recover compensation for work not compensated by the payment.

### Signature

Claimant's Signature:



Claimant's Title: Project Manager

Date of Signature:

11/16/20



## Transmittal #55

Lathrop Construction Associates, Inc.  
4001 Park Rd  
Benicia, California 94510  
Phone: (707) 746-8000  
Fax: (707) 746-8080

**Project:** 1134 - Richmond High School Auxiliary Gymnasium and Science  
Building Voluntary Seismic Retrofit  
1250 23rd St.  
Richmond, California 94804

### Progress Billing No. 23

**TO:** Louis Freese (West Contra Costa Unified School District)  
1400 Marina Way South  
Richmond, California 94804

**FROM:** Taylor Drouin (Lathrop Construction Associates, Inc.)  
4001 Park Road  
Benicia, California 94510

**CREATED DATE:** 11/16/2020

**COPIES TO:**

TRANSMIT:	VIA:	FOR:	ACTION:
Attached	Attached	Approval Your Use	

### Transmittal Items

DESCRIPTION	FORMAT	DATE	COPIES
Progress Billing No. 23	Other	11/16/ 2020	3
Conditional Waiver	Other	11/16/ 2020	1
Unconditional Waiver	Other	11/16/ 2020	1

### Comments

Please Process Billing

Received 11/18/2020

BY

DATE

COPIES TO

**West Contra Costa Unified School District  
Facilities Planning & Construction  
Payment Approval Form**

**FY 2020-21**

**Vendor#:** 16931

**Date:** 11/4/2020

**Vendor Name:** Lisa Nagai

**Invoice Date:** 11/3/2020

**Site Name:** Central

**Received Date:** 11/4/2020

**Contract#:** 1000002160

**Invoice#:** 48

Bond Project Management - Period for October

**Project Description:** 30,2020

**Project#:** Multiple

\*\*\*\*\*

**Fund 21 Account Code:** 21-9745-6217-615-0000-8500-400130-0-0000 01396-61500-97456217-700XBPM

**GF Unrestricted** 01-0000-5860-667-0000-7510-400100-0-0000

**Fund 25 Account Code:** 25-9025-6217-615-0000-8500-400130-0-0000

**MRAD Account Code:** 01-9200-5890-615-0000-8110-400110-0-0000

**RRM Account Code:** 01-8150-5890-615-0000-8110-400110-0-8151

<b>Original Contract Amount:</b>	\$40,500.00
<b>Revised Contract Amount:</b>	\$599,700.00
<b>Liquidated Amount:</b>	\$547,650.00
<b>Fund 21 Balance:</b>	\$34,150.00
<b>GF Unrestricted</b>	\$825.00
<b>Fund 25 Balance:</b>	\$14,600.00
<b>MRAD Balance:</b>	\$600.00
<b>RRM Balance:</b>	\$1,875.00
<b>Contract Balance:</b>	\$52,050.00

<b>Amount of This Invoice:</b>	Fund 21	<b>\$7,950.00</b>
<b>Amount of This Invoice:</b>	GF Unrest	
<b>Amount of This Invoice:</b>	Fund 25	<b>\$3,825.00</b>
<b>Amount of This Invoice:</b>	MRAD	
<b>Amount of This Invoice:</b>	RRM	<b>\$225.00</b>

**Total of This Invoice:** \$12,000.00

<b>Contract Balance after this</b>	<b>\$40,050.00</b>
Fund 21 Balance after this payment:	\$26,200.00
Fund 01 Balance After this payment	\$825.00
Fund 25 Balance after this payment:	\$10,775.00
MRAD Balance after this payment:	\$600.00
RRM Balance after this payment:	\$1,650.00

\*\*\*\*\*

Please review the invoice and approve the payment by signing the below:

**Signatures**


**Date**

  
Initiator: \_\_\_\_\_

11/4/20  
\_\_\_\_\_

  
Fiscal Approver: \_\_\_\_\_

11/6/2020  
\_\_\_\_\_

  
Facilities Approver: \_\_\_\_\_

11/6/2020  
\_\_\_\_\_



BUILDING THE FUTURE

Y. Lisa Nagai  
CM- Nagai Associates  
555 Fletcher Street  
Bay Point CA 94565  
Tel 925-437-5176



November 3, 2020

Billing Period thru October 30, 2020

BILL TO

SHIP TO

INSTRUCTIONS

West Contra Costa USD  
1400 Marina Way S  
Richmond, CA 94804

Same as recipient

CONTRACT: 1000002160

*John H. H. 11/5/2020*

INVOICE #48

DESCRIPTION	UNIT PRICE	TOTAL
Bond	75.00	\$7,950.00 ✓
Non Bond	75.00	\$4,050.00 ✓

Staff Augmentation (Timesheet attached)

*IP 21 \$7,950*  
*FD 25 \$3,225*  
*RRM \$225*

SUBTOTAL \$12,000.00

TOTAL \$12,000.00

TOTAL DUE \$12,000.00

555 Fletcher Street • Bay Point, CA 94565 • (925) 458-2997

Name: Lisa Nagai  
 555 Fletcher Street, Bay Point  
 925-437-5176  
[lisacm-nagai@comcast.net](mailto:lisacm-nagai@comcast.net)

Submission date: 11/2/2020  
 Invoice#: 48  
 Contract#: 1000002160  
 Billing Period: **October 30, 2020**

Date	Crespi MS Gym Seismic	Fairmont CNP 1, 2, 3 & 4		Fairmont Relocatable Portables	Fairmont Portables Phase 2	KMS Fall Protection	KMS Close Out	KHS HVAC			Daily Hours
10/01/20	1.00	3.00			2.00			2.00			8.00
10/02/20	3.00	3.00			2.00						8.00
10/03/20											-
10/04/20											-
10/05/20		4.00			2.00		1.00	1.00			8.00
10/06/20	1.00	4.00			3.00						8.00
10/07/20	1.00	4.00		1.00	1.00		1.00				8.00
10/08/20	1.00	3.00		1.00	2.00		1.00				8.00
10/09/20		3.00			1.00						4.00
10/10/20											-
10/11/20											-
10/12/20	2.00	4.00		2.00							8.00
10/13/20	1.00	4.00			2.00		1.00				8.00
10/14/20	1.00	3.00		1.00	3.00						8.00
10/15/20	1.00	4.00		1.00	2.00						8.00
10/16/20											-
10/17/20											-
10/18/20											-
10/19/20	1.00	4.00		1.00	2.00						8.00
10/20/20	1.00	4.00			3.00						8.00
10/21/20		4.00		2.00	2.00						8.00
10/22/20	1.00	4.00		1.00	1.00		1.00				8.00
10/23/20	1.00	4.00		1.00	2.00						8.00
10/24/20											-
10/25/20											-
10/26/20	1.00	4.00		1.00	1.00		1.00				8.00
10/27/20	1.00	5.00		1.00	1.00						8.00
10/28/20		4.00		1.00	3.00						8.00
10/29/20		4.00									4.00
10/30/20	1.00	4.00		1.00	1.00		1.00				8.00
											-
<b>Project Hours</b>	<b>19.00</b>	<b>80.00</b>	<b>-</b>	<b>15.00</b>	<b>36.00</b>	<b>-</b>	<b>7.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>160.00</b>
<b>Bill Rate</b>	<b>\$75.00</b>	<b>\$75.00</b>	<b>\$75.00</b>	<b>\$75.00</b>	<b>\$75.00</b>	<b>\$75.00</b>	<b>\$75.00</b>	<b>\$75.00</b>	<b>\$75.00</b>	<b>\$75.00</b>	<b>\$75.00</b>
<b>Project Amounts</b>	<b>\$1,425.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$1,125.00</b>	<b>\$2,700.00</b>	<b>\$0.00</b>	<b>\$525.00</b>	<b>\$225.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,000.00</b>

B B 25 25 B RRM

Name: Lisa Nagai  
 555 Fletcher Street, Bay Point  
 925-437-5176  
[lisacm-nagai@comcast.net](mailto:lisacm-nagai@comcast.net)

Submission date: 11/2/2020  
 Invoice#: 48  
 Contract#: 1000002160  
 Billing Period: **October 30, 2020**

Date	Tasks
10/01/20	Crespi) complete DSA 168. CTNP2) review issue door @MU, review close out review PA. Portables Phase 2) Review RFI and discussed with AOR. Check punchlist items. KHS) meet with IOR to review HVAC installation and balance report
10/02/20	Crespi) Meet with GC to paint the wall. CTNP2) Conference call with AOR/SEOR issue MU door, project team meeting Portables Phase 2) PG&E pull cable on site Check punchlist items.
10/03/20	
10/04/20	
10/05/20	CTNP2 &3) CCD#3 was issue for MU door to GC, reachout to Painting contractor for sign contract Portables Phase 2) Check punchlist items. KMS review close out) KHS) review PCO.
10/06/20	Crespi) review elevator door hardware. CTNP2) continue work on MU door, response email reject change order Portables Phase 2) classleaving on site work on punchlist items.
10/07/20	Crespi) review and revised DSA 168. CTNP2) continue work on MU door, meet with S&S discussed F/A Portables Phase 1 & 2) Contact GC remaining punchlist classleaving on site work on punchlist items. KMS close out project
10/08/20	Crespi) Reach out to GC for the elevator hardware CTNP2) continue work on MU door, Project team meeting Portables Phase 1 & 2) Contact GC remaining punchlist classleaving on site work on punchlist items. KMS close out project
10/09/20	CTNP2) continue work on MU door, correspondence rejecting change order Portables Phase 2) classleaving on site work on punchlist items.
10/10/20	
10/11/20	
10/12/20	Crespi) Reach out to GC for the elevator hardware CTNP2) continue work on MU door. Portables Phase 1) contact GC remaining punchlist
10/13/20	Crespi) check on locker CTNP 2&3) continue work on MU door, Preconstruction painting meeting invite. Portables Phase 2) punch list work on going. KMS closeout project
10/14/20	Crespi) review PA#14 &15 send to AOR for signature CTNP 2&3) continue work on MU door Portables Phase 1&2) reache out to GC. punch list work on going.
10/15/20	Crespi) review and Process PA #14&15. CTNP2 &3) Continue work on the door, Preconstruction Painting, Project team meeting. Portables Phase 1 &2) Continue reach out to GC, Punchlist on going
10/16/20	VACATION
10/17/20	
10/18/20	
10/19/20	Crespi) follow up with Kleifelder biling. CTNP2,3 &4) continue work on door hardware, painting begin, sent out hallway project scope to contractors, Portables Phase 1 &2) Continue reach out to GC, Punchlist on going

8

Name: Lisa Nagai  
 555 Fletcher Street, Bay Point  
 925-437-5176  
[lisacm-nagai@comcast.net](mailto:lisacm-nagai@comcast.net)

Submission date: 11/2/2020  
 Invoice#: 48  
 Contract#: 1000002160  
 Billing Period: **October 30, 2020**

Date	Tasks
10/20/20	Crespi) follow up with Kleifelder biling. CTNP2,3 &4) continue work on door hardware, painting continue, Portables Phase 2) Punchlist on going review Pay application
10/21/20	CTNP 2&3) reachout to GC to schedule F/A training,review and process lab Payapp,onsite check status punchlist Portables Phase 1&2) reache out to GC discused issued with punchlist items issued. punch list work on going.
10/22/20	Crespi) follow up close out with DSA, schedule GC to meet on site. CTNP2,3 &4) contact GC issued RR at the MU painting continue, Portables Phase 1 &2) Punchlist on going review process Payapp. KMS close out project
10/23/20	Crespi) Process PA #14 and 15 CTNP2,3 &4) contact GC issued RR at the MU, painting continue, Portables Phase 1 &2) continue to contact GC on punchlist issued. Punchlist on going review
10/24/20	
10/25/20	
10/26/20	Crespi) follow up with GC on warranty coverd CTNP1,2,3 &4) Meet with GC issued RR at the MU, painting continue, floow up proposal with Phase 4. Portables Phase 1 &2) correspondence with GC. Punchlist on going review. KMS close out project
10/27/20	Crespi) follow up with GC on warranty coverd CTNP1,2,3 &4)schedule F/A training for the site staff, painting continue, punchlist items floow up proposal with Phase 4. Portables Phase 1 &2) correspondence with GC. Punchlist on going review.
10/28/20	CTNP1,2,3 &4)F/A training for the site staff, painting continue, punchlist items floow up proposal with Phase 4. Portables Phase 1 &2) correspondence with GC. Punchlist on going review.
10/29/20	CTNP1,2,3 &4)F/A training for the site staff, painting continue, punchlist items floow up proposal with Phase 4.
10/30/20	Crespi) schedule meet with GC on warranty coverd CTNP2,3 &4) response RFI, status report, painting continue, reviewed and processed proposal Phase 4. Portables Phase 1 &2) schedule to meet with GC. Punchlist on going review. KMS close out project

**West Contra Costa Unified School District  
Facilities Planning & Construction  
Payment Approval Form**

**FY 2020-21**

**Vendor#:** 19963  
**Vendor Name:** Arey Jones Educational Solutions  
**Site Name:** FACILITIES  
**Purchase Order#:** 20210739  
**Project Description:** Lenovo 15" Thinkpad PL Gen 3

**Date:** 11/19/2020  
**Invoice Date:** 10/21/2020  
**Received Date:** 11/17/2020  
**Invoice#:** 0190834-IN  
**Project#:** multiple

*Laptops*

\*\*\*\*\*  
**Account Code:** 01-0000-4460-615-0000-7600-400100-0-00  
**Account Code:** 21-9748-4460-615-0000-8500-400130-0-00(01396-61500-97484460-720TECH  
**Account Code:** 01-0000-4460-667-0000-7510-400100-0-0000

Original PO Amount:	\$6,211.29
Revised PO Amount:	\$6,211.29
Liquidated Amount:	\$108.00
Line 1 PO Balance:	\$2,029.43
Line 2 PO Balance:	\$4,058.86
Line 3 PO Balance:	\$15.00
Line 4 PO Balance:	\$0.00
PO Balance	\$6,103.29

<b>Invoice Amount:</b> Line 1	\$2,029.43
<b>Invoice Amount:</b> Line 2	\$4,058.86
<b>Invoice Amount:</b> Line 3	\$15.00
<b>Invoice Amount:</b> Line 4	\$0.00
<b>Total of This Invoice</b>	<b>\$6,103.29</b>

*close PO*

PO Balance after this payment:	\$0.00
Line 1 Balance After This Payment	\$0.00
Line 2 Balance After This Payment	\$0.00
Line 3 Balance After This Payment	\$0.00
Line 4 Balance After This Payment	\$0.00

\*\*\*\*\*

Please review the invoice and approve the payment by signing the below:

**Signatures**

**Date**

  
Initiator:

11/19/20

  
Fiscal Approver:

11/19/2020

  
Facilities Approver:

11/19/2020

## INVOICE



P.O. Box 507404  
 San Diego, CA 92150-7404  
 Phone : (800) 998-9199  
 Fax : (800) 403-8828

INVOICE NUMBER: 0190834-IN  
 INVOICE DATE: 10/21/2020

ORDER NUMBER: 142973A  
 ORDER DATE: 8/26/2020  
 SALESPERSON: 0125  
 CUSTOMER NO: 0017934

SOLD TO:  
 WEST CONTRA COSTA UNIFIED SCHO  
 ACCOUNTS PAYABLE  
 1400 MARINA WAY S.  
 RICHMOND, CA 94804

SHIP TO:  
 WEST CONTRA COSTA USD  
 810 OHIO AVENUE  
 STORES WAREHOUSE  
 RICHMOND, CA 94804

CONFIRM TO:  
 ACCOUNTS PAYABLE

CUSTOMER P.O.	SHIP VIA	F.O.B.	TERMS			
20210739	WCC-STORES WHSE		NET 30			
ITEM NO.	UNIT	ORDERED	SHIPPED	BACK ORD	PRICE	AMOUNT
QUOTE# 34982 V1						
20TJS0F700	EACH	3	3	0	1,857.60	5,572.80
LENOVO 15" THINKPAD PL GEN 3		WHSE: 010				
SERIAL DISTRIBUTION:		SR90ZKK6M	SR90ZKK6N	SR90ZKK6P		
EWRF15+	EACH	3	3	0	5.00	15.00
ELECTRONIC WASTE RECYCLING FEE		WHSE: 010				

CA LENOVO NASPO  
 PARTIAL - PLEASE SHIP WITH SO 142973B



Net Invoice:	5,572.80
Less Discount:	0.00
Freight:	0.00
EWRF Fee:	15.00
Sales Tax:	515.49
<b>Invoice Total:</b>	<b>6,103.29</b>



Gym / Main Entry & Student Quad

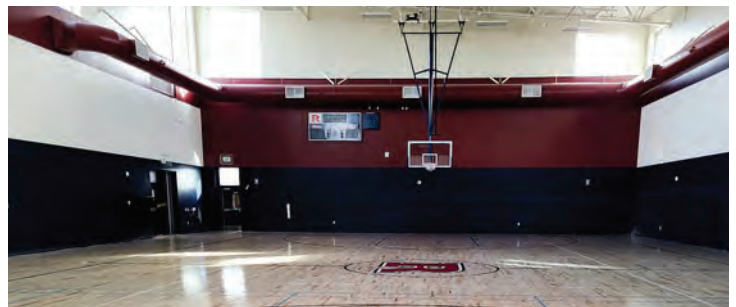
## CONSTRUCTION ACTIVITIES

### Previous Month:

Plaster Completed at GYM. Scratch and Brown Applied at Main Bldg and Elevator  
 Exterior Painting started at GYM  
 Wood Flooring installation completed at GYM and Dance  
 Weight Room Flooring Installation  
 Ceiling Tile Installation ongoing  
 HVAC start-up and Trim ongoing  
 Electrical and Low Voltage Trim ongoing  
 Landscape irrigation piping ongoing  
 Earthwork/ Grading resumed at the end of the month  
 Formwork for Site Concrete ongoing  
 Site Fencing Installation ongoing  
 Electrical/ Low Voltage work at Health Clinic

### Upcoming Month:

Locker Delivery and Installation  
 Bleacher Delivery and Installation  
 Plaster Finish Coat at Main Bldg and Elevator  
 HVAC Test and Balance and Commissioning  
 Electrical and Low Voltage Testing  
 Landscape  
 Earthwork/ Grading and Paving  
 Concrete Flatwork placement  
 Electrical and Low Voltage completion at Health Clinic



## PROJECT FACTS

**New Auxiliary Gym Square Footage:** 15,500

**Completion:** The Science Classroom Building has been completed, except for the exterior elevator. Furniture has been reinstalled in the classrooms. The new Auxiliary Gym is scheduled to be complete by the end of February.

### Design Build Contractor:

Lathrop Construction Associates  
[www.lathropconstruction.com](http://www.lathropconstruction.com)

### Design Build Architect:

HKIT Architects  
[www.hkit.com](http://www.hkit.com)

## CONTACT INFORMATION

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

[Facilitiesplanning@wccusd.net](mailto:Facilitiesplanning@wccusd.net)

### Construction Manger

**Peter Hempel**

Project Manager

Swinerton Management & Consulting

415.516.1250

## Project Status Report: 2/3/2021



### Richmond High School Critical Needs Project

1250 23rd Street

Project No: 1000003023 DSA No: 01-118099

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

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

Schedule	NTP	11/11/2019
	Original Project Duration	459
	Final Completion	2/11/2021
	Approved Time Extensions	0
	Revised Project Duration	459
	Revised Completion Date	2/11/2021
	Calendar Days Lapsed	451 98%



Contract Summary	Original Scope	\$16,399,899		
	District Contingency	\$0		
	Project Contingency	\$1,639,990		
	<b>Original Contract Amount</b>	<b>\$18,039,889</b>		
	Amendment to Scope	\$1,092,952		
	Amendment to District Contingency	\$800,000		
	Amendment to Project Contingency	\$0		
	<b>Amendments to Date</b>	<b>\$1,892,952</b>		
	<b>Revised Contract Amount</b>	<b>\$19,932,841</b>		
	<b>District Contingency</b>		<b>\$800,000</b>	
	Executed CO	10	\$453,032	57%
	Remaining Contingency		\$346,968	43%
	<b>Project Contingency</b>		<b>\$1,639,990</b>	
	Executed CO	8	\$251,549	15%
	Remaining Contingency		\$1,388,441	85%
	Pending PCOs (District)	4	\$128,691	
	Pending PCOs (Project)	6	\$66,565	
	Rejected PCOs (District)	0	\$0	
	Rejected PCOs (Project)	0	\$0	
	<b>Completed &amp; Stored \$ Billed to Date</b>	<b>\$16,221,291</b>		<b>81%</b>
	Stop Notices	\$0		

Project Status	<b>Completed Work:</b> <b>At new Auxiliary Gymnasium:</b> Plaster completed at Gym Exterior painting started at Gym Wood flooring installation completed at Gym and Dance Studio Weight room flooring installation ongoing Ceiling tile installation ongoing HVAC start-up, electrical and low voltage, and trim ongoing Landscape irrigation piping ongoing Formwork for site concrete ongoing Site fencing installation ongoing <b>At Quad:</b> Landscape irrigation of Bioswale and planters continued Scratch and brown applied at Main Building <b>At Science Building:</b> Scratch and brown applied at elevator
	<b>Upcoming Work:</b> <b>At new Auxiliary Gymnasium:</b> Locker delivery and installation Bleacher delivery and installation HVAC test and balance, and commissioning Electrical and low voltage testing Earthwork, grading and paving ongoing <b>At Quad:</b> Plaster and finish coat at Main Building Landscape ongoing Concrete flatwork placement <b>At Science Building:</b> Plaster application on elevator tower Complete exterior painting of elevator tower
	<b>Project Issues:</b>



## Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

### Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 1/31/2021

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
<b>1 Bayview Elementary School</b>						
Legacy Project	19,850,802	19,850,802	100.0%	-	19,850,802	100.0%
	<b>19,850,802</b>	<b>19,850,802</b>	<b>100.0%</b>	<b>-</b>	<b>19,850,802</b>	<b>100.0%</b>
<b>1 Cameron</b>						
* Critical Needs	1,300,000	-	0.0%	1,300,000	-	0.0%
Legacy Project	122,195	122,195	100.0%	-	122,195	100.0%
	<b>1,422,195</b>	<b>122,195</b>	<b>8.6%</b>	<b>1,300,000</b>	<b>122,195</b>	<b>8.6%</b>
<b>1 Castro Elementary School</b>						
Legacy Project	620,944	620,944	100.0%	-	620,944	100.0%
	<b>620,944</b>	<b>620,944</b>	<b>100.0%</b>	<b>-</b>	<b>620,944</b>	<b>100.0%</b>
<b>1 Chavez Elementary School</b>						
Critical Needs	72,847	72,847	100.0%	-	72,847	100.0%
Legacy Project	985,387	985,387	100.0%	-	985,387	100.0%
	<b>1,058,234</b>	<b>1,058,234</b>	<b>100.0%</b>	<b>-</b>	<b>1,058,234</b>	<b>100.0%</b>
<b>1 Collins Elementary School</b>						
* Critical Needs	3,500,000	-	0.0%	3,500,000	-	0.0%
Legacy Project	1,638,871	1,638,871	100.0%	-	1,638,871	100.0%
	<b>5,138,871</b>	<b>1,638,871</b>	<b>31.9%</b>	<b>3,500,000</b>	<b>1,638,871</b>	<b>31.9%</b>
<b>1 Coronado Elementary School</b>						
Legacy Project	43,022,627	43,022,627	100.0%	-	43,022,627	100.0%
	<b>43,022,627</b>	<b>43,022,627</b>	<b>100.0%</b>	<b>-</b>	<b>43,022,627</b>	<b>100.0%</b>
<b>1 Dover Elementary School</b>						
Legacy Project	35,095,267	35,095,267	100.0%	-	35,095,267	100.0%
	<b>35,095,267</b>	<b>35,095,267</b>	<b>100.0%</b>	<b>-</b>	<b>35,095,267</b>	<b>100.0%</b>
<b>1 Downer Elementary School</b>						
Legacy Project	33,415,902	33,415,902	100.0%	-	33,415,902	100.0%
	<b>33,415,902</b>	<b>33,415,902</b>	<b>100.0%</b>	<b>-</b>	<b>33,415,902</b>	<b>100.0%</b>
<b>1 El Sobrante Elementary School</b>						
Legacy Project	536,231	536,231	100.0%	-	536,231	100.0%
	<b>536,231</b>	<b>536,231</b>	<b>100.0%</b>	<b>-</b>	<b>536,231</b>	<b>100.0%</b>
<b>1 Ellerhorst Elementary School</b>						
Legacy Project	13,931,806	13,931,806	100.0%	-	13,931,806	100.0%
	<b>13,931,806</b>	<b>13,931,806</b>	<b>100.0%</b>	<b>-</b>	<b>13,931,806</b>	<b>100.0%</b>
<b>1 Fairmont Elementary School</b>						
* Critical Needs	3,000,000	2,587,192	86.2%	412,808	2,380,462	79.3%
Legacy Project	3,864,259	3,864,259	100.0%	-	3,864,259	100.0%
	<b>6,864,259</b>	<b>6,451,450</b>	<b>94.0%</b>	<b>412,808</b>	<b>6,244,720</b>	<b>91.0%</b>
<b>1 Ford Elementary School</b>						
Legacy Project	30,817,526	30,817,526	100.0%	-	30,817,526	100.0%
	<b>30,817,526</b>	<b>30,817,526</b>	<b>100.0%</b>	<b>-</b>	<b>30,817,526</b>	<b>100.0%</b>
<b>1 Grant Elementary School</b>						
Critical Needs	211,467	211,467	100.0%	-	211,467	100.0%
Legacy Project	1,944,098	1,944,098	100.0%	-	1,944,098	100.0%
	<b>2,155,565</b>	<b>2,155,565</b>	<b>100.0%</b>	<b>-</b>	<b>2,155,565</b>	<b>100.0%</b>
<b>1 Hanna Ranch Elementary School</b>						
Legacy Project	783,349	783,349	100.0%	-	783,349	100.0%
	<b>783,349</b>	<b>783,349</b>	<b>100.0%</b>	<b>-</b>	<b>783,349</b>	<b>100.0%</b>
<b>1 Harbour Way</b>						
Legacy Project	121,944	121,944	100.0%	-	121,944	100.0%
	<b>121,944</b>	<b>121,944</b>	<b>100.0%</b>	<b>-</b>	<b>121,944</b>	<b>100.0%</b>



## Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

### Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 1/31/2021

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
<b>1 Harding Elementary School</b>						
Legacy Project	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
	<b>22,632,446</b>	<b>22,632,446</b>	<b>100.0%</b>	-	<b>22,632,446</b>	<b>100.0%</b>
<b>1 Harmon Knolls</b>						
Critical Needs	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	41,489	41,489	100.0%	-	41,489	100.0%
	<b>448,435</b>	<b>448,435</b>	<b>100.0%</b>	-	<b>448,435</b>	<b>100.0%</b>
<b>1 Highland Elementary School</b>						
* Water & Power Upgrade	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	52,875	52,875	100.0%	-	52,875	100.0%
Legacy Project	1,879,839	1,879,839	100.0%	-	1,879,839	100.0%
	<b>2,679,839</b>	<b>1,932,714</b>	<b>72.1%</b>	<b>747,125</b>	<b>1,932,714</b>	<b>72.1%</b>
<b>1 Kensington Elementary School</b>						
Legacy Project	19,343,892	19,343,892	100.0%	-	19,343,892	100.0%
	<b>19,343,892</b>	<b>19,343,892</b>	<b>100.0%</b>	-	<b>19,343,892</b>	<b>100.0%</b>
<b>1 King Elementary School</b>						
Legacy Project	25,342,166	25,342,166	100.0%	-	25,342,166	100.0%
	<b>25,342,166</b>	<b>25,342,166</b>	<b>100.0%</b>	-	<b>25,342,166</b>	<b>100.0%</b>
<b>1 Lake Elementary School</b>						
* Campus Replacement	65,600,000	193,089	0.3%	65,406,911	189,039	0.3%
Legacy Project	1,500,322	1,500,322	100.0%	-	1,500,322	100.0%
Portable Demolition	147,501	147,501	100.0%	-	147,501	100.0%
	<b>67,247,823</b>	<b>1,840,912</b>	<b>2.7%</b>	<b>65,406,911</b>	<b>1,836,862</b>	<b>2.7%</b>
<b>1 Lincoln Elementary School</b>						
Legacy Project	17,676,561	17,676,561	100.0%	-	17,676,561	100.0%
	<b>17,676,561</b>	<b>17,676,561</b>	<b>100.0%</b>	-	<b>17,676,561</b>	<b>100.0%</b>
<b>1 Lupine Hills Elementary School</b>						
Legacy Project	15,395,678	15,395,678	100.0%	-	15,395,678	100.0%
	<b>15,395,678</b>	<b>15,395,678</b>	<b>100.0%</b>	-	<b>15,395,678</b>	<b>100.0%</b>
<b>1 Madera Elementary School</b>						
Legacy Project	12,233,801	12,233,801	100.0%	-	12,233,801	100.0%
	<b>12,233,801</b>	<b>12,233,801</b>	<b>100.0%</b>	-	<b>12,233,801</b>	<b>100.0%</b>
<b>1 Michelle Obama School</b>						
* Campus Replacement	40,300,000	39,301,418	97.5%	998,582	38,774,353	96.2%
Legacy Project	3,829,324	3,829,324	100.0%	-	3,829,324	100.0%
	<b>44,129,324</b>	<b>43,130,742</b>	<b>97.7%</b>	<b>998,582</b>	<b>42,603,677</b>	<b>96.5%</b>
<b>1 Mira Vista K-8</b>						
Legacy Project	16,651,130	16,651,130	100.0%	-	16,651,130	100.0%
	<b>16,651,130</b>	<b>16,651,130</b>	<b>100.0%</b>	-	<b>16,651,130</b>	<b>100.0%</b>
<b>1 Montalvin K-8</b>						
Additional New Classrooms	4,028,011	4,028,011	100.0%	-	4,028,011	100.0%
Legacy Project	12,763,017	12,763,017	100.0%	-	12,763,017	100.0%
	<b>16,791,028</b>	<b>16,791,028</b>	<b>100.0%</b>	-	<b>16,791,028</b>	<b>100.0%</b>
<b>1 Murphy Elementary School</b>						
Legacy Project	15,619,655	15,619,655	100.0%	-	15,619,655	100.0%
	<b>15,619,655</b>	<b>15,619,655</b>	<b>100.0%</b>	-	<b>15,619,655</b>	<b>100.0%</b>
<b>1 Nystrom Elementary School</b>						
Classroom Renovation	30,233,455	30,233,455	100.0%	-	30,233,455	100.0%
Demo Portable and Sitework	518,285	518,285	100.0%	-	518,285	100.0%
Legacy Project	5,442,234	5,442,234	100.0%	-	5,442,234	100.0%



## Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

### Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 1/31/2021

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
Multi-purpose Room	11,606,839	11,606,839	100.0%	-	11,606,839	100.0%
	<b>47,800,813</b>	<b>47,800,813</b>	<b>100.0%</b>	<b>-</b>	<b>47,800,813</b>	<b>100.0%</b>
<b>1 Ohlone Elementary School</b>						
Classroom and Admin Building	24,508,510	24,508,510	100.0%	-	24,508,510	100.0%
Critical Needs	623,885	623,885	100.0%	-	623,885	100.0%
Legacy Project	3,962,598	3,962,598	100.0%	-	3,962,598	100.0%
Portable Removal and Playground	5,397,758	5,397,758	100.0%	-	5,397,758	100.0%
	<b>34,492,752</b>	<b>34,492,752</b>	<b>100.0%</b>	<b>-</b>	<b>34,492,752</b>	<b>100.0%</b>
<b>1 Olinda Elementary School</b>						
Critical Needs	793,247	793,247	100.0%	-	793,247	100.0%
Legacy Project	1,286,942	1,286,942	100.0%	-	1,286,942	100.0%
	<b>2,080,188</b>	<b>2,080,188</b>	<b>100.0%</b>	<b>-</b>	<b>2,080,188</b>	<b>100.0%</b>
<b>1 Peres K-8</b>						
Legacy Project	21,424,293	21,424,293	100.0%	-	21,424,293	100.0%
	<b>21,424,293</b>	<b>21,424,293</b>	<b>100.0%</b>	<b>-</b>	<b>21,424,293</b>	<b>100.0%</b>
<b>1 RCP Charter School</b>						
Legacy Project	4,415,204	4,415,204	100.0%	-	4,415,204	100.0%
	<b>4,415,204</b>	<b>4,415,204</b>	<b>100.0%</b>	<b>-</b>	<b>4,415,204</b>	<b>100.0%</b>
<b>1 Riverside Elementary School</b>						
* Critical Needs	6,900,000	3,092,236	44.8%	3,807,764	134,273	1.9%
Legacy Project	14,611,005	14,611,005	100.0%	-	14,611,005	100.0%
	<b>21,511,005</b>	<b>17,703,241</b>	<b>82.3%</b>	<b>3,807,764</b>	<b>14,745,278</b>	<b>68.5%</b>
<b>1 Seaview Elementary School</b>						
Legacy Project	499,116	499,116	100.0%	-	499,116	100.0%
	<b>499,116</b>	<b>499,116</b>	<b>100.0%</b>	<b>-</b>	<b>499,116</b>	<b>100.0%</b>
<b>1 Shannon Elementary School</b>						
* Critical Needs	7,100,000	365,638	5.1%	6,734,362	-	0.0%
Legacy Project	1,555,163	1,555,163	100.0%	-	1,555,163	100.0%
	<b>8,655,163</b>	<b>1,920,801</b>	<b>22.2%</b>	<b>6,734,362</b>	<b>1,555,163</b>	<b>18.0%</b>
<b>1 Sheldon Elementary School</b>						
Legacy Project	15,102,837	15,102,837	100.0%	-	15,102,837	100.0%
	<b>15,102,837</b>	<b>15,102,837</b>	<b>100.0%</b>	<b>-</b>	<b>15,102,837</b>	<b>100.0%</b>
<b>1 Stege Elementary School</b>						
* Critical Needs	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
Legacy Project	3,445,886	3,445,886	100.0%	-	3,445,886	100.0%
	<b>6,345,886</b>	<b>3,481,786</b>	<b>54.9%</b>	<b>2,864,100</b>	<b>3,481,786</b>	<b>54.9%</b>
<b>1 Stewart K-8</b>						
Legacy Project	16,737,037	16,737,037	100.0%	-	16,737,037	100.0%
	<b>16,737,037</b>	<b>16,737,037</b>	<b>100.0%</b>	<b>-</b>	<b>16,737,037</b>	<b>100.0%</b>
<b>1 Tara Hills Elementary School</b>						
Legacy Project	14,975,067	14,975,067	100.0%	-	14,975,067	100.0%
	<b>14,975,067</b>	<b>14,975,067</b>	<b>100.0%</b>	<b>-</b>	<b>14,975,067</b>	<b>100.0%</b>
<b>1 TLC Elementary School</b>						
Legacy Project	116,673	116,673	100.0%	-	116,673	100.0%
	<b>116,673</b>	<b>116,673</b>	<b>100.0%</b>	<b>-</b>	<b>116,673</b>	<b>100.0%</b>
<b>1 Valley View Elementary School</b>						
Critical Needs	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
Existing Campus Demo	33,096	33,096	100.0%	-	33,096	100.0%
Legacy Project	3,908,093	3,908,093	100.0%	-	3,908,093	100.0%
Portables	5,189,726	5,189,726	100.0%	-	5,189,726	100.0%



## Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

### Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 1/31/2021

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
	<b>10,222,362</b>	<b>10,222,362</b>	<b>100.0%</b>	<b>-</b>	<b>10,222,362</b>	<b>100.0%</b>
<b>1 Verde K-8</b>						
Legacy Project	16,065,870	16,065,870	100.0%	-	16,065,870	100.0%
	<b>16,065,870</b>	<b>16,065,870</b>	<b>100.0%</b>	<b>-</b>	<b>16,065,870</b>	<b>100.0%</b>
<b>1 Washington Elementary School</b>						
Legacy Project	15,322,847	15,322,847	100.0%	-	15,322,847	100.0%
	<b>15,322,847</b>	<b>15,322,847</b>	<b>100.0%</b>	<b>-</b>	<b>15,322,847</b>	<b>100.0%</b>
<b>1 West Hercules</b>						
Legacy Project	56,847	56,847	100.0%	-	56,847	100.0%
	<b>56,847</b>	<b>56,847</b>	<b>100.0%</b>	<b>-</b>	<b>56,847</b>	<b>100.0%</b>
<b>2 Adams Middle School</b>						
Legacy Project	691,211	691,211	100.0%	-	691,211	100.0%
	<b>691,211</b>	<b>691,211</b>	<b>100.0%</b>	<b>-</b>	<b>691,211</b>	<b>100.0%</b>
<b>2 Crespi Middle School</b>						
Critical Needs	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
Legacy Project	1,245,896	1,245,896	100.0%	-	1,245,896	100.0%
	<b>6,415,493</b>	<b>6,415,493</b>	<b>100.0%</b>	<b>-</b>	<b>6,415,493</b>	<b>100.0%</b>
<b>2 DeJean Middle School</b>						
Legacy Project	381,209	381,209	100.0%	-	381,209	100.0%
	<b>381,209</b>	<b>381,209</b>	<b>100.0%</b>	<b>-</b>	<b>381,209</b>	<b>100.0%</b>
<b>2 Helms Middle School</b>						
Legacy Project	83,432,888	83,432,888	100.0%	-	83,432,888	100.0%
	<b>83,432,888</b>	<b>83,432,888</b>	<b>100.0%</b>	<b>-</b>	<b>83,432,888</b>	<b>100.0%</b>
<b>2 Hercules Middle School</b>						
Legacy Project	699,000	699,000	100.0%	-	699,000	100.0%
	<b>699,000</b>	<b>699,000</b>	<b>100.0%</b>	<b>-</b>	<b>699,000</b>	<b>100.0%</b>
<b>2 Korematsu Middle School</b>						
* New Buildings	53,439,076	52,981,485	99.1%	457,591	52,716,355	98.6%
Legacy Project	19,943,103	19,943,103	100.0%	-	19,943,103	100.0%
	<b>73,382,179</b>	<b>72,924,588</b>	<b>99.4%</b>	<b>457,591</b>	<b>72,659,458</b>	<b>99.0%</b>
<b>2 Pinole Middle School</b>						
Legacy Project	56,689,430	56,689,430	100.0%	-	56,689,430	100.0%
	<b>56,689,430</b>	<b>56,689,430</b>	<b>100.0%</b>	<b>-</b>	<b>56,689,430</b>	<b>100.0%</b>
<b>3 De Anza High School</b>						
Legacy Project	132,236,248	132,236,248	100.0%	-	132,236,248	100.0%
	<b>132,236,248</b>	<b>132,236,248</b>	<b>100.0%</b>	<b>-</b>	<b>132,236,248</b>	<b>100.0%</b>
<b>3 DELTA NSS</b>						
Legacy Project	152,226	152,226	100.0%	-	152,226	100.0%
	<b>152,226</b>	<b>152,226</b>	<b>100.0%</b>	<b>-</b>	<b>152,226</b>	<b>100.0%</b>
<b>3 El Cerrito High School</b>						
Legacy Project	128,477,500	128,477,500	100.0%	-	128,477,500	100.0%
Stadium	18,372,605	18,372,605	100.0%	-	18,372,605	100.0%
	<b>146,850,105</b>	<b>146,850,105</b>	<b>100.0%</b>	<b>-</b>	<b>146,850,105</b>	<b>100.0%</b>
<b>3 Greenwood High School</b>						
Legacy Project	79,583,607	79,583,607	100.0%	-	79,583,607	100.0%
	<b>79,583,607</b>	<b>79,583,607</b>	<b>100.0%</b>	<b>-</b>	<b>79,583,607</b>	<b>100.0%</b>
<b>3 Hercules High School</b>						
* Critical Needs	14,700,000	-	0.0%	14,700,000	-	0.0%
Legacy Project	3,295,019	3,295,019	100.0%	-	3,295,019	100.0%
	<b>17,995,019</b>	<b>3,295,019</b>	<b>18.3%</b>	<b>14,700,000</b>	<b>3,295,019</b>	<b>18.3%</b>



## Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

### Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 1/31/2021

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
<b>3 KAPPA NSS</b>						
Legacy Project	109,831	109,831	100.0%	-	109,831	100.0%
	<b>109,831</b>	<b>109,831</b>	<b>100.0%</b>	-	<b>109,831</b>	<b>100.0%</b>
<b>3 Kennedy High School</b>						
* Critical Needs	12,200,000	-	0.0%	12,200,000	-	0.0%
Legacy Project	33,854,981	33,854,981	100.0%	-	33,854,981	100.0%
	<b>46,054,981</b>	<b>33,854,981</b>	<b>73.5%</b>	<b>12,200,000</b>	<b>33,854,981</b>	<b>73.5%</b>
<b>3 North Campus High School</b>						
Legacy Project	205,450	205,450	100.0%	-	205,450	100.0%
	<b>205,450</b>	<b>205,450</b>	<b>100.0%</b>	-	<b>205,450</b>	<b>100.0%</b>
<b>3 OMEGA NSS</b>						
Legacy Project	118,313	118,313	100.0%	-	118,313	100.0%
	<b>118,313</b>	<b>118,313</b>	<b>100.0%</b>	-	<b>118,313</b>	<b>100.0%</b>
<b>3 Pinole Valley High School</b>						
* Campus Replacement	154,556,889	154,109,282	99.7%	447,606	154,109,282	99.7%
* Fields/Sitework	19,184,130	214,860	1.1%	18,969,270	214,860	1.1%
* Interim Campus Demo	3,628,013	3,625,096	99.9%	2,917	3,625,096	99.9%
* Site Design	17,942,716	17,942,714	100.0%	2	17,320,320	96.5%
Detention Basin and Paving	3,517,521	3,517,521	100.0%	-	3,517,521	100.0%
Existing Building Demolition	2,511,397	2,511,397	100.0%	-	2,511,397	100.0%
Hillside Stabilization	2,199,821	2,199,821	100.0%	-	2,199,821	100.0%
Interim Campus	8,796,248	8,796,248	100.0%	-	8,796,248	100.0%
Legacy Furniture & Equipment	36,520	36,520	100.0%	-	36,520	100.0%
Legacy Program Cost	696,938	696,938	100.0%	-	696,938	100.0%
Legacy Restroom Renovation	167,601	167,601	100.0%	-	167,601	100.0%
Legacy Technology	37,165	37,165	100.0%	-	37,165	100.0%
Legacy Track	1,676,771	1,676,771	100.0%	-	1,676,771	100.0%
Off Site Parking and Traffic	1,240,584	1,240,584	100.0%	-	1,240,584	100.0%
Video Surveillance System	357,268	357,268	100.0%	-	357,268	100.0%
	<b>216,549,580</b>	<b>197,129,785</b>	<b>91.0%</b>	<b>19,419,795</b>	<b>196,507,391</b>	<b>90.7%</b>
<b>3 Richmond High School</b>						
* Gym and Seismic Classroom	21,000,000	20,817,393	99.1%	182,607	16,944,095	80.7%
Legacy Project	21,622,087	21,622,087	100.0%	-	21,622,087	100.0%
	<b>42,622,087</b>	<b>42,439,481</b>	<b>99.6%</b>	<b>182,607</b>	<b>38,566,182</b>	<b>90.5%</b>
<b>3 SIGMA NSS</b>						
Legacy Project	110,949	110,949	100.0%	-	110,949	100.0%
	<b>110,949</b>	<b>110,949</b>	<b>100.0%</b>	-	<b>110,949</b>	<b>100.0%</b>
<b>3 Vista High School</b>						
Legacy Project	7,236,543	7,236,543	100.0%	-	7,236,543	100.0%
	<b>7,236,543</b>	<b>7,236,543</b>	<b>100.0%</b>	-	<b>7,236,543</b>	<b>100.0%</b>
<b>4 Technology</b>						
* Infrastructure	15,004,976	14,299,306	95.3%	705,670	14,299,306	95.3%
Computer Common Core	3,903,858	3,903,858	100.0%	-	3,903,858	100.0%
District Network Backbone	568,416	568,416	100.0%	-	568,416	100.0%
IT Data Center	1,400,746	1,400,746	100.0%	-	1,400,746	100.0%
Teacher Equipment	112,360	112,360	100.0%	-	112,360	100.0%
Tech Communication	1,130,966	1,130,966	100.0%	-	1,130,966	100.0%
Technology Equipment	1,885,661	1,885,661	100.0%	-	1,885,661	100.0%
Technology Wireless	10,993,016	10,993,016	100.0%	-	10,993,016	100.0%
	<b>35,000,000</b>	<b>34,294,330</b>	<b>98.0%</b>	<b>705,670</b>	<b>34,294,330</b>	<b>98.0%</b>



## Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

### Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 1/31/2021

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
<b>4 Central</b>						
District Support	54,739,766	53,874,174	98.4%	865,592	53,225,943	97.2%
Program Coordination	48,091,868	47,335,056	98.4%	756,812	46,569,007	96.8%
	<b>102,831,634</b>	<b>101,209,230</b>	<b>98.4%</b>	<b>1,622,404</b>	<b>99,794,949</b>	<b>97.0%</b>
<b>Totals</b>	<b>1,756,199,243</b>	<b>1,621,139,524</b>	<b>92.3%</b>	<b>135,059,719</b>	<b>1,610,902,974</b>	<b>91.7%</b>

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

Note 2: 1 School Name - Elementary school site name

Note 3: 2 School Name - Middle school site name

Note 4: 3 School Name - High school site name

Note 5: 4 Central/Program Name

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

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

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

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

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

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

#### Measure 1998E Project

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



## Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

### Budget vs. Commitments and Expenditures

#### 2016 MASTER PLAN PROJECT

Fund 21 and Fund 35

Data as of 1/31/2021

School/Project Name	Budget			Commitments			Expenditures	
	Original Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
<b>1 Cameron</b>								
* Critical Needs	1,300,000	-	1,300,000	-	0.0%	1,300,000	-	0.0%
	<b>1,300,000</b>	-	<b>1,300,000</b>	-	<b>0.0%</b>	<b>1,300,000</b>	-	<b>0.0%</b>
<b>1 Chavez Elementary School</b>								
Critical Needs	600,000	(527,153)	72,847	72,847	100.0%	-	72,847	100.0%
	<b>600,000</b>	<b>(527,153)</b>	<b>72,847</b>	<b>72,847</b>	<b>100.0%</b>	-	<b>72,847</b>	<b>100.0%</b>
<b>1 Collins Elementary School</b>								
* Critical Needs	3,500,000	-	3,500,000	-	0.0%	3,500,000	-	0.0%
	<b>3,500,000</b>	-	<b>3,500,000</b>	-	<b>0.0%</b>	<b>3,500,000</b>	-	<b>0.0%</b>
<b>1 Fairmont Elementary School</b>								
* Critical Needs	3,000,000	-	3,000,000	2,587,192	86.2%	412,808	2,380,462	79.3%
	<b>3,000,000</b>	-	<b>3,000,000</b>	<b>2,587,192</b>	<b>86.2%</b>	<b>412,808</b>	<b>2,380,462</b>	<b>79.3%</b>
<b>1 Grant Elementary School</b>								
Critical Needs	900,000	(688,533)	211,467	211,467	100.0%	-	211,467	100.0%
	<b>900,000</b>	<b>(688,533)</b>	<b>211,467</b>	<b>211,467</b>	<b>100.0%</b>	-	<b>211,467</b>	<b>100.0%</b>
<b>1 Harmon Knolls</b>								
Critical Needs	200,000	206,946	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	100,000	(58,511)	41,489	41,489	100.0%	-	41,489	100.0%
	<b>300,000</b>	<b>148,435</b>	<b>448,435</b>	<b>448,435</b>	<b>100.0%</b>	-	<b>448,435</b>	<b>100.0%</b>
<b>1 Highland Elementary School</b>								
* Water & Power Upgrade	-	747,125	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	800,000	(747,125)	52,875	52,875	100.0%	-	52,875	100.0%
	<b>800,000</b>	-	<b>800,000</b>	<b>52,875</b>	<b>6.6%</b>	<b>747,125</b>	<b>52,875</b>	<b>6.6%</b>
<b>1 Lake Elementary School</b>								
* Campus Replacement	65,600,000	-	65,600,000	193,089	0.3%	65,406,911	189,039	0.3%
Portable Demolition	500,000	(352,499)	147,501	147,501	100.0%	-	147,501	100.0%
	<b>66,100,000</b>	<b>(352,499)</b>	<b>65,747,501</b>	<b>340,590</b>	<b>0.5%</b>	<b>65,406,911</b>	<b>336,540</b>	<b>0.5%</b>
<b>1 Michelle Obama School</b>								
* Campus Replacement	40,300,000	-	40,300,000	39,301,418	97.5%	998,582	38,774,353	96.2%
	<b>40,300,000</b>	-	<b>40,300,000</b>	<b>39,301,418</b>	<b>97.5%</b>	<b>998,582</b>	<b>38,774,353</b>	<b>96.2%</b>
<b>1 Ohlone Elementary School</b>								
Critical Needs	800,000	(176,115)	623,885	623,885	100.0%	-	623,885	100.0%
	<b>800,000</b>	<b>(176,115)</b>	<b>623,885</b>	<b>623,885</b>	<b>100.0%</b>	-	<b>623,885</b>	<b>100.0%</b>
<b>1 Olinda Elementary School</b>								
Critical Needs	1,000,000	(206,753)	793,247	793,247	100.0%	-	793,247	100.0%
	<b>1,000,000</b>	<b>(206,753)</b>	<b>793,247</b>	<b>793,247</b>	<b>100.0%</b>	-	<b>793,247</b>	<b>100.0%</b>
<b>1 Riverside Elementary School</b>								
* Critical Needs	6,900,000	-	6,900,000	3,092,236	44.8%	3,807,764	134,273	1.9%
	<b>6,900,000</b>	-	<b>6,900,000</b>	<b>3,092,236</b>	<b>44.8%</b>	<b>3,807,764</b>	<b>134,273</b>	<b>1.9%</b>
<b>1 Shannon Elementary School</b>								
* Critical Needs	7,100,000	-	7,100,000	365,638	5.1%	6,734,362	-	0.0%
	<b>7,100,000</b>	-	<b>7,100,000</b>	<b>365,638</b>	<b>5.1%</b>	<b>6,734,362</b>	-	<b>0.0%</b>
<b>1 Stege Elementary School</b>								
* Critical Needs	2,900,000	-	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
	<b>2,900,000</b>	-	<b>2,900,000</b>	<b>35,900</b>	<b>1.2%</b>	<b>2,864,100</b>	<b>35,900</b>	<b>1.2%</b>
<b>1 Valley View Elementary School</b>								
Critical Needs	1,000,000	91,447	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
	<b>1,000,000</b>	<b>91,447</b>	<b>1,091,447</b>	<b>1,091,447</b>	<b>100.0%</b>	-	<b>1,091,447</b>	<b>100.0%</b>
<b>2 Crespi Middle School</b>								
Critical Needs	3,100,000	2,069,597	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
	<b>3,100,000</b>	<b>2,069,597</b>	<b>5,169,597</b>	<b>5,169,597</b>	<b>100.0%</b>	-	<b>5,169,597</b>	<b>100.0%</b>



# Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

## Budget vs. Commitments and Expenditures

### 2016 MASTER PLAN PROJECT

Fund 21 and Fund 35

Data as of 1/31/2021

School/Project Name	Budget			Commitments			Expenditures	
	Original Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
<b>3 Hercules High School</b>								
* Critical Needs	14,700,000	-	14,700,000	-	0.0%	14,700,000	-	0.0%
	<b>14,700,000</b>	<b>-</b>	<b>14,700,000</b>	<b>-</b>	<b>0.0%</b>	<b>14,700,000</b>	<b>-</b>	<b>0.0%</b>
<b>3 Kennedy High School</b>								
* Critical Needs	12,200,000	-	12,200,000	-	0.0%	12,200,000	-	0.0%
	<b>12,200,000</b>	<b>-</b>	<b>12,200,000</b>	<b>-</b>	<b>0.0%</b>	<b>12,200,000</b>	<b>-</b>	<b>0.0%</b>
<b>3 Richmond High School</b>								
* Gym and Seismic Classroom	15,100,000	5,900,000	21,000,000	20,817,393	99.1%	182,607	16,944,095	80.7%
	<b>15,100,000</b>	<b>5,900,000</b>	<b>21,000,000</b>	<b>20,817,393</b>	<b>99.1%</b>	<b>182,607</b>	<b>16,944,095</b>	<b>80.7%</b>
<b>4 Central</b>								
Program Coordination (Ed Specs & School Size)	200,000	-	200,000	148,128	74.1%	51,872	148,128	74.1%
	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>148,128</b>	<b>74.1%</b>	<b>51,872</b>	<b>148,128</b>	<b>74.1%</b>
<b>Totals</b>	<b>181,800,000</b>	<b>6,258,426</b>	<b>188,058,425</b>	<b>75,152,294</b>	<b>40.0%</b>	<b>112,906,131</b>	<b>67,217,549</b>	<b>35.7%</b>

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

Note 2: 1 School Name - Elementary school site name

Note 3: 2 School Name - Middle school site name

Note 4: 3 School Name - High school site name

Note 5: 4 Central/Program Name

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

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

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

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

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



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**Bond Program Spending to Date by Site**  
**Data as of 01/31/2021**

Updated 02/03/2021

Site Name	Original Budget *	Board Approved Budget 12/16/20	Expended FY 99-01 thru FY 19-20	Expended FY 20-21 Jul-Jan	Expended Total thru 01/31/21	Committed Balance as of 01/31/21	Budget Balance as of 01/31/21	Notes
BAYVIEW	17,732,392	19,850,802	19,850,802	-	19,850,802	-	-	Footnote 1
CHAVEZ	1,339,784	1,058,234	1,058,234	-	1,058,234	-	-	Footnote 1
COLLINS	993,294	5,138,871	1,638,871	-	1,638,871	-	3,500,000	Footnote 3
CORONADO	11,278,047	43,022,627	43,022,627	-	43,022,627	-	-	Footnote 1
DOVER	13,070,243	35,095,267	35,095,267	-	35,095,267	-	-	Footnote 1
DOWNER	28,819,079	33,415,902	33,415,902	-	33,415,902	-	-	Footnote 1
ELLERHORST	11,238,341	13,931,806	13,931,806	-	13,931,806	-	-	Footnote 1
FAIRMONT	10,971,356	6,864,259	4,809,942	1,434,778	6,244,720	206,730	412,808	Footnote 3
FORD	11,839,322	30,817,526	30,817,526	-	30,817,526	-	-	Footnote 1
GRANT	1,409,600	2,155,565	2,155,565	-	2,155,565	-	-	Footnote 1
HANNA RANCH	680,923	783,349	783,349	-	783,349	-	-	Footnote 1
HARDING	15,574,211	22,632,446	22,632,446	-	22,632,446	-	-	Footnote 1
HARMON KNOLLS	-	448,435	448,435	-	448,435	-	-	Footnote 1
HIGHLAND	13,504,714	2,679,839	1,932,714	-	1,932,714	-	747,125	Footnote 3
KENSINGTON	16,397,920	19,343,892	19,343,892	-	19,343,892	-	-	Footnote 1
KING	16,688,732	25,342,166	25,342,166	-	25,342,166	-	-	Footnote 1
LAKE	822,657	67,247,823	1,745,473	91,389	1,836,862	4,050	65,406,911	Footnote 3
LINCOLN	15,225,821	17,676,561	17,676,561	-	17,676,561	-	-	Footnote 1
LUPINE HILLS	16,111,242	15,395,678	15,395,678	-	15,395,678	-	-	Footnote 1
MADERA	11,088,764	12,233,801	12,233,801	-	12,233,801	-	-	Footnote 1
MICHELLE OBAMA**	13,673,885	44,129,324	37,302,187	5,301,490	42,603,677	527,065	998,582	Footnote 3
MIRA VISTA	13,928,364	16,651,130	16,651,130	-	16,651,130	-	-	Footnote 1
MONTALVIN	15,904,716	16,791,028	16,791,028	-	16,791,028	-	-	Footnote 1
MURPHY	13,554,495	15,619,655	15,619,655	-	15,619,655	-	-	Footnote 1
NYSTROM	20,999,690	47,800,813	47,800,813	-	47,800,813	-	-	Footnote 1
OHLONE	14,174,928	34,492,752	34,492,752	-	34,492,752	-	-	Footnote 1
OLINDA	1,170,596	2,080,188	2,080,188	-	2,080,188	-	-	Footnote 1
PERES	19,752,789	21,424,293	21,424,293	-	21,424,293	-	-	Footnote 1
RIVERSIDE	13,439,831	21,511,005	14,741,225	4,053	14,745,278	2,957,963	3,807,764	Footnote 3
SHANNON	1,157,736	8,655,163	1,555,163	-	1,555,163	365,638	6,734,362	Footnote 3
SHELDON	14,968,745	15,102,837	15,102,837	-	15,102,837	-	-	Footnote 1
STEGE	13,000,749	6,345,886	3,481,786	-	3,481,786	-	2,864,100	Footnote 3
STEWART	12,710,427	16,737,037	16,737,037	-	16,737,037	-	-	Footnote 1
TARA HILLS	14,160,935	14,975,067	14,975,067	-	14,975,067	-	-	Footnote 1
VALLEY VIEW	11,117,405	10,222,362	10,222,362	-	10,222,362	-	-	Footnote 1
VERDE	15,709,690	16,065,870	16,065,870	-	16,065,870	-	-	Footnote 1
WASHINGTON	14,051,720	15,322,847	15,322,847	-	15,322,847	-	-	Footnote 1
<b>Elementary Total</b>	<b>438,263,142</b>	<b>699,062,105</b>	<b>603,697,297</b>	<b>6,831,710</b>	<b>610,529,007</b>	<b>4,061,446</b>	<b>84,471,652</b>	
CRESPI MS	1,205,711	6,415,493	6,218,766	196,726	6,415,493	-	-	Footnote 1
DEJEAN MS	64,929	381,209	381,209	-	381,209	-	-	Footnote 1
HELMS MS	61,287,986	83,432,888	83,432,888	-	83,432,888	-	-	Footnote 1
HERCULES MS	602,982	699,000	699,000	-	699,000	-	-	Footnote 1
KOREMATSU MS	37,937,901	73,382,179	72,657,291	2,168	72,659,458	265,130	457,591	Footnote 2
PINOLE MS	38,828,979	56,689,430	56,689,430	-	56,689,430	-	-	Footnote 1
<b>Middle Sch Total</b>	<b>139,928,488</b>	<b>221,000,199</b>	<b>220,078,584</b>	<b>198,894</b>	<b>220,277,478</b>	<b>265,130</b>	<b>457,591</b>	



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**Bond Program Spending to Date by Site**  
**Data as of 01/31/2021**

Updated 02/03/2021

Site Name	Original Budget *	Board Approved Budget 12/16/20	Expended FY 99-01 thru FY 19-20	Expended FY 20-21 Jul-Jan	Expended Total thru 01/31/21	Committed Balance as of 01/31/21	Budget Balance as of 01/31/21	Notes
DE ANZA HS	105,389,888	132,236,248	132,236,248	-	132,236,248	-	-	Footnote 1
EL CERRITO HS	93,605,815	146,850,105	146,850,105	-	146,850,105	-	-	Footnote 1
GREENWOOD	35,315,772	79,583,607	79,583,607	-	79,583,607	-	-	Footnote 1
HERCULES HS	12,603,343	17,995,019	3,295,019	-	3,295,019	-	14,700,000	Footnote 3
KENNEDY HS	89,903,130	46,054,981	33,854,981	-	33,854,981	-	12,200,000	Footnote 3
PINOLE VALLEY HS	124,040,286	216,549,580	196,481,690	25,700	196,507,391	622,394	19,419,795	Footnote 2
RICHMOND HS	94,720,910	42,622,087	30,559,099	8,007,083	38,566,182	3,873,299	182,607	Footnote 3
VISTA HS	3,566,208	7,236,543	7,236,543	-	7,236,543	-	-	Footnote 1
<b>High Sch Total</b>	<b>559,145,352</b>	<b>689,128,170</b>	<b>630,097,292</b>	<b>8,032,783</b>	<b>638,130,076</b>	<b>4,495,693</b>	<b>46,502,402</b>	
ADAMS MS	703,660	691,211	691,211	-	691,211	-	-	Footnote 1
CAMERON	284,012	1,422,195	122,195	-	122,195	-	1,300,000	Footnote 3
CASTRO	11,901,504	620,944	620,944	-	620,944	-	-	Footnote 1
DELTA NSS	152,564	152,226	152,226	-	152,226	-	-	Footnote 1
EL SOBRANTE	187,343	536,231	536,231	-	536,231	-	-	Footnote 1
HARBOUR WAY	121,639	121,944	121,944	-	121,944	-	-	Footnote 1
KAPPA NSS	109,809	109,831	109,831	-	109,831	-	-	Footnote 1
NORTH CAMPUS	169,849	205,450	205,450	-	205,450	-	-	Footnote 1
OMEGA NSS	117,742	118,313	118,313	-	118,313	-	-	Footnote 1
SEAVIEW	178,534	499,116	499,116	-	499,116	-	-	Footnote 1
SIGMA NSS	110,728	110,949	110,949	-	110,949	-	-	Footnote 1
TLC	118,020	116,673	116,673	-	116,673	-	-	Footnote 1
WEST HERCULES	-	56,847	56,847	-	56,847	-	-	Footnote 1
<b>Closed/Program Total</b>	<b>14,155,404</b>	<b>4,761,930</b>	<b>3,461,930</b>	<b>-</b>	<b>3,461,930</b>	<b>-</b>	<b>1,300,000</b>	
CENTRAL	67,713,312	102,831,634	98,466,020	1,328,929	99,794,949	1,414,281	1,622,404	Budget thru 20-21
RCP CHARTER	8,148,550	4,415,204	4,415,204	-	4,415,204	-	-	Footnote 1
TECHNOLOGY	35,000,000	35,000,000	34,294,330	-	34,294,330	-	705,670	Footnote 2
<b>Admin/Other Total</b>	<b>110,861,862</b>	<b>142,246,838</b>	<b>137,175,554</b>	<b>1,328,929</b>	<b>138,504,483</b>	<b>1,414,281</b>	<b>2,328,074</b>	
<b>GRAND TOTAL</b>	<b>1,262,354,248</b>	<b>1,756,199,243</b>	<b>1,594,510,658</b>	<b>16,392,316</b>	<b>1,610,902,974</b>	<b>10,236,549</b>	<b>135,059,719</b>	

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

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

Footnote 1: Site projects are completed.

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

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

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

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

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

# BOND PROGRAM KPI SUMMARY

Report # 1

## Bond Information (Key Performance Indicators) for WCCUSD Bond Program for December 31, 2020

Table 1 – Bonds Authorized

Bond Measures	Voter Approved		Bonds Issued					Bond Payments		
	Month Year	Amount (\$)	Latest Issue	Total Issued	Tax Rate per \$100k <sup>4</sup>	Not Yet Issued	Scheduled Issues <sup>5</sup>	Principal Paid	Finish Date	Interest Paid
<sup>1</sup> Msr 1998-E	Jun 1998	40,000,000	Jan 2001	40,000,000	\$4.50	0	0	30,055,000	Aug 2025	31,130,044
<sup>2</sup> Msr 2000-M	Nov 2000	150,000,000	Apr 2003	150,000,000	\$17.40	0	0	93,705,000	Aug 2032	91,006,610
<sup>3</sup> Msr 2002-D	Mar 2002	300,000,000	Oct 2005	299,997,483	\$60.00	2,517	0	107,825,606	Aug 2032	140,721,095
<sup>4</sup> Msr 2005-J	Nov 2005	400,000,000	Jun 2010	322,409,709	\$60.00	77,590,292	0	32,637,554	Aug 2036	163,228,300
<sup>3</sup> Msr 2010-D	Jun 2010	380,000,000	Jun 2020	380,000,000	\$48.00	0	0	51,095,000	Aug 2054	64,540,345
<sup>3</sup> Msr 2012-E	Nov 2012	360,000,000	Jun 2020	360,000,000	\$48.00	0	0	44,150,000	Aug 2054	51,442,338
<sup>5</sup> Msr 2020-R	Mar 2020	575,000,000				575,000,000	575,000,000	0		0
<b>Grand Totals</b>		<b>2,205,000,000</b>		<b>1,552,407,191</b>	<b>\$237.90</b>	<b>652,592,809</b>	<b>575,000,000</b>	<b>359,468,160</b>		<b>542,068,733</b>

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

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

Table 2 – Funds From Other Sources

Source	Prior	FY 2021	Total
<sup>6</sup> School Facilities	159,968,205	23,400,090	183,368,295
<sup>7</sup> Developer Fees	24,900,038		24,900,038
<sup>8</sup> Interest Earnings	45,942,479	255,670	46,198,150
<sup>9</sup> Net Transfers	(3,920,753)		(3,920,753)
<sup>10</sup> Other Revenue	12,936,459	350,000	13,286,459
<sup>11</sup> Fund Adjustments	948,397		948,397
<b>Total Other Revenue</b>	<b>240,774,825</b>	<b>24,005,760</b>	<b>264,780,585</b>

Table 3 – Program Summary

Revenues	Actuals to Date
<sup>12</sup> Bonds Issued	1,552,407,191
<sup>1</sup> less: Msr 1998E	(40,000,000)
<sup>13</sup> Other Revenue	264,780,585
<b>Program Revenue</b>	<b>1,777,187,777</b>
<sup>14</sup> School KPI Actuals	(1,609,262,446)
Accounts Receivable	-
Accounts Payable	-
<sup>15</sup> Net Retentions	153,362
<b>Cash on Hand <sup>16</sup></b>	<b>168,078,693</b>

Table 4 – Average Monthly Spending

3 Months	6 Months	12 Months
2,484,540	2,458,631	4,378,231

# BOND PROGRAM KPI SUMMARY

Report # 1

## Bond Information (Key Performance Indicators) for WCCUSD Bond Program for December 31, 2020

### Notes:

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

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

- Measure 2000-M is not a Proposition 39 bond, but is included in Bond Program reporting because the original bond language required a "Citizens' Oversight Committee".
- Measures 2002-D, 2005-J, 2010-D, 2012-E, and 2020-R are all authorized under Proposition 39, requiring public oversight through the Citizen's Bond Oversight Committee.
- On issuing bonds the District must certify that the tax rate for the bonds will not exceed \$60 per \$100 thousand of property value for 2002-D and 2005-J and \$48 per \$100 thousand for the 2010-D and 2012-E bonds.

As a result, the remaining \$77 million from the 2005 Measure J bond authorization cannot currently be issued. The property tax rate for it is already maxed out at \$60 per \$100 thousand of assessed value to pay off the \$322 million in 2005 Measure J bonds which has been issued-to-date. Current estimate is that these bonds cannot be sold until on or about 2034 because of tax rate limitations.

- The board approved the potential issuance schedule for 2020 Measure R on Nov. 4, 2020 board meeting. Staff confirmed during January 11, 2021, CBOC meeting that there is no plan for a March 2021 issuance.

