

WCCUSD



Citizens' Bond Oversight Committee

Meeting Agenda and Packet for May 9, 2022

1400 Marina Way South, Richmond, CA 94804

NORMS OF BEHAVIOR

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

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

Team process includes:

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

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

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

CBOC Chair John Anderson can be reached at:

email janorwoodpark@gmail.com

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

WCCUSD

CITIZEN'S BOND OVERSIGHT COMMITTEE

BASIC PARLIAMENTARY PROCEDURES

THE CBOC CONDUCTS THEIR AFFAIRS USING ROBERTS RULES OF ORDER

All discussions and actions go through the Chair.

All actions require a MOTION and a SECOND before proceeding.

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

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

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

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

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

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

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

A MOTION TO ADJOURN is always in order.

**W E S T C O N T R A C O S T A
U N I F I E D S C H O O L D I S T R I C T
C i t i z e n s ' B o n d O v e r s i g h t
C o m m i t t e e**

A G E N D A

Monday, May 9, 2022 at 6:00 PM

at

1400 Marina Way South, Richmond CA 94804

**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**

The meeting will be held in person at 1400 Marina Way S, Richmond, CA

The meeting will also be streamed via Zoom using the following link:

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

Or by Telephone:

US: 1+(669) 900 6833

Webinar ID: 949 7899 9187

Passcode: 657852

The WCCUSD CBOC welcomes participation from concerned citizens.

Note: The full agenda packet may be viewed on the CBOC website.

AGENDA

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

Monday, May 09, 2022 at 6:00 pm

1400 Marina Way South, Richmond CA 94804

In Person Meeting

Public participation also available via Zoom at the following link:

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

A. Opening Procedures

B. Call to Order/Pledge of Allegiance

C. Roll Call

John Anderson, Maisha Cole, Sallie DeWitt Lorraine Humes, Jason Lindsey and Tom Panas

(6 members with 4 required for a quorum)

D. Approval of Agenda

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

E. Public Comment for items not on the Agenda

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

ACTION

F. Consent Items

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

- a. CBOC Records Request Log April 29, 2022**
- b. February 14, 2022 Meeting Draft Minutes**
- c. November 15, 2021 Meeting Draft Minutes**
- d. March 13, 2022 Meeting Draft Minutes**

G. Brown Act Training (Lorraine Humes and Maisha Cole)

- a. Status**
- b. Links to training material**

[Brown Act Primer: Access to Meetings \(firstamendmentcoalition.org\)](https://firstamendmentcoalition.org/brown-act-primer-access-to-meetings)

H. FY2021 Audit Schedules (Tom Panas)

- a. Request Staff assistance with completing the missing items in the attachment and confirm information of the attached.**

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

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

- a. Facilities Master Plan Project Update**

- **Project Status Reports**
 - **Pinole Valley HS Fields, Field House & Press Box**
 - **E-Rate Year 24 Wireless Upgrade**
- **Newsletter Pinole Valley HS Fields, Field House & Press Box**
- b. Report 13 Bond Program Financial Status**
- c. Report 13A Variance Report**
- d. Report 2 Bond Program Spending to Date**
- e. 20-21 AP check list**
- f. Aligning Bond Audits to our Practice, May 2022**
- g. Invoice/Payroll Review**
 - a. Orback Huff & Henderson, check No. 210000
01/25/2022 \$3,775.48**
 - b. Payroll, project 66901396-01, 01/22/2022. \$91,308.86,
Facility Program Staff, December Pay**

PRESENTATION

- J. Bond Financial Audit Report Fiscal Year 2021 (Christy White)**
 - a. SAS Letter**
 - b. Financial Audit Report**
 - c. Financial Audit Presentation**
 - d. CBOC questions**
- K. Bond Performance Audit Report Fiscal Year 2021 (EideBailly)**
 - a. Performance Audit Report**
 - b. Performance Audit Presentation**
 - c. CBOC questions**

ACTION

- L. Resolution 22-02 Regarding the Performance Audit as of 6/30/2021 (Proposed Resolution is Attached)**
 - a. Discussion**
 - b. Vote on Resolution 22-02**

DISCUSSION

- M. CBOC Annual Report**
 - a. Update on Distribution of Annual Report (Lorraine Humes)**
 - b. 2021 Annual Report Committee Status (Tom Panas)**
- N. Update on Ad Hoc committee of CBOC and WCCUSD staff Board on revision of Policy BP 7214.2 CBOC Revision (John Anderson/Sallie DeWitt)**

INFORMATION

- O. CBOC References**
 - a. Aligning Bond Audits for Our Practice (Staff Presentation from March 14, 2022 CBOC meeting)**
 - b. How to Perform an Effective Performance Audit (CABOC)**

TOPICS FOR NEXT MEETING

- P. Website Tours (Lorraine Humes)**
 - a. CABOC website Presentation by Anton Jungherr of CABOC**
- Q. CBOC Ad-Hoc Committee Proposal (Lorraine Humes)**

**R. Review Ad-Hoc Committee Draft of BP 7214.2 CBOC Revision
(John Anderson/Sallie DeWitt)**

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

T. Separately post Resolutions on Website

U. WCCUSD email for CBOC

V. Adjournment

Next meeting June 13, 2022 at 6 pm

Disability Information

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

4-29-22

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

4-29-22

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

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

**Monday, February 14, 2022 at 6 pm
1400 Marina Way South, Richmond CA 94804
Minutes-draft
Virtual Meeting**

To join by computer, please click the link below to join the webinar:
<https://wccusd.zoom.us/j/94978999187?pwd=dGxPVnNZT2RMaThaYWJYVlkwRnR2QT09>

Or

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

A. Opening Procedures

B. Call to Order/Pledge of Allegiance

Mr. Anderson called the meeting to order at 6:01pm

C. Roll Call

*Members: John Anderson, Joseph Camacho, Maisha Cole, Sallie DeWitt Lorraine Humes, Jason Lindsey and Tom Panas
(7 members with 4 required for a quorum)*

Members Present: Sallie DeWitt, Jason Lindsey, Tom Panas, John Anderson, Maisha Cole (6:05), Lorraine Humes (6:05)

Members Absent: Joseph Camacho-LOA

Staff Present: Luis Freese, Melissa Payne, Ellen Mejia-Hooper

D. Approval of Agenda

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

Mr. Panas moved to have both sets of draft minutes pulled for discussion.

Mr. Lindsey seconded the motion

Agenda was approved with the draft minutes moved to discussion items.

E. Public Comment for items not on the Agenda

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

Public Comments

Mr. Gosney

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

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

DISCUSSION ONLY

Mr. Freese stated that the Facilities Master Plan Project Update (a) would not be presented but the Riverside and Pinole Valley newsletter and updates would be presented by Mrs. Mejia-Hooper.

a. Facilities Master Plan Project Update

i. Riverside Elementary School

ii. Pinole Valley High School Athletic Fields

Ms. Humes suggested sending the newsletters to county libraries to post. She will provide contact information to Mrs. Mejia-Hooper. Ms. Humes noted that Richmond does not have a county library.

Mrs. Payne shared a few announcements before presenting the financial reports. SeungJa Cha has been promoted to Executive Director of Business Services. The Board has approved the budget increase for Hercules Middle/High School Science project, the Shannon ES Critical Needs project and our first Measure R project budget for Kennedy HS fields project.

b. Consolidated Budget Report 2022-01-31

c. Consolidated Budget Report 2016 MP 2022-01-31

d. Report 13 Bond Program Financial Status 2022-01-31

e. Report 13A Variance Report 2022-01-31

f. Report 2 Bond Program Spending to Date 2022-01-31

g. 20-21 AP check list 2022-01-31

h. Project Multi-Year Budget 2022-01-31

i. NEW Consolidated Budget Report Measure R 2022-01-31

Ms. Humes had some suggestions and questions for Mrs. Payne regarding some of the reports. Mrs. Payne responded.

Mr. Panas had some questions that Mrs. Payne addressed.

Mrs. DeWitt had questions that Mrs. Payne answered.

Mr. Anderson had questions concerning the reports that would have been submitted at last month's meeting that was canceled. Mrs. Payne shared the new additions to the Facilities webpage that has updated reports that the committee can access at any time.

Mrs. Payne stated that we were behind on the annual audit reports this year but the team is working on a presentation for the next meeting that will fill in the dates on the outline Mr. Panas put together.

ACTION

G. Consent Items

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

a. CBOC Records Request Log February 9, 2022

Item approved by unanimous consent

b. November 11, 2021 Meeting Draft Minutes -*moved to Discussion & Action Items*

c. December 13, 2021 Meeting Draft Minutes -*moved to Discussion & Action Items*

DISCUSSION AND ACTION

Mr. Anderson opened the discussion on the draft minutes from the November and December meetings.

Mr. Panas stated that at the November meeting there were draft minutes from the September and October meetings which indicated that they had been approved but he is not sure of the approval and would like to go back and listen to the recordings for verification. It was decided Mr. Panas would report back to the committee.

Ms. Humes had a question about the revised resolution on the December draft minutes. Mr. Anderson will make the adjustments.

The draft minutes for November and December will be added to the March meeting agenda.

H. CBOC Annual Report (Lorraine Humes)

a. Distribution of Annual Report (see attached)

i. Public

ii. WCCUSD Board

iii. Local Governments within the District

Ms. Humes reviewed the contents of the amended packet and the suggested distribution list.

Public Comments

Mr. Gosney

b. 2021 Annual Report and Beyond

i. Need Chairperson and Committee Members for the 2021

Ms. Humes stressed that we need a Chairperson. She asked Mr. Panas if he was available. Mr. Panas agreed to be Chair. Ms. Humes will also be on the committee.

Mrs. DeWitt encouraged others to serve on this committee if they have not been involved before.

Mr. Lindsey agreed to be the third member.

I. Resolution 22-01 Support of CABOC Legislative Action Plan (Sallie DeWitt)

a. Background (documents attached)

- i. CABOC Legislative Plan 2022 Summary**
- ii. Legislative Programs at a Glance**
- iii. Legislative Outreach Presentation**
- iv. Evidence for the Need of CABOC Legislative Proposal 2022**
- v. California Association of Bond Oversight Committees Legislative Program 2022**

Mrs. DeWitt reviewed the attached documents. She explained that CABOC is a state level organization whose mission is to support CBOC's all over the state by offering training and proposing legislations. She gave an overview of the Little Hoover Commission.

b. Discuss and Vote on Resolution 2022

Mr. Anderson had questions regarding attachment a and the 5th attachment.

Ms. Humes had a question regarding #2 in the At A Glance Report which addressed audit reports. Mrs. DeWitt replied.

Mr. Anderson and Ms. Humes asked about the statement that the CBOC should have a part in choosing the auditors.

Mrs. Cole felt that the discussion was getting ahead of itself. Right now the only issue should be whether we agree on pushing forward the resolution as recommended by the Hoover Commission and the other committee.

Ms. Humes wanted to make sure that the language in the resolution was appropriate.

Mr. Lindsey agrees with the language of the resolution but questioned the intent of the resolution.

Mrs. DeWitt clarified.

Mr. Lindsey motioned to support the resolution

Mrs. DeWitt seconded the motion

Mr. Anderson called for discussion

There was no discussion

Mr. Panas called for a vote:

Ms. Humes – Yes

Mrs. DeWitt – Yes

Mr. Lindsey – Yes

Mrs. Cole – Yes

Mr. Panas – Yes

Mr. Anderson – Yes

Passed unanimously with one absence.

Public Comments
Don Gosney

DISCUSSION

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

Mr. Anderson stated that due to several different circumstances the committee does not have a report at this time.

Mr. Freese added that staff does have a draft document in review that they hope to have ready very shortly.

K. FY2021 Audit Schedules (Tom Panas)

a. Request Staff assistance with completing the missing items in the attachment and confirm information of the attached draft.

Mr. Panas reviewed the schedules he had created and asked for suggestions or questions.

Ms. Humes had a question about the legal deadlines.

Mrs. Payne shared that staff was still providing documents at this time and that's why she could not cement the dates Mr. Panas's chart but the reports will be provided to the CBOC by the legal deadline of March 31, 2022. Mrs. Payne also went over the order in which the reports will be presented to the Board.

Ms. Humes suggested adding the chart to the CBOC webpage.

L. Brown Act Training (Lorraine Humes)

a. Brown Act Primer (attached)

b. Proposal for training (attached)

Ms. Humes reviewed her attachments. She emphasized the importance of all members to be involved. She offered suggestions on how to proceed.

No Discussion

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

a. Committees (see attached)

b. Education Code 15278 (see attached)

Ms. Humes explained the difference between an Ad-Hoc committee and a regular committee. She questioned if it was wise to have the same auditors perform the audits for so many years in a row. She asked members submit projects that they can get involved in. Ms. Humes had suggestions on possible trainings. She had suggestions on maintenance duties.

N. Calendar for 2022 and attendance (attached)

Mr. Anderson discussed the 2022 calendar that had previously been presented. He also discussed bringing back the attendance chart on the agendas. Mr. Panas suggested a 12-month chart. Mr. Anderson also asked Mr. Freese if he knew the status of Mr. Camacho who has been on a LOA. Mr. Anderson has not been able to make contact with him. Mr. Freese will try and reach out to him. Mr. Anderson will also provide member roster for the agendas.

Mr. Anderson asked Mr. Freese if the district would be continuing with Zoom meetings? Mr. Freese replied that the Board had passed a resolution allowing Zoom meetings. Mr. Anderson said we would wait and see how things develop in the next couple of weeks.

Ms. Humes wanted to know what restrictions if any there are in holding in person meetings at the district.

O. Adjournment

Mr. Anderson adjourned the meeting at 8:05pm.