Issue Date	Mar-21	Mar-23	Mar-25	Mar-27
Par Amount	150,000,000	150,000,000	150,000,000	125,000,000

- School Facility revenues by school are:

School	Amount	School	Amount
Bayview	2,535,074	Ohlone	2,403,971
Coronado	1,348,331	Peres	2,569,652
Dover	7,286,188	Riverside	1,191,472
Downer	4,834,933	Sheldon	331,311
Ellerhorst	1,352,870	Stewart	1,147,062
El Sobrante	369,339	Tara Hills	1,501,831
Fairmont	571,594	Valley View	290,214
Ford	7,245,372	Verde	1,180,094
Grant	369,288	Washington	2,162,982
Lupine Hills	1,147,097	M Obama	323,957
Harding	1,948,349	Helms Middle	9,122,092
Kensington	1,274,843	Pinole Jr High	5,190,574
King	4,637,680	Korematsu MS	20,383,150
Lake	309,937	De Anza High	14,588,681
Lincoln	984,983	El Cerrito High	14,247,249
Madera	1,216,917	Kennedy High	7,779,203
Mira Vista	1,528,265	Richmond High	11,599,844
Montalvin	313,287	Greenwood/LPS	18,706,460
Murphy	1,595,572	Pinole Valley HS	26,140,218
Nystrom	1,638,359		
<b>Grand Total</b>		<b>183,368,295</b>	

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

# BOND PROGRAM KPI SUMMARY

Report # 1

## Bond Information (Key Performance Indicators) for WCCUSD Bond Program for December 31, 2020

### Notes:

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

Source	Prior	FY 2021	Total
2000 Measure M	4,967,794		4,967,794
2002 Measure D	14,785,928		14,785,928
2005 Measure J	1,373,462		1,373,462
2010 Measure D	3,865,775	97,293	3,963,067
2012 Measure E	1,707,142	118,458	1,825,601
Building Fund - Other	17,359,022	36,526	17,395,549
School Facility Fund	1,883,355	3,393	1,886,748
<b>Grand Total</b>	<b>45,942,479</b>	<b>255,670</b>	<b>46,198,150</b>

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

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

Source	Amount
2000 Measure M	(11,939,439)
2002 Measure D	(11,099,851)
2005 Measure J	(12,625,650)
Building Fund - Other	1,934,111
School Facility Fund	29,810,076
<b>Grand Total</b>	<b>(3,920,753)</b>

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

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

10. Other Revenue by source:

Revenue Source	Amount
Vendors	
Alterra	108,000
Misc Vendors	678,172
Pacific Gas & Electric	138,062
SBC (E-Rate)	2,597,426
WLC Architects	100,000
Other	
2000M Bond Refinance	550,000
2005J Bond Premium	5,357,323
Bond Sales journaled at net	(964,575)
Cost of Issuance rebates	120,417
EI Portal Land Sale	836,291
FEMA - Riverside ES	906,437
Other	350,909
Pinole MS joint use	2,000,000
Retention corrections	138,295
Rosie the Riveter	169,440
San Pablo Economic Develop Corp	200,262
<b>Grand Total</b>	<b>13,286,459</b>

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

In order to show Bond Sales correctly at the stated face value, a negative \$964,576 line item is included. The amount is from the District booking bond sales at net of costs of issuance for fiscal years 2013-14 and 2014-15.

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

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

# BOND PROGRAM KPI SUMMARY

Report # 1

## Bond Information (Key Performance Indicators) for WCCUSD Bond Program for December 31, 2020

### Notes:

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

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

-

#### Fund Adjustments by category:

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

-

#### 12. Bonds issued by fiscal year:

in thousands

Fiscal Year	1998E	2000M	2002D	2005J	2010D	2012E	Grand Total
1999	20,000						20,000
2000	10,000						10,000
2001	10,000	15,000					25,000
2002		40,000	30,000				70,000
2003		95,000					95,000
2004			100,000				100,000
2005			69,999				69,999
2006			99,998	70,000			169,998
2009				120,000			120,000
2010				132,410			132,410
2012					100,000		100,000
2014					40,000	85,000	125,000
2015					50,000	85,000	135,000
2016					60,000	65,000	125,000
2018					65,000	60,000	125,000
2020					65,000	65,000	130,000
<b>Total</b>	<b>40,000</b>	<b>150,000</b>	<b>299,997</b>	<b>322,410</b>	<b>380,000</b>	<b>360,000</b>	<b>1,552,407</b>

#### 13. Total Other Revenue by bond or funding source:

Source	Prior	FY 2021	Total
2000 Measure M	(3,938,956)		(3,938,956)
2002 Measure D	5,957,893		5,957,893
2005 Measure J	(5,732,025)		(5,732,025)
2010 Measure D	8,433,814	97,293	8,531,107
2012 Measure E	1,323,155	118,458	1,441,613
Building Fund - Other	18,624,121	386,526	19,010,647
Capital Facilities	27,640,168		27,640,168
School Facility	188,466,655	23,403,483	211,870,138
<b>Grand Total</b>	<b>240,774,825</b>	<b>24,005,760</b>	<b>264,780,585</b>

-

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

Source	Prior	FY 2021	Total
2000 Measure M	146,061,044	-	146,061,044
2002 Measure D	304,455,376	-	304,455,376
2005 Measure J	318,177,684	-	318,177,684
2010 Measure D	318,402,393	14,631,667	333,034,060
2012 Measure E	276,821,439	112,621	276,934,059
Building Fund - Other	32,809,991	7,500	32,817,491
Capital Facilities	24,900,038	-	24,900,038
School Facility	172,882,693	-	172,882,693
<b>Grand Total</b>	<b>1,594,510,658</b>	<b>14,751,788</b>	<b>1,609,262,446</b>

-

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

Account	Prior	FY 2021	Total
Retentions	6,274,986	(3,982,230)	2,292,755
Trust Accounts	(5,830,601)	3,691,207	(2,139,394)
<b>Net Retentions</b>	<b>444,385</b>	<b>(291,023)</b>	<b>153,362</b>

## BOND PROGRAM KPI SUMMARY

Report # 1

### Bond Information (Key Performance Indicators) for WCCUSD Bond Program for December 31, 2020

#### Notes:

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

Source	Beg Bal	FY 2021	Total
2010 Measure D	78,560,445	(19,045,524)	59,514,921
2012 Measure E	80,623,170	65,948	80,689,118
Building Fund - Other	4,088,917	23,785,736	27,874,653
School Facilities	(0)	0	-
<b>Grand Total</b>	<b>163,272,533</b>	<b>4,806,160</b>	<b>168,078,693</b>

Ending Cash on Hand by cash type:

Source	Beg Bal	FY 2021	Total
Cash	142,086,084	4,683,703	146,769,786
LAIF (Cash Equivalent)	21,186,449	122,458	21,308,907
<b>Grand Total</b>	<b>163,272,533</b>	<b>4,806,160</b>	<b>168,078,693</b>



# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

## Bond Program Financial Status

### As of January 31, 2021

#### Cash Projection to June-2021

			<u>Notes</u>
<b><u>Adjusted Cash Balance</u></b>		<b>166,284,802</b>	<b>1</b>
<b><u>Projected Revenues</u></b>			
Interest Earning & Other Revenue	\$ 2,420,000	\$ <u>2,420,000</u>	<b>2</b>
<b><u>Projected Available Funds</u></b>		<b>\$ 168,704,802</b>	
<b><u>Budget Balance</u></b>			
Board Approved Budget		\$ 1,756,199,243	<b>3</b>
Less Expenses to Date		\$ <u>(1,610,902,974)</u>	<b>3</b>
<b><u>Current budget balance</u></b>		<b>\$ 145,296,269</b>	
 <b>Projected Cash Balance June 2021</b>		 <b>\$ 23,408,534</b>	

#### State Facility Grants Pending State Approval

Estimated after current planning period: \$	12,340,748	<b>4</b>
---	------------	----------

#### Items Pending Board Approval

Future Bond Sale 2020 Measure R	\$ 575,000,000	
2022-2023 Estimated Central Cost	\$ 7,263,268	<b>6</b>
2022-2023 Estimated Other Revenue	\$ 2,530,000	<b>2</b>



# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

## Bond Program Financial Status

### As of January 31, 2021

#### Note 1 Adjusted Cash Balance

Description	Amount	Comments
Cash & Equivalents Building Fund 21	\$ 166,361,937	A
Cash & Equivalents County School Facilities Fund 35	\$ -	B
Cash with Fiscal Agent (contract retentions)	\$ 2,273,365	C 3rd-Party held Retention
Accounts Receivable	\$ -	
Accounts Payable	\$ -	D
Contract Retention	\$ (2,350,500)	C District held Retention
<b>Adjusted Cash Balance</b>	<b>\$ 166,284,802</b>	

#### Comments

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

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

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

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



## WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

### Bond Program Financial Status

#### As of January 31, 2021

### Note 2 Projected Revenues

Fiscal Year	Bond Sales 2010 Measure D	Bond Sales 2012 Measure E	Less: Cost of Bond Issuance	Interest Earnings & Other Revenue	Total
FY2021				\$ 2,420,000	\$ 2,420,000
Sub-Totals	\$ -	\$ -	\$ -	\$ 2,420,000	\$ 2,420,000
FY2022				\$ 1,530,000	\$ 1,530,000
FY2023				\$ 1,000,000	\$ 1,000,000
Sub-Total	\$ -	\$ -	\$ -	\$ 2,530,000	\$ 2,530,000
Grand Total	\$ -	\$ -	\$ -	\$ 4,950,000	\$ 4,950,000

### Note 3 Budget Balance

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



## WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

### Bond Program Financial Status

#### As of January 31, 2021

#### Note 4 State Facility Grants

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

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

\*Office of Public School Construction - OPSC

\*\*State Allocation Board - SAB

<sup>1</sup> Last updated 09/30/2020



## WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

### Bond Program Financial Status

### As of January 31, 2021

#### Note 5: 2016 Facilities Master Plan Projects

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

School	Project Type	FMP 2016	Current Budget
Ed Specs & School Size		\$ 200,000	\$ 200,000
Cameron School	Critical Needs	\$ 1,300,000	\$ 1,300,000
Chavez Elementary School	Critical Needs	\$ 600,000	\$ 72,847
Collin Elementary School	Critical Needs	\$ 3,500,000	\$ 3,500,000
Crespi Middle School	Critical Needs	\$ 3,100,000	\$ 5,169,597
Fairmont Elementary School	Critical Needs	\$ 3,000,000	\$ 3,000,000
Grant Elementary School	Critical Needs	\$ 900,000	\$ 211,467
Harmon Knolls	Critical Needs	\$ 200,000	\$ 406,946
Harmon Knolls	Soils Testing	\$ 100,000	\$ 41,489
Hercules Middle School***	Critical Needs	\$ 7,500,000	\$ 7,500,000
Hercules High School***	Critical Needs	\$ 7,200,000	\$ 7,200,000
Highland Elementary School	Critical Needs	\$ 800,000	\$ 800,000
Kennedy High School	Critical Needs	\$ 12,200,000	\$ 12,200,000
Lake Elementary School	Critical Needs	\$ -	\$ 147,501
Lake Elementary School	RS Replacement	\$ 66,100,000	\$ 65,600,000
M Obama Elementary School*	RS Replacement	\$ 40,300,000	\$ 40,300,000
Ohlone Elementary School	Critical Needs	\$ 800,000	\$ 623,885
Olinda Elementary School	Critical Needs	\$ 1,000,000	\$ 793,247
Richmond High School**	Critical Needs	\$ 15,100,000	\$ 21,000,000
Riverside Elementary School	Critical Needs	\$ 6,900,000	\$ 6,900,000
Shannon Elementary School	Critical Needs	\$ 7,100,000	\$ 7,100,000
Steger Elementary School	Critical Needs	\$ 2,900,000	\$ 2,900,000
Valley View Elementary School	Critical Needs	\$ 1,000,000	\$ 1,091,447
<b>TOTAL IMPLEMENTATION PLAN MODEL 1</b>		<b>\$ 181,800,000</b>	<b>\$ 188,058,425</b>

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

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

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

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

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

#### Definition of ROM<sup>1</sup>

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

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

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

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

- Harmon Knolls \$250,000 and Valley View \$150,000 on 08/09/17; Grant <\$688,533>, Harmon Knolls <\$101,565>, Lake <\$352,499>, Ohlone <\$176,115>, & Valley View <\$58,553> on 07/25/18; Richmond \$3,900,000 on 11/14/18; Crespi \$2,200,000 on 03/20/19; Chavez <\$572,153> on 06/26/19; Richmond \$2,000,000 on 11/06/19; Olinda <\$206,753.35> on 02/26/20, Crespi <\$130,402.83> on 12/16/20



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**Bond Program Financial Status**  
**As of January 31, 2021**

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

---

Description	FY 2021-22		FY 2022-23		Total
Salaries & Benefits	\$	1,480,200	\$	1,489,200	\$ 2,969,400
Services & Other Cost	\$	2,315,675	\$	1,978,193	\$ 4,293,868
<b>Total Projection</b>	<b>\$</b>	<b>3,795,875</b>	<b>\$</b>	<b>3,467,393</b>	<b>\$ 7,263,268</b>



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**Financial Impact of Report 13 Analysis**  
**From December 2020 to January 2021**

Updated 2/3/2021

Items	Beginning Balance	Ending Balance	Variance	Notes
<b>Adjusted Cash Balance</b>	167,925,331	166,284,802	(1,640,529)	<\$1,640,528.70> expended in January 2021
<b>Projected Revenue</b>				
Bond Sales 2010 Measure D	-	-	-	
Bond Sales 2010 Measure E	-	-	-	
Less: Cost of Issuance	-	-	-	
Other Revenues estimated to 2021	2,420,000	2,420,000	-	
<b>Projected Revenue Total</b>	<b>2,420,000</b>	<b>2,420,000</b>	<b>-</b>	
<b>Projected Available Funds</b>	<b>170,345,331</b>	<b>168,704,802</b>	<b>(1,640,529)</b>	<b>&lt;\$1,640,528.70&gt; expended in January 2021</b>
<b>Budget Balance</b>				
Board Approved Budget	1,756,199,243	1,756,199,243	-	
Less Expenses to Date	(1,609,262,446)	(1,610,902,974)	(1,640,529)	<\$1,640,528.70> expended in January 2021
<b>Budget Balance Total</b>	<b>146,936,797</b>	<b>145,296,269</b>	<b>(1,640,529)</b>	
<b>Projected Cash Balance June 2021</b>	<b>23,408,534</b>	<b>23,408,534</b>	<b>0</b>	
<b>State Facility Grants</b>				
Estimated during current planning period	-	-	-	
Estimated after current planning period	12,340,748	12,340,748	-	
Future Facilities Master Plan Projects	-	-	-	
Future Bond Sale 2020 Measure R	575,000,000	575,000,000	-	
2022-2023 Estimated Central Cost	5,963,011	7,263,268	1,300,257	FY 2022 & 2023 Central Cost Revised due to Measure R Planning
2022-2023 Estimated Other Revenue	2,530,000	2,530,000	-	



# A/P Check List

January, 2021  
Fund 21

Updated 02/02/2021

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
<b>Site 000 - UNDISTRIBUTED</b>						<b>133,971.39</b>	
C OVERAA & CO	199932	01/05/21	21-9745-9135-000	1000002635-28TRUST	01/05/21	24,112.68	1000002635 NOVEMBER 2020 RETAINAGE
LATHROP CONSTRUCTION ASSOCIATE	199963	01/05/21	21-9745-9135-000	1000003023-00024TRUS	01/05/21	65,361.88	1000003023 NOVEMBER 2020 RETAINAGE
LATHROP CONSTRUCTION ASSOCIATE	200313	01/26/21	21-9745-9135-000	1000003023-00025TRUS	01/26/21	44,496.83	1000003023 DECEMBER 2020 RETAINAGE
<b>Site 123 - FAIRMONT</b>						<b>125,908.85</b>	
BRADLEY J WILLIAMSON	200259	01/20/21	21-9745-6214-123	1808	12/31/20	1,330.00	FAIRMONT ES PROJECT INSPECTOR DEC 2020
LAKESHORE LEARNING MATERIALS	200066	01/12/21	21-9745-4300-123	2417351120	01/04/21	36,394.55	FAIRMONT ES FURNITURE REPLACEM
LAKESHORE LEARNING MATERIALS	200066	01/12/21	21-9745-4400-123	2417351120	01/04/21	42,984.30	FAIRMONT ES FURNITURE REPLACEM
STREAMLINE BUILDERS	199991	01/05/21	21-9745-6211-123	1000003575	12/21/20	45,200.00	FAIRMONT ES HALLWAY IMPROVEMEN
<b>Site 134 - LAKE</b>						<b>140.00</b>	
PERKINS EASTMAN ARCHITECTS, D.	200332	01/26/21	21-9745-6201-134	85400.00.0-7R	01/04/21	140.00	LAKE ES CAMPUS REPLACEMENT SVCS REIMB EXP
<b>Site 165 - MICHELLE OBAMA ELEM</b>						<b>262,048.09</b>	
C OVERAA & CO	200273	01/26/21	21-9745-6201-165	1000002635-29B	01/15/21	5,510.00	M OBAMA ES - DESIGN DEC 2020
C OVERAA & CO	200273	01/26/21	21-9745-6211-165	1000002635-29	01/15/21	251,702.12	M OBAMA ES - CONSTRUCTION DEC 2020
CRAIG FAITEL	199948	01/05/21	21-9745-5890-165	1000003590	12/16/20	1,625.00	M OBAMA PLAYGROUND INSP USING ASTM & CPSC STANDARD
FISHMAN SUPPLY CO	200159	01/20/21	21-9745-4300-165	1286032	01/11/21	2,330.52	MICHELLE OBAMA ES CUSTODIAL SU 1/5/21
FISHMAN SUPPLY CO	200159	01/20/21	21-9745-4400-165	1286032	01/11/21	880.45	MICHELLE OBAMA ES CUSTODIAL SU 1/5/21
<b>Site 362 - PINOLE VALLEY HIGH</b>						<b>51,788.17</b>	
WLC ARCHITECTS INC	200115	01/12/21	21-9745-6201-362	0101970109	12/23/20	28,580.82	PINOLE VALLEY DESIGN CONTRACT SEPT 2020
WLC ARCHITECTS INC	200115	01/12/21	21-9745-6201-362	0101970110	12/23/20	21,398.08	PINOLE VALLEY DESIGN CONTRACT OCT 2020
WLC ARCHITECTS INC	200115	01/12/21	21-9745-6201-362	0101970111	12/23/20	1,809.27	PINOLE VALLEY DESIGN CONTRACT NOV 2020
<b>Site 364 - RICHMOND HIGH</b>						<b>893,850.20</b>	
ALAN KROPP AND ASSOCIATES INC	200000	01/12/21	21-9745-6190-364	27336	12/17/20	2,523.45	RHS GEOTECHNICAL INVES 11/4-12/13/20
INSPECTION SERVICES INC	199954	01/05/21	21-9745-5890-364	257076	12/28/20	1,818.25	RHS SPECIAL INSPECTION AND MAT THR 11/13/20
INSPECTION SERVICES INC	199954	01/05/21	21-9745-5890-364	257176	12/28/20	913.72	RHS SPECIAL INSPECTION AND MAT THR 11/27/20
INSPECTION SERVICES INC	200056	01/12/21	21-9745-5890-364	257254	12/30/20	2,806.01	RHS SPECIAL INSPECTION AND MAT 12/11/20
INSPECTION SERVICES INC	200173	01/20/21	21-9745-5890-364	257282	12/30/20	1,765.43	RHS SPECIAL INSPECTION AND MAT 12/25/20
LATHROP CONSTRUCTION ASSOCIATE	200183	01/20/21	21-9745-6211-364	1000003023-00025	01/12/21	845,439.84	RICHMOND HS - CONSTRUCTION 12/31/20
LATHROP CONSTRUCTION ASSOCIATE	200312	01/26/21	21-9745-6201-364	1000003023-00025B	01/12/21	25,883.50	RICHMOND HS - DESIGN 12/31/20
STRUCTURE GROUPS	200240	01/20/21	21-9745-6214-364	190934-15	12/31/20	12,700.00	RICHMOND HS DSA PROJECT INSPEC DEC 2020
<b>Site 615 - OPERATIONAL SUPPT SRVS CE</b>						<b>170,371.74</b>	
BPXPRESS REPROGRAPHICS	200272	01/26/21	21-9748-6207-615	BE00151385	01/13/21	1,204.80	FOC - DOCUMENT REPRODUCTION SE DEC 2020
EDUARDO DONOSO	200150	01/20/21	21-9745-5210-615	12/1/20-12/18/20	12/31/20	53.48	REIMBURSEMENT EC2 DECEMBER 2020
KBA DOCUMENT SOLUTIONS, LLC	200062	01/12/21	21-9745-4300-615	55Y1143521	12/18/20	44.02	BLANKET PURCHASE ORDER 12/8/20
LISA NAGAI	200073	01/12/21	21-9745-6217-615	50	01/04/21	9,075.00	CONSTRUCTION MANAGEMENT-PROJEC 12/31/20
MELISSA TRUITT	200108	01/12/21	21-9745-6203-615	0052	01/04/21	600.00	PROGRAM MANAGEMENT- PLANNING/C DEC 2020
ORBACH HUFF AND SUAREZ LLP	199973	01/05/21	21-9745-5895-615	92184	12/18/20	6,826.66	BOND LEGAL FUND 21 NOV 2020
SOUTHWEST SCHOOL & OFFICE SUPP	200097	01/12/21	21-9745-4300-615	PINV0766967	12/11/20	69.37	BLANKET PURCHASE ORDER 12/11/20
SOUTHWEST SCHOOL & OFFICE SUPP	200097	01/12/21	21-9745-4300-615	PINV0768272	12/16/20	5.41	BLANKET PURCHASE ORDER 12/16/20
SWINERTON MANAGEMENT & CONSULT	200103	01/12/21	21-9745-6202-615	18100022-018	10/31/20	28,673.00	FOC - STAFF AUGMENTATION OCT 2020
SWINERTON MANAGEMENT & CONSULT	200103	01/12/21	21-9745-6202-615	18100022-019	12/22/20	26,340.00	FOC - STAFF AUGMENTATION NOV 2020
SWINERTON MANAGEMENT & CONSULT	200103	01/12/21	21-9745-6217-615	18100022-018	10/31/20	45,901.00	FOC - STAFF AUGMENTATION OCT 2020
SWINERTON MANAGEMENT & CONSULT	200103	01/12/21	21-9745-6217-615	18100022-019	12/22/20	46,964.00	FOC - STAFF AUGMENTATION NOV 2020
WEI JUN WANG	200113	01/12/21	21-9745-6202-615	0005	01/04/21	4,615.00	DISTRICT WIDE FACILITIES MGMT DEC 2020
<b>Grand Total</b>						<b>1,638,078.44</b>	

<b>AP CHECKS TOTAL</b>	<b>1,638,078.44</b>
Non expense account - RETENTION TO VENDOR'S ESCROW ACCOUNT	(133,971.39)
unpaid RETENTION WITHHELD AMOUNT	57,744.31
Jan.2021 PAYROLL	99,134.22
Refund Check from Vendor	(2,280.00)
MANUAL JOURNAL ENTRY	(18,176.88)
<b>TOTAL Jan.21 EXPENSE AMOUNT</b>	<b>1,640,528.70</b>



## A/P Check List

January, 2021  
Fund 21

Updated 02/02/2021

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
-------------	-----------	------------	---------------	----------------	--------------	--------	---------------------

Object 9570 - Retention withheld amount:

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
C OVERAA & CO	200273	01/26/21	21-9745-6211-165	1000002635-29	01/15/21	13,247.48	M OBAMA ES - CONSTRUCTION DEC 2020
LATHROP CONSTRUCTION ASSOCIATE	200183	01/20/21	21-9745-6211-364	1000003023-00025	01/12/21	44,496.83	RICHMOND HS - CONSTRUCTION 12/31/20
<b>Grand Total</b>						<b>57,744.31</b>	

Payroll

Project#	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
66901396-01		01/29/31				80,530.45	Facility Program Staff Jan Pay
67001396-01		01/29/31				18,603.77	Assoc Supt Operation Staff Jan Pay
<b>Grand Total</b>						<b>99,134.22</b>	

Refund Checks

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
MOBILE MODULAR		01/27/21	21-9745-5620-362			(2,280.00)	REFUND FOR PVHS PORTABLES LEASE
<b>Grand Total</b>						<b>(2,280.00)</b>	

Manual Journal

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
December 2020 Facility Staff Salary Adjustment thru Timesheet						(15,046.19)	See 3rd page for detail
December 2020 Assoc Supt Operat Staff Salary Adjustment thru Timesheet						(3,130.69)	
<b>Grand Total</b>						<b>(18,176.88)</b>	

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

**December 2020 Payroll Data (Salary + Benefits)**

<b>Facility Program Staff</b>	<b>Regular Payroll</b>	<b>Adjustment</b>	<b>Adjusted Amount</b>
DIRECTOR FAC/PLANNING	\$ 12,345.54	\$ 2,645.47	\$ 14,991.01
BOND REGIONAL FACILT	\$ 14,093.10	\$ (1,268.38)	\$ 12,824.72
BOND REGIONAL FACILT	\$ 2,223.28	\$ 592.88	\$ 2,816.16
DIRECTOR OF CONTRACT	\$ 9,641.55		\$ 9,641.55
ADMIN SVCS MANAGER	\$ 5,138.77	\$ (3,288.83)	\$ 1,849.94
ADMIN SVCS MANAGER	\$ 5,036.42	\$ (4,331.33)	\$ 705.09
ADMINISTRATIVE TECH	\$ 3,481.50	\$ (2,698.15)	\$ 783.35
COORDINATOR-FISCAL	\$ 11,937.41	\$ (2,387.46)	\$ 9,549.95
ACCOUNTING TECH	\$ -	\$ 897.72	\$ 897.72
ACCOUNTING TECH	\$ 5,805.35	\$ (77.40)	\$ 5,727.95
SR BUDGET CLERK	\$ 6,634.54	\$ (5,130.71)	\$ 1,503.83
<b>Facility Program Staff Total</b>	<b>\$ 76,337.46</b>	<b>\$ (15,046.19)</b>	<b>\$ 61,291.27</b>

<b>Assoc Supt Operations Staff</b>			
ASSO SUPT-FAC MAI BO	\$ 15,209.38	\$ (1,520.94)	\$ 13,688.44
SR ADMIN SECRETARY	\$ 2,682.87	\$ (1,609.75)	\$ 1,073.12
<b>Assoc Supt Operations Staff Total</b>	<b>\$ 17,892.25</b>	<b>\$ (3,130.69)</b>	<b>\$ 14,761.56</b>
<b>Total December Payroll</b>	<b>\$ 94,229.71</b>	<b>\$ (18,176.88)</b>	<b>\$ 76,052.83</b>



# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

## Financial Impact of Report 13 Analysis

### From December 2019 to December 2020

Updated 01/23/2021

Items	Beginning Balance	Ending Balance	Variance	Notes
<b>Adjusted Cash Balance</b>	<b>65,709,210</b>	<b>167,925,331</b>	<b>102,216,121</b>	<\$52,538,770.99> expended from Jan.2020 - Dec.2020 \$348,960.83 LAIF Interests \$653,877.67 Pooled Earnings \$130,000,000.00 Msr D and Msr E Bond Proceeds \$23,400,090.00 PVHS State Funding Received \$350,000.00 Nystrom Closed Project Settlement \$1,963.31 PG&E Refund for ECHS Project
<b>Projected Revenue</b>				
Bond Sales 2010 Measure D	65,000,000	-	(65,000,000)	Msr D Series F Bond sold
Bond Sales 2010 Measure E	65,000,000	-	(65,000,000)	Msr E Series E Bond sold
Less: Cost of Issuance	(510,000)	-	510,000	Bond sold
Other Revenues estimated to 2021	1,970,000	2,420,000	450,000	Revised Other Revenue and Interests
<b>Projected Revenue Total</b>	<b>131,460,000</b>	<b>2,420,000</b>	<b>(129,040,000)</b>	
<b>Projected Available Funds</b>	<b>197,169,210</b>	<b>170,345,331</b>	<b>(26,823,879)</b>	<\$52,538,770.99> expended from Jan.2020 - Dec.2020 \$348,960.83 LAIF Interests \$653,877.67 Pooled Earnings \$23,400,090.00 PVHS State Funding Received \$350,000.00 Nystrom Closed Project Settlement \$1,963.31 PG&E Refund for ECHS Project \$510,000.00 Cost Of Issuance Removed \$450,000.00 Other Revenue Revised
<b>Budget Balance</b>				
Board Approved Budget	1,656,822,431	1,756,199,243	99,376,812	
Less Expenses to Date	(1,556,723,674)	(1,609,262,446)	(52,538,771)	
<b>Budget Balance Total</b>	<b>100,098,757</b>	<b>146,936,797</b>	<b>46,838,041</b>	<\$2,538,770.99> expended from Jan.2020 - Dec.2020 <\$1.23> Prior Year Board Approved Budget Reconciliation <\$0.28> Prior Year Legacy Expenses Reconciliation \$103,400,000.00 BOE 7/29/20 Remaining 2016 MP Project Budgets Approved <\$3,686,030.51> BOE 2/26/20 Nystrom Project Budget Savings <\$206,753.35> BOE 2/26/20 Olinda Project Budget Savings <\$130,402.83> BOE 12/16/20 Crespi Project Budget Savings
<b>Projected Cash Balance June 2021</b>	<b>97,070,454</b>	<b>23,408,534</b>	<b>(73,661,920)</b>	\$348,960.83 LAIF Interests \$653,877.67 Pooled Earnings \$23,400,090.00 PVHS State Funding Received \$350,000.00 Nystrom Closed Project Settlement \$1,963.31 PG&E Refund for ECHS Project \$510,000.00 Cost Of Issuance removed \$450,000.00 Other Revenue Revised \$1.23 Prior Year Board Approved Budget Reconciliation \$0.28 Prior Year Legacy Expenses Reconciliation <\$103,400,000.00> BOE 7/29/20 Remaining 2016 MP Project Budgets Approved \$3,686,030.51 BOE 2/26/20 Nystrom Project Budget Savings \$206,753.35 BOE 2/26/20 Olinda Project Budget Savings \$130,402.83 BOE 12/16/20 Crespi Project Budget Savings



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**Financial Impact of Report 13 Analysis**  
**From December 2019 to December 2020**

*Updated 01/23/2021*

Items	Beginning Balance	Ending Balance	Variance	Notes
<b>State Facility Grants</b>				
Estimated during current planning period	23,400,090	-	(23,400,090)	\$23,400,090 PVHS State Funding Received
Estimated after current planning period	7,615,578	12,340,748	4,725,170	\$4,725,170 CTE State Funding Approved
Future Facilities Master Plan Projects	103,400,000	-	(103,400,000)	BOE 7/29/20 Remaining 2016 MP Project Budget Approved
Future Bond Sale 2020 Measure R	-	575,000,000	575,000,000	Voter Approved Measure R March 2020
2022-2023 Estimated Central Cost	8,070,000	5,963,011	(2,106,989)	Central Cost Revised
2022-2023 Estimated Other Revenue	840,000	2,530,000	1,690,000	Other Revenue and Interest Revised

# **WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)**

## **DRAFT MINUTES Meeting of January 11<sup>th</sup>, 2021**

### **A) OPENING PROCEDURES**

Note: this meeting was held online using the Zoom platform and was open to the public to attend.

---

### **B) CALL TO ORDER/PLEDGE OF ALLEGIANCE**

Mr. Gosney called the meeting to order at 2:01 PM.

---

### **C) ROLL CALL**

Present: John Anderson, Maisha Cole, Sallie DeWitt, Guadalupe Enllana, Don Gosney, Lorraine Humes & Anton Jungherr  
[7 members ~ 4 required for a quorum]

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

Board Liaison: None appointed.

---

### **D) APPROVAL OF AGENDA**

Agenda accepted as presented via unanimous consent

---

### **E) PUBLIC COMMENTS FOR ITEMS NOT ON THE AGENDA**

None

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

### **F) BOND PROGRAM PROJECTS STATUS and FINANCIAL REPORTS**

Melissa Payne presented the financial reports:

- Consolidated Budget Report 12/31/20
- Consolidated Budget Report-2016 Master Plan 12/31/20
- Report No. 2 Bond Program Spending to Date 12/31/20
- Report No. 1 Bond KPI Summary 12.31.20
- Report No. 13 Bond Program Financial Status 12/31/20
- Report No. 13 Variance Report 12/31/20
- 2020-2021 Accounts Payable Check List 12/31/20

# **WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)**

- **Cash Flow 12/31/20**
- **Project Management Plan Comments**

Luis Freese presented the project reports and updates:

- **Michelle Obama School Project Status (January)**
- **Richmond High School Newsletter Number 18 (January)**
- **RHS Critical Needs Project Status Report (January)**

Ellen Meija-Hooper presented the following updates:

- **Facilities Master Plan Update 01.11.21**
- **Updating the 2016 Facilities Master Plan**

## **C B O C R E P O R T S**

### **C O N S E N T I T E M S**

#### **G) ADOPTION OF MINUTES**

Approved with no objection:

**01.11.21 CBOC Draft Minutes**

---

#### **H) CBOC MEMBER INFORMATION REQUEST LOG**

Approved with no objection:

**01.11.20 CBOC Member Information Requests Status Log**

---

#### **I) APPROVED RECOMMENDATIONS LOG**

Approved with no objection:

**01.11.21 CBOC Approved Recommendations**

## **C O M M I T T E E R E P O R T S # 2**

#### **J) MEMBERSHIP**

Accepted with no objection:

**01.11.21 CBOC Attendance Review**

---

#### **K) MEMBERSHIP ROSTER**

Accepted with no objection:

**01.11.21 CBOC Roster**

- Mr. Gosney reported that CBOC member Maisha Cole will submit an application to the Board to transfer her position to represent the Guardian/PTA position on the Committee and Guadalupe Enllana will

# **WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)**

transition to the parent position on the Committee.