Next meeting March 14, 2022 at 6 pm

Disability Information

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

West Contra Costa County Citizens' Bond Oversight Committee (CBOC)

Resolution No. 22-01

February 14, 2022

**Support for the
California Association of Bond Oversight Committee (CABOC)
Legislative Action Plan to
Increase the Effectiveness of
Prop. 39 (2000) School Construction Bond
Bond Oversight Committees**

WHEREAS, the legislative action to place Proposition 39 – “School Facilities. 55% Local Vote. Bonds, Taxes. Accountability Requirements,” on the ballot, and enacted by the California electorate in 2000, established Citizens’ Bond Oversight Committees as a requirement for school construction bonds passed by 55% majorities; and

WHEREAS, California Education Code §15278 implementing Proposition 39 states, “The purpose of the citizens’ oversight committee shall be to inform the public concerning the expenditure of bond revenues. The citizens’ oversight committee shall actively review and report on the proper expenditure of taxpayers’ money for school construction. The Citizens’ oversight committee shall advise the public as to whether a school district or community college district is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution;” and

WHEREAS, since the passage of Proposition 39, nearly every election in California includes new bond measures with passage set at 55% instead of 66%, thus requiring the establishment of citizens’ oversight committees as described above; and

WHEREAS, five of seven WCCUSD bond measures were set up for voter approval at a threshold of 55%, instead of a 2/3 vote, and thus require oversight by a Citizen’s Bond Oversight Committee (CBOC) per California Ed Code Section 15278 and 15280 (referred to here as “WCCUSD Prop 39” bond measures); and

WHEREAS, for all WCCUSD Prop 39 bond measures, ballot measure language approved by WCCUSD’s Board of Education promised voters an “independent” CBOC and “strict citizens’ oversight”. For example, in Measure R, under the heading, Financial Accountability, the Board promised (all caps included): “ALL BOND EXPENDITURES WILL BE MONITORED BY AN INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE (EDUCATION CODE SECTION 15278 ET SEQ.) TO ENSURE THAT FUNDS ARE SPENT AS PROMISED AND SPECIFIED....”

WHEREAS, despite these very clear electoral and legislative mandates, WCCUSD and other K-12 and community college districts in the State of California have not acted to fully and properly comply with them; and

WHEREAS, some K-12 and community college districts school construction bond programs in the State of California have produced fraud, waste, and/or abuse that could have been detected earlier, limited in scope and cost, and/or prevented if the legally mandated effective oversight had existed; and

WHEREAS, the California Association of Bond Oversight Committees (“CABOC”) has worked with K-12 and community college stakeholders to develop a legislative action plan to implement effective improvements to strengthen the role of Citizens’ Bond Oversight Committees for California K-12 and community college districts; and

WHEREAS, the West Contra Costa County CBOC finds that there is a vital need for changes and improvements in California State statute to ensure and communicate to voters, taxpayers, residents, parents, and particularly students that K-12 and community college districts that school construction bond programs and projects are planned, designed, constructed, and completed to properly address the facilities needs of their students on-time; within budget; in compliance with all applicable statutory, regulatory, and contractual requirements; and working to allow our students to strive for all that they can achieve.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The West Contra Costa County CBOC recommends implementation of the California Association of Bond Oversight Committees Legislative Plan, attached as Attachment A.
2. That this Resolution be transmitted to Senator Nancy Skinner (District 9) and Assemblymember Buffy Wicks (District 15) with a strong recommendation for passage of the bill.
3. That this Resolution be placed in a position of prominence on the web site of the West Contra Costa County CBOC to encourage others to advocate for the passage of the bill.

VOTED on February 14, 2022, by the following vote:

AYES: 6 NAYS: 0 ABSENCES: 1

John E Anderson, PhD
CBOC Chair

Maisha Cole
CBOC Vice-Chair



California Association of Bond Oversight Committees

Legislative Program 2021

Approved by Executive Committee December 22, 2020, as amended April 27, 2021 to change Section 2, Performance Audits.

1. Develop easy to access online training for members of Citizens Bond Oversight Committees

There is no specific proposal at this time and this will be developed subsequent to any legislative proposals. There is a training committee. A funding source (s) will be need to be identified subsequent to development of content.

It is anticipated that CABOC would facilitate a panel discussion with the State Treasurer and FCMAT regarding a Statewide Training Program sometime this Spring.

2. Amend statutory code on performance audits to include the effectiveness and results of bond program

Add to Education Code Section 14502.1: (Amendment April 27, 2021)

(g) On or before January 1 , 202X, the Controller, in consultation with the State Allocation Board, the Department of Finance, and the State Department of Education, shall submit content on effectiveness and results performance audits to the Education Audits Appeal Panel to be included in the audit guide, Standards and Procedures for Audits of California K-12 Local Educational Agencies beginning in the 20xx-xx fiscal year, that is related to the performance audits required for school facility projects, as described in Section 15286.

Rationale: Currently most school or community college districts performance audits are referred to as compliance audits. They focus on whether funds were spent on projects authorized in the ballot measure and confirmation that no bond funds were expended on operating expenses. Compliance refers to adherence to the provisions of these two provisions of the State Constitution related to 55% school bonds.

Compliance Audits do not review how effective and efficient bond dollars are spent ways to improve the bond program and how well the District is proceeding towards completion of the projects presented to the voters. Moreover, purely compliance audits often find no exceptions or irregularities and often touted as “clean audits” when there could be gross inefficiencies in expenditures or worse waste fraud and abuse that would have been discovered in an efficiency audit. For instance, the District could have a less than competitive consultant selection process that involved pay to play that would likely not be discovered in a compliance audit.



California Association of Bond Oversight Committees Legislative Program 2021

Approved by Executive Committee December 22, 2020, as amended April 27, 2021 to change Section 2, Performance Audits.

3. Expand the role of the Citizen's Bond Oversight Committees in selecting and interfacing with bond program auditors.

Education Code Section 15278 (b)

(c) In furtherance of its purpose, the citizens' oversight committee shall engage in the following activities:

(1) The citizens' oversight committee shall appoint a representative from its membership to participate in the establishment of the scope of the annual, independent performance audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution, the preparation of the procurement document for the performance auditor, and the selection of the performance auditor.

Rationale: The annual performance audit is one of the most important tools for a bond oversight committee to report to the public on the proper spending of bond dollars. It is critical the oversight committee have meaningful input into the audit process from who will prepare the audit to what it will cover.

4. Require bond measures proposed to voters under the reduced threshold to include specific project lists

Education Code Section 15278

In order to properly review bond expenditures, the citizens' oversight committee shall review all expenditures on all capital projects, including those that are partially funded by non-bond funding sources and those funded by non-bond funding sources. All project expenditures should be supported by a long-range facility master plan.

Rationale: It is recognized that capital projects often have multiple funding sources with the mixing of bond proceeds financing along with other revenue, for example, state grants, Mello Roos Community Facility Districts, and developer fees. Regardless, in order to properly plan, manage and account for capital projects, all facilities projects should be included in the district's comprehensive and properly maintained long range facility master plan, as well as the district's project management and accounting system, regardless of funding sources. Therefore, to properly assess the district's budget management capabilities, the BOC should be able to access and review project budget expenditure reports and audits concerning capital projects whether they are funded wholly or in part by bond funds. Only projects funded entirely by sources other than bond funds might be considered outside the purview of the BOC, although these too should be included in the facility master plan and related management and accounting systems.



California Association of Bond Oversight Committees

Legislative Program 2021

Approved by Executive Committee December 22, 2020, as amended April 27, 2021 to change Section 2, Performance Audits.

Education Code Section 16322

(h) The facilities master plan shall, for each project, indicate the sources of funding, name of project and location, work to be performed and cost including, but not limited to, each bond measure approved by, or to be submitted to, the district electorate and each bond ballot measure shall reference the facilities master plan in compliance with the Article XIII A requirement for the "list of the specific school facilities projects to be funded." It is explicitly recognized that such a master plan may include a reasonable contingency for unforeseen conditions and emergency requirements.