- Sallie DeWitt has submitted her application for another two year term on the Committee.
- Anton Jungherr has submitted his application for continued service on the CBOC.
- Jason Lindsey has also submitted an application to join the CBOC.

---

## **L) CHAIRPERSON REPORTS**

Don Gosney reported that there was no chairperson's report to the WCCUSD Board of Trustees meeting as the Board President has asked standing committees to present any issues during the public comment segment of the meeting or to the Facilities Committee.

---

## **M) AUDIT SCHEDULES**

Anton Junger reported that District schedules are not yet set. There is a concern that they may not meet the legal deadline. Melissa Payne is to contact Messrs. Wold and Duffy and get a response as to status.

---

## **N) AMEND BOARD POLICY 9720 (CONFLICT OF INTEREST)**

Recommend to the Board of Education that they amend Board Policy 9270 (Conflict of Interest) to ensure that the amendment(s) are in synch with Forensic Accounting Investigation Recommendation Recommendations ML-76/FI 1-1

The resolution was moved by Anton Jungherr and seconded by Sallie DeWitt.

The CBOC approved the resolution with six yes votes (Anderson, Cole, DeWitt, Enllana, Gosney, Jungherr); zero no votes and one abstention (Humes).

---

## **O) REQUESTS AND ADVICE**

The CBOC considered three miscellaneous requests to the District and recommendations to the Board of Education:

- 1) Recommend to the Board of Education that they appoint a representative from the CBOC to the Forensic Investigation

# WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE (CBOC)

Implementation Task Force to fill the vacancy caused when CBOC member Cameron Moore resigned from the CBOC.

This recommendation was moved by Anton Jungherr and seconded by Don Gosney. The CBOC voted unanimously to approve this recommendation.

- 2) Recommend to the Board of Education that they honor their own Board Policy 7214.2 and schedule the 2021 Joint Board/CBOC meetings during the first quarter (January through March 2021) and third quarter (July through September 2021).

This recommendation was moved by Anton Jungherr and seconded by Don Gosney. The CBOC voted unanimously to approve this recommendation.

- 3) Request that the District provide the CBOC with the backup documents for the following checks:

Vendor	Check No.	Check Date	Amount	Description
Lathrop Construction Associate	198936	11/24/20	\$958,723.18	Richmond HS
Arey Jones Educational Solution	198864	11/24/20	\$2,034.43	laptops
Lisa Nagai	198683	11/10/20	\$7,950.00	Construction management

Upon discussion of this resolution with WCCUSD staff present, Luis Freese committed to provide the backup information.

---

**P) CALENDAR**

Mr. Gosney presented the CBOC/BOE meeting calendar. There are presently no changes but as noted in item O, the WCCUSD has yet to commit to joint meets.

---

**Q) FUTURE AGENDA TOPICS**

There were no additional topics at this time..

---

**WCCUSD  
CITIZENS' BOND OVERSIGHT COMMITTEE  
(CBOC)**

**R) ADJOURNMENT**

The meeting was adjourned at 3:57 pm.

---

**NEXT SCHEDULED CBOC MEETING:**

**February 08, 2021**

---

Submitted by CBOC Secretary John Anderson

*The agenda and a video/audio record of this meeting are posted on the  
WCCUSD CBOC webpage.*

DRAFT

# CBOC MEMBER RECORDS REQUEST AND STATUS LOG

02.08.21

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

# CBOC MEMBER RECORDS REQUEST AND STATUS LOG

02.08.21

REQUESTER	DATE REC'D	SUBJECT	FORWARDED FOR RESPONSE	RESPONSE DATE	RESPONSE
142) John Anderson	8/24/20	Copy of documents for 2019 Property tax rates and bond program key performances indicators summary.	8/24/20 to M. Payne	8/26/20 M. Payne emailed KPI report and Report 13 Variance Report. Due to Covid 19, the 20-21 tax rates have been delayed. <b>They may be available in September.</b>	8/26/20
143) Anton Jungherr	9/4/20	Final Copy of RFQ.RFP 2021-01	9/8/20 to D. Johnston	9/8/20 to A. Jungherr & D. Gosney. This has not been issued yet.	9/8/20
144) Anton Jungherr	9/11/20	Back up worksheets and documents for the two 08.20 payrolls and the two 07.20 adjustments	09.14.20 to M. Payne	Sent to Jungherr and Gosney on 10-13-20. This also satisfies request #140.	10/13/20
145) Anton Jungherr	9/18/20	Nixon Peabody 8/19/16 ltr Copies of 303 Task Orders All relating to recent and ongoing projects	9/18/20 to T. Wold	9/24/20 T. Wold sent letter of response to A. Jungherr	9/24/20
146) Anton Jungherr	9/18/20	Nixon Peabody 8/19/16 ltr Copies of 184 Task Orders relating to past and completed projects	9/18/20 to T. Wold	9/24/20 T. Wold sent letter of response to A. Jungherr	9/24/20
147) Anton Jungherr	10/1/20	From the Implementation of Recommendations report number of In Process recommendations-number of Implemented and Ready for Review recommendations-copies of all Internal Auditor reviews of the 60 implemented and ready to review as of 9.30.20	10.13.20 To M. Romo		
148) Anton Jungherr	10.26.20	Funding source for FY2020 Christy White, Inc., Eide Bailly, LLP FY2020 Performance, Moss Adams, LLP Phase 2	11.03.20 to M. Romo	11-17-20 sent response to A. Jungherr & D. Gosney	11.17.20

# CBOC MEMBER RECORDS REQUEST AND STATUS LOG

**02.08.21**

REQUESTER	DATE REC'D	SUBJECT	FORWARDED FOR RESPONSE	RESPONSE DATE	RESPONSE
149) Anton Jungherr	10.26.20	Provide worksheet used to calculate July 2020 reg, payroll and time sheets and worksheet used to calculate the July payroll adjustment	10.27.20 to M. Payne	12.15.20 Sent response to Jungherr & Gosney	12.15.20
150) Anton Jungherr	10.26.20	Provide detail for the Sept. 2020 Fund 21 Bond Funds payroll of \$97,601.13 in the format provided for Aug 2020	10.27.20 to M. Payne	Response sent to A. Jungherr and D. Gosney	12.10.20
151) Anton Jungherr	10.26.20	Detail of Lead Auditor July 2020 credit of \$991.48 and confirm that no payroll for the Lead Internal auditor was charged to the Fund 21 Bond Fund in July 2020. Confirm that there was no payroll for the Lead Internal reported in Aug. 2020. Will the Lead Auditor's payroll be charged to the Fund 21 Bond Funds when she reviews the implementation of forensic audit recommendations?	10.27.20 to M. Payne	Document sent to A. Jungherr and D. Gosney 12-10-20	12.10.20
152) Anton Jungherr	11/09/20	Mr. Jungherr inquired whether the District followed appropriate procedures for hiring Eide Bailey	11.09.20 to M. Romo	12.14.20 answers were emailed to Jungherr and Gosney Additional documents sent on 12.15.20.	12/14/20 & 12.15.20

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

02.08.21

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

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

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**02.08.21**

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**02.08.21**

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**02.08.21**

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**02.08.21**

Item No.	Recommendation	Date CBOC Approved	District's Response
18	Review three job descriptions: <ul style="list-style-type: none"> <li>• Associate Superintendent of Business and Operations</li> <li>• Associate Superintendent of Facilities, Maintenance, Operations and Bond Program</li> </ul> Director of Internal Audit (including reporting relationship to Board of Education)	08.15.19	<b>DONE</b>
19	Include these three planning elements in the scope of the Lake Elementary School planning report: <ul style="list-style-type: none"> <li>• Alternatives, if any, to the replacement of this school.</li> <li>• Elementary schools current design capacities, enrollments, projected enrollments and excess capacities.</li> <li>• Options for redrawing elementary school attendance boundaries and closing elementary schools.</li> </ul>	08.15.19	Need Response
20	Make format changes to the Bond Program Financial Status (Report #13) as displayed in August 15, 2019 CBOC Minutes.	08.15.19	<b>Done</b>

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**02.08.21**

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**02.08.21**

Item No.	Recommendation	Date CBOC Approved	District's Response
24	That the District negotiate with Moss Adams LLP a three-year extension to their current agreement to prepare Proposition 39 school construction performance audits for FY2020, FY2021 and FY2022. Further, that the audit objectives include compliance, effectiveness and results.	01.13.20	<b>REJECTED</b>
25	That the District submit the following financial reports to the CBOC on the frequency displayed in the table below:	03.09.20	<b>DONE</b>
25 Table	<b>REPORT TITLE</b>		<b>FREQUENCY</b>
	<ul style="list-style-type: none"> <li>• Consolidated Budget Status Report (Colbi)</li> <li>• Consolidated Budget Status Report ~ 2016 Master Plan Projects (Colbi)</li> <li>• Bond Program Spending to Date by Site (Report #2)</li> <li>• Bond Program Financial Status (Report #13)</li> <li>• Financial Impact of Report #13 Analysis (Report #13A)</li> <li>• A/P (Accounts Payable) Check List</li> <li>• Bond Program KPI Summary (Report #1)</li> <li>• Report #13A Annual Variance</li> </ul>		Monthly Monthly Monthly Monthly Monthly Monthly Annually Annually

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**02.08.21**

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**02.08.21**

Item No.	Recommendation	Date CBOC Approved	District's Response
29	<p>That Board of Education support these Little Hoover Commission legislative changes to enhance the independence of the CBOC and provide authority for CBOC "best practices":</p> <ul style="list-style-type: none"> <li>• effectiveness and results performance audits.</li> <li>• advise on selection of auditors.</li> <li>• change appointment authority for CBOC members.</li> <li>• CBOC budgets.</li> <li>• CBOC website</li> </ul>	06.08.20	Yet to be addressed
30	Request District to provide to the CBOC responses to FY2019 performance audit recommendations as required by Ed Code Section 15280(a)(2).	07.13.20	<b>Not completed by 06.30.20 legal deadline</b>
31	A Five-Year Capital Budget should be prepared annually as part of each Master Plan Update.	08.10.20	Needs Response
32	2020 Measure R bond measure language cannot be used as the basis for effective bond oversight; therefore, the Board has not implemented 2016 Forensic Accounting Investigation recommendation on this matter.	08.10.20	Needs Response

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**02.08.21**

Item No.	Recommendation	Date CBOC Approved	District's Response
33	<p>That the District provide to the CBOC a monthly report on the status of the Lead Internal Auditor's review of the implementation of forensic accounting investigation recommendations in the following format, including a listing of the specific recommendations reviewed, beginning with October 2020:</p> <ul style="list-style-type: none"> <li>• Balance to review beginning of month (77)</li> <li>• Reviewed this month</li> <li>• Balance to review end of month:</li> </ul>	10.19.20	
34	Board Bylaw 9270 Conflict of Interest be amended in synch with Forensic Accounting Investigation Recommendation.	01.11.21	No Response
35	Appoint CBOC Representative to Forensic Investigation Implementation Task Force	01.11.21	No Response
36	Schedule 2021 Joint Board/CBOC meetings.	01.11.21	No Response
37	Upon request provide copies of invoice in the next agenda packet	01.11.21	Agreed

Law Office of  
**Adam S. Ferber**  
[www.ferberlawoffice.com](http://www.ferberlawoffice.com)  
1180 Brown Ave, Suite 100  
Lafayette, CA 94549  
(510) 508-2500  
aferber@ferberlawoffice.com

**Invoice**

**November 1 through 30, 2020**

West Contra Costa Unified School District  
Citizens' Bond Oversight Committee

11/9	Exchange -emails with Chair Gosney, review transcript of remarks by Dave Casnocha re: establishing new CBOC following passage of Measure R	0.3
11/10	Teleconference with Dave Casnocha, teleconference with Chair Gosney, and prepare memorandum to file, all re: establishing new CBOC following passage of Measure R	1.5
11/12	Research re: Casnocha opinion concerning reappointment of current CBOC members to newly established CBOC, teleconference with Chair Gosney and write memorandum to file re: same	1.2
11/13	Teleconferences with Tony Wold and Chair Gosney, and prepare memorandum to file re: reappointment of current CBOC members to newly established CBOC	1.2
Total Hours at \$275 per hour		4.2
<b>TOTAL NOW DUE AND PAYABLE</b>		<b>\$1155.00</b>



# WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

## ATTENDANCE REPORT for PREVIOUS 12 MONTHS 02.08.21

	2020											2021
	3/9	4/13	5/11	6/8	7/13	8/10	9/14	9/30	10/19	11/09	12/14	01/08
John Anderson												
Ken Burns					UA	UA	UA	UA	UA			
Maisha Cole		C A N C E L L E D				EA						
Sallie DeWitt												
Guadalupe Enllana							UA			EA		
Don Gosney												
Vanessa Hill												
Lorraine Humes	EA											
Anton Jungherr												
Cameron Moore												
Gregg Visineau												
BOE Liason*	UA		UA	UA	UA	UA	UA	UA	UA	UA		

### Key Codes:

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

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

**TOO MANY ABSENCES** – Too many absences ( $\geq 5$  absences)

**WARNING OF ABSENCES** – Warning on absences (4 absences)

\* No Board Liaison appointed after 12/11/20



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

**CITIZENS' BOND OVERSIGHT COMMITTEE**  
**MEMBERSHIP ROSTER**  
**02/08/21**

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

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

The date appointments were approved by the Board of Education is the same as the "Term Start" date.  
 On April 8<sup>th</sup>, 2020, the Board approved Resolution 83-1920 which created the Measure R CBOC and appointed existing CBOC members to the new CBOC.

\* Legally required category under Proposition 39, California Education Code Section 15282 (a).  
 \*\*One member, who is not a current WCCUSD employee, representing the five WCCUSD employee unions: United Teachers of Richmond, Teamsters Local 856, School Supervisors Association, West Contra Costa Administrators Association and Adult School Teachers United.



# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

Guadalupe Enllana      Don Gosney      Cameron Moore  
 Vice Chairperson      Chairperson      Secretary

## MEMBERSHIP APPLICATION

### COMMITTEE'S PURPOSE

"The purpose of the Committee is to inform the public concerning the expenditures and uses of bond revenues. The Committee's legal charge is to actively review and report on the expenditures of taxpayer's money for school construction." WCCUSD Board Policy BP 7214.2

### APPLICATION INSTRUCTIONS

Please complete and submit this Membership Application with a current resume and a personal statement explaining why you want to serve on the Citizens' Bond Oversight Committee and what special areas of expertise or experience that you think would be helpful to the Committee.

Please submit the completed Membership Application and supporting documents to Senior Administrative Assistant Silvia Garfield at [sgarfield@wccusd.net](mailto:sgarfield@wccusd.net) and CBOC Chair Don Gosney at [dongosney@comcast.net](mailto:dongosney@comcast.net)

Name <div style="font-size: 1.2em; font-weight: bold;">Jason Lindsey</div>	Home Address <div style="background-color: red; height: 20px; width: 100%;"></div>
Home Phone 	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">           Mobile Phone  <div style="background-color: red; height: 20px; width: 100%;"></div> </div> <div style="width: 50%;">           Email  <div style="font-size: 1.1em;">jasonl@iwlocal378.org</div> </div> </div>

GENERAL MEMBERSHIP REQUIREMENTS	YES	NO
Do you live or work within the boundaries of the WCCUSD?	✓	
Are you an elected official?		✓
Are you an employee or official of the WCCUSD? (No employee or official shall be appointed to the CBOC.)		✓
Are you a vendor, contractor or consultant of the WCCUSD? (None shall be appointed to the CBOC.)		✓
Can you serve a full two year term?	✓	
Can you attend monthly CBOC meetings (normally held at 6:15 PM at the Facilities Operations Center at 1400 Marina Way South, Richmond, CA?) See '19 schedule below.	✓	
Do you know of any reason such as a potential conflict of interest, which would adversely affect your ability to serve on the CBOC?		✓

SUBCOMMITTEES YOU WOULD LIKE TO SERVE ON			
ALL CBOC MEMBERS ARE REQUIRED TO SERVE ON AT LEAST ONE SUBCOMMITTEE			
	Annual Report	✓	By-Laws
✓	Audit (Financial and Performance)	✓	Site Tours
	Web Site	✓	Training

# WCCUSD

## CITIZEN'S BOND OVERSIGHT COMMITTEE

### MEMBERSHIP APPLICATION

SPECIFIC MEMBERSHIP REQUIREMENTS (CHECK THE ONE CATEGORY YOU ARE APPLYING FOR)		
✓	CATEGORY	QUALIFIER
<b>REQUIRED BY PROPOSITION 39</b>		
<input type="checkbox"/>	Business Organization (1 position)	One member shall be active in a business organization representing the business community located within the District
<input type="checkbox"/>	Senior Citizen Organization (1 position)	One member shall be active in an Approved Senior Citizen Organization
<input type="checkbox"/>	Taxpayer Organization (1 position)	One member of a bona fide Taxpayer Organization
<input type="checkbox"/>	Parent or Guardian (1 position)	Parent or Guardian of a current WCCUSD student
<input type="checkbox"/>	Parent or Guardian AND PTA (1 position)	Parent or Guardian of a current WCCUSD student AND a member of a PTA Organization
<b>PER BOARD POLICY</b>		
<input type="checkbox"/>	El Cerrito (1 position)	Resident of El Cerrito
<input type="checkbox"/>	Hercules (1 position)	Resident of Hercules
<input type="checkbox"/>	Pinole (1 position)	Resident of Pinole
<input type="checkbox"/>	Richmond (3 positions)	Resident of Richmond
<input type="checkbox"/>	San Pablo (1 position)	Resident of San Pablo
<input type="checkbox"/>	Unincorporated Areas (2 positions)	Resident of Unincorporated Areas
<input checked="" type="checkbox"/>	Contra Costa Building Trades Council (1 position)	Member of an Affiliated Union
<input type="checkbox"/>	WCCUSD Employees Unions (1 position)	Member of an Affiliated Union
<input type="checkbox"/>	WCCUSD Student (1 position)	Current WCCUSD Student

Various CBOC documents are available on the CBOC's website at  
<http://www.wccusd-bond-oversight.com>  
 including agendas, minutes, membership by categories, audit reports, Board of Education Policy BP 7214.2, CBOC By-Laws, audio records of meetings, subcommittee documents, annual reports, bond measures etc.

MEMBERSHIP APPLICATION CHECKLIST	
<input checked="" type="checkbox"/>	Completed Application Form
<input checked="" type="checkbox"/>	Current Resume
<input checked="" type="checkbox"/>	Personal Statement (Why do you want to serve on the CBOC and what areas of expertise or experience do you possess that will benefit the CBOC?)
<input checked="" type="checkbox"/>	Email everything to <a href="mailto:sgarfield@wccusd.net">sgarfield@wccusd.net</a> AND <a href="mailto:dongosney@comcast.net">dongosney@comcast.net</a>

**SELECTION PROCESS**

Applicants will be interviewed by the Facilities Subcommittee which shall make recommendations based on merit to the Board of Education for appointment to the CBOC. Application Packages will be included in Board and Facilities Subcommittee Agenda Packets prior to a public review and determination by the Board of Education to appoint the Committee members. The Committee must consist of at least seven members but the Board intends the Committee to consist of 17 members (per Board Policy 7214.2)

SIGNATURE OF APPLICANT	
By signature, the Membership Application answers, current resume and personal statement are true and complete to the best of my knowledge.	
Name	Date
Jason L. Lindsey	11/11/2020

# IRON WORKERS LOCAL 378

UNION OFFICE OF BRIDGE, STRUCTURAL, ORNAMENTAL AND REINFORCING

3120 Bayshore Road, Benicia CA 94510 | [www.ironworkers378.org](http://www.ironworkers378.org)

P. (707) 746-6100 | F. (707) 746-0979



**Jason Gallia**  
President/  
Business Agent

**Jeff McEuen**  
Business Manager  
Financial Secretary-  
Treasurer

**Jason Lindsey**  
Business Agent

**Ken Miller**  
Business Agent/  
Organizer

WCCUSD  
Citizens' Bond Oversight Committee  
1400 Marina Way South  
Richmond, CA 94804

November 11, 2020

**RE: Personal Statement**

To Whom It May Concern:

My name is Jason Lindsey. I am submitting my application for membership and consideration to be seated on this board as a voice for the Contra Costa Building Trades Council. I have been a member of the International Association of Bridge, Structural, Ornamental, and Reinforcing Ironworkers Local 378 for 27 years. I currently serve my Local in the capacity of Business Agent. I am also a delegate to the CCBTC and a credentialed teacher.

I would like to serve as labor's voice on this committee. I feel it is important that labor and its members, many of which live in the boundaries of this district have representation and oversight in how their dollars are spent in their community. I believe that I am in person that can fill that capacity with integrity.

I am looking forward to the decision of this board to accept my application. If for any reason you need to contact me, I can be reached at (707) 333-0895.

Thank you.

Sincerely,

Jason Lindsey  
Business Agent Local 378

# Jason L. Lindsey

5100 Equestrian Way  
Antioch CA, 94531

[REDACTED]  
jasonl@iwlocal378.org

## Work Experience

---

**Business Agent Ironworker Local 378 July 2018 to Present**

**Ironworker Apprenticeship Instructor 2011 to 2018**

**Ironworkers Executive Board member 2012 to 2018**

**Field Ironworker 1994 to 2012**

## Education

---

- Alhambra High School, Martinez CA, general education. Graduated in June 1988.
- Universal Technical Institute, Phoenix AZ, HVAC/R, graduated in July 1989
- Ironworkers Apprenticeship Local 378, Benicia CA, Ironwork, graduated in March 1998
- UC Berkeley Extension, Berkeley CA, Career Technical Education Teaching Credential, November 2014
- Ivy Tech Community College, A.A.S December 2018
- American Welding Society Certified Welding Inspector November 2018
- Empire State College B.S. Labor Studies, Labor/Management Relations Concentration, Currently enrolled

## Skills

---

- Certified welder; E7018, 232, D1.8, 305, 311, Dual shield, Rebar indirect butt and complete penetration with both E7018 and 232 and fracture critical stick and wire papers.
- Certified Welding Inspector #17120911
- I am a credentialed teacher with seven years teaching experience.
- Several safety certificates including OSHA 10, OSHA 30, OSHA 510, OSHA 500, I am also a Certified OSHA Instructor #C0064226 and a Certified Disaster Response Instructor #TR0016375 Lead Abatement, Powered lift trucks, Qualified Rigger, First aid and CPR, Subpart R, and Confined space, CWI #17120911
- Elected to the Executive Board Local 378 in June of 2012.
- Elected for a second term in June 2015 as the top vote receiver.
- Appointed as a delegate to the Alameda Central Labor Council in November 2013.
- Appointed as a delegate to the Contra Costa Central Labor Council in October 2014.
- Elected Business Agent for Ironworkers Local 378 June 2018, Unopposed
- I have been a foreman for Titan Steel, foreman for PMI, foreman for Pro Steel, and a job Steward for CTS.



# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

Guadalupe Enllana    Don Gosney    John Anderson  
 Vice Chairperson    Chairperson    Secretary

## MEMBERSHIP APPLICATION

### COMMITTEE'S PURPOSE

“The purpose of the Committee is to inform the public concerning the expenditures and uses of bond revenues. The Committee’s legal charge is to actively review and report on the expenditures of taxpayer's money for school construction.” WCCUSD Board Policy BP 7214.2

### APPLICATION INSTRUCTIONS

Please complete and submit this Membership Application with a current resume and a personal statement explaining why you want to serve on the Citizens' Bond Oversight Committee and what special areas of expertise or experience that you think would be helpful to the Committee.

Please submit the completed Membership Application and supporting documents to Senior

Administrative Assistant Silvia Garfield at [sgarfield@wccusd.net](mailto:sgarfield@wccusd.net) **and**

CBOC Chair Don Gosney at [dongosney@comcast.net](mailto:dongosney@comcast.net)

Name	Home Address	
Home Phone	Mobile Phone	Email

GENERAL MEMBERSHIP REQUIREMENTS	YES	NO
Do you live or work within the boundaries of the WCCUSD?		
Are you an elected official?		
Are you an employee or official of the WCCUSD? (No employee or official shall be appointed to the CBOC.)		
Are you a vendor, contractor or consultant of the WCCUSD? (None shall be appointed to the CBOC.)		
Can you serve a full two year term?		
Can you attend monthly CBOC meetings (currently conducted as virtual meetings via Zoom starting at 2:00 PM)		
Do you know of any reason such as a potential conflict of interest, which would adversely affect your ability to serve on the CBOC?		

SUBCOMMITTEES YOU WOULD LIKE TO SERVE ON			
ALL CBOC MEMBERS ARE REQUIRED TO SERVE ON AT LEAST ONE SUBCOMMITTEE			
	Annual Report		By-Laws
	Audit (Financial and Performance)		Site Tours
	Web Site		Training

# WCCUSD

## CITIZEN'S BOND OVERSIGHT COMMITTEE

### MEMBERSHIP APPLICATION

SPECIFIC MEMBERSHIP REQUIREMENTS (CHECK CATEGORY YOU ARE APPLYING FOR)		
✓	CATEGORY	QUALIFIER
<b>REQUIRED BY PROPOSITION 39</b>		
	Business Organization (1 position)	One member shall be active in a business organization representing the business community located within the District
	Senior Citizen Organization (1 position)	One member shall be active in an Approved Senior Citizen Organization
	Taxpayer Organization (1 position)	One member of a bona fide Taxpayer Organization
	Parent or Guardian (1 position)	Parent or Guardian of a current WCCUSD student
	Parent or Guardian AND PTA (1 position)	Parent or Guardian of a current WCCUSD student AND a member of a PTA Organization
<b>PER BOARD POLICY</b>		
	El Cerrito (1 position)	Resident of El Cerrito
	Hercules (1 position)	Resident of Hercules
	Pinole (1 position)	Resident of Pinole
	Richmond (3 positions)	Resident of Richmond
	San Pablo (1 position)	Resident of San Pablo
	Unincorporated Areas (2 positions)	Resident of Unincorporated Areas
	Contra Costa Building Trades Council (1 position)	Member of an Affiliated Union
	WCCUSD Employees Unions (1 position)	Member of an Affiliated Union
	WCCUSD Student (1 position)	Current WCCUSD Student

Most CBOC documents are available on the CBOC's website at  
<http://www.wccusd-bond-oversight.com>  
 including agendas, minutes, membership by categories, audit reports, Board of Education Policy BP 7214.2, CBOC By-Laws, audio records of meetings, subcommittee documents, annual reports, bond measures etc.

✓ MEMBERSHIP APPLICATION CHECKLIST ✓	
	Completed Application Form
	Current Resume
	Personal Statement (Why do you want to serve on the CBOC and what areas of expertise or experience do you possess that will benefit the CBOC?)
	Email everything to <a href="mailto:sgarfield@wccusd.net">sgarfield@wccusd.net</a> <b>AND</b> <a href="mailto:dongosney@comcast.net">dongosney@comcast.net</a>

**SELECTION PROCESS**

Applicants will be interviewed by the Facilities Subcommittee which shall make recommendations based on merit to the Board of Education for appointment to the CBOC. Application Packages will be included in Board and Facilities Subcommittee Agenda Packets prior to a public review and determination by the Board of Education to appoint the Committee members. The Committee **must** consist of at least seven members but the Board intends the Committee to consist of 17 members (per Board Policy 7214.2)

SIGNATURE OF APPLICANT	
By signature, the Membership Application answers, current resume and personal statement are true and complete to the best of my knowledge.	
Name	Date

## Resume for Tom Panas

Tom Panas

<b>Professional Experience:</b>	<p>Emphasys Software: Emeryville, California 2007 - 2014 (retired November, 2014) <i>Product Manager</i> Product Manager of the leading software product for tracking, monitoring, and reporting on debt issued by cities, counties, water agencies, and other governmental entities. Supervised installation, training, and support of the product. Led the development of the bond tracking product, including design of new functionality, creation of product plans, and compliance with timetables and performance requirements. Worked with customers to explain and ensure proper compliance with GASB and other governmental reporting requirements. Taught classes that reviewed bonds, bond calculations, and bond accounting. Performed extensive customer-facing work including consulting, implementation, and regional training classes.</p> <p>SymPro Incorporated: Emeryville, California 1999 - 2006 (purchased by JPMorgan 2003): <i>Vice President Operations &amp; Chief Financial Officer</i> Responsible for day-to-day company operations and for supervising the installation &amp; training team for SymPro's market-leading investment tracking product as well as the client services team. Supervised accounting, payroll, benefits, financial reporting, and financial statement preparation. The SymPro investment tracking product was the dominant product in the governmental marketplace.</p> <p>InnoSys Incorporated: Richmond, California 1981 - 1998 <i>Vice President &amp; Chief Financial Officer (still on the Board of Directors)</i> Oversaw the daily operating activities of the company and was responsible for financial statement preparation, financial planning, budgeting and creation of operating plans. Dealt with financial, marketing, operational, and cost control issues on a daily basis. In charge of worldwide sales and marketing relationship with major customers for company's line of data communications products. Directed domestic and international negotiations. Developed the strategy of identifying and developing marketing partnerships with companies in the same industry.</p> <p>John F. Forbes &amp; Company, CPAs: San Francisco, California 1977 - 1980 <i>CPA &amp; Senior Management Consultant</i> Worked with customers on computer-assisted audits of customer financial systems and on the development of custom software applications for clients. Project Manager for financial analysis and modeling to aid clients in financial control and acquisition analysis. Performed tax accounting and a variety of financial audits, with an emphasis on statistical analytic techniques. Passed all parts of the CPA exam on the first sitting.</p>
<b>Community Service:</b>	<p>Board Member &amp; Trustee, West Contra Costa Unified School District: Dec 2016 - Dec 2020 Board Member &amp; Treasurer, Richmond Emergency Food Pantry</p>

Board Member & Treasurer, Friends of the El Cerrito Library  
Board Member & Treasurer, The Latina Center  
Board Member, El Cerrito Historical Society, past president and treasurer  
Board Member, El Cerrito Library Foundation  
Steering Committee Member, El Cerrito Community Garden

**Education:** MBA in Finance & Social, Political, and Legal Environment of Business, Haas School of Business at UC Berkeley, 1976  
BS in Computer Science, California State Polytechnic University, San Luis Obispo, 1973  
State of California CPA certificate #30229E

## Tom Panas Personal Statement Regarding the Citizens Bond Oversight Committee

The State of California requires a citizen run bond oversight committee to provide information to the public concerning Proposition 39 bond expenditures and use of bond funds.

Until December of 2016 I was a member of the Citizens Bond Oversight Committee and served one term as Chair of the Citizens Bond Oversight Committee. I am very interested in continuing to support the work of the Citizens Bond Oversight Committee in overseeing money spent on the WCCUSD Bond program. I have extensive experience in accounting and bond finance and am a retired CPA. In my previous term on the Citizens Bond Oversight Committee I also chaired the Reports Subcommittee of the Citizens Bond Oversight Committee and helped design many of the reports in use today. As such I remain very interested in the Audit Subcommittee and am also interested in the Site Tours Committee.

I am applying for the vacant El Cerrito position and see no problem in serving a full two-year term.



# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

Guadalupe Enllana      Don Gosney      John Anderson  
 Vice Chairperson      Chairperson      Secretary

## MEMBERSHIP APPLICATION

### COMMITTEE'S PURPOSE

"The purpose of the Committee is to inform the public concerning the expenditures and uses of bond revenues. The Committee's legal charge is to actively review and report on the expenditures of taxpayer's money for school construction." WCCUSD Board Policy BP 7214.2

### APPLICATION INSTRUCTIONS

Please complete and submit this Membership Application with a current resume and a personal statement explaining why you want to serve on the Citizens' Bond Oversight Committee and what special areas of expertise or experience that you think would be helpful to the Committee. Please submit the completed Membership Application and supporting documents to Senior Administrative Assistant Silvia Garfield at [sgarfield@wccusd.net](mailto:sgarfield@wccusd.net) **and** CBOC Chair Don Gosney at [dongosney@comcast.net](mailto:dongosney@comcast.net)

Name <div style="text-align: center; font-size: 1.2em;">Guadalupe Enllana</div>	Home Address <div style="text-align: center; font-size: 1.2em;">REDACTED</div>
Home Phone <div style="text-align: center; font-size: 1.2em;">NONE</div>	<div style="display: flex; justify-content: space-between;"> <div>           Mobile Phone  <div style="text-align: center; font-size: 1.2em;">REDACTED</div> </div> <div>           Email  <div style="text-align: center; font-size: 1.2em;">REDACTED</div> </div> </div>

GENERAL MEMBERSHIP REQUIREMENTS	YES	NO
Do you live or work within the boundaries of the WCCUSD?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are you an elected official?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are you an employee or official of the WCCUSD? (No employee or official shall be appointed to the CBOC.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are you a vendor, contractor or consultant of the WCCUSD? (None shall be appointed to the CBOC.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Can you serve a full two year term?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Can you attend monthly CBOC meetings (currently conducted as virtual meetings via Zoom starting at 2:00 PM)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do you know of any reason such as a potential conflict of interest, which would adversely affect your ability to serve on the CBOC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

SUBCOMMITTEES YOU WOULD LIKE TO SERVE ON			
ALL CBOC MEMBERS ARE REQUIRED TO SERVE ON AT LEAST ONE SUBCOMMITTEE			
<input type="checkbox"/>	Annual Report	<input checked="" type="checkbox"/>	By-Laws
<input type="checkbox"/>	Audit (Financial and Performance)	<input checked="" type="checkbox"/>	Site Tours
<input type="checkbox"/>	Web Site	<input type="checkbox"/>	Training

# WCCUSD

## CITIZEN'S BOND OVERSIGHT COMMITTEE

### MEMBERSHIP APPLICATION

SPECIFIC MEMBERSHIP REQUIREMENTS (CHECK CATEGORY YOU ARE APPLYING FOR)		
✓	CATEGORY	QUALIFIER
<b>REQUIRED BY PROPOSITION 39</b>		
<input type="checkbox"/>	Business Organization (1 position)	One member shall be active in a business organization representing the business community located within the District
<input type="checkbox"/>	Senior Citizen Organization (1 position)	One member shall be active in an Approved Senior Citizen Organization
<input type="checkbox"/>	Taxpayer Organization (1 position)	One member of a bona fide Taxpayer Organization
<input checked="" type="checkbox"/>	Parent or Guardian (1 position)	Parent or Guardian of a current WCCUSD student
<input type="checkbox"/>	Parent or Guardian AND PTA (1 position)	Parent or Guardian of a current WCCUSD student AND a member of a PTA Organization
<b>PER BOARD POLICY</b>		
<input type="checkbox"/>	El Cerrito (1 position)	Resident of El Cerrito
<input type="checkbox"/>	Hercules (1 position)	Resident of Hercules
<input type="checkbox"/>	Pinole (1 position)	Resident of Pinole
<input type="checkbox"/>	Richmond (3 positions)	Resident of Richmond
<input type="checkbox"/>	San Pablo (1 position)	Resident of San Pablo
<input type="checkbox"/>	Unincorporated Areas (2 positions)	Resident of Unincorporated Areas
<input type="checkbox"/>	Contra Costa Building Trades Council (1 position)	Member of an Affiliated Union
<input type="checkbox"/>	WCCUSD Employees Unions (1 position)	Member of an Affiliated Union
<input type="checkbox"/>	WCCUSD Student (1 position)	Current WCCUSD Student

Most CBOC documents are available on the CBOC's website at  
<http://www.wccusd-bond-oversight.com>  
 including agendas, minutes, membership by categories, audit reports, Board of Education Policy BP 7214.2,  
 CBOC By-Laws, audio records of meetings, subcommittee documents, annual reports, bond measures etc.

✓	MEMBERSHIP APPLICATION CHECKLIST	✓
<input type="checkbox"/>	Completed Application Form	<input type="checkbox"/>
<input type="checkbox"/>	Current Resume	<input type="checkbox"/>
<input type="checkbox"/>	Personal Statement (Why do you want to serve on the CBOC and what areas of expertise or experience do you possess that will benefit the CBOC?)	
<input type="checkbox"/>	Email everything to <a href="mailto:sgarfield@wccusd.net">sgarfield@wccusd.net</a> <b>AND</b> <a href="mailto:dongosney@comcast.net">dongosney@comcast.net</a>	

**SELECTION PROCESS**

Applicants will be interviewed by the Facilities Subcommittee which shall make recommendations based on merit to the Board of Education for appointment to the CBOC. Application Packages will be included in Board and Facilities Subcommittee Agenda Packets prior to a public review and determination by the Board of Education to appoint the Committee members. The Committee **must** consist of at least seven members but the Board intends the Committee to consist of 17 members (per Board Policy 7214.2)

SIGNATURE OF APPLICANT	
By signature, the Membership Application answers, current resume and personal statement are true and complete to the best of my knowledge.	
Name	Date
/S/ Guadalupe Enllana	01/11/21

*Guadalupe Calvario*



WCCUSD

**CITIZEN'S BOND OVERSIGHT COMMITTEE  
MEMBERSHIP APPLICATION - PERSONAL STATEMENT**

I've been a lifelong Richmond resident. Student and parent of WCCUSD as well as a volunteer in a number of nonprofits within richmond. I want to now support the CBOC and have an opportunity to collaborate in the way Construction funds are properly spent. I've advocated as a citizen, I believe I can be an effective advocate as a member of the CBOC by bringing diversity and new ideas to the table. This will also help me see things from the financial perspective in governance. I am a team player and have great collaboration skills as well as very in depth when it comes to data and fine print of systems.



**Guadalupe Calvario**



---

**OBJECTIVE**

---

To Support and achieve thriving youth and adults in our community and schools that can represent the quality of the work being done in Richmond. Where we can really see positive change based on community movement and leadership within all ages.

---

**HIGHLIGHTS**

---

- Superior skills in presenting information in a clear and accessible manner
- Exceptional problem solving and creative thinking abilities
- Bilingual (English & Spanish)
- Experience in translating
- Take initiative with ability to work independently as well as in a team
- Ability to prioritize tasks and remain focused on main issues
- Excellent with parents, teachers, and students
- Quick learner with great skills working under pressure
- Strong community network with many local agencies
- Strong knowledge of LCAP
- Community facilitator



## **Experience**

**2004-2006**

### **Bridge Self Storage**

#### **Resident Manager**

- Ran office and facilities
- Handled after hours emergencies at site.

**2016 – Present**

### **School site Parent Club Facilitator**

- Brought Prepare Agendas and topics to be discussed
- back information from various district meetings
- Look over student data and test scores with other parents
- Discussed number of students being reclassified
- Coordinate workshops and trainings
- Translation from English to Spanish vice versa

**January 2017 to Present**

### **Community Event Organizer**

- Parent Power Convening 2017 Event
  - Facilitated meetings both in English or Spanish
  - Collaborate with agencies to support Ideal event
  - Oversea total execution on event day
  - Managed volunteers and staff

Transparent Schools Engaged Communities 2017 Event

- Research and collaborated on information sessions
- Facilitator

## Nystrom Catchment Community Clean Up 2017 Event

- Organized teams
- Prepared agenda
- Promoted event
- Outreached
- Community collaborating emphasized

## Nystrom Catchment Summer Kick off

2017 Event

## Nystrom Catchment Summer Program

June 2017 to August 2017

- Organized enrollment
- Overseen program
- Conducted Weekly staff check ins
- Outreach to supporting agencies
- drafted program contracts

## Others

- |  |                |
|--|----------------|
| • Catholic Charities of East Bay Volunteer               | 2003 - 2005    |
| • Systematic Training For Effective Parenting.           | Completed 2015 |
| • Youth Program Coordinator St.Marks Church              | 2005-2009      |
| • Parent University of WCCUSD                            | Completed 2015 |
| • WCCUSD Parent Volunteer                                | 2001 - Present |
| • Innovate Public Schools /Community Organizing          | Completed 2017 |
| • Parent Leaders Action Network Community Event Planning | Completed 2018 |
| • Nystrom Family Catchment Founder                       | 2018           |
| • Building Blocks For Kids Volunteer                     | 2014 - 2016    |
| • Latina Center Workshop Assistant                       | 2014 – Present |


### References

Dulce Galicia

Healthy Richmond Program Coordinator/Resident Leadership.

Specialistemail: dgalicianoguez@lisc.org

office: 510.680.3144



**Luz Avalos**

YMCA East Bay

510-417-6322

**Stephanie Sequeira**

Sparkipoint 510-860-1324



# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

Guadalupe Enllana      Don Gosney      Cameron Moore  
 Vice Chairperson      Chairperson      Secretary

## MEMBERSHIP APPLICATION

### COMMITTEE'S PURPOSE

"The purpose of the Committee is to inform the public concerning the expenditures and uses of bond revenues. The Committee's legal charge is to actively review and report on the expenditures of taxpayer's money for school construction." WCCUSD Board Policy BP 7214.2

### APPLICATION INSTRUCTIONS

Please complete and submit this Membership Application with a current resume and a personal statement explaining why you want to serve on the Citizens' Bond Oversight Committee and what special areas of expertise or experience that you think would be helpful to the Committee.

Please submit the completed Membership Application and supporting documents to Senior Administrative Assistant Silvia Garfield at [sgarfield@wccusd.net](mailto:sgarfield@wccusd.net) **and** CBOC Chair Don Gosney at [dongosney@comcast.net](mailto:dongosney@comcast.net)

Name <b>Maisha H. Cole</b>	Home Address <b>XXX XXth Street Richmond, CA 94805</b>
Home Phone	Mobile Phone <b>(510) XXX-XXXX</b>
	Email <b>XXXXXXX@gmail.com</b>

GENERAL MEMBERSHIP REQUIREMENTS	YES	NO
Do you live or work within the boundaries of the WCCUSD?	✓	
Are you an elected official?		✓
Are you an employee or official of the WCCUSD? (No employee or official shall be appointed to the CBOC.)		✓
Are you a vendor, contractor or consultant of the WCCUSD? (None shall be appointed to the CBOC.)		✓
Can you serve a full two year term?	✓	
Can you attend monthly CBOC meetings (normally held at 6:15 PM at the Facilities Operations Center at 1400 Marina Way South, Richmond, CA?) See '19 schedule below.	✓	
Do you know of any reason such as a potential conflict of interest, which would adversely affect your ability to serve on the CBOC?		✓

SUBCOMMITTEES YOU WOULD LIKE TO SERVE ON			
ALL CBOC MEMBERS ARE REQUIRED TO SERVE ON AT LEAST ONE SUBCOMMITTEE			
<input type="checkbox"/>	Annual Report	<input type="checkbox"/>	By-Laws
<input type="checkbox"/>	Audit (Financial and Performance)	<input type="checkbox"/>	Site Tours
<input type="checkbox"/>	Web Site	✓	Training

# WCCUSD

## CITIZEN'S BOND OVERSIGHT COMMITTEE

### MEMBERSHIP APPLICATION

<b>SPECIFIC MEMBERSHIP REQUIREMENTS</b> (CHECK THE ONE CATEGORY YOU ARE APPLYING FOR)		
✓	CATEGORY	QUALIFIER
<b>REQUIRED BY PROPOSITION 39</b>		
<input type="checkbox"/>	Business Organization (1 position)	One member shall be active in a business organization representing the business community located within the District
<input type="checkbox"/>	Senior Citizen Organization (1 position)	One member shall be active in an Approved Senior Citizen Organization
<input type="checkbox"/>	Taxpayer Organization (1 position)	One member of a bona fide Taxpayer Organization
<input type="checkbox"/>	Parent or Guardian (1 position)	Parent or Guardian of a current WCCUSD student
<input checked="" type="checkbox"/>	Parent or Guardian AND PTA (1 position)	Parent or Guardian of a current WCCUSD student AND a member of a PTA Organization
<b>PER BOARD POLICY</b>		
<input type="checkbox"/>	El Cerrito (1 position)	Resident of El Cerrito
<input type="checkbox"/>	Hercules (1 position)	Resident of Hercules
<input type="checkbox"/>	Pinole (1 position)	Resident of Pinole
<input type="checkbox"/>	Richmond (3 positions)	Resident of Richmond
<input type="checkbox"/>	San Pablo (1 position)	Resident of San Pablo
<input type="checkbox"/>	Unincorporated Areas (2 positions)	Resident of Unincorporated Areas
<input type="checkbox"/>	Contra Costa Building Trades Council (1 position)	Member of an Affiliated Union
<input type="checkbox"/>	WCCUSD Employees Unions (1 position)	Member of an Affiliated Union
<input type="checkbox"/>	WCCUSD Student (1 position)	Current WCCUSD Student

Various CBOC documents are available on the CBOC's website at  
<http://www.wccusd-bond-oversight.com>  
 including agendas, minutes, membership by categories, audit reports, Board of Education Policy BP 7214.2, CBOC By-Laws, audio records of meetings, subcommittee documents, annual reports, bond measures etc.

<b>MEMBERSHIP APPLICATION CHECKLIST</b>	
<input checked="" type="checkbox"/>	Completed Application Form
<input checked="" type="checkbox"/>	Current Resume
<input checked="" type="checkbox"/>	Personal Statement (Why do you want to serve on the CBOC and what areas of expertise or experience do you possess that will benefit the CBOC?)
<input checked="" type="checkbox"/>	Email everything to <a href="mailto:sgarfield@wccusd.net">sgarfield@wccusd.net</a> <b>AND</b> <a href="mailto:dongosney@comcast.net">dongosney@comcast.net</a>

**SELECTION PROCESS**

Applicants will be interviewed by the Facilities Subcommittee which shall make recommendations based on merit to the Board of Education for appointment to the CBOC. Application Packages will be included in Board and Facilities Subcommittee Agenda Packets prior to a public review and determination by the Board of Education to appoint the Committee members. The Committee **must** consist of at least seven members but the Board intends the Committee to consist of 17 members (per Board Policy 7214.2)

SIGNATURE OF APPLICANT	
By signature, the Membership Application answers, current resume and personal statement are true and complete to the best of my knowledge.	
Name <span style="font-family: cursive; font-size: 1.2em; margin-left: 20px;">Maura H. Cole</span>	Date <span style="font-size: 1.2em; margin-left: 20px;">01/11/21</span>

# Maisha H. Cole

---

May 5, 2020

VIA ELECTRONIC MAIL:  
[sgarfield@wccusd.net](mailto:sgarfield@wccusd.net)

Silvia Garfield  
Administrative Assistant  
WCCUSD

Re: Citizen's Bond Oversight Committee Membership Application

Dear Silvia,

This is my personal statement to be included with my application to participate on the Citizen's Bond Oversight Committee. I am a resident of Richmond and have two children who attend school in the district.

When my children entered the public school system seven years ago, I wanted to learn as much as I could about the school; the school district and the K-12 education system. I realized very early on that I was not satisfied with the quality of education for student of color and I needed to make sure my children would get the best education possible. I became a volunteer at the school and took on several leadership positions. I am currently the PTA president and the School Site Council Chairperson.

I have always been an advocate, not only for my children, but for children across the state. In order to affect change, one has to be involved in the process. Being an active participant within the WCCUSD, specifically on committees, would be the perfect opportunity for me to develop my knowledge of the district and attempt to make changes. I want to be informed about the school construction funding and work with the district to maintain the commitment to all students, staff and the community. The district has not always been transparent when it comes to expenditures, and this had greatly damaged the reputation in the community.

It is going to take hard work and dedication from parents like me, who have the time and commitment to invest in rebuilding a relationship with the community. Tax payers need to have confidence that the school district will allocate bond funding in the most cost effective manner and that projects will be completed within budget and on time. I have not given up on the West Contra Costa Unified School District, which is why I would like to serve on this committee.

Thank you for your time and consideration. Please let me know the next step in this process.

Respectfully,



Maisha H. Cole

Cc: Don Gosney, CBOC Chair, [dongosney@comcast.net](mailto:dongosney@comcast.net)

██████████ Richmond, CA 94805 (510) ██████████ ██████████@gmail.com

[REDACTED] Street Richmond, CA 94805 (510) [REDACTED] [REDACTED]@hotmail.com

**Education** University of California, Hastings College of the Law, San Francisco, CA  
Graduate of Public Interest Law Program  
Licensed with State Bar of California 2003  
State Bar # [REDACTED]

## Professional Experience

2013 – 2014 **Child Care Law Center**, San Francisco, CA  
Staff Attorney: Provide consultation and referrals to low income families on accessing high-quality child care. Discuss legal rights to obtaining child care subsidies and the appeal process to keep children in subsidized care. Draft informational memorandums for community organizations, legal aid attorneys and parents on state and federal budgets, laws, regulations, and initiatives related to child care.

- 2005 – 2014      **Cole & Associates, San Diego, CA**  
Attorney: Prepare and conduct legal workshops on estate planning for community groups, churches and non-profit organizations. Outline and discuss the importance of estate planning; highlight and explain key terms such as wills, trusts and power of attorney; and draft documents.
- 2006 – 2011      **AIDS Legal Referral Panel, San Francisco, CA**  
Outreach Attorney: Provide consultation and referrals to individuals living with HIV/AIDS in all civil legal areas. Conduct client intake; counsel and advise on employment law, fair housing, family law, estate planning and credit/debt issues. Outreach to HIV/AIDS service organizations to administer legal clinics and conduct training sessions for staff and clients. Maintain satellite office in the East Bay (Oakland). Train and supervise law clerks and other office volunteers.

## Community Involvement

- 2014 - 2018      **University of California – Office of Undergraduate Admission, Berkeley, CA**  
Freshman Reader: Perform comprehensive evaluation of all undergraduate applications, taking into consideration student's academic record, school and family context and any extraordinary circumstances. Participate in group discussions and weekly norming sessions. Submit written reports and meet specific weekly numerical reading targets.
- 2003 – 2006      **Making Waves Education Program, San Francisco, CA**  
Program Coordinator: Plan, assign, coordinate and review the work of all tutors; supervise and evaluate tutors; and manage tutor payroll process. Discuss students' obstacles with classmates, parents and schools to create action plans to address the academic and social needs of students. Communicate regularly with families and advocate for at risk students with community and academic organizations.
- 2002              **CA Child Care Resource and Referral Network, San Francisco, CA**  
Statewide Parent Organizer: Coordinate the 7<sup>th</sup> Annual "Stand For Children Day" event held in Sacramento, CA where over 300 low-income parents from throughout California attend to advocate for improved child care policies. Arrange travel, organize legislative visits, schedule speakers, develop program, and respond to press requests for the event.

## Skills and Training

*Trained Mediator – Completed a 40-hour training at Community Boards, San Francisco- February 2010*

## Volunteer Work and Associations

*STEAM100, Board Member/Secretary: 2019 – Current*  
*WCCUSD District Budget Engagement Committee, Elementary Parent Representative: 2019 -*  
*Michelle Obama School (Wilson Elementary) PTA, Treasurer: 2017-2018; Secretary 2018-2019; President 2019- Current*  
*Michelle Obama School (Wilson Elementary) School Site Council Chairperson: 2017 - Current*  
*African American Parent Advisory Committee, Obama (Wilson) School Liaison: 2016- Current*  
*Akira's Book Club/Wordsmith Jr. LLC, Board Member: 2016 - Current*  
*Charles Houston Bar Association – Member: 2001 – Current*  
*Association of African American Professionals 1999 - Current*  
*Gamma Phi Delta Sorority – 1995-2018 (held various positions); Chapter President 2018 – Current*



# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

Guadalupe Enllana      Don Gosney      Cameron Moore  
 Vice Chairperson      Chairperson      Secretary

## MEMBERSHIP APPLICATION

### COMMITTEE'S PURPOSE

"The purpose of the Committee is to inform the public concerning the expenditures and uses of bond revenues. The Committee's legal charge is to actively review and report on the expenditures of taxpayer's money for school construction." WCCUSD Board Policy BP 7214.2

### APPLICATION INSTRUCTIONS

Please complete and submit this Membership Application with a current resume and a personal statement explaining why you want to serve on the Citizens' Bond Oversight Committee and what special areas of expertise or experience that you think would be helpful to the Committee.

Please submit the completed Membership Application and supporting documents to Senior Administrative Assistant Silvia Garfield at [sgarfield@wccusd.net](mailto:sgarfield@wccusd.net) **and** CBOC Chair Don Gosney at [dongosney@comcast.net](mailto:dongosney@comcast.net)

Name <div style="font-size: 1.2em; font-weight: bold;">Sallie DeWitt</div>	Home Address <div style="text-align: right;">Point Richmond, CA 94801</div>
Home Phone <div style="font-size: 1.2em; font-weight: bold;">N/A</div>	<div style="display: flex; justify-content: space-between;"> <div>Mobile Phone</div> <div>Email</div> </div>

GENERAL MEMBERSHIP REQUIREMENTS	YES	NO
Do you live or work within the boundaries of the WCCUSD?	✓	
Are you an elected official?		✓
Are you an employee or official of the WCCUSD? (No employee or official shall be appointed to the CBOC.)		✓
Are you a vendor, contractor or consultant of the WCCUSD? (None shall be appointed to the CBOC.)		✓
Can you serve a full two year term?	✓	
Can you attend monthly CBOC meetings (normally held at 6:15 PM at the Facilities Operations Center at 1400 Marina Way South, Richmond, CA?) See '19 schedule below.	✓	
Do you know of any reason such as a potential conflict of interest, which would adversely affect your ability to serve on the CBOC?		✓

SUBCOMMITTEES YOU WOULD LIKE TO SERVE ON			
ALL CBOC MEMBERS ARE REQUIRED TO SERVE ON AT LEAST ONE SUBCOMMITTEE			
<input type="checkbox"/>	Annual Report	<input type="checkbox"/>	By-Laws
<input type="checkbox"/>	Audit (Financial and Performance)	<input type="checkbox"/>	Site Tours
<input type="checkbox"/>	Web Site	<input type="checkbox"/>	Training

# WCCUSD

## CITIZEN'S BOND OVERSIGHT COMMITTEE

### MEMBERSHIP APPLICATION

SPECIFIC MEMBERSHIP REQUIREMENTS (CHECK THE ONE CATEGORY YOU ARE APPLYING FOR)		
✓	CATEGORY	QUALIFIER
<b>REQUIRED BY PROPOSITION 39</b>		
<input checked="" type="checkbox"/>	Business Organization (1 position)	One member shall be active in a business organization representing the business community located within the District
<input type="checkbox"/>	Senior Citizen Organization (1 position)	One member shall be active in an Approved Senior Citizen Organization
<input type="checkbox"/>	Taxpayer Organization (1 position)	One member of a bona fide Taxpayer Organization
<input type="checkbox"/>	Parent or Guardian (1 position)	Parent or Guardian of a current WCCUSD student
<input type="checkbox"/>	Parent or Guardian AND PTA (1 position)	Parent or Guardian of a current WCCUSD student AND a member of a PTA Organization
<b>PER BOARD POLICY</b>		
<input type="checkbox"/>	El Cerrito (1 position)	Resident of El Cerrito
<input type="checkbox"/>	Hercules (1 position)	Resident of Hercules
<input type="checkbox"/>	Pinole (1 position)	Resident of Pinole
<input type="checkbox"/>	Richmond (3 positions)	Resident of Richmond
<input type="checkbox"/>	San Pablo (1 position)	Resident of San Pablo
<input type="checkbox"/>	Unincorporated Areas (2 positions)	Resident of Unincorporated Areas
<input type="checkbox"/>	Contra Costa Building Trades Council (1 position)	Member of an Affiliated Union
<input type="checkbox"/>	WCCUSD Employees Unions (1 position)	Member of an Affiliated Union
<input type="checkbox"/>	WCCUSD Student (1 position)	Current WCCUSD Student

Various CBOC documents are available on the CBOC's website at  
<http://www.wccusd-bond-oversight.com>  
 including agendas, minutes, membership by categories, audit reports, Board of Education Policy BP 7214.2, CBOC By-Laws, audio records of meetings, subcommittee documents, annual reports, bond measures etc.

✓	MEMBERSHIP APPLICATION CHECKLIST	✓
<input type="checkbox"/>	Completed Application Form	<input type="checkbox"/>
<input type="checkbox"/>	Current Resume	<input type="checkbox"/>
<input type="checkbox"/>	Personal Statement (Why do you want to serve on the CBOC and what areas of expertise or experience do you possess that will benefit the CBOC?)	
<input type="checkbox"/>	Email everything to <a href="mailto:sgarfield@wccusd.net">sgarfield@wccusd.net</a> AND <a href="mailto:dongosney@comcast.net">dongosney@comcast.net</a>	

**SELECTION PROCESS**

Applicants will be interviewed by the Facilities Subcommittee which shall make recommendations based on merit to the Board of Education for appointment to the CBOC. Application Packages will be included in Board and Facilities Subcommittee Agenda Packets prior to a public review and determination by the Board of Education to appoint the Committee members. The Committee must consist of at least seven members but the Board intends the Committee to consist of 17 members (per Board Policy 7214.2)

SIGNATURE OF APPLICANT	
By signature, the Membership Application answers, current resume and personal statement are true and complete to the best of my knowledge.	
Name <i>Sallie DeWitt</i>	Date 12/07.20

Sallie DeWitt



**STATEMENT**

As an ardent supporter of public education, I've been active in WCCUSD since 1990, first as a volunteer, then on the Ed Fund Board, and in my job in Chevron, as an Education Outreach Coordinator in Richmond; I have served on WCCUSD's CBOC since January, 2017. I am motivated to ensure all public school students have an opportunity to achieve their full potential. Good facilities are important assets in our school district. I am skilled in business planning, budgeting and variance analysis, strategy development and presentation after twenty years professional experience as a planner and budget analyst at Chevron in Richmond. I want to continue to put these skills to good use on the CBOC.

Sallie DeWitt

December, 2020

## EXPERIENCE

**Budget Analyst, Chevron Oronite Corporation, Richmond, CA** (Full-time contractor, 1995 - 2004; employee: 2004 - April, 2015) Retired in April, 2015

Supported operating company executives managing \$180-200 million annual budget. Prepared team- and department-level budgets, including spreadsheets, charts and other presentation material. Analyzed budget variances and reported out to top-level managers. Lead developer of the operating company's SAP project accounting system.

**Educational Outreach Coordinator, Chevron Oronite Corporation, Richmond, CA** 1995 - 2015

Developed and promoted Chevron Oronite's WCCUSD educational outreach program in liaison with other Chevron Education Outreach Coordinators including ones in the Richmond Refinery Public Affairs office and at Chevron's San Ramon headquarters. Primarily focused on Chevron's "fence-line" schools, in particular Peres Elementary School. Program included annual events at Peres, such as Career Day and a Graduation Picnic at Chevron's Richmond Rod & Gun Club. Also coordinated Chevron in-classroom volunteers, and supported other initiatives called for by teachers or school principal, as needed.

**Board, West Contra Costa Education Fund, Richmond, CA** 1992 - 1995

Reviewed requests for funding from WCCUSD teachers and principals.

**Founder, Washington School Many Hands Project, Point Richmond, CA** 1990-1995

Conceived of the Many Hands Project at Washington School in Point Richmond in response to rumors the school was slated for closure due to poor performance. Successfully lobbied WCCUSD's superintendent to replace the half-time principal with a full-time one. Promoted the project within the local community, recruited volunteers and raised funds to support teacher and principal initiatives. With the new principal, developed the Spirit of Excellence program at Washington with the goal of giving as many students as possible home computers, field trips and summer camp scholarships. Based on this experience, authored an op-ed piece about the importance of school leadership which was published in all major Bay Area newspapers (e.g., SF Chronicle, Marin Independent Journal, East Bay Times, San Jose Times.)

## EDUCATION

University of California, Berkeley, CA BA, History, 1976 (Phi Beta Kappa) and Masters in Business Administration, 1979

Elementary and secondary education at public schools in Burlingame and Millbrae, California, 1954 - 1967. (My mother also taught special ed and math in local public schools.)



# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

Guadalupe Enllana    Don Gosney    Cameron Moore  
 Vice Chairperson      Chairperson      Secretary

## MEMBERSHIP APPLICATION

### COMMITTEE'S PURPOSE

"The purpose of the Committee is to inform the public concerning the expenditures and uses of bond revenues. The Committee's legal charge is to actively review and report on the expenditures of taxpayer's money for school construction." WCCUSD Board Policy BP 7214.2

### APPLICATION INSTRUCTIONS

Please complete and submit this Membership Application with a current resume and a personal statement explaining why you want to serve on the Citizens' Bond Oversight Committee and what special areas of expertise or experience that you think would be helpful to the Committee.

Please submit the completed Membership Application and supporting documents to Senior Administrative Assistant Silvia Garfield at [sgarfield@wccusd.net](mailto:sgarfield@wccusd.net) and CBOC Chair Don Gosney at [dongosney@comcast.net](mailto:dongosney@comcast.net)

Name <b>Consuelo Lara</b>	Home Address <span style="background-color: red; color: black;">[REDACTED]</span>	
Home Phone	Mobile Phone <span style="background-color: red; color: black;">[REDACTED]</span>	Email <span style="background-color: red; color: black;">[REDACTED]</span>

GENERAL MEMBERSHIP REQUIREMENTS	YES	NO
Do you live or work within the boundaries of the WCCUSD?	✓	
Are you an elected official?	✓	
Are you an employee or official of the WCCUSD? (No employee or official shall be appointed to the CBOC.)		✓
Are you a vendor, contractor or consultant of the WCCUSD? (None shall be appointed to the CBOC.)		✓
Can you serve a full two year term?	✓	
Can you attend monthly CBOC meetings (normally held at 6:15 PM at the Facilities Operations Center at 1400 Marina Way South, Richmond, CA?) See '19 schedule below.	✓	
Do you know of any reason such as a potential conflict of interest, which would adversely affect your ability to serve on the CBOC?		✓

SUBCOMMITTEES YOU WOULD LIKE TO SERVE ON			
ALL CBOC MEMBERS ARE REQUIRED TO SERVE ON AT LEAST ONE SUBCOMMITTEE			
<input type="checkbox"/>	Annual Report	✓	By-Laws
<input type="checkbox"/>	Audit (Financial and Performance)		Site Tours
<input type="checkbox"/>	Web Site		Training

# WCCUSD

## CITIZEN'S BOND OVERSIGHT COMMITTEE

### MEMBERSHIP APPLICATION

<b>SPECIFIC MEMBERSHIP REQUIREMENTS</b> (CHECK THE ONE CATEGORY YOU ARE APPLYING FOR)		
✓	CATEGORY	QUALIFIER
<b>REQUIRED BY PROPOSITION 39</b>		
<input type="checkbox"/>	Business Organization (1 position)	One member shall be active in a business organization representing the business community located within the District
<input type="checkbox"/>	Senior Citizen Organization (1 position)	One member shall be active in an Approved Senior Citizen Organization
<input type="checkbox"/>	Taxpayer Organization (1 position)	One member of a bona fide Taxpayer Organization
<input type="checkbox"/>	Parent or Guardian (1 position)	Parent or Guardian of a current WCCUSD student
<input type="checkbox"/>	Parent or Guardian AND PTA (1 position)	Parent or Guardian of a current WCCUSD student AND a member of a PTA Organization
<b>PER BOARD POLICY</b>		
<input type="checkbox"/>	El Cerrito (1 position)	Resident of El Cerrito
<input type="checkbox"/>	Hercules (1 position)	Resident of Hercules
<input type="checkbox"/>	Pinole (1 position)	Resident of Pinole
<input type="checkbox"/>	Richmond (3 positions)	Resident of Richmond
<input checked="" type="checkbox"/>	San Pablo (1 position)	Resident of San Pablo
<input type="checkbox"/>	Unincorporated Areas (2 positions)	Resident of Unincorporated Areas
<input type="checkbox"/>	Contra Costa Building Trades Council (1 position)	Member of an Affiliated Union
<input type="checkbox"/>	WCCUSD Employees Unions (1 position)	Member of an Affiliated Union
<input type="checkbox"/>	WCCUSD Student (1 position)	Current WCCUSD Student

Various CBOC documents are available on the CBOC's website at  
<http://www.wccusd-bond-oversight.com>  
 including agendas, minutes, membership by categories, audit reports, Board of Education Policy BP 7214.2, CBOC By-Laws, audio records of meetings, subcommittee documents, annual reports, bond measures etc.

✓	<b>MEMBERSHIP APPLICATION CHECKLIST</b>		✓
<input checked="" type="checkbox"/>	Completed Application Form		<input type="checkbox"/>
<input checked="" type="checkbox"/>	Personal Statement (Why do you want to serve on the CBOC and what areas of expertise or experience do you possess that will benefit the CBOC?)		
<input type="checkbox"/>	Email everything to <a href="mailto:sgarfield@wccusd.net">sgarfield@wccusd.net</a> AND <a href="mailto:dongosney@comcast.net">dongosney@comcast.net</a>		

**SELECTION PROCESS**

Applicants will be interviewed by the Facilities Subcommittee which shall make recommendations based on merit to the Board of Education for appointment to the CBOC. Application Packages will be included in Board and Facilities Subcommittee Agenda Packets prior to a public review and determination by the Board of Education to appoint the Committee members. The Committee **must** consist of at least seven members but the Board intends the Committee to consist of 17 members (per Board Policy 7214.2)

<b>SIGNATURE OF APPLICANT</b>	
By signature, the Membership Application answers, current resume and personal statement are true and complete to the best of my knowledge.	
Name	Date
Consuelo Lara, January 8, 2021	

## Consuelo Lara

San Pablo, CA 94806

---

### PROFILE

Experienced Secondary ELD, English Language Development Teacher. Strong background in working with urban, diverse English Learners, low socio-economic students. Teacher Leader in ILT, Instructional Leadership Team. ELD Department Chair. Teacher Trainer in WRITE Institute.

---

### TEACHING EXPERIENCE

<b>Secondary ELD, English Language Development Teacher</b> <i>West Contra Costa Unified School District</i>	1997-2015
<b>Fourth Grade Teacher</b> <i>Alameda Unified School District</i>	1996-1997
<b>ELD Resource Teacher and Title VII Coordinator</b> <i>Martinez Unified School District</i>	1988-1996
<b>Sixth Grade Teacher</b> <i>Hayward Unified School District</i>	1985-1987
<b>Fifth Grade Teacher</b> <i>Pittsburg Unified School District</i>	1981-1985
<b>Third Grade Teacher</b> <i>Berryessa Unified School District</i>	1977-1981

---

### EDUCATION

<b>Doctorate of Education, incomplete</b> <i>University of San Francisco</i>	1995
<b>Master of Arts Degree in Educational Leadership and Administrative Credential</b> <i>St. Mary's College</i>	1985
<b>Master of Arts in Education Degree</b> <i>Stanford University</i>	1977
<b>Teaching Credential in Elementary Education</b> <i>University of California, Davis, CA</i>	1975
<b>Bachelor of Arts Degree in American Studies</b> <i>Mills College</i>	1974

---

### INTERESTS AND VOLUNTEERING

**Senior Peer Counseling**  
**Concilio Latino Networking Co-Chair**  
**Latina Circle support group**  
**Future Teacher Clubs**

---

### REFERENCES

*References are available on request*

CONSUELO LARA  
CBOC MEMBERSHIP APPLICATION PERSONAL STATEMENT  
January 16, 2021

*Why do you want to serve on the CBOC and what areas of expertise or experience do you possess that will benefit the CBOC?*

I want to serve on the CBOC to represent the San Pablo communities and to be that voice for the underserved and underrepresented groups. I have lived in San Pablo for about four years moving here after my retirement from WCCUSD as classroom teacher at Helms Middle School. I taught there for sixteen years. ELD, English Learners, so I know the Spanish speaking community, students, parents, and families. I worked in this district from 1998 until my retirement in 2015, I also taught at Richmond High School and Juan Crespi. I have taught a total of 38 years including teaching in the Martinez and Pittsburg school districts.