Rationale: It is important the electorate have as much information as possible on how bond proceeds are spent with reasonable flexibility for unforeseen situations. The existence of a master plan to provide guidance for bond spending is the foundation of proper spending.

5. Change the appointing authority for members of Citizen's Bond Oversight Committees.

Each K-12 and Community College district shall form a BOC member selection committee to prepare a public announcement, at least semi-annually and as needed to fill vacant positions, and use other means as it considers appropriate, to inform interested parties that the district is looking for candidates for its BOC. Interested parties shall complete an application indicating their qualifications for service and their interest in serving on the BOC.

The selection committee will vet and evaluate the candidates and make recommendations to the governing board for the candidate or candidates that it determines are qualified for the BOC. The selection committee shall include a member of the bond oversight committee and a member of the public. If there is no existing BOC, a representative from a local taxpayers association, and a State of California taxpayers association shall replace the BOC member on the selection committee. The BOC selection committee shall make its recommendations to the Board President and the Board shall appoint the candidate it determines is most qualified for each BOC member position from those recommended. The results shall be part of any agenda item for selection recommendations. All applicant's information, such as resumes, shall be part of an agenda item.

Subsequent to the original appointment of a bond oversight committee member, such member shall be reappointed without such a process. Bond Oversight Committee members once appointed shall not be removed except for cause by the Bond Oversight Committee such as an excessive absence or no longer meeting the minimum legal requirements of the position. Only one Oversight Committee shall exist for a District which has multiple bond measures.

Rationale: The foundation for effective bond oversight is the existence of qualified and independent members. The selection process is best served being as open and transparent as possible with community input. The existence of an independent selection panel who would



California Association of Bond Oversight Committees

Legislative Program 2021

Approved by Executive Committee December 22, 2020, as amended April 27, 2021 to change Section 2, Performance Audits.

recommend to the appointing authority and Trustees facilities transparency. Consistent with independent oversight members should only be removed for a significant legal or compliance reason, not because of concerns for proper spending or the management of the bond program.

6. Require districts to provide a minimal budget for the oversight committees, including a budget to hire independent counsel with municipal bond expertise

Education Code Section 15280 (a) (1)

The governing board of the district shall provide the citizens' oversight committee with any necessary technical assistance and shall provide administrative assistance in furtherance of its purpose and sufficient resources to hire independent legal counsel and publicize the conclusions of the citizens' oversight committee. At the discretion of the governing Board, the proceeds of school construction bonds may be utilized to pay the expenditures of the BOC.

Rationale: There is an inherent conflict of interest for the Oversight Committee to attempt to use the same Counsel as District. Independent Legal Counsel is consistent with independent oversight. Also, to clear up potential ambiguities in interpretation, the code should be amended to make it explicit that supporting a bond oversight committee, including their funding of legal counsel, is an appropriate use of bond proceeds.

7. Require districts to provide a web presence for Citizens Bond Oversight Committees to prominently display meeting agendas and reports.

Education Code Section 15280 (b)

Documents posted to the website shall be retrievable, downloadable, indexable, and electronically searchable by commonly used Internet search applications. The citizen's oversight committee shall approve the design of the website. A direct link shall be posted on the governing board's primary Internet website or home page to the citizen's oversight committee's website. The governing board shall provide the citizen's oversight committee control over their website so that they can promptly upload documents to that website.

Rationale: This recommendation will increase the visibility of the District and its ability to communicate to the public. The proposed language is consistent with AB 2257(Manschein Local agency meetings: agenda on line posting) that was signed into law in 2016.



California Association of Bond Oversight Committees Legislative Program 2021

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8. By Laws developed by the CBOC and consistent with Committee control over process and rules of operation

Education Code Section 15278 (c)

(c) In furtherance of its purpose, the citizens' oversight committee may engage in any of the following activities:

(1) Receiving and reviewing copies of the annual, independent performance audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

(2) Receiving and reviewing copies of the annual, independent financial audit required by subparagraph (C) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

(3) Inspecting school facilities and grounds to ensure that bond revenues are expended in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

(4) Receiving and reviewing copies of any deferred maintenance proposals or plans developed by a school district or community college district, including any reports required by Section 17584.1.

(5) Reviewing efforts by the school district or community college district to maximize bond revenues by implementing cost saving measures, including, but not limited to, all the following:

(A) Mechanisms designed to reduce the costs of professional fees.

(B) Mechanisms designed to reduce the costs of site preparation.

(C) Recommendations regarding the joint use of core facilities.

(D) Mechanisms designed to reduce costs by incorporating efficiencies in school site design.

(E) Recommendations regarding the use of cost-effective and efficient reusable facility plans.

(6) Establishing its own operational by laws (added)

Rationale: Oversight Committee By Laws are most typically prepared by the District and often establish provisions that inhibit good oversight. For instance, there can be a limit on the number for meetings or establish the District rather than the Oversight Committee sets the Agenda of the meetings. A Committee establishing its own by laws reinforces the independence of the oversight process.



California Association of Bond Oversight Committees Legislative Program 2021

Approved by Executive Committee December 22, 2020, as amended April 27, 2021 to change Section 2, Performance Audits.



California Association of Bond Oversight Committees

Legislative Program 2021

Approved by Executive Committee December 22, 2020, as amended April 27, 2021 to change Section 2, Performance Audits.

9. Expanded access and information about the Bond Program including direct access to District consultants and the bond program auditor

Education Code Section 15278

The citizens' oversight committee shall conduct an entrance and exit conference with each auditor and shall receive draft audit reports at the same time as they are delivered to the district.

Rationale: The annual performance audit is one of the most important tools for a bond oversight committee to report to the public on the proper spending of bond dollars. It is critical the oversight committee have meaningful input into the audit process from who will prepare the audit to what it will cover.

10. Develop training resources for oversight committees

There is no specific proposal at this time and this will be developed subsequent to any legislative proposals. There is a training committee. A funding source (s) will need to be identified subsequent to development of content.

It is anticipated that CABOC would facilitate a panel discussion with the State Treasurer and FCMAT regarding a Statewide Training Program sometime this Spring.

Prepared by: California Association of Bond Oversight Committees, December 18, 2020

AGENDA
WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
Monday, November 15, 2021 at 6 pm

Draft Minutes

In Person or Zoom Conference

https://youtu.be/VTq3o_rone0

A. Opening Procedures

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

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

B. Call to Order/Pledge of Allegiance

Mr. Anderson called the meeting to order.

C. Roll Call

Members: John Anderson, Joseph Camacho, Maisha Cole, Lorraine Humes, Jason Lindsey and Sallie DeWitt

(6 members with 4 required for a quorum)

Members Present: John Anderson, Lorraine Humes, Jason Lindsey and Sallie DeWitt

Maisha Cole will join later

Absent: Joseph Camacho

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

D. Approval of Agenda

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

Agenda approved as presented.

E. Public Comment for items not on the Agenda

Items already on the agenda may not be spoken on in this section. Speakers wishing to address a specific agenda item they must fill out a Speaker Form or raise their hand on Zoom. Speakers will be allowed three minutes

Public Comment

Mr. Gosney

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

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

Discussion Only

Mrs. Mejia-Hooper gave the presentation

- a. **Facilities Master Plan Project Update**
 - i. **Riverside Elementary School**
 - ii. **Pinole Valley High School Athletic Fields**

Ms. Humes had questions on Design Build.
Mr. Anderson had questions on Riverside.
Mrs. Mejia-Hooper responded to the inquiries of the members.
- b. **Consolidated Budget Report 2021-10-31**
- c. **Consolidated Budget Report 2016 MP 2021-10-31**
- d. **Report 13 Bond Program Financial Status 2021-10-31**
- e. **Report 13A Variance Report 2021-10-31**
- f. **Report 2 Bond Program Spending to Date 2021-10-31**
- g. **20-21 AP check list 2021-10-31**

Staff responded to questions by members concerning the various reports.

G. Consent Items

Unless pulled from the agenda by a member of the committee, consent items are approved without discussion by unanimous consent

- a. **CBOC Records Request Log November 1, 2021**

Ms. Humes had questions on what constituted a records request and how the log is managed.
Mr. Anderson moved item to next month.
- b. **September 27, 2021 Meeting Draft Minutes**
- c. **October 11, 2021 Meeting Draft Minutes**

Consent Items Approved By Unanimous Consent

Discussion Only

H. Annual Report Update (Lorraine Humes)

- a. **Discussion on Report Status**

Ms. Humes reported the annual report will come out next month.
- b. **Timetable for final report and vote**

Ms. Humes gave the timetable as: week of 11-22-21 will finish report, week of 11-29-21 will format report and week of 12-13-21 will vote on report. Ms. Humes will send an email with the report highlighting the areas of disagreement.
Mrs. DeWitt acknowledged the outstanding work Ms. Humes has accomplished with putting together this report.
- c. **2021 Annual Report**
 - i. **Consider aligning with WCCUSD fiscal year**

Ms. Humes is recommending working on a fiscal year calendar in order to align with the district.

Mrs. Payne agreed with the change adding that this would align with some of the reports.

Mr. Anderson recommended putting a resolution together for the next meeting regarding this change.

I. Training (Lorraine Humes)

a. Critique on CABOC Virtual Conference

Ms. Humes stated that there were 61 attendees at this first conference. Attendees were asked to complete an evaluation of the conference. Comments were mainly positive and there were also suggestions for improvement.

Ms. Humes asked members to give their opinion of the conference. Members and staff shared thoughts.

b. Considerations for Next year

Mr. Anderson made recommendations for trainings for members new and existing including Brown Act training. There was a discussion on the Brown Act and what resources are available.

Mrs. Payne had comments on the conference and what she took away from it.

Public Comments

Mr. Gosney

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

Mr. Anderson stated that a meeting was held in Oct. and due to circumstances the next meeting was canceled.

Mrs. DeWitt commented on the terrific attachment of references that Mrs. Payne provided that will be a very helpful too. She reviewed some of the items on the attachment.

a. References used by Ad Hoc committee (see attachment)

K. Selection of CBOC officers for next year

a. Next meeting in person?

b. Chairperson, Vice Chair and Secretary elections

Mr. Anderson announced that the above positions will be voted on at the December meeting. He encouraged everyone to give this some thought and to volunteer.

L. Calendar for 2022

(See attachment)

Mr. Anderson asked if there were comments to the meeting schedule attached.

There were no comments.

M. Adjournment

Next meeting December 13, 2021 at 6 pm

Mr. Anderson adjourned the meeting.

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

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

Monday, March 14, 2022 at 6 pm

1400 Marina Way South, Richmond CA 94804

Meeting Minutes -draft

VIRTUAL MEETING

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

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

Or

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

A. Opening Procedures

B. Call to Order/Pledge of Allegiance

Mr. Anderson called the meeting to order.

Mr. Anderson wanted to announce before taking roll call that Joseph Camacho had resigned. Mr. Freese stated that he had reached out to Mr. Camacho at the request of Mr. Anderson and Mr. Camacho confirmed his resignation.

C. Roll Call

John Anderson, Maisha Cole, Sallie DeWitt Lorraine Humes, Jason Lindsey and Tom Panas
(7 members with 4 required for a quorum)

Members Present: Maisha Cole, Sallie DeWitt, Lorraine Humes (6:30), Jason Lindsey (6:20), Tom Panas, John Anderson

Members Absent: None

Staff Present: Luis Freese, Ellen Mejia-Hooper, Melissa Payne

D. Approval of Agenda

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

Comments

Mr. Jungherr

Mr. Panas requested the November and February draft minutes be pulled from the agenda.

Mr. Anderson confirmed that the financial reports are delayed and the agenda items he submitted were on the agenda that was posted on Friday. He stated the November 2021 draft minutes and the February 2022 draft minutes would be pulled. He proceeded to the staff reports.

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

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

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

Mrs. Mejia-Hooper gave the presentation Bond projects.

- a. **Facilities Master Plan Project Update**
 - **Project Status Report**
Comments
Mr. Gosney
 - **Newsletter**
- b. **The Suite of Bond Financial Reports for February are delayed and not available at this time.**
Mrs. Payne stated the financial reports are not ready but will be distributed to members when they are completed.

DISCUSSION

G. Review of January Invoices (Tom Panas/Staff)

- a. **Wei Jun Wang, Check 210037, \$11732.50**
Mr. Panas had questions on individuals doing work in the district to support staff. Mr. Freese responded. Mr. Panas also asked about timesheets and Mrs. Payne replied that facilities personnel including consultants fill out time sheets indicating time spent in each area. Mrs. Payne also reviewed funding codes.
Ms. Humes asked if the names of the signatures can be printed on the invoices and Mrs. Payne responded.
- b. **HMC Architects, January 2002, manual journal \$43260.00**
KHS Bleachers/Press Box from MRAD to MSR R

Public Comments
Mr. Jungherr
Mr. Gosney

ACTION

H. Consent Items

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

- a. **CBOC Records Request Log March 7, 2022**
- b. **February 14, 2022 Meeting Draft Minutes**
- c. **November 15, 2021 Meeting Draft Minutes**
- d. **December 13, 2021 Meeting Draft Minutes**
- e. **September 27, 2021 Minutes**
- f. **October 11, 2021 Minutes**

Mr. Anderson acknowledge that Mr. Panas asked the Feb 14 and Nov 15 draft minutes be pulled. The remaining Consent Items are approved by unanimous consent.

Discussion

Mrs. Humes asked why items e & f do not state draft. Mr. Anderson responded that they could not find in the records where they had been officially approved. Tonight they are approved.

Mr. Panas stated he pulled the Nov draft minutes since there was no evidence that the Sept. and Oct. draft minutes had been unanimously approved. Also the Nov. minutes need to be unanimously approved. Mr. Panas pulled the Feb. minutes since he thought the Resolution 22-01 attachment was missing. Mr. Anderson showed Mr. Panas where the resolution was attached.

Mr. Anderson stated he would take care of the Nov. minutes and repost the Feb. minutes at the next meeting agenda for consent.

I. FY2021 Audit Schedules (Tom Panas)

- a. Request Staff assistance with completing the missing items in the attachment and confirm information of the attached draft.**
- b. KNN March 2 Annual Bond Program Report**
- c. Meeting with Auditors**

Mr. Panas reviewed and commented on the missing audit dates on the attachment. Mr. Freese responded that Mrs. Payne was working on updating the attachment.

Mrs. Payne stated she was unable to have the presentation ready for the Friday posting, but she did have it ready now and asked the committee if they would give her permission to present now. Mr. Anderson approved.