Since retirement I have co-facilitated the West County Concilio Latino, a networking group that was established over sixteen years ago by the Honorable Genoveva Calloway, former Mayor of San Pablo. She is a good friend, we met as college students at Mills College. I also volunteered for the County Health Department in the Peer Counseling Program, bringing services to the elderly shut-ins and isolated seniors. I have volunteered at Richmond High School in the school district, forming a Future Teacher Club, and mentoring a small group of at-risk girls, preventing many of them from dropping out and helping to guide their direction. I intend to continue working in schools when we reopen.

In 2018, I was recruited by community leaders to run for and won a seat on the WCCUSD school board where I served my two-year term. On the school Board I advocated for the Arts, CTE, Career Technical Education, and Ethnic Studies. In 2020 I was again recruited to run for and won a seat on the Contra Costa County Board of Education.

This district is 89% children and families of color. I strongly believe this committee MUST reflect the population it is representing! Obviously, changes must be made. I am prepared to assist in making these changes. As new schools are built, it is my intention to make sure the voices of the community are heard, especially parents, families, teachers and staff who will work in and attend these buildings every day. Also, it is very important that the architects and builders come from local agencies and are as diverse as this community. The values I bring to this committee are Diversity, Equity and Inclusion.

Respectfully,

Consuelo Lara



**WCCUSD**  
**CITIZENS' BOND OVERSIGHT COMMITTEE**  
Guadalupe Enllana      Don Gosney      John Anderson  
Vice Chairperson      Chairperson      Secretary

## **CHAIR REPORT**

**01.27.21**

The Citizens' Bond Oversight Committee used to be allowed 5 minutes per month to report to the Board and the public. We've been informed, though, that we are one of the reasons why Board meetings routinely go well past their scheduled completion time. That's interesting in that even when there are no standing reports, the meetings still go long—regardless of whether we report or not.

When the Board takes action to silence the public—and the Board DID take that action, didn't they—it sends a very bad and negative message to the public that there's something that the Board is trying to hide.

We've been told that instead of our normal 5 minutes, we can report for 90 seconds at the beginning of the meeting and we can take off work to report to the Facilities Committee. We've been assured that our reports will then be reported to the Board and the public at a regular Board meeting. Forgive me if I find that wholly unrealistic and unbelievable.

As Chair of the CBOC I've been told about a great many restrictions that are planned to limit what the Bond Oversight Committee will be allowed to do. This is worrisome. What's even more worrisome is that even though I brought this to the attention of the full Board in a 15 page letter mailed to each member of the Board, and I've heard back from none of you—as if you're in full compliance with all of the efforts to silence public oversight of the Bond Program.

I hope that the Board will reach out to communicate with the CBOC to learn more about what we do, why we do it and how we can better work together.

# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

Working together makes the public believe they can trust their elected leaders. Trust has been an issue for a long time and even though we have a substantially new Board just recently sworn in, we're seeing Brown Act violations up the ying-yang and efforts made to keep the public from speaking out.

And by the way, all of these new committee meetings, why are you asking the public to take off work when you schedule them during the workday? And late on a Friday afternoon—that's a recipe for keeping the public away.



# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE



# WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

## **STATUS OF KENNEDY HIGH CRITICAL NEEDS PROJECT**

At the Board meeting of 29 July, 2020, nearing midnight the Board took action to approve Agenda Item C.5. Part of that authorization included a \$12.2 million Critical Needs authorization for the demolition of the front building at Kennedy HS.

District staff has reported that plans to demolish the front building and relocate the administrative functions of the facility to other buildings not slated for demolition may occur in the first half of 2021. This demolition and relocation may displace as many as 70% of the classrooms and staff offices available to the students and staff if and when they return to onsite learning.

As so often happens with actions taken by the District when it comes to the expenditures of Bond Funds and major projects at the District's facilities, there is a lack of accurate information readily available to the Board, the CBOC and the public.

In an effort to help bring light to the District's plans for Kennedy High, District staff has been requested to provide a report on the status and plans of this critical needs project with an emphasis on the following areas:

- 1) Exactly what's included in this critical needs project?
- 2) As for the timetable for events surrounding the Kennedy High Critical Needs project, please provide proposed timeline dates for the following:
  - a) RFP/RFQ issued
  - b) Expected awarding of contract for demolition
  - c) Expected start of demolition
  - d) Expected completion of demolition



## WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

- 3) Assuming that students will return to classes for the Spring semester, where would the District house them?
- 4) How about if classes don't resume until the Fall semester?
- 5) What is the projected cost of the planned demolition?
- 6) District has reported that they plan to use the existing temporary campus on the south side of the property for the JFK students while the facility is rebuilt.
- 7) Wasn't this campus designed for elementary school students?
- 8) How many students can the existing temporary campus house?
- 9) How many JFK students would the temporary campus need to house?
- 10) If the existing temporary campus has to be modified (sinks/toilets/drinking fountains at adult elevations), playground equipment removed, additional buildings added, what is the projected cost?

### **CALIBER/BETA**

- 11) Isn't Beta Caliber already on this campus waiting for their new school to be built?
- 12) At what stage is the new Caliber campus?
- 13) Has DSA approved of Caliber's design plans?
- 14) When can Beta Caliber expect to break ground?
- 15) When can Beta Caliber expect completion of their project?
- 16) When should the District assume that Caliber will no longer need the temporary campus?

### **STEGE**

- 17) If the temporary campus is used for the JFK students, where will the Stege students be housed?
- 18) What is the projected cost for the Stege temporary campus?
- 19) On the 2016 Facilities Master Plan, when the ranking list is adjusted due to Wilson and Lake Elementary Schools being rebuilt, Stege is #1 on the list, Highland #2 while JFK would be #11. How did JFK get bumped ahead of all of these other schools?



## WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

- 20) Taking into account the fact that the JFK temporary campus is far removed from the rest of the JFK campus (including gymnasium and cafeteria), how will this affect the class schedules? [It stands to reason that it will take a significant amount of time getting from classes on one side of the campus to the other.]

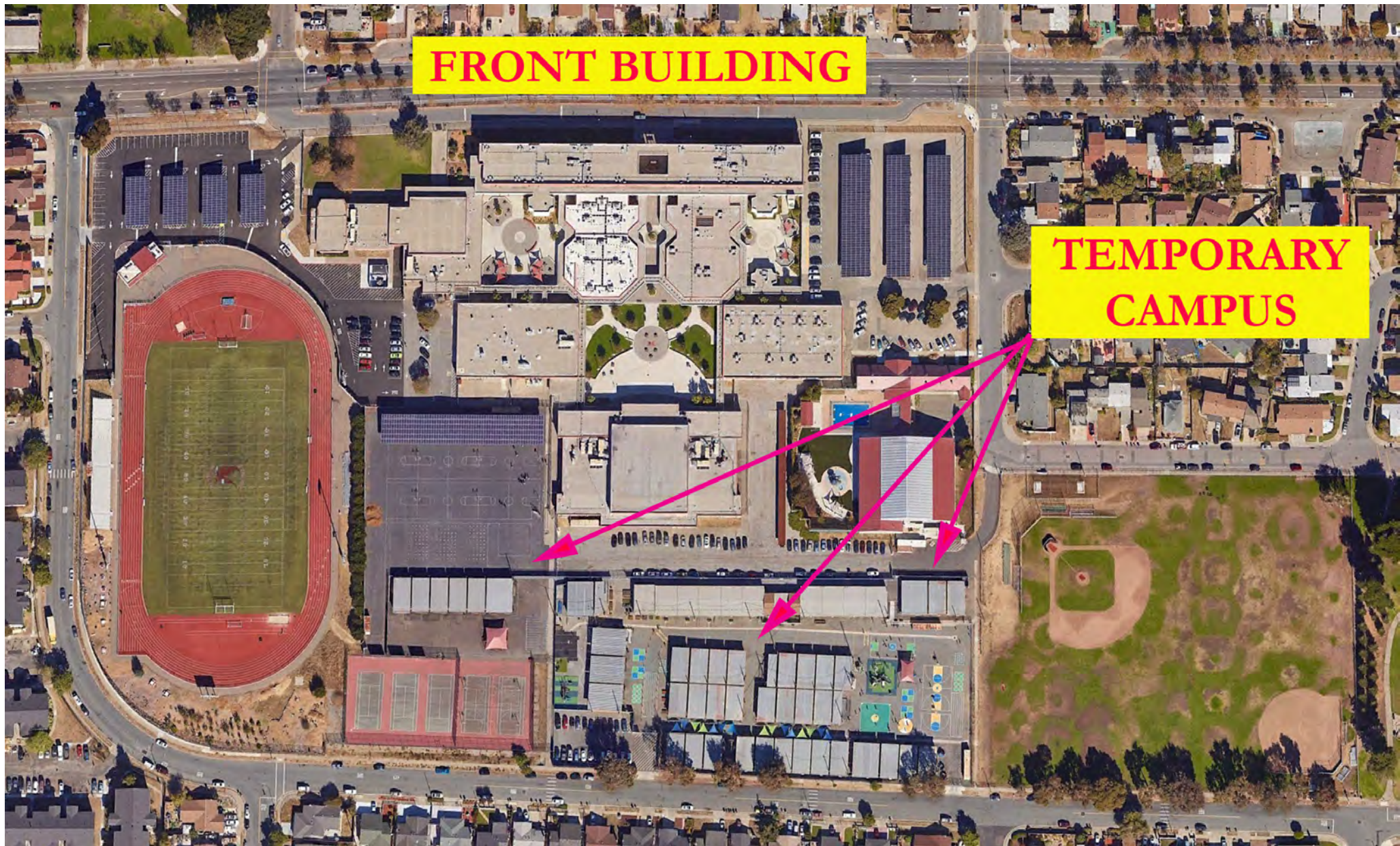
### **REPLACEMENT CAMPUS**

- 21) Will the design/concept for the JFK replacement buildings/campus be brought before the Board and the public for review and comment?
- 22) Will the greater WCCUSD be included in this discussion or will this be restricted, as have many of the other projects, only to the students/staff/parents currently attending or working on the campus now?
- 23) What are the current plans for replacing the demolished building(s)?
- 24) What is the projected cost?
- 25) When should the Board and public expect for plans to be presented for consideration?
- 26) When should the Board and public expect the proposed budget to be presented for consideration?
- 27) Realistically, when should everyone expect the replacement buildings to break ground?
- 28) What is the projected completion time frame for the new campus?
- 29) Considering the proximity of the new buildings to the existing science lab, library and cafeteria, how will the effects of the construction be mitigated (noise, safety, dust)?

### **PROJECTED TIMETABLE**

- 30) Considering that the construction of the replacement campus may not start for a lengthy period of time after the demolition of the existing building(s), why the rush to demolish the existing facilities? Wouldn't it be financially and common sense prudent to demolish the main JFK building right before the new buildings are ready (with approved plans, budgets and funding in place) to be built?







# JFK Temporary Campus



## Section 8 | School Reports

## Kennedy High School

## GENERAL INFORMATION

Grade Configuration	Capacity	2015 Enrollment	2019 Enrollment
9-12	1437	870	818

## SITE SCORE SUMMARY

School	Address	Site Function	Site Condition	Site Score
Kennedy	4300 Cutting Blvd. Richmond, CA 94804-3399	43	27	35

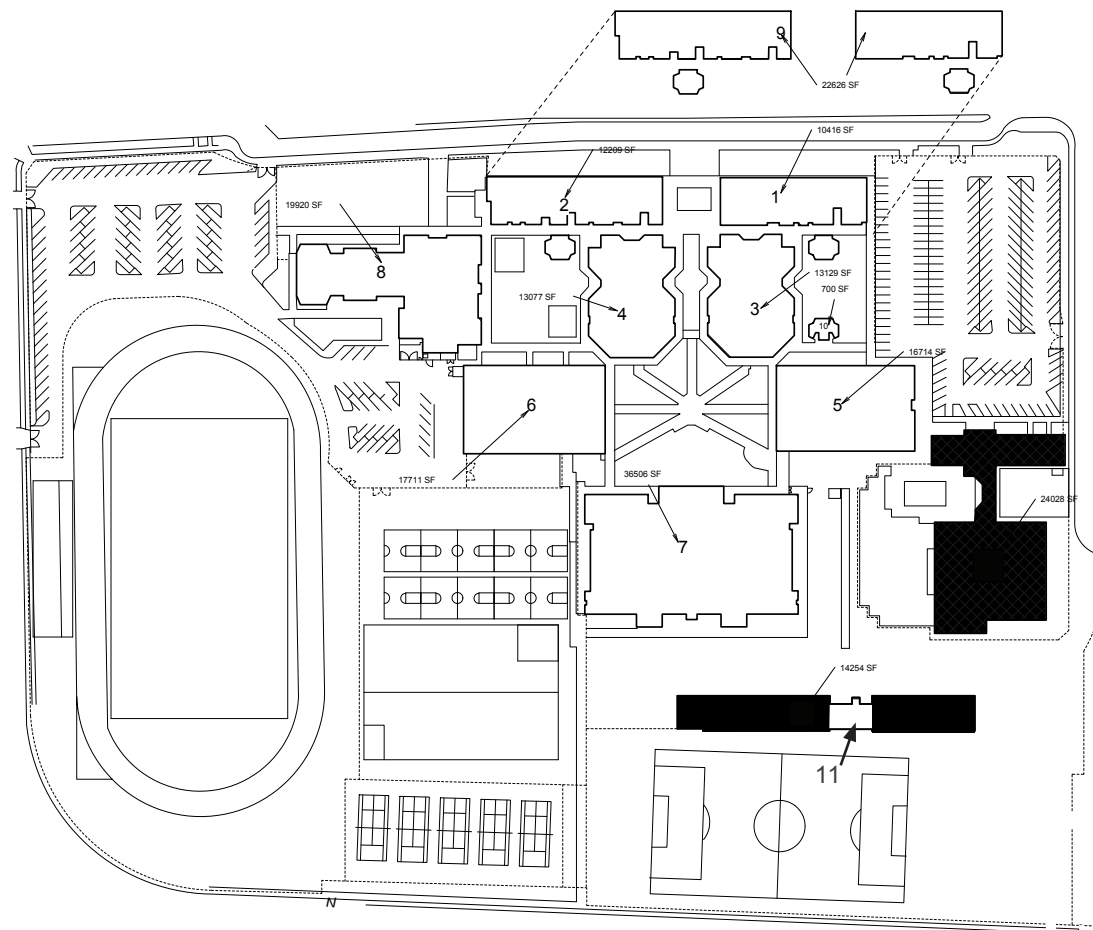
## BUILDING SCORE SUMMARY

Building Number	Use	Building Function	Building Condition	Building Score
1	Office, Classrooms	29	43	36
2	Classrooms	33	42	37
3	Library	55	41	48
4	Science	74	79	77
5	Special Education, Art, Computer lab, Health Clinic	37	54	46
6	Classrooms, Wood shop, Fab Lab	50	46	48
7	Gym, Locker Room	38	47	43
8	Multi Purpose Room, Music, Small Theater	43	36	40
9	Classrooms, 2nd Floor of the 100 and 200 Wing	36	18	27
10	Office	39	41	40
11	Restroom, Storage	33	15	24
Building Campus Score		43	43	

Total Combined Weighted Scores	43	35
--------------------------------	----	----

0-30 30-40 40-50

## Existing Site Plan



## LEGEND

	Existing Building
	Not Included in the Facilities Master Plan
228,102 SF	Bldg. Square Footage
17.9	Site Acreage

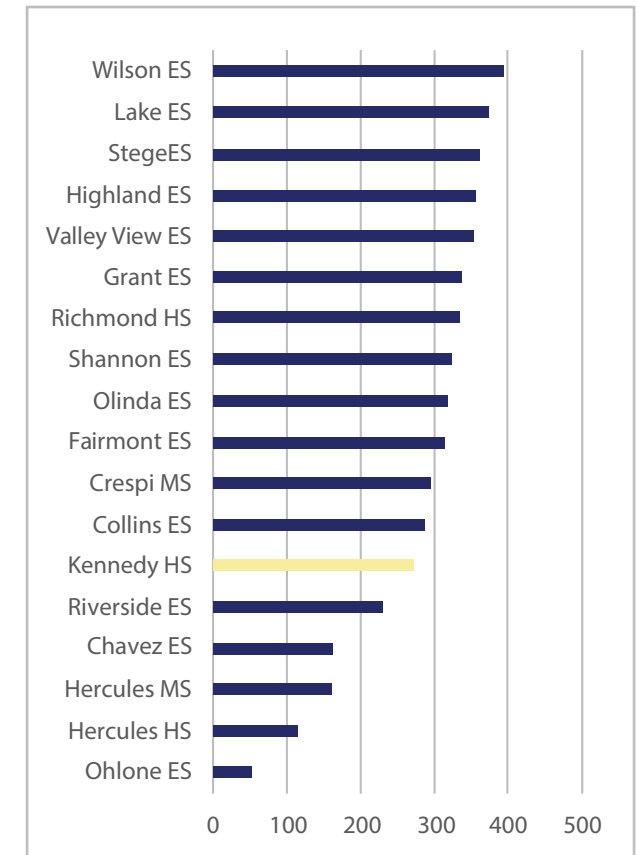
## Kennedy High School

### Prioritization Criteria Scoring

Criteria	Metric	Kennedy Base Data	Kennedy Weighted Score
Number of Years since Last Improvements	Bond & State dollars spent/student	\$36,723	18
Function Score	Darden/iep2 assessment score	43.14	36
Seismic Needs	Seismic Report Priority	1	50
Age	Age of the main permanent building	1965	30
Condition Score	Darden/iep2 assessment score	35.06	35
ADA Score	Darden/iep2 assessment score	21.12	32
Completed Plans	Design stage of campus improvement plans	No Design	0
Economically Disadvantaged Area	Median household income (dollars)	\$33,489	30
Technology Infrastructure	Technology Department Ranking	5	4
State Funding	Eligible for a facilities state funding program	Yes	20
% of students who are low income, ESL or Foster	2015-16 WCCUSD LCAP Draft - Unduplicated Count	87%	16
At or Nearing Capacity	Utilization without portables	61%	0
Total			271

### Scoring Comparison

This chart represents the sequence ranking of all 21 Priority Sites, and the position that this school site was ranked.



## Section 8 | School Reports

## Kennedy High School

## Long Term Plan

The primary drivers that led to the Kennedy High School Design were to:

- » Improve campus security by creating a controllable entrance.
  - Eliminate parking access to campus which is far from the front entrance.
  - Eliminate the ability of any visitor to bypass the office and access the rest of the campus.
  - Allow visitors accessing the health clinic to easily check in through the office before accessing the site.
  - Improve overall navigation.
- » Improve the image and message the campus sends to the community and students.
  - Eliminate classrooms which have no windows or natural light.
  - Eliminate imposing building presence on Cutting Blvd.
  - Provide the potential to create a welcoming office entrance to the campus.
- » Respect building and site investment.

To accomplish these improvements, the long range plan removes the 2-story classroom building, buildings 1,2 and 9 on the existing site plan, and provides upgrades to the other buildings on campus. A replacement of the two-story classroom building can provide a positive impression of quality education and opportunity to the community and students. The new classroom building is planned for 26 classrooms, which will reduce the total capacity of the school to approximately 1000 students and improve the overall utilization.

The renovation to the new office building should promote a safe, community oriented and educationally rigorous environment. The remaining buildings have good potential, once modernized, to provide up-to-date learning environments and are already nicely organized around renovated student quads.

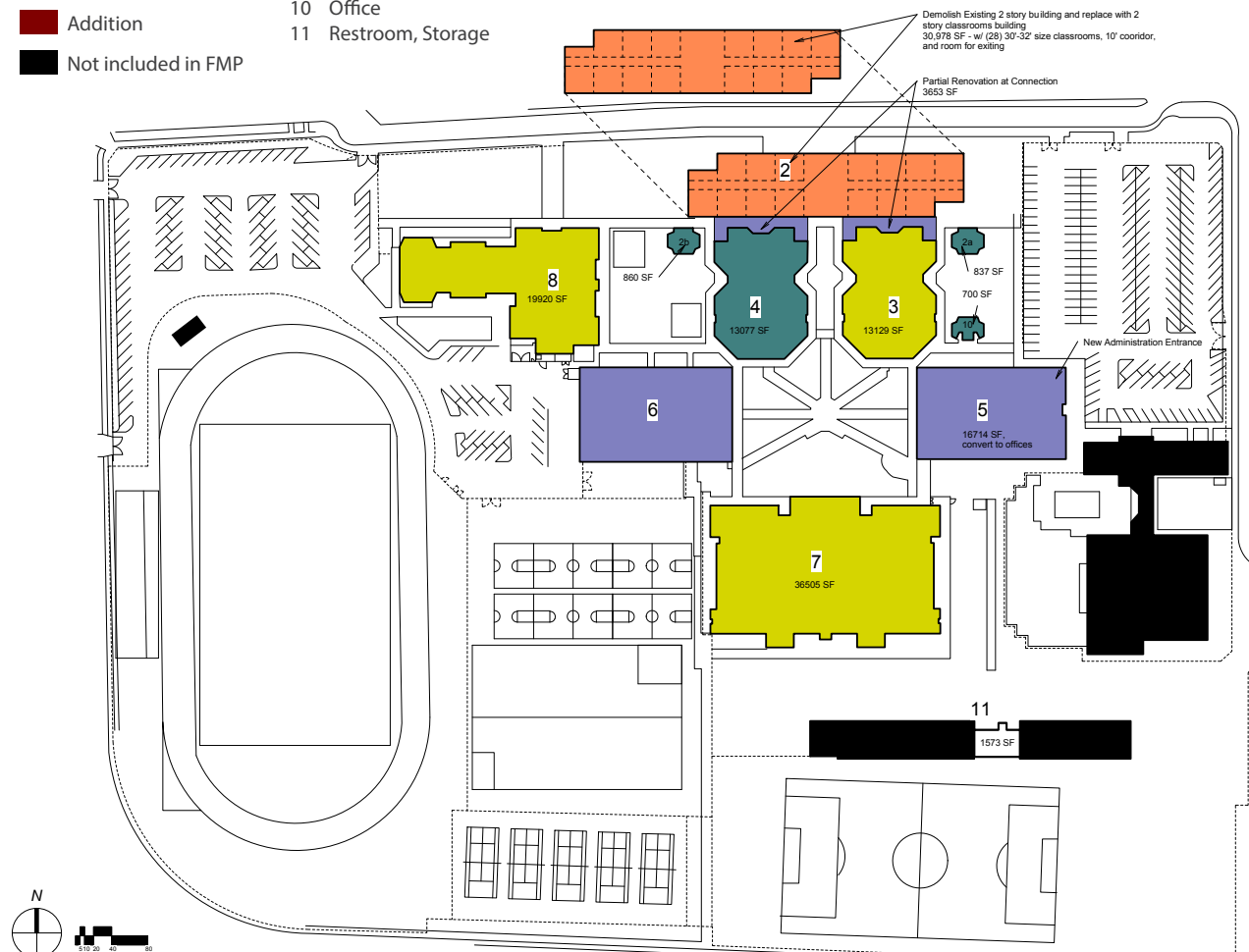
## Vision Plan

Legend:

- Modernization
- Existing
- New
- Renovation
- Addition
- Not included in FMP

- 2 New Classroom Building
- 3 Library
- 4 Science
- 5 New Office Space
- 6 Classrooms, Wood shop, Fab Lab
- 7 Gym, Locker Room
- 8 Multi Purpose Room, Music, Small Theater
- 10 Office
- 11 Restroom, Storage

Existing Campus Capacity	1437
Current Utilization	61%



## Kennedy High School

### Critical Needs Phase

#### Critical Needs Phase 1

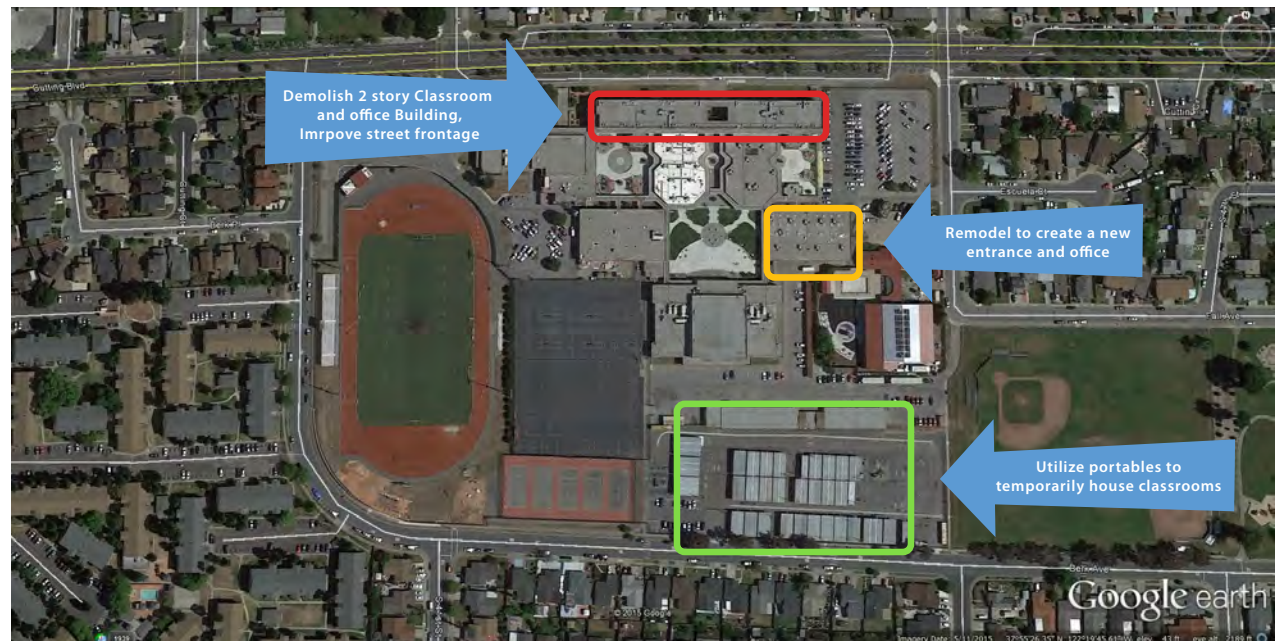
While Kennedy High School has many seismic needs, the 2-story classroom and office building was determined to be the focus of the critical needs money for these primary reasons:

- » These buildings are the primary academic buildings on campus and see the most students throughout the day.
- » The seismic recommendations for the building are invasive and would be difficult to implement without total destruction of the buildings.
- » Water intrusion and general safety concerns on the upper floor walkway would require a major investment in the short term.
- » The lack of windows and other educationally supportive amenities do not provide a positive learning environments.
- » The office location and entry does not allow for a controlled entrance to the campus and creates a campus that is difficult to navigate.
- » The general perception from the appearance of the building puts a negative light on the campus.

In the long term plan for this campus, the 2-story building is removed and replaced. The critical needs money will not be able to accomplish this full scope; however, the building can be demolished and classroom spaces could be accommodated in the portables on site once they are vacated by the Charter School.

A new office space was identified to be placed in Building 5. The renovation of the building to provide the functions necessary to create a new entry point to campus could be accommodated.

After the 2-story office and classroom and office building is demolished, site work will need to be completed to enclose the campus and provide a presentable appearance to Cutting Boulevard, although, this street would no longer be considered the front entry point of the school during school hours.



## Seismic Safety - Critical Needs

Seismic Safety - Critical Needs				
School	Proposed Scope	Original C.N.A. In Millions	Recommended C.N.A. In Millions	Possible State Funding
Kennedy HS	Demolish 100 and 200 wing. Relocate Office to renovated 500 Building, relocate students to existing portables on site. Site work and Landscaping.	\$10.0	\$10.0	*
Richmond HS	Demolish 2 story Classroom Building/Dance Room/Girls Locker Room/Old Auto Shop. Build new Gym and add 12 portables.	\$12.8	\$14.4	*
Crespi MS	Complete structural improvements on Gym and modernize	\$7.4	\$3.1	*
Valley View ES	Address structural hazard and refinish front	\$1.9	\$1.0	*
Riverside ES	Known potential soils instability during an earthquake require further study is advisable leading to the anticipated replacement of MPR and Classroom Wing closest to the creek	\$1.8	\$6.5	*

\*R.O.M. Cost - Rough Order of Magnitude Cost, which are based on general cost per square foot and do not include escalation or cost for temporary housing. Further Architectural and Engineering studies are required, including scoping and budgeting, for all Critical Needs.

## Section 7 | Implementation

## Implementation Plan

**ORDERING THE PROJECTS**

The project order for the school replacements was set by the Prioritization Criteria (see Section 5 for prioritization) earlier in the process and is maintained as part of the Implementation Plan. The critical needs and the additional elements did not have an established order. The following elements were used in establishing an order.

1. Revise Educational Specifications and Materials/ Products Standards
2. Revisit Board approved optimum school sizes
3. Critical Needs – extreme Seismic issues
4. Small-scale Critical Needs – Under One Million Dollars
5. General Critical Needs
6. Inclusion of all District sites into the Facilities Master Plan

The first two steps of revising the Educational Specifications and Materials/ Products Standards, and Board approved optimum school sizes; are important to complete before any major project is started. By addressing these elements, the replacement projects are expected to meet the needed reduction of overall cost. If the cost of these projects exceeds the budget number of the Master Plan, all other project budgets will need to be adjusted.

The third step, Seismic Critical Needs, was scheduled before the general critical needs due to the safety concern associated with seismic projects. Seismic safety was routinely brought forward as a top priority at community meetings, site meetings and is a high concern of the Master Planning Team, the Facilities Department and the Board of Education. These projects are addressed first, except for Kennedy High School. Before the work at Kennedy High School can begin, space must be available in the portables currently on-site, which means the Charter School will need to move, and this is not scheduled at least until the end of the 2016-17 school year.

The fourth step, small-scale critical needs, have the opportunity to be addressed quickly, and some portions of the projects may also be completed through maintenance funds, versus the use of Bond funds.

The remaining critical needs are the fifth step.

The sixth step, “inclusion of all District sites into the Facilities Master Plan”, was placed later in the process to allow a majority of projects on the project list to be completed before adding more projects. An update of the Master Plan may also need to be conducted in coordination with this effort.

**Report # 1 Bond Program Summary  
December 31, 2020  
CBOC Meeting February 8, 2021**

**Note: This report will be included in the CBOC Annual Report 2020.**

Table 2: Should the column "FY2021" be "2020" as I understand this report is for January 2020 to December 2020? This matter was discussed at the January 11, 2021 CBOC meeting.

- This is a calendar year report January to December 2020. FY2021 ends June 30, 2021. How can this column be labeled FY2021? Or is it July to December 2020 only?
- Are the prior balances as of December 31, 2019 or some other date?
- Notes 8, 13, 14, 15 and 16 also display FY2021 numbers.
- My understanding is that this report starts with the December 31, 2019 numbers plus the 2020 numbers to equal the December 31, 2020 numbers. Is my assumption correct?

Table 3: Cash on Hand does not agree with Adjusted Cash Balance on Bond Program Financial Status, As of December 31, 2020, page 43 (attachment 2 to this report). I think the difference has to do with the manner that the net retentions are displayed on these two reports.

Table 4: Are these 2020 numbers? At the January 11, 2021 CBOC meeting I understood that these numbers were confirmed as 2020. Therefore Table 2 should be labeled 2020.

Note 5: Review. I understand there is no bond sale scheduled for March 2021 of \$150,000,000. At the January 11, 2021 CBOC meeting this matter was discussed and I understood a note would be added that there would not be a March 2021 bond sale. Can that note be added?