Mrs. Payne shared her presentation with the committee which will be attached to this agenda.

Mrs. Humes had questions that Mrs. Payne answered.

Mr. Lindsey expressed his gratitude to staff for their report.

Mrs. Payne confirmed we will share with the CBOC the draft when we have it ready.

Mr. Anderson asked Mrs. Payne to sent this presentation out to the CBOC distribution list and we will also have it on next month's agenda.

Mr. Panas stated Mrs. Payne did a great job on her presentation and asked that it be posted with the agenda.

Public Comments

Mr. Jungherr

Mr. Gosney

DISCUSSION

J. CBOC business

- a. Calendar**
- b. Attendance**
- c. Roster and terms**

Mr. Anderson reviewed a sample roster. We have lost 1 of the 5 mandated positions with Mr. Camacho's resignation. He asked if the district had any applicants. Mr. Freese responded that

there are no applications pending. Mr. Anderson noted that his term and Mrs. Cole's term will be expiring soon and they should reapply. Mrs. Payne shared that there is a renewal form she would email to Mr. Anderson and Mrs. Cole.

Mrs. Humes suggested reaching out to the PTA presidents of each site for applicants.

d. In person meetings

Mr. Anderson asked if we would be returning to in person meetings. Mr. Freese confirmed

Public Comments

Mr. Gosney

Mr. Jungherr

K. CBOC Annual Report

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

Ms. Humes stated she had been concentrating on training at this time, the report is still in progress.

b. 2021 Annual Report Committee Status (Tom Panas)

Mr. Panas had nothing to report.

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

Mr. Anderson asked Mrs. Payne for the revised policy as soon as possible. Mr. Freese responded that they would get it out early next week.

M. Brown Act Training (Lorraine Humes and Maisha Cole)

a. Brown Act Primer Questions (attached)

- Reference: First Amendment's Coalition's Brown Act Primer

<https://firstamendmentcoalition.org/facs-brown-act-primer>

Ms. Humes reviewed the primer questions attachment.

b. Questions to the Brown Act Under AB 361, Meeting Remotely (attached)

Reference California Special Districts Association's article, AB 361 – Brown Act: Remote Meetings During a State of Emergency

<https://www.csda.net/blogs/kristin-withrow1/2021/09/17/ab-361-brown-act-remote-meetings-during-emergency>

Ms. Humes said that they would not be answering any of the questions this meeting since the questions are just now being submitted. They would address the questions at the next meeting. The links and instructions will be sent to all the members and staff.

Public Comments

Mr. Gosney

N. Website Tours (Lorraine Humes)

a. WCCUSD website

Mrs. Payne reviewed the District website and how to navigate it.

Mrs. Mejia-Hooper reviewed the Facility Bond Program Projects Information segment.

Ms. Humes contributed questions, comments and suggestions.

b. CABOC website

Mr. Jungherr will give a presentation at the next meeting.

Public Comments

Mr. Gosney

Mr. Anderson asked Ms. Humes if she wanted to defer Item O to the next meeting. Ms. Humes agreed and asked that the item be put further up on the agenda since this will be the second time it has been deferred. Mr. Anderson agreed.

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

a. Committees (see attached)

b. Education Code 15278 (see attached)

P. Adjournment

Mr. Anderson adjourned the meeting by unanimous consent.

Next meeting April 11, 2022 at 6 pm

Disability Information

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

Brown Act Questions (Maisha Cole)

What is the purpose of The Brown Act?

What is the notice time that must be given to the public for a meeting?

Would a series of phone calls to discuss a specific issue constitute a meeting under the Brown Act?

Would attendance at a ceremonial or social event by a majority of members be considered a meeting?

Must meeting spaces be accessible to all members of the public?

Is it legal for a school board to require members to register with their name and contact information to address the board on an agenda item?

May time limits be imposed on public comments?

Can a "closed session" be called for any reason?

May an employee facing appointment, evaluation of performance or discipline request a public hearing?

Must a local agency maintain a minute book for actions taken during a closed session?

Has anyone ever been successfully prosecuted for a violation of the Brown Act?

What type of action can be brought to enforce the Brown Act?

- a. Suit for past violations
- b. Suit to stop ongoing or future actions
- c. Suit to avoid an action taken
- d. None of the above
- e. All of the above

May a county or city declare a state of emergency and allow agencies to have the ability to meet remotely during the emergency?

How does a member of the public get access to agendas and other documents?

FY2021 Audit Schedules Proposed

Phase	Entity	Financial Audit FY2021	Performance Audit Compliance FY2021	Forensic Review Implementation 1.5	Forensic Review Implementation 2.0
Auditor		Christy White, Inc.	Edie Bailly, LLP	Eide Bailly, LLP	Moss Adams LLP
Entrance Conference	CBOC	none	none	?	?
Exit Conference	CBOC	none	none	?	?
Accept Report	CBOC	May 9, 2022	May 9, 2022	?	?
Accept Report	Board	?	?	?	?
Legal Deadline	n/a	March 31, 2022	March 31, 2022		
Anticipated Completion	n/a			?	?
Evaluation of Auditor	CBOC	?	?		
Response to Audit Recommendations	Board	?	?	?	?

Description of Audits

Audit	Purpose	Audit Partner Information Name, Email, Telephone	Cost	Funding Source
Financial Audit FY2021	Annual required	?	?	?
Performance Audit FY2021	Annual required	?	?	?
Forensic 1.5	Implementation of recommendations not implemented in Phase 1 Moss Adams, LLP review and Moss Adams, LLP FY2019 recommendations	?	\$70,000	General
Forensic 2.0	Implementations balance of recommendations Phase 2	?	\$53,300	General

Audit Partner Assigned Financial Audits Christy White, Inc.

Audit Partner	Fiscal Year
?	?
?	?
?	?
?	?

Audit Partner Assigned Performance Audit Eide Bailly, LLP

Audit Partner	Fiscal Year
?	?
?	?
?	?
?	?

California K-12 School Facility Program Audits (continued on next page)

Phase	Entity	King	Peres	Gompers	Coronado	Helms
Auditor		Christy White, Inc.	Christy White, Inc.	Christy White, Inc	Christy White, Inc	Christy White, Inc
State Dollars Received	WCCUSD	2,106,032	1,101,173	2,071,166	946,931	5,341,020
Cost of Audit		?	?	?	?	?
Funding Source		?	?	?	?	?
Entrance Conference	CBOC	none	none	none	none	none
Exit Conference	CBOC	none	none	none	none	none
Accept Report	CBOC	?	?	?	?	?
Accept Report	Board	?	?	?	?	?
Legal Deadline One year after completion		?	?	?	?	?
Date Completed		?	?	?	?	?

California K-12 School Facility Program Audits

Phase	Entity	ECHS	ECHS Bldg E
Auditor		Christy White, Inc.	Christy White, Inc.
State Dollars Received	WCCUSD	2,472,732	218,382
Cost of Audit		?	?
Funding Source		?	?
Entrance Conference	CBOC	none	none
Exit Conference	CBOC	none	none
Accept Report	CBOC	?	?
Accept Report	Board	?	?
Legal Deadline One year after completion		?	?
Date Completed		?	?



Projects Status Update

Citizens' Bond Oversight Committee

May 9, 2022

Project Status Update

	SITE	PROJECT	TYPE	STATUS
PLANNING	Kennedy HS	Site Specific Master Plan	BOND	Focus Group Meetings
	Richmond HS	Site Specific Master Plan	BOND	Focus Group Meetings
	SITE	PROJECT	TYPE	STATUS
DESIGN	Collins ES	Critical Needs: HVAC Addition	BOND	Pending DSA Approval
	Hercules M/HS	Critical Needs: Science Labs	BOND	Design
	Shannon ES	Critical Needs: MPR	BOND	Design
	SITE	PROJECT	TYPE	STATUS
DESIGN-BUILD	Lake ES	Campus Replacement	BOND	Increments 1 & 2 Submitted to DSA
	Riverside ES	Soil Stabilization	BOND	Closeout
	SITE	PROJECT	TYPE	STATUS
CONSTRUCTION	Riverside ES	Site Improvements	BOND	Bidding
	Cameron School	Critical Needs: HVAC Addition	BOND	Bidding
	Pinole Valley HS	Fields Restoration & Bleachers	BOND	Construction
	E-Rate Year 24	Indoor/Outdoor Wireless Upgrades at Various Sites	E-RATE & BOND	Construction

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

E-Rate 24

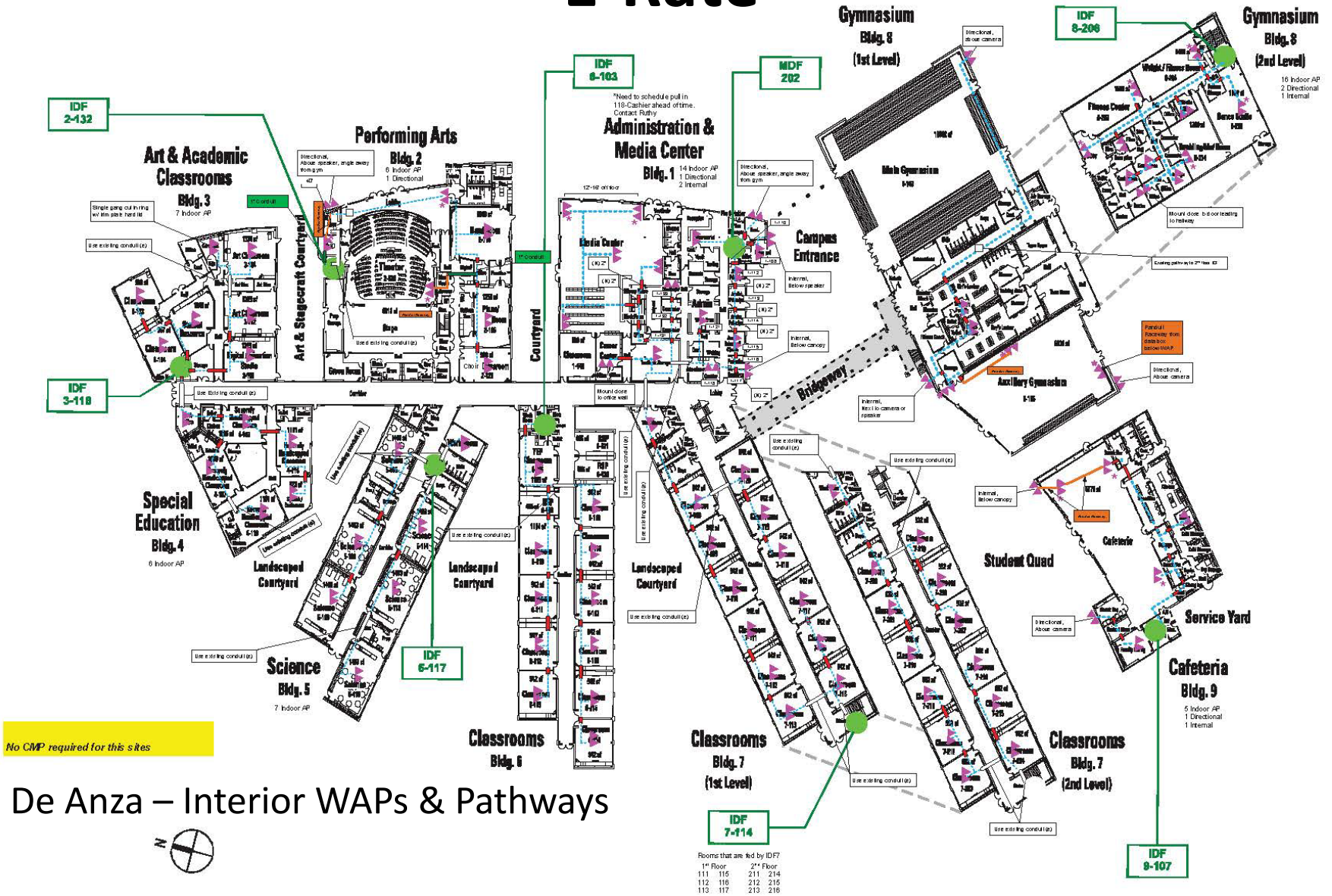


This project is jointly funded through the E-Rate program using Bond money as matching funds to complete technology infrastructure updates. The project focuses on updating the WIFI system by replacing wiring and WAPs at 8 school sites. Also expanding our exterior WIFI coverage at 28 school sites by installing new exterior WAPs.