Anton Jungherr

Attachments

- Report # 1 KPI Summary , December 31, 2020 Revised
- Bond Program Financial Status December 31, 2020, Adjusted Cash Balance
- Report # 1 KPI Summary, December 31, 2019

**BOND PROGRAM KPI SUMMARY**

**Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020**

**Table 1 – Bonds Authorized**

Bond Measures	Voter Approved		Bonds Issued					Bond Payments		
	Month Year	Amount (\$)	Latest Issue	Total Issued	Tax Rate per \$100k <sup>4</sup>	Not Yet Issued	Scheduled Issues <sup>5</sup>	Principal Paid	Finish Date	Interest Paid
<sup>1</sup> <b>MsR 1998-E</b>	Jun 1998	40,000,000	Jan 2001	40,000,000	\$4.50	0	0	30,055,000	Aug 2025	31,130,044
<sup>2</sup> <b>MsR 2000-M</b>	Nov 2000	150,000,000	Apr 2003	150,000,000	\$17.40	0	0	93,705,000	Aug 2032	91,006,610
<sup>3</sup> <b>MsR 2002-D</b>	Mar 2002	300,000,000	Oct 2005	299,997,483	\$60.00	2,517	0	107,825,606	Aug 2032	140,721,095
<sup>4</sup> <b>MsR 2005-J</b>	Nov 2005	400,000,000	Jun 2010	322,409,709	\$60.00	77,590,292	0	32,637,554	Aug 2036	163,228,300
<sup>3</sup> <b>MsR 2010-D</b>	Jun 2010	380,000,000	Jun 2020	380,000,000	\$48.00	0	0	51,095,000	Aug 2054	64,540,345
<sup>3</sup> <b>MsR 2012-E</b>	Nov 2012	360,000,000	Jun 2020	360,000,000	\$48.00	0	0	44,150,000	Aug 2054	51,442,338
<sup>5</sup> <b>MsR 2020-R</b>	Mar 2020	575,000,000				575,000,000	575,000,000	0		0
<b>Grand Totals</b>		<b>2,205,000,000</b>		<b>1,552,407,191</b>	<b>\$237.90</b>	<b>652,592,809</b>	<b>575,000,000</b>	<b>359,468,160</b>		<b>542,068,733</b>

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

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

**Table 2 – Funds From Other Sources**

Source	Prior	FY 2021	Total
<sup>6</sup> School Facilities	159,968,205	23,400,090	183,368,295
<sup>7</sup> Developer Fees	24,900,038		24,900,038
<sup>8</sup> Interest Earnings	45,942,479	255,670	46,198,150
<sup>9</sup> Net Transfers	(3,920,753)		(3,920,753)
<sup>10</sup> Other Revenue	12,936,459	350,000	13,286,459
<sup>11</sup> Fund Adjustments	948,397		948,397
<b>Total Other Revenue</b>	<b>240,774,825</b>	<b>24,005,760</b>	<b>264,780,585</b>

**Table 3 – Program Summary**

Revenues	Actuals to Date
<sup>12</sup> Bonds Issued	1,552,407,191
<sup>1</sup> less: MsR 1998E	(40,000,000)
<sup>13</sup> Other Revenue	264,780,585
<b>Program Revenue</b>	<b>1,777,187,777</b>
<sup>14</sup> School KPI Actuals	(1,609,262,446)
Accounts Receivable	-
Accounts Payable	-
<sup>15</sup> Net Retentions	153,362
<b>Cash on Hand <sup>16</sup></b>	<b>168,078,693</b>

**Table 4 – Average Monthly Spending**

3 Months	6 Months	12 Months
2,484,540	2,458,631	4,378,231

**REVISED**  
**BOND PROGRAM KPI SUMMARY**

Report # 1

**Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020**

**Notes:**

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

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

2. Measure 2000-M is not a Proposition 39 bond, but is included in Bond Program reporting because the original bond language required a "Citizens' Oversight Committee".
3. Measures 2002-D, 2005-J, 2010-D, 2012-E, and 2020-R are all authorized under Proposition 39, requiring public oversight through the Citizen's Bond Oversight Committee.
4. On issuing bonds the District must certify that the tax rate for the bonds will not exceed \$60 per \$100 thousand of property value for 2002-D and 2005-J and \$48 per \$100 thousand for the 2010-D and 2012-E bonds.

As a result, the remaining \$77 million from the 2005 Measure J bond authorization cannot currently be issued. The property tax rate for it is already maxed out at \$60 per \$100 thousand of assessed value to pay off the \$322 million in 2005 Measure J bonds which has been issued-to-date. Current estimate is that these bonds cannot be sold until on or about 2034 because of tax rate limitations.

5. The board approved the potential issuance schedule for 2020 Measure R on Nov. 4, 2020 board meeting.

Issue Date	Mar-21	Mar-23	Mar-25	Mar-27
Par Amount	150,000,000	150,000,000	150,000,000	125,000,000

6. School Facility revenues by school are:

School	Amount	School	Amount
Bayview	2,535,074	Ohlone	2,403,971
Coronado	1,348,331	Peres	2,569,652
Dover	7,286,188	Riverside	1,191,472
Downer	4,834,933	Sheldon	331,311
Ellerhorst	1,352,870	Stewart	1,147,062
El Sobrante	369,339	Tara Hills	1,501,831
Fairmont	571,594	Valley View	290,214
Ford	7,245,372	Verde	1,180,094
Grant	369,288	Washington	2,162,982
Lupine Hills	1,147,097	M Obama	323,957
Harding	1,948,349	Helms Middle	9,122,092
Kensington	1,274,843	Pinole Jr High	5,190,574
King	4,637,680	Korematsu MS	20,383,150
Lake	309,937	De Anza High	14,588,681
Lincoln	984,983	El Cerrito High	14,247,249
Madera	1,216,917	Kennedy High	7,779,203
Mira Vista	1,528,265	Richmond High	11,599,844
Montalvin	313,287	Greenwood/LPS	18,706,460
Murphy	1,595,572	Pinole Valley HS	26,140,218
Nystrom	1,638,359		
<b>Grand Total</b>		<b>183,368,295</b>	

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

**REVISED**  
**BOND PROGRAM KPI SUMMARY**

Report # 1

**Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020**

**Notes:**

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

Source	Prior	FY 2021	Total
2000 Measure M	4,967,794		4,967,794
2002 Measure D	14,785,928		14,785,928
2005 Measure J	1,373,462		1,373,462
2010 Measure D	3,865,775	97,293	3,963,067
2012 Measure E	1,707,142	118,458	1,825,601
Building Fund - Other	17,359,022	36,526	17,395,549
School Facility Fund	1,883,355	3,393	1,886,748
<b>Grand Total</b>	<b>45,942,479</b>	<b>255,670</b>	<b>46,198,150</b>

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

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

Source	Amount
2000 Measure M	(11,939,439)
2002 Measure D	(11,099,851)
2005 Measure J	(12,625,650)
Building Fund - Other	1,934,111
School Facility Fund	29,810,076
<b>Grand Total</b>	<b>(3,920,753)</b>

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

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

10. Other Revenue by source:

Revenue Source	Amount
Vendors	
Alterra	108,000
Misc Vendors	678,172
Pacific Gas & Electric	138,062
SBC (E-Rate)	2,597,426
WLC Architects	100,000
Other	
2000M Bond Refinance	550,000
2005J Bond Premium	5,357,323
Bond Sales journaled at net	(964,575)
Cost of Issuance rebates	120,417
EI Portal Land Sale	836,291
FEMA - Riverside ES	906,437
Other	350,909
Pinole MS joint use	2,000,000
Retention corrections	138,295
Rosie the Riveter	169,440
San Pablo Economic Develop Corp	200,262
<b>Grand Total</b>	<b>13,286,459</b>

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

In order to show Bond Sales correctly at the stated face value, a negative \$964,576 line item is included. The amount is from the District booking bond sales at net of costs of issuance for fiscal years 2013-14 and 2014-15.

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

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

**REVISED**  
**BOND PROGRAM KPI SUMMARY**

Report # 1

**Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020**

**Notes:**

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

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

-

Fund Adjustments by category:

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

-

12. Bonds issued by fiscal year:

in thousands

Fiscal Year	1998E	2000M	2002D	2005J	2010D	2012E	Grand Total
1999	20,000						20,000
2000	10,000						10,000
2001	10,000	15,000					25,000
2002		40,000	30,000				70,000
2003		95,000					95,000
2004			100,000				100,000
2005			69,999				69,999
2006			99,998	70,000			169,998
2009				120,000			120,000
2010				132,410			132,410
2012					100,000		100,000
2014					40,000	85,000	125,000
2015					50,000	85,000	135,000
2016					60,000	65,000	125,000
2018					65,000	60,000	125,000
2020					65,000	65,000	130,000
<b>Total</b>	<b>40,000</b>	<b>150,000</b>	<b>299,997</b>	<b>322,410</b>	<b>380,000</b>	<b>360,000</b>	<b>1,552,407</b>

13. Total Other Revenue by bond or funding source:

Source	Prior	FY 2021	Total
2000 Measure M	(3,938,956)		(3,938,956)
2002 Measure D	5,957,893		5,957,893
2005 Measure J	(5,732,025)		(5,732,025)
2010 Measure D	8,433,814	97,293	8,531,107
2012 Measure E	1,323,155	118,458	1,441,613
Building Fund - Other	18,624,121	386,526	19,010,647
Capital Facilities	27,640,168		27,640,168
School Facility	188,466,655	23,403,483	211,870,138
<b>Grand Total</b>	<b>240,774,825</b>	<b>24,005,760</b>	<b>264,780,585</b>

-

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

Source	Prior	FY 2021	Total
2000 Measure M	146,061,044	-	146,061,044
2002 Measure D	304,455,376	-	304,455,376
2005 Measure J	318,177,684	-	318,177,684
2010 Measure D	318,402,393	14,631,667	333,034,060
2012 Measure E	276,821,439	112,621	276,934,059
Building Fund - Other	32,809,991	7,500	32,817,491
Capital Facilities	24,900,038	-	24,900,038
School Facility	172,882,693	-	172,882,693
<b>Grand Total</b>	<b>1,594,510,658</b>	<b>14,751,788</b>	<b>1,609,262,446</b>

-

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

Account	Prior	FY 2021	Total
Retentions	6,274,986	(3,982,230)	2,292,755
Trust Accounts	(5,830,601)	3,691,207	(2,139,394)
<b>Net Retentions</b>	<b>444,385</b>	<b>(291,023)</b>	<b>153,362</b>

**REVISED**  
**BOND PROGRAM KPI SUMMARY**

Report # 1

Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020

**Notes:**

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

Source	Beg Bal	FY 2021	Total
2010 Measure D	78,560,445	(19,045,524)	59,514,921
2012 Measure E	80,623,170	65,948	80,689,118
Building Fund - Other	4,088,917	23,785,736	27,874,653
School Facilities	(0)	0	-
<b>Grand Total</b>	<b>163,272,533</b>	<b>4,806,160</b>	<b>168,078,693</b>

Ending Cash on Hand by cash type:

Source	Beg Bal	FY 2021	Total
Cash	142,086,084	4,683,703	146,769,786
LAIF (Cash Equivalent)	21,186,449	122,458	21,308,907
<b>Grand Total</b>	<b>163,272,533</b>	<b>4,806,160</b>	<b>168,078,693</b>

**BOND PROGRAM KPI SUMMARY**

**Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020**

**Table 1 – Bonds Authorized**

Bond Measures	Voter Approved		Bonds Issued					Bond Payments		
	Month Year	Amount (\$)	Latest Issue	Total Issued	Tax Rate per \$100k <sup>4</sup>	Not Yet Issued	Scheduled Issues <sup>5</sup>	Principal Paid	Finish Date	Interest Paid
<sup>1</sup> Msr 1998-E	Jun 1998	40,000,000	Jan 2001	40,000,000	\$4.50	0	0	30,055,000	Aug 2025	31,130,044
<sup>2</sup> Msr 2000-M	Nov 2000	150,000,000	Apr 2003	150,000,000	\$17.40	0	0	93,705,000	Aug 2032	91,006,610
<sup>3</sup> Msr 2002-D	Mar 2002	300,000,000	Oct 2005	299,997,483	\$60.00	2,517	0	107,825,606	Aug 2032	140,721,095
<sup>4</sup> Msr 2005-J	Nov 2005	400,000,000	Jun 2010	322,409,709	\$60.00	77,590,292	0	32,637,554	Aug 2036	163,228,300
<sup>5</sup> Msr 2010-D	Jun 2010	380,000,000	Jun 2020	380,000,000	\$48.00	0	0	51,095,000	Aug 2054	64,540,345
<sup>6</sup> Msr 2012-E	Nov 2012	360,000,000	Jun 2020	360,000,000	\$48.00	0	0	44,150,000	Aug 2054	51,442,338
<sup>7</sup> Msr 2020-R	Mar 2020	575,000,000				575,000,000	575,000,000	0		0
<b>Grand Totals</b>		<b>2,205,000,000</b>		<b>1,552,407,191</b>	<b>\$237.90</b>	<b>652,592,809</b>	<b>575,000,000</b>	<b>359,468,160</b>		<b>542,068,733</b>

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

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

**Table 2 – Funds From Other Sources**

Source	Prior	FY 2021	Total
<sup>6</sup> School Facilities	159,968,205	23,400,090	183,368,295
<sup>7</sup> Developer Fees	24,900,038		24,900,038
<sup>8</sup> Interest Earnings	45,942,479	255,670	46,198,150
<sup>9</sup> Net Transfers	(3,920,753)		(3,920,753)
<sup>10</sup> Other Revenue	12,936,459	350,000	13,286,459
<sup>11</sup> Fund Adjustments	948,397		948,397
<b>Total Other Revenue</b>	<b>240,774,825</b>	<b>24,005,760</b>	<b>264,780,585</b>

**Table 3 – Program Summary**

Revenues	Actuals to Date
<sup>12</sup> Bonds Issued	1,552,407,191
<sup>1</sup> less: Msr 1998E	(40,000,000)
<sup>13</sup> Other Revenue	264,780,585
<b>Program Revenue</b>	<b>1,777,187,777</b>
<sup>14</sup> School KPI Actuals	(1,609,262,446)
Accounts Receivable	-
Accounts Payable	-
<sup>15</sup> Net Retentions	153,362
<b>Cash on Hand <sup>16</sup></b>	<b>168,078,693</b>

**Table 4 – Average Monthly Spending**

3 Months	6 Months	12 Months
2,484,540	2,458,631	4,378,231

**ORIGINAL**  
**BOND PROGRAM KPI SUMMARY**

Report # 1

**Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020**

**Notes:**

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

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

- Measure 2000-M is not a Proposition 39 bond, but is included in Bond Program reporting because the original bond language required a "Citizens' Oversight Committee".
- Measures 2002-D, 2005-J, 2010-D, 2012-E, and 2020-R are all authorized under Proposition 39, requiring public oversight through the Citizen's Bond Oversight Committee.
- On issuing bonds the District must certify that the tax rate for the bonds will not exceed \$60 per \$100 thousand of property value for 2002-D and 2005-J and \$48 per \$100 thousand for the 2010-D and 2012-E bonds.

As a result, the remaining \$77 million from the 2005 Measure J bond authorization cannot currently be issued. The property tax rate for it is already maxed out at \$60 per \$100 thousand of assessed value to pay off the \$322 million in 2005 Measure J bonds which has been issued-to-date. Current estimate is that these bonds cannot be sold until on or about 2034 because of tax rate limitations.

- The board approved the potential issuance schedule for 2020 Measure R on Nov. 4, 2020 board meeting.

Issue Date	Mar-21	Mar-23	Mar-25	Mar-27
Par Amount	150,000,000	150,000,000	150,000,000	125,000,000

- School Facility revenues by school are:

School	Amount	School	Amount
Bayview	2,535,074	Ohlone	2,403,971
Coronado	1,348,331	Peres	2,569,652
Dover	7,286,188	Riverside	1,191,472
Downer	4,834,933	Sheldon	331,311
Ellerhorst	1,352,870	Stewart	1,147,062
El Sobrante	369,339	Tara Hills	1,501,831
Fairmont	571,594	Valley View	290,214
Ford	7,245,372	Verde	1,180,094
Grant	369,288	Washington	2,162,982
Lupine Hills	1,147,097	M Obama	323,957
Harding	1,948,349	Helms Middle	9,122,092
Kensington	1,274,843	Pinole Jr High	5,190,574
King	4,637,680	Korematsu MS	20,383,150
Lake	309,937	De Anza High	14,588,681
Lincoln	984,983	El Cerrito High	14,247,249
Madera	1,216,917	Kennedy High	7,779,203
Mira Vista	1,528,265	Richmond High	11,599,844
Montalvin	313,287	Greenwood/LPS	18,706,460
Murphy	1,595,572	Pinole Valley HS	26,140,218
Nystrom	1,638,359		
<b>Grand Total</b>		<b>183,368,295</b>	

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

ORIGINAL  
**BOND PROGRAM KPI SUMMARY**

Report # 1

**Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020**

**Notes:**

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

Source	Prior	FY 2021	Total
2000 Measure M	4,967,794		4,967,794
2002 Measure D	14,785,928		14,785,928
2005 Measure J	1,373,462		1,373,462
2010 Measure D	3,865,775	97,293	3,963,067
2012 Measure E	1,707,142	118,458	1,825,601
Building Fund - Other	17,359,022	36,526	17,395,549
School Facility Fund	1,883,355	3,393	1,886,748
<b>Grand Total</b>	<b>45,942,479</b>	<b>255,670</b>	<b>46,198,150</b>

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

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

Source	Amount
2000 Measure M	(11,939,439)
2002 Measure D	(11,099,851)
2005 Measure J	(12,625,650)
Building Fund - Other	1,934,111
School Facility Fund	29,810,076
<b>Grand Total</b>	<b>(3,920,753)</b>

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

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

10. Other Revenue by source:

Revenue Source	Amount
Vendors	
Alterra	108,000
Misc Vendors	678,172
Pacific Gas & Electric	138,062
SBC (E-Rate)	2,597,426
WLC Architects	100,000
Other	
2000M Bond Refinance	550,000
2005J Bond Premium	5,357,323
Bond Sales journaled at net	(964,575)
Cost of Issuance rebates	120,417
EI Portal Land Sale	836,291
FEMA - Riverside ES	906,437
Other	350,909
Pinole MS joint use	2,000,000
Retention corrections	138,295
Rosie the Riveter	169,440
San Pablo Economic Develop Corp	200,262
<b>Grand Total</b>	<b>13,286,459</b>

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

In order to show Bond Sales correctly at the stated face value, a negative \$964,576 line item is included. The amount is from the District booking bond sales at net of costs of issuance for fiscal years 2013-14 and 2014-15.

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

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

**ORIGINAL**  
**BOND PROGRAM KPI SUMMARY**

Report # 1

**Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020**

**Notes:**

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

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

-

Fund Adjustments by category:

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

-

12. Bonds issued by fiscal year:

in thousands

Fiscal Year	1998E	2000M	2002D	2005J	2010D	2012E	Grand Total
1999	20,000						20,000
2000	10,000						10,000
2001	10,000	15,000					25,000
2002		40,000	30,000				70,000
2003		95,000					95,000
2004			100,000				100,000
2005			69,999				69,999
2006			99,998	70,000			169,998
2009				120,000			120,000
2010				132,410			132,410
2012					100,000		100,000
2014					40,000	85,000	125,000
2015					50,000	85,000	135,000
2016					60,000	65,000	125,000
2018					65,000	60,000	125,000
2020					65,000	65,000	130,000
<b>Total</b>	<b>40,000</b>	<b>150,000</b>	<b>299,997</b>	<b>322,410</b>	<b>380,000</b>	<b>360,000</b>	<b>1,552,407</b>

13. Total Other Revenue by bond or funding source:

Source	Prior	FY 2021	Total
2000 Measure M	(3,938,956)		(3,938,956)
2002 Measure D	5,957,893		5,957,893
2005 Measure J	(5,732,025)		(5,732,025)
2010 Measure D	8,433,814	97,293	8,531,107
2012 Measure E	1,323,155	118,458	1,441,613
Building Fund - Other	18,624,121	386,526	19,010,647
Capital Facilities	27,640,168		27,640,168
School Facility	188,466,655	23,403,483	211,870,138
<b>Grand Total</b>	<b>240,774,825</b>	<b>24,005,760</b>	<b>264,780,585</b>

-

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

Source	Prior	FY 2021	Total
2000 Measure M	146,061,044	-	146,061,044
2002 Measure D	304,455,376	-	304,455,376
2005 Measure J	318,177,684	-	318,177,684
2010 Measure D	318,402,393	14,631,667	333,034,060
2012 Measure E	276,821,439	112,621	276,934,059
Building Fund - Other	32,809,991	7,500	32,817,491
Capital Facilities	24,900,038	-	24,900,038
School Facility	172,882,693	-	172,882,693
<b>Grand Total</b>	<b>1,594,510,658</b>	<b>14,751,788</b>	<b>1,609,262,446</b>

-

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

Account	Prior	FY 2021	Total
Retentions	6,274,986	(3,982,230)	2,292,755
Trust Accounts	(5,830,601)	3,691,207	(2,139,394)
<b>Net Retentions</b>	<b>444,385</b>	<b>(291,023)</b>	<b>153,362</b>

ORIGINAL  
**BOND PROGRAM KPI SUMMARY**

Report # 1

Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020

**Notes:**

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

Source	Beg Bal	FY 2021	Total
2010 Measure D	78,560,445	(19,045,524)	59,514,921
2012 Measure E	80,623,170	65,948	80,689,118
Building Fund - Other	4,088,917	23,785,736	27,874,653
School Facilities	(0)	0	-
<b>Grand Total</b>	<b>163,272,533</b>	<b>4,806,160</b>	<b>168,078,693</b>

Ending Cash on Hand by cash type:

Source	Beg Bal	FY 2021	Total
Cash	142,086,084	4,683,703	146,769,786
LAIF (Cash Equivalent)	21,186,449	122,458	21,308,907
<b>Grand Total</b>	<b>163,272,533</b>	<b>4,806,160</b>	<b>168,078,693</b>

**BOND PROGRAM KPI SUMMARY**

Report # 1

**Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020****Table 1 – Bonds Authorized**

Bond Measures	Voter Approved		Bonds Issued					Bond Payments		
	Month Year	Amount (\$)	Latest Issue	Total Issued	Tax Rate per \$100k <sup>4</sup>	Not Yet Issued	Scheduled Issues <sup>5</sup>	Principal Paid	Finish Date	Interest Paid
<sup>1</sup> Msr 1998-E	Jun 1998	40,000,000	Jan 2001	40,000,000	\$4.50	0	0	30,055,000	Aug 2025	31,130,044
<sup>2</sup> Msr 2000-M	Nov 2000	150,000,000	Apr 2003	150,000,000	\$17.40	0	0	93,705,000	Aug 2032	91,006,610
<sup>3</sup> Msr 2002-D	Mar 2002	300,000,000	Oct 2005	299,997,483	\$60.00	2,517	0	107,825,606	Aug 2032	140,721,095
<sup>4</sup> Msr 2005-J	Nov 2005	400,000,000	Jun 2010	322,409,709	\$60.00	77,590,292	0	32,637,554	Aug 2036	163,228,300
<sup>5</sup> Msr 2010-D	Jun 2010	380,000,000	Jun 2020	380,000,000	\$48.00	0	0	51,095,000	Aug 2054	64,540,345
<sup>6</sup> Msr 2012-E	Nov 2012	360,000,000	Jun 2020	360,000,000	\$48.00	0	0	44,150,000	Aug 2054	51,442,338
<sup>7</sup> Msr 2020-R	Mar 2020	575,000,000				575,000,000	575,000,000	0		0
<b>Grand Totals</b>		<b>2,205,000,000</b>		<b>1,552,407,191</b>	<b>\$237.90</b>	<b>652,592,809</b>	<b>575,000,000</b>	<b>359,468,160</b>		<b>542,068,733</b>

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

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

**Table 2 – Funds From Other Sources**

Source	Prior	FY 2021	Total
<sup>6</sup> School Facilities	159,968,205	23,400,090	183,368,295
<sup>7</sup> Developer Fees	24,900,038		24,900,038
<sup>8</sup> Interest Earnings	45,942,479	255,670	46,198,150
<sup>9</sup> Net Transfers	(3,920,753)		(3,920,753)
<sup>10</sup> Other Revenue	12,936,459	350,000	13,286,459
<sup>11</sup> Fund Adjustments	948,397		948,397
<b>Total Other Revenue</b>	<b>240,774,825</b>	<b>24,005,760</b>	<b>264,780,585</b>

**Table 3 – Program Summary**

Revenues	Actuals to Date
<sup>12</sup> Bonds Issued	1,552,407,191
<sup>1</sup> less: Msr 1998E	(40,000,000)
<sup>13</sup> Other Revenue	264,780,585
<b>Program Revenue</b>	<b>1,777,187,777</b>
<sup>14</sup> School KPI Actuals	(1,609,262,446)
Accounts Receivable	-
Accounts Payable	-
<sup>15</sup> Net Retentions	153,362
<b>Cash on Hand <sup>16</sup></b>	<b>168,078,693</b>

**Table 4 – Average Monthly Spending**

3 Months	6 Months	12 Months
2,484,540	2,458,631	4,378,231

ORIGINAL  
**BOND PROGRAM KPI SUMMARY**

Report # 1

**Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020**

**Notes:**

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

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

2. Measure 2000-M is not a Proposition 39 bond, but is included in Bond Program reporting because the original bond language required a "Citizens' Oversight Committee".
3. Measures 2002-D, 2005-J, 2010-D, 2012-E, and 2020-R are all authorized under Proposition 39, requiring public oversight through the Citizen's Bond Oversight Committee.
4. On issuing bonds the District must certify that the tax rate for the bonds will not exceed \$60 per \$100 thousand of property value for 2002-D and 2005-J and \$48 per \$100 thousand for the 2010-D and 2012-E bonds.

As a result, the remaining \$77 million from the 2005 Measure J bond authorization cannot currently be issued. The property tax rate for it is already maxed out at \$60 per \$100 thousand of assessed value to pay off the \$322 million in 2005 Measure J bonds which has been issued-to-date. Current estimate is that these bonds cannot be sold until on or about 2034 because of tax rate limitations.

5. The board approved the potential issuance schedule for 2020 Measure R on Nov. 4, 2020 board meeting.

Issue Date	Mar-21	Mar-23	Mar-25	Mar-27
Par Amount	150,000,000	150,000,000	150,000,000	125,000,000

6. School Facility revenues by school are:

School	Amount	School	Amount
Bayview	2,535,074	Ohlone	2,403,971
Coronado	1,348,331	Peres	2,569,652
Dover	7,286,188	Riverside	1,191,472
Downer	4,834,933	Sheldon	331,311
Ellerhorst	1,352,870	Stewart	1,147,062
El Sobrante	369,339	Tara Hills	1,501,831
Fairmont	571,594	Valley View	290,214
Ford	7,245,372	Verde	1,180,094
Grant	369,288	Washington	2,162,982
Lupine Hills	1,147,097	M Obama	323,957
Harding	1,948,349	Helms Middle	9,122,092
Kensington	1,274,843	Pinole Jr High	5,190,574
King	4,637,680	Korematsu MS	20,383,150
Lake	309,937	De Anza High	14,588,681
Lincoln	984,983	El Cerrito High	14,247,249
Madera	1,216,917	Kennedy High	7,779,203
Mira Vista	1,528,265	Richmond High	11,599,844
Montalvin	313,287	Greenwood/LPS	18,706,460
Murphy	1,595,572	Pinole Valley HS	26,140,218
Nystrom	1,638,359		
<b>Grand Total</b>		<b>183,368,295</b>	

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

ORIGINAL  
**BOND PROGRAM KPI SUMMARY**

Report # 1

**Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020**

**Notes:**

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

Source	Prior	FY 2021	Total
2000 Measure M	4,967,794		4,967,794
2002 Measure D	14,785,928		14,785,928
2005 Measure J	1,373,462		1,373,462
2010 Measure D	3,865,775	97,293	3,963,067
2012 Measure E	1,707,142	118,458	1,825,601
Building Fund - Other	17,359,022	36,526	17,395,549
School Facility Fund	1,883,355	3,393	1,886,748
<b>Grand Total</b>	<b>45,942,479</b>	<b>255,670</b>	<b>46,198,150</b>

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

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

Source	Amount
2000 Measure M	(11,939,439)
2002 Measure D	(11,099,851)
2005 Measure J	(12,625,650)
Building Fund - Other	1,934,111
School Facility Fund	29,810,076
<b>Grand Total</b>	<b>(3,920,753)</b>

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

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

10. Other Revenue by source:

Revenue Source	Amount
Vendors	
Alterra	108,000
Misc Vendors	678,172
Pacific Gas & Electric	138,062
SBC (E-Rate)	2,597,426
WLC Architects	100,000
Other	
2000M Bond Refinance	550,000
2005J Bond Premium	5,357,323
Bond Sales journaled at net	(964,575)
Cost of Issuance rebates	120,417
EI Portal Land Sale	836,291
FEMA - Riverside ES	906,437
Other	350,909
Pinole MS joint use	2,000,000
Retention corrections	138,295
Rosie the Riveter	169,440
San Pablo Economic Develop Corp	200,262
<b>Grand Total</b>	<b>13,286,459</b>

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

In order to show Bond Sales correctly at the stated face value, a negative \$964,576 line item is included. The amount is from the District booking bond sales at net of costs of issuance for fiscal years 2013-14 and 2014-15.

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

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

ORIGINAL  
**BOND PROGRAM KPI SUMMARY**

Report # 1

**Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020**

**Notes:**

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

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

-

Fund Adjustments by category:

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

-

12. Bonds issued by fiscal year:

in thousands

Fiscal Year	1998E	2000M	2002D	2005J	2010D	2012E	Grand Total
1999	20,000						20,000
2000	10,000						10,000
2001	10,000	15,000					25,000
2002		40,000	30,000				70,000
2003		95,000					95,000
2004			100,000				100,000
2005			69,999				69,999
2006			99,998	70,000			169,998
2009				120,000			120,000
2010				132,410			132,410
2012					100,000		100,000
2014					40,000	85,000	125,000
2015					50,000	85,000	135,000
2016					60,000	65,000	125,000
2018					65,000	60,000	125,000
2020					65,000	65,000	130,000
<b>Total</b>	<b>40,000</b>	<b>150,000</b>	<b>299,997</b>	<b>322,410</b>	<b>380,000</b>	<b>360,000</b>	<b>1,552,407</b>

13. Total Other Revenue by bond or funding source:

Source	Prior	FY 2021	Total
2000 Measure M	(3,938,956)		(3,938,956)
2002 Measure D	5,957,893		5,957,893
2005 Measure J	(5,732,025)		(5,732,025)
2010 Measure D	8,433,814	97,293	8,531,107
2012 Measure E	1,323,155	118,458	1,441,613
Building Fund - Other	18,624,121	386,526	19,010,647
Capital Facilities	27,640,168		27,640,168
School Facility	188,466,655	23,403,483	211,870,138
<b>Grand Total</b>	<b>240,774,825</b>	<b>24,005,760</b>	<b>264,780,585</b>

-

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

Source	Prior	FY 2021	Total
2000 Measure M	146,061,044	-	146,061,044
2002 Measure D	304,455,376	-	304,455,376
2005 Measure J	318,177,684	-	318,177,684
2010 Measure D	318,402,393	14,631,667	333,034,060
2012 Measure E	276,821,439	112,621	276,934,059
Building Fund - Other	32,809,991	7,500	32,817,491
Capital Facilities	24,900,038	-	24,900,038
School Facility	172,882,693	-	172,882,693
<b>Grand Total</b>	<b>1,594,510,658</b>	<b>14,751,788</b>	<b>1,609,262,446</b>

-

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

Account	Prior	FY 2021	Total
Retentions	6,274,986	(3,982,230)	2,292,755
Trust Accounts	(5,830,601)	3,691,207	(2,139,394)
<b>Net Retentions</b>	<b>444,385</b>	<b>(291,023)</b>	<b>153,362</b>

ORIGINAL  
**BOND PROGRAM KPI SUMMARY**

Report # 1

Bond Information (Key Performance Indicators) for WCCUSD Bond Program  
for December 31, 2020

**Notes:**

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

Source	Beg Bal	FY 2021	Total
2010 Measure D	78,560,445	(19,045,524)	59,514,921
2012 Measure E	80,623,170	65,948	80,689,118
Building Fund - Other	4,088,917	23,785,736	27,874,653
School Facilities	(0)	0	-
<b>Grand Total</b>	<b>163,272,533</b>	<b>4,806,160</b>	<b>168,078,693</b>

Ending Cash on Hand by cash type:

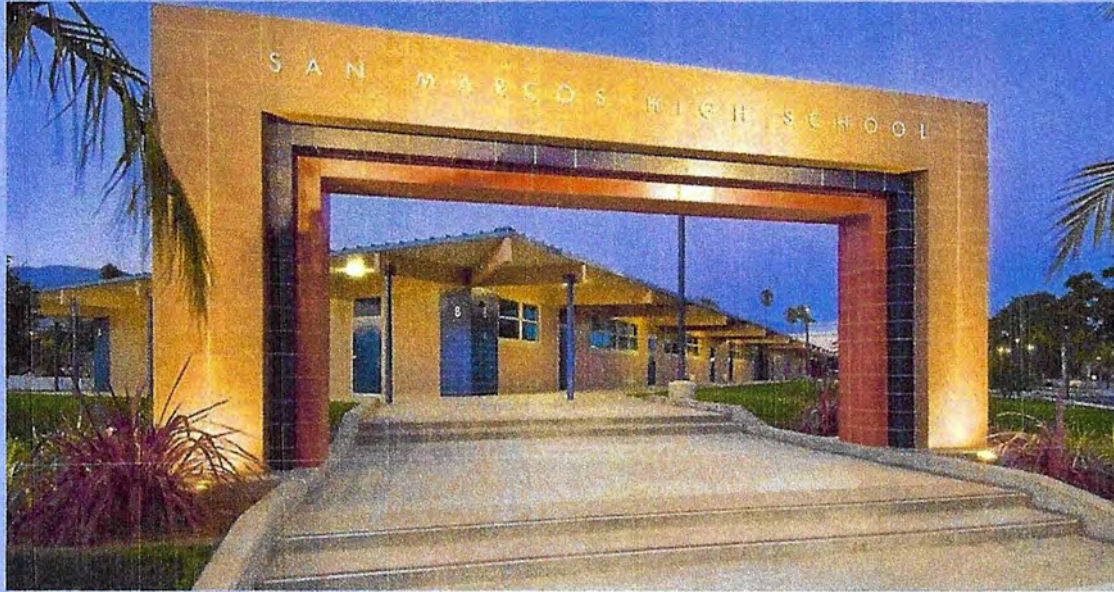
Source	Beg Bal	FY 2021	Total
Cash	142,086,084	4,683,703	146,769,786
LAIF (Cash Equivalent)	21,186,449	122,458	21,308,907
<b>Grand Total</b>	<b>163,272,533</b>	<b>4,806,160</b>	<b>168,078,693</b>

K12 Audit Current Expenditure Audit Workload Report

Report Date: November 30, 2020

Total Projects: 256

County	District	School Name	Application Number	Program Type	Financial Hardship Full Grant	First Fund Release Date (Claim SC)	First Fund Release Date (After 04/01/2017) (Claim SC)	100% 3/4 Year Complete Date	SCO Certified Audit Complete Date
SAN DIEGO	FALLBROOK UNION ELEMENTARY	SAN ONOFRE	51/68114-00-001	Facility Hardship	No	08/01/17	08/01/17	08/01/20	
HUMBOLDT	TRINIDAD UNION ELEMENTARY	TRINIDAD ELEMENTARY	57/63057-00-001	Modernization	No	11/21/18	11/21/18	08/04/20	
ORANGE	PLACENTIA-YORBA LINDA UNIFIED	VALENCIA HIGH	57/66647-00-036	Modernization	No	05/17/19	05/17/19	08/12/20	
RIVERSIDE	PALM SPRINGS UNIFIED	WENZLAFF (EDWARD L.) ELEMENTARY	57/67173-00-009	Modernization	No	10/23/19	10/23/19	08/14/20	
RIVERSIDE	PALM SPRINGS UNIFIED	CIELO VISTA ELEMENTARY	50/67173-00-004	New Construction	No	10/25/19	10/25/19	08/14/20	
EL DORADO	EL DORADO UNION HIGH	INDEPENDENCE CONTINUATION	57/61853-00-008	Modernization	No	04/20/18	04/20/18	08/24/20	
EL DORADO	EL DORADO UNION HIGH	EL DORADO HIGH	57/61853-00-009	Modernization	No	04/20/18	04/20/18	08/24/20	
LOS ANGELES	CULVER CITY UNIFIED	CULVER CITY MIDDLE	57/64444-00-012	Modernization	No	10/28/19	10/28/19	09/22/20	
SANTA BARBARA	SANTA BARBARA UNIFIED	LA COLINA JUNIOR HIGH	57/76786-00-009	Modernization	No	08/24/20	08/24/20	09/22/20	
LOS ANGELES	CULVER CITY UNIFIED	FARRAGUT ELEMENTARY	57/64444-00-011	Modernization	No	10/28/19	10/28/19	09/28/20	
FRESNO	KINGS CANYON JOINT UNIFIED	ORANGE COVE HIGH	50/62265-00-008	New Construction	No	07/10/19	07/10/19	09/29/20	
FRESNO	KINGS CANYON JOINT UNIFIED	ORANGE COVE HIGH	50/62265-00-009	New Construction	No	06/14/19	06/14/19	09/29/20	
FRESNO	KINGS CANYON JOINT UNIFIED	ALTA ELEMENTARY	50/62265-00-010	New Construction	No	06/14/19	06/14/19	09/29/20	
FRESNO	KINGS CANYON JOINT UNIFIED	REEDLEY MIDDLE COLLEGE HIGH	55/62265-00-003	Career Tech - New Construction Rehabilitation	No	11/01/19	11/01/19	09/29/20	
MONTEREY	BIG SUR UNIFIED	PACIFIC VALLEY SCHOOL K-12	58/75150-00-002	Rehabilitation	Yes	02/01/19	02/01/19	09/29/20	
LOS ANGELES	POMONA UNIFIED	LEXINGTON ELEMENTARY	57/64907-00-026	Modernization	No	11/27/19	11/27/19	10/01/20	
LOS ANGELES	POMONA UNIFIED	PHILADELPHIA ELEMENTARY	57/64907-00-027	Modernization	No	11/27/19	11/27/19	10/01/20	
SAN BERNARDINO	COLTON JOINT UNIFIED	ZIMMERMAN (WALTER) ELEMENTARY	57/67686-00-018	Modernization	No	10/11/19	10/11/19	10/07/20	
SAN BERNARDINO	COLTON JOINT UNIFIED	TERRACE VIEW ELEMENTARY	57/67686-00-020	Modernization	No	10/09/19	10/09/19	10/07/20	
SAN BERNARDINO	COLTON JOINT UNIFIED	RUTH O HARRIS JHS	57/67686-00-021	Modernization	No	10/09/19	10/09/19	10/07/20	
ORANGE	SANTA ANA UNIFIED	MITCHELL (KENNETH E.) (TMR)	57/66670-00-052	Modernization	No	10/12/17	10/12/17	10/12/20	
RIVERSIDE	RIVERSIDE UNIFIED	RAMONA HIGH	58/67215-00-001	Rehabilitation	No	06/02/17	06/02/17	10/12/20	
CONTRA COSTA	WEST CONTRA COSTA UNIFIED	PERES ELEMENTARY	57/61796-00-044	Modernization	No	10/25/17	10/25/17	10/20/20	
CONTRA COSTA	WEST CONTRA COSTA UNIFIED	GOMPERS (SAMUEL) CONTINUATION	57/61796-00-045	Modernization	No	10/25/17	10/25/17	10/20/20	
CONTRA COSTA	WEST CONTRA COSTA UNIFIED	CORONADO ELEMENTARY	57/61796-00-047	Modernization	No	10/25/17	10/25/17	10/20/20	

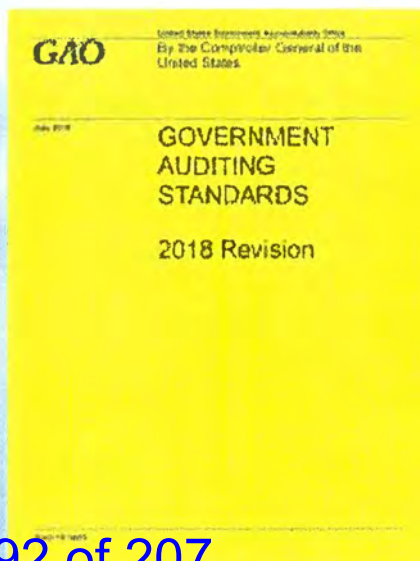


# \* K-12 School Facility Program (SFP) Audit Overview

January 22, 2021

Office of Public School Construction

- \* Changes to the CA Education Code Section 41024
- \* New audit requirements
  - \* K-12 Audit Guide - Appendix B (School Facility Program (SFP)
    - \* [Education Audit Appeals Panel \(EAAP\) California](#)
  - \* SFP - All projects funded on or after April 1, 2017 and apportioned on or after July 1, 2017 are subject to the Performance Audit.
  - \* SFP - Unfunded list
  - \* SFP audit report is due one year from the final submission of the Final Form SAB 50-06 Expenditure Report to the Office of Public School Construction (OPSC).
- \* Yellow Book Standards for Performance Audits



## \* Introduction

- \* Reduction to Costs Incurred - Conducted by CPA
- \* Audit (Closeout) - Conducted by CPA
- \* Savings Audit - Conducted by CPA
- \* Reviewing and Approving the Audit Report -  
State Controller's Office (SCO)
- \* Audit Appeal - Education Audit Appeals Panel  
(EAAP)

The logo for the California Professional Accountants (CPA) is displayed in large, bold, black letters. The letters are set against a white background that is partially enclosed by a grey, curved shape on the right side.

California State  
Controller's Office



## \* Outline of Audit Process

## \*Funds Due to the State

- \* Ineligible Expenditures - Formerly CDE, now OPSC
- \* Grant adjustments - OPSC
- \* Savings and Unused Funds - OPSC
- \* Tracking of Savings Usage - OPSC

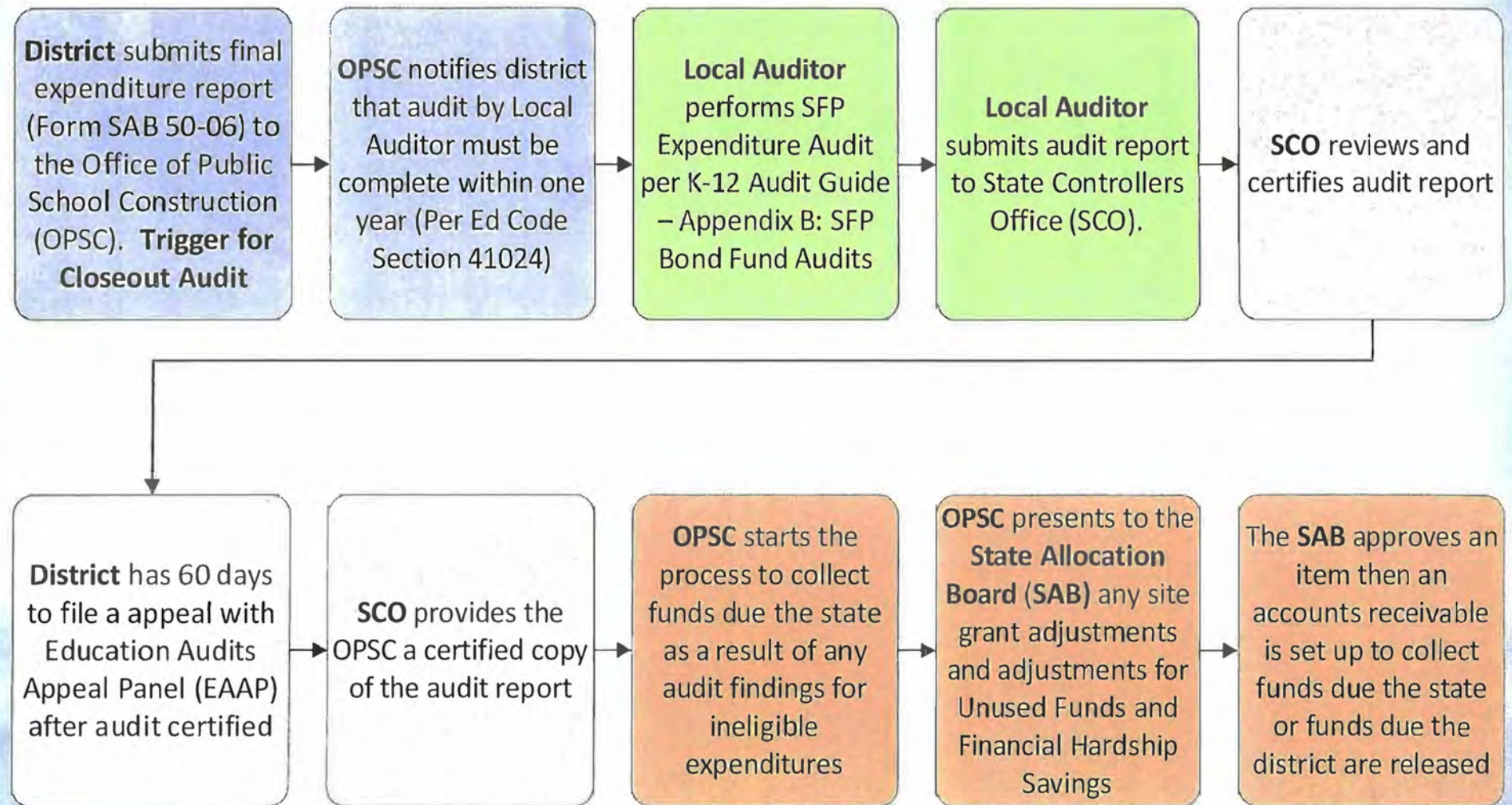


Office of  
**Public School Construction**



## \*Outline of Audit Process

# K-12 AUDIT LIFE CYCLE



## FROM THE SUPERINTENDENT'S FRIDAY MEMO OF 01.15.21

West Contra Costa Unified School District  
*Office of the Superintendent*

Participating YR	96/97	99/00	06/07	Total
Audited Lottery ADA	31,685	32,969	32,621	
K-12 Excess 1M	\$3.58	\$3.65	--	
K-12 Excess 5M	--	--	\$0.53	
Total Due	\$113,432.30	\$120,336.85	\$17,289.13	\$251,058.28

The District anticipated this increased liability cost as part of our adopted budget and this invoice will be paid from the Risk Management budget that was set up at the start of the year. We are providing this information to ensure that the Board is aware of the cost that is incurred even without any claims being filed against the District due the new laws.

### **Bonding Capacity Waiver Approved - Tony Wold**

On Wednesday, January 13th the State Board of Education unanimously approved our waiver of the bonding capacity limit from 2.50% to 4.05% to be able to issue Measure R funds for our facilities program. We are currently monitoring the bond market to determine the appropriate timing for our first issuance of Measure R projects to ensure that we are able to continue to improve our facilities based upon the master plan and priorities.

### **Donation of Personal Protection Equipment (PPE) - Tony Wold (Martine Blake, David Johnson & Eric Moreno)**

Good news!! We wanted to recognize Vivien Feyer who is the Refurbishing N95 Masks For All Project Coordinator with the Healthy Richmond Steering Committee for an extremely generous partnership of PPE including N95 masks and face shields to be used by our staff. Martine Blake brought this partnership to the District's attention and David Johnston and Eric Moreno from the Warehouse are coordinating the donation.

We will be immediately receiving 10 cases (2100) of N95 masks this week. In addition we will be receiving hundreds of face shields as well. This support will be ongoing and we appreciate the ability to continue to access quality PPE to protect our staff through this new partnership.

### **California Public Records Act (CPRA) Data Requests - Tony Wold (Phyllis Rosen, Bobby Jordan)**

The District has been working diligently to create processes and procedures that provide timely information to the public about the workings of the District. To this end, the District, and the Board, operate numerous committees, advisory groups, and stakeholder input sessions. Inevitably, however, there always is the request for more information and the goal to make it transparent. We continue to strive to do just that, but there are other vehicles as well that the public can request information, and many due use these vehicles. One of these is the California Public Records Act (CPRA) process of requesting information.

The **California Public Records Act** (Statutes of 1968, Chapter 1473; currently codified as Chapter 3.5 of Division 7 of Title 1 of the California Government Code) was a law passed by the [California State](#)



## California State Board of Education January 2021 Agenda Item #W-04

### Subject

Request by **two local educational agencies** to waive California *Education Code* sections 15106 and 15270(a) to allow the districts to exceed their bonded indebtedness limit. Total bonded indebtedness may not exceed 2.50 percent of the taxable assessed valuation of property for unified school districts. Depending on the type of bond, a tax rate levy limit of \$60 per \$100,000 of assessed value for unified school districts may also apply.

### Waiver Numbers

- Gilroy Unified School District: 1-11-2020
- West Contra Costa Unified School District: 2-9-2020

### Type of Action

Action, Consent

### Summary of the Issues

The Gilroy Unified School District's (Gilroy USD) bonded indebtedness is statutorily limited not to exceed 2.50 percent, which prohibits it from proceeding with its proposed issuance of the remaining \$94.68 million from Measure E, which was approved by voters in June 2016. The district is requesting that the State Board of Education (SBE) authorize the district to exceed its statutory bonding capacity limit to a rate up to, but not to exceed, 3.09 percent.

The West Contra Costa Unified School District (West Contra Costa USD)'s bonded indebtedness is statutorily limited not to exceed 2.50 percent, which prohibits it from proceeding with its proposed issuance of the full \$575 million from Measure R, which was approved by voters in March 2020, as well as the remaining \$77.6 million from Measure J, which was approved by voters in November 2005, for a cumulative issuance of \$652.6 million. The district is requesting that the SBE authorize the district to exceed its statutory bonding capacity limit to a rate up to, but not to exceed, 4.05 percent.

## Authority for Waiver

California *Education Code (EC)* Section 33050

## Recommendation

- Approval: No
- Approval with conditions: Yes
- Denial: No

The California Department of Education (CDE) recommends that the bonded indebtedness limit be waived for each of the districts with the following conditions: (1) the periods of request do not exceed the recommended period on Attachment 1; (2) the total bonded indebtedness does not exceed the recommended new maximum shown on Attachment 1; (3) the districts do not exceed the statutory tax rate; (4) the waivers are limited to the sale of bonds approved by the voters on the measures noted on Attachment 1; and (5) the districts comply with the statutory requirements of Assembly Bill 182 related to school bonds, which became effective on January 1, 2014.

## Summary of Key Issues

The California *EC* provides limits related to a district's total bonded indebtedness. *EC* sections 15106 and 15270(a) limit a unified school district's total general obligation (G.O.) bond indebtedness to 2.50 percent.

To raise funds to build or renovate school facilities, with voter authorization, school districts may issue G.O. bonds. Under Proposition 46, school districts are allowed to increase the property tax rate above one percent for the period necessary to pay off new G.O. bonds if the following conditions are met:

- Two-thirds of those voting in a local election have approved the issuance of the bonds.
- The money raised through the sale of the bonds is exclusively used to purchase or improve land and buildings.

In November 2000, districts were given another option for authorizing and issuing bonds when California voters passed Proposition 39, which allows school bonds to be approved with a 55 percent majority vote if the district abides by several administrative requirements, such as establishing an independent Citizens' Oversight Committee to oversee the use of the funds. Once G.O. bonds are authorized, school districts issue the bonds in increments as needed to fund their facility projects. When the voters authorize a local G.O. bond, they are simultaneously authorizing a property tax increase to pay the principal and interest on the bond. For Proposition 39 bonds, *EC* Section 15270(a) limits the tax rate levy authorized in each election to \$60 per \$100,000 of taxable property for unified school districts.

Without a waiver, school districts that are close to their bonding capacity must decide either to issue fewer bonds, delay the issuance of bonds until their assessed valuation increases, or obtain other more expensive non-bond financing to complete their projects, the costs of which could be paid from district general funds. Therefore, the CDE has historically recommended that the SBE approve related waiver requests with the condition that the statutory tax levies are not exceeded at the time the bonds are issued.

AB 182 (Chapter 477, Statutes of 2013) has established parameters for the issuance of local education bonds that allow for the compounding of interest, including capital appreciation bonds (CABs). AB 182 requires a district governing board to do the following:

- Before the bond sale, adopt a resolution at a public meeting that includes specific criteria, including being publicly noticed on at least two consecutive meeting agendas.
- Be presented with an agenda item at a public board meeting that provides a financial analysis of the overall costs of the bonds, a comparison to current interest bonds, and reasons why the compounding interest bonds are being recommended.
- After the bond sale, present actual cost information at the next scheduled public meeting and submit the cost information of the sale to the California Debt and Investment Advisory Commission.

### **Gilroy USD**

Gilroy USD wishes to proceed with its proposed issuance of the remaining \$94.68 million from Measure E, which was approved by voters in June 2016. The issuance will go toward renovating or replacing leaky roofs; improving student access to computer technology; renovating plumbing and sewer systems; making health, safety, and security improvements; upgrading science labs and classrooms throughout the district; and constructing a new elementary school. The issuance of \$94.68 million will increase the district's outstanding bonded indebtedness limit to a rate up to, but not to exceed, 3.09 percent.

### **West Contra Costa USD**

West Contra Costa USD wishes to proceed with its proposed issuance of the full \$575 million from Measure R, which was approved by voters in March 2020, as well as the remaining \$77.6 million from Measure J, which was approved by voters in November 2005, for a cumulative issuance of \$652.6 million. The issuance will go toward repairing and upgrading schools; modernizing core classrooms; and providing safe, secure school environments, including updated technology and air conditioning. The issuance schedule of the \$652.6 million will increase the district's outstanding bonded indebtedness limit to a rate up to, but not to exceed, 4.05 percent. The district initially requested a rate of up to 4.10 percent; however, as a result of CDE analysis, 4.05

percent was what could be substantiated. The district has concurred with our analysis and agrees with our recommendation.

### **Demographic Information**

Gilroy USD has a student population of 11,672 and is located in Santa Clara County.

West Contra Costa USD has a student population of 28,144 and is located in Contra Costa County.

**Because these are general waivers, if the SBE decides to deny the waivers, it must cite one of the seven reasons in EC Section 33051(a), available on the California Legislation Information Web page at [https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?lawCode=EDC&sectionNum=33051](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=EDC&sectionNum=33051).**

## **Summary of Previous State Board of Education Discussion and Action**

The SBE has approved all bond limit waiver requests limited to the sale of already authorized bonds and at the tax rate levy stated on the bond measure.

## **Fiscal Analysis**

Approval of the waivers would allow the districts to accelerate their issuance of voter-approved bonds.

## **Attachments**

- **Attachment 1:** Summary Table (2 pages)
- **Attachment 2:** Gilroy Unified School District School District General Waiver Request 1-11-2020 (3 pages). Original waiver request is signed and on file in the Waiver Office.
- **Attachment 3:** West Contra Costa Unified School District School District General Waiver Request 2-9-2020 (3 pages). Original waiver request is signed and on file in the Waiver Office.

Waiver Number	District	Period of Request	District's Request	CDE Recommended	Bargaining Unit Representatives	Local Board, Public Hearing, and Advisory Committee Approval
2-9-2020	West Contra Costa Unified School District	<p><b>Requested:</b> September 10, 2020 to June 30, 2028</p> <p><b>Recommended:</b> January 14, 2021 to June 30, 2028</p>	<p><b>Requested:</b> Debt Limit: 4.10%</p> <p><b>Recommended:</b> Debt Limit: 4.05%</p>	<p>Debt Limit: 4.05%</p> <p>Limited to sale of bonds applicable to Measure R, approved by voters in the 2020 election, and Measure J, approved by voters in the 2005 election</p> <p>Tax Rate \$60 per \$100,000 (authorization approved under Proposition 39)</p>	<p>Teamsters Local 856 Jeanette Bradfield, Representative 9/8/2020 <b>Support</b></p> <p>United Teacher of Richmond Marissa Glidden, President 9/8/2020 <b>Support</b></p>	<p>Local Board Approval Date: 9/9/2020</p> <p>Public Hearing Date: 9/9/2020</p> <p>Public Hearing Advertised: East Bay Times</p> <p><b>Citizens' Bond Oversight Committee 9/14/2020 No Objections</b></p>

Created by the California Department of Education  
November 2020

## Attachment 3: West Contra Costa Unified School District General Waiver Request 2-9-2020

California Department of Education  
WAIVER SUBMISSION – General

CD Code: 0761796

Waiver Number: 2-9-2020  
Active Year: 2020

Date In: 9/14/2020 7:22:54 AM

Local Education Agency: West Contra Costa Unified  
Address: 1108 Bissell Ave.  
Richmond, CA 94804

Start: 9/10/2020  
End: 6/30/2028

Waiver Renewal: No

Waiver Topic: School Construction Bonds  
*Ed Code Title:* Bond Indebtedness Limit - Unified S.D.  
*Ed Code Section:* Sections 15106 and 15270(a)  
*Ed Code Authority:* 33050

*Education Code or CCR to Waive: Ed. Code 15106.* A unified school district or community college district may issue bonds that, in aggregation with bonds issued pursuant to Section 15270, shall not exceed [2.5] percent of the taxable property of the school district or community college district, or the school facilities improvement district, if applicable, as shown by the last equalized assessment of the county or counties in which the district is located.

*Ed. Code 15270(a).* Notwithstanding Sections 15102 and 15268, any unified school district may issue bonds pursuant to this article that, in aggregation with bonds issued pursuant to Chapter 1 (commencing with Section 15100), may not exceed [2.5] percent of the taxable property of the district as shown by the last equalized assessment of the county or counties in which the district is located. The bonds may only be issued if the tax rate levied to meet the requirements of Section 18 of Article XVI of the California Constitution in the case of indebtedness incurred pursuant to this chapter at a single election, by a unified school district, would not exceed sixty dollars (\$60) per year per one hundred thousand dollars (\$100,000) of taxable property when assessed valuation is projected by the district to increase in accordance with Article XIII?A of the California Constitution.

Outcome Rationale: The West Contra Costa Unified School District (the “District”) is seeking a waiver of Education Code Sections 15106 and 15270(a). Each of these statutes limit the

statutory bonding capacity of a unified school district to 2.5% of its current assessed valuation. The District is seeking a waiver to increase its bonding capacity limit to 4.10% of its current assessed valuation for a period of eight years, ending June 30, 2028. The 2020 waiver will be applicable to (i) 2020 Measure R authorization and (ii) 2005 Measure J authorization. Approval of such waiver would enable the District to issue bonds under its recently approved 2020 Measure R bond authorization without delay, in amounts necessary to keep its bond program moving forward to its scheduled completion. The waiver will also enable the District to access remaining 2005 Measure J authorization as a secondary resource although this measure is currently tax rate constrained and would require the use of AB 182 compliant Capital Appreciation Bonds (CABs). The District currently has no immediate plans to access 2005 Measure J.

Student Population: 28,144

City Type: Urban

Public Hearing Date: 9/9/2020

Public Hearing Advertised: East Bay Times

Local Board Approval Date: 9/9/2020

Community Council Reviewed By: Citizens' Bond Oversight Committee

Community Council Reviewed Date: 9/14/2020

Community Council Objection: No

Community Council Objection Explanation:

Audit Penalty Yes or No: No

Categorical Program Monitoring: No

Submitted by: Dr. Tony Wold

Position: Associate Superintendent, Business Services

E-mail: [tony.wold@wccusd.net](mailto:tony.wold@wccusd.net)

Telephone: 510-231-1170

**M) CHAIRPERSON REPORTS (Don Gosney)**

Mr. Gosney summarized his reports to the Board, which were included in the agenda packet.

**N) FORENSIC ACCOUNTING INVESTIGATION TASK FORCE UPDATE (Cameron Moore)**

Mr. Moore noted that the task force met in September and planned to meet in October prior to the presentation of the PMP to the Board for approval.

**O) ANNUAL REPORT UPDATE (Sallie DeWitt and Lorraine Humes)**

The goal is to present the annual report draft for discussion at the October 2020 CBOC meeting.

**P) AUDIT SCHEDULES (Anton Jungherr)**

Mr. Jungherr referred to the schedule in the agenda packet.

**Q) BOND WAIVER LIMIT (Don Gosney)**

Dr. Wold presented information related to the public hearing on the proposed debt limit waiver application for Measure R bonds that will occur at the September 9, 2020 Board meeting in conjunction with the proposed Board resolution to seek the waiver to raised the debt limit from 2.5% to 4.1% of assessed value. A memo providing details, the public hearing notice, and the proposed resolution are included in the agenda packet.

**R) BOND PROGRAM PERFORMANCE AUDIT (Don Gosney)**

Mr. Gosney provided background information on this item covering the performance audit RFP scope. The discussion centered on three issues: (1) whether an “effectiveness and results” audit could be charged to the bond fund or would need to be charged to the general fund, (2) whether the audit firm that was tasked with the state mandated performance audit should also conduct the “effectiveness and results” audit (for the past several years, Moss Adams has conducted both audits), and (3) whether the District should engage an “effectiveness and results” in FY2020. The CBOC had proposed that (1) the District should continue to engage a single auditor to conduct both the performance audit and the “effectiveness and results” every year and (2) the full cost of the “effectiveness and results” audit should be charged to the bond fund, citing its own analysis, an attorney general ruling, and the analysis of its independent counsel Adam Ferber. Dr. Wold’s perspective was (1) the allocation of cost between the bond and general fund depended on the scope of the tasks in the “effectiveness and results” audit, citing a letter from the District’s bond counsel Nixon Peabody related to the allocation of costs for the forensic accounting investigation (FAI), (2) he perceived a potential conflict of interest if the same auditor conducted performance and “effectiveness and results” audits, and (3) the District should focus on closing out and obtaining 3<sup>rd</sup> party verification (the Moss Adams FAI phase 2 review) of the remaining open FAI recommendations in FY2020. Dr. Wold recommended that the District resume “effectiveness and results” audits in FY2021 with a third auditor that isn’t

<b>CBOC AR19 Subcommittee</b>	<b>AR19</b>	<b>Lorraine Humes (Chair) John Anderson</b>	<b>Target VER1 (editable) ssignments given out at mtg on Feb 8</b>	<b>Target VER2 (prelim AR) for mtg on May 17  <b>Sections DUE: to AR-20 Committee by Apr.23</b></b>	<b>Target VER3 (final AR) final AR for action to approve at CBOC mtg on June 14 <b>Comments in Google docs by May 28.</b></b>	
<b>Title Page</b>	MC	Guadalupe Elanna				
<b>EXECUTIVE SUMMARY</b>	MM	John Anderson				
<b>1. ABOUT WCCUSD's CBOC</b>	LH/GE	Guadalupe Elanna				
<b>2. CBOC ANNUAL REPORT INTRODUCTION</b>	MC	Guadalupe Elanna				
<b>3. USE OF BOND FUNDS AND BOND PROGRAM FINANCIAL STATUS</b>	JA	John Anderson				
<b>4. DISTRICT AUDITS AND 2019 CBOC COMPLIANCE STATEMENT</b>	AJ	Anton Jungherr				
<b>5. 2016 FORENSIC ACCOUNTING INVESTIGATION (FAI) RECOMMENDATIONS IMPLEMENTATION STATUS</b>	MM					
<b>6. 2016 LONG RANGE FACILITIES MASTER PLAN IMPLEMENTATION STATUS</b>	LH	<b>Lorraine Humes</b>				
<b>7. OTHER CBOC, BOARD AND DISTRICT ACTIONS IN 2019</b>			-			
- District staff changes and initiatives affecting bond fund management, budgeting, accounting, reporting and internal auditing (Associate Superintendent for Business Services, Dir. Internal Audits, COLBI/BPMP)	SD	Sallie DeWitt				
- 2019 CBOC Recommendations to the Board	LH					
- 2019 Proposed Amendments to Board Policy 7214.2 and Discussion Concerning the Role of the CBOC	SD	Sallie DeWitt				
- Board of Education Approval of Bond Measure R - Sept 26, 2019	SD	Sallie DeWitt				
<b>APPENDICES</b>						
<b>1. Use of Bond Funds/Program Financial Status</b>	JA	John Anderson				
<b>APPENDIX A: WCCUSD Facilities Funding Sources</b> (depends partially on App B & C)						
<b>APPENDIX B: West Contra Costa County Property Tax Rates</b> (input from Melissa Payne)						
<b>APPENDIX C: Bond Program Key Performance Indicators Summary (Report #1)</b> (input from Melissa Payne)		Anton Jungherr				
<b>2. Audits &amp; Compliance</b>						
<b>APPENDIX D: Fiscal Year 2019 Performance Audit</b>	LH	Maisha Cole				
<b>APPENDIX E: 2003 - 2019 WCCUSD Bond Program Audit History</b>		Sallie DeWitt				
<b>APPENDIX F: CBOC Recommendations</b>		Maisha Cole				
<b>APPENDIX G: Bond Program Status Report eff. Dec 31, 2019</b> (monthly report from Luis Freez)						
<b>APPENDIX H: WCCUSD Bond Program Spending by Site (Report #2)</b> (monthly report from Melissa Payne)						
<b>APPENDIX I: Bond Program Financial Status (Report #13)</b> (monthly report from Melissa Payne)						
<b>APPENDIX J: FAI Recommendation Implementation Status and Risk Association</b>						
<b>3. 2016 Forensic Accounting Investigation (FAI)</b>		Sallie DeWitt				
<b>4. Other</b>						
<b>APPENDIX K:</b>	SD	Sallie DeWitt				
<b>APPENDIX L: Marked "Left Blank"</b>						
<b>5. Other General References</b>			-			
<b>APPENDIX M: CBOC Member Roster and Bios</b>	SD	Don Gosney				
<b>APPENDIX N: CBOC Annual Report Chronology 1998 - 2019</b>		John Anderson				
<b>APPENDIX O: Other References &amp; Links</b>		LH				
<b>APPENDIX P: Measure D &amp; Measure E</b>		AR-20 Committee				
<b>APPENDIX Q: Overview of "Prop 39 Bonds"</b>		Ar-20 Committee				
<b>APPENDIX R: Full Text of Measure R</b>		Ar-20 Committee		Done		



**WCCUSD**  
**CITIZENS' BOND OVERSIGHT COMMITTEE**  
Guadalupe Enllana    Don Gosney    John Anderson  
Vice Chairperson    Chairperson    Secretary

**2021**  
**CBOC MEETINGS CALENDAR**

Until Further Notice Meetings will begin at 2:00 PM

Mar 08	Jun 14	Oct 18
Mar 31 (proposed joint meeting)	Jul 12	Nov 08
Apr 12	Aug 9	Dec 13
May 17	Sept 13	
	Sept 29 (proposed joint meeting)	

---

**SCHOOL BOARD MEETINGS**

Feb 10	May 05	Sept 08
Feb 24	May 19	Sept 22
		Sept 29 (proposed joint meeting)
Mar 10	Jun 9	Oct 06
Mar 24	Jun 23	Oct 20
Mar 31 (proposed joint meeting)	Jul 14	Nov 03
		Nov 17
Apr 14	Aug 04	Dec 08
Apr 28	Aug 25	Dec 15

---

**CBOC Bylaw Requirements**

There must be a December meeting for officer elections  
2 joint meetings with Board of Education

# FUTURE AGENDA ITEM LOG

02/08/21

Item #	Description	Suggested	Agendized
18-2	CBOC Handbook	10.24.18	ongoing
18-8	Updated By-Laws		TBD
19-1	Bring Draft ByLaws to CBOC for review	02/06/19	TBD
19-6	PVHS Lessons Learned	08/15/19	TBD
19-8	Facilities Master Plan Update	08/15/19	08/10/20
20-01	CBOC Training	01/13/20	TBD
20-03	Brown Act Training	06/08/20	TBD
20-04	CBOC Contact Info	06/08/20	TBD
20-05	Update CBOC Web Site	10/19/20	10/19/20
20-06	FMP Prioritization Update	10/19/20	11/09/20
20-07	Elect 2021 Officer	11/09/20	12/14/20
20-08	Select 2021 Meeting Dates	11/09/20	12/14/20
20-09	Web Site Update	11/09/20	ongoing
20-10	FMP Prioritization Update	11/09/20	12/14/20
20-11	Review and discussion of BP9270	12/14/20	01/11/21