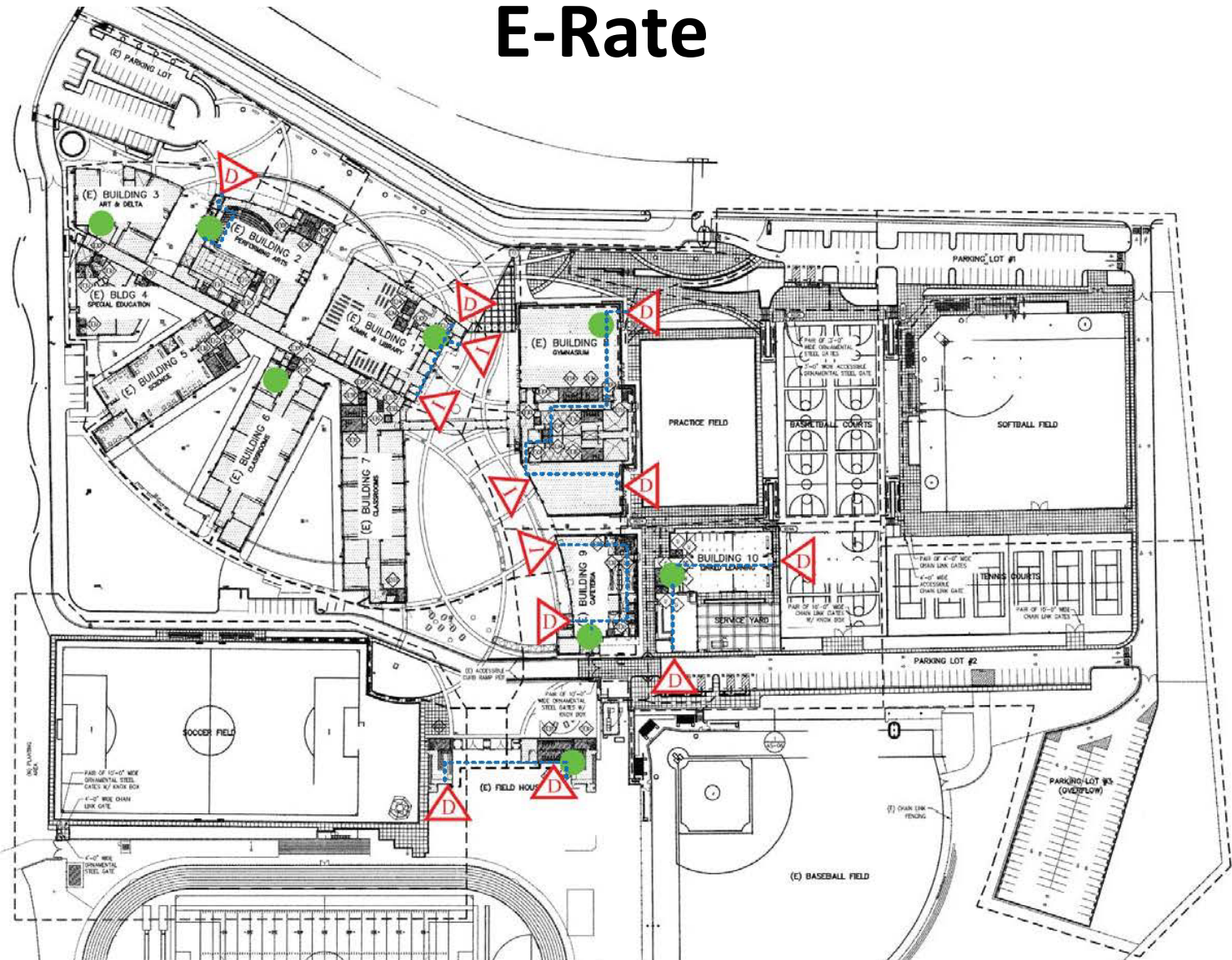
E-Rate Scope

Updating existing WIFI & expanding exterior infrastructure	Expanding exterior WIFI infrastructure	
<ul style="list-style-type: none">• De Anza HS• Ellerhorst ES• Lupine Hills ES• Pinole MS• Shannon ES• Sheldon ES• Stewart ES• Tara Hills ES	<ul style="list-style-type: none">• Bayview ES• Cameron ES• Chavez ES• Coronado ES• Betty Reid Soskin MS• DeJean MS• Dover ES• Downer ES• Fairmont ES• Ford ES• Korematsu MS• Grant ES• Helms MS• Highland ES• Kennedy HS	<ul style="list-style-type: none">• King ES• Lincoln ES• Michelle Obama ES• Nystrom ES• Ohlone ES• Peres ES• Richmond HS• Riverside ES• Stege ES• Greenwood Academy• Valley View ES• Verde ES• Washington ES

E-Rate



E-Rate



De Anza – Exterior WAPs & Pathways

Pinole Valley HS Fields, Fieldhouse, and Press Box



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

PVHS Construction Photos



Our thanks to Pinole resident Earl Combs for this wonderful aerial shot!

PVHS Construction Photos



Field House – Sheathing complete

PVHS Construction Photos



Field house rough-in is in progress

PVHS Construction Photos



Home Bleacher and Press Box

PVHS Construction Photos



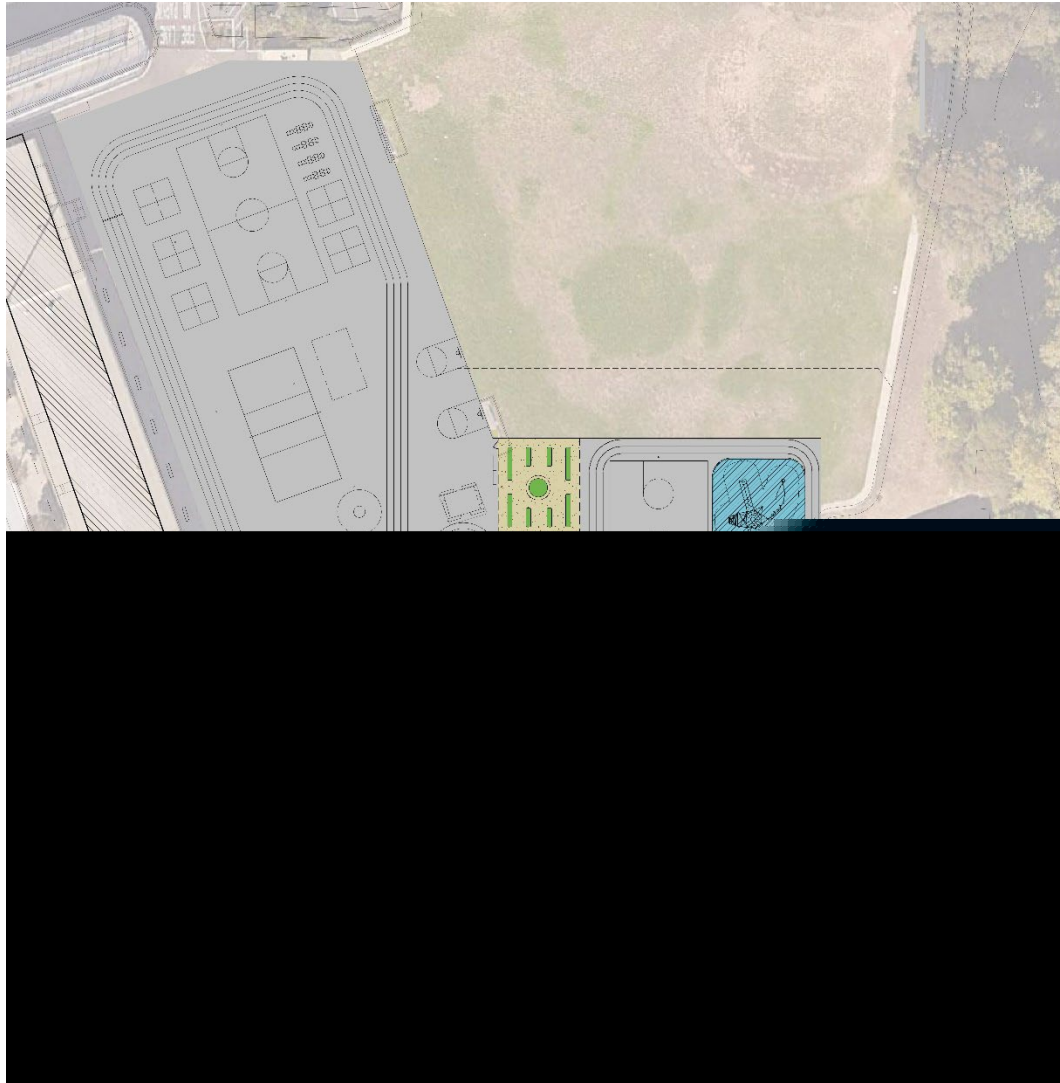
Baseball Fencing

Riverside Elementary School



The purpose of the Critical Needs Project is to reinforce soil adjacent to Wildcat Creek. Additionally, the project affected the kindergarten playground and a secondary project will reestablish the kindergarten playground on the other side of building. This project is an investment in our community through the use of taxpayer bond dollars.

Riverside Design



Project Status Report: 5/4/2022



Project No: 1000003314 DSA No: 01-113561

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

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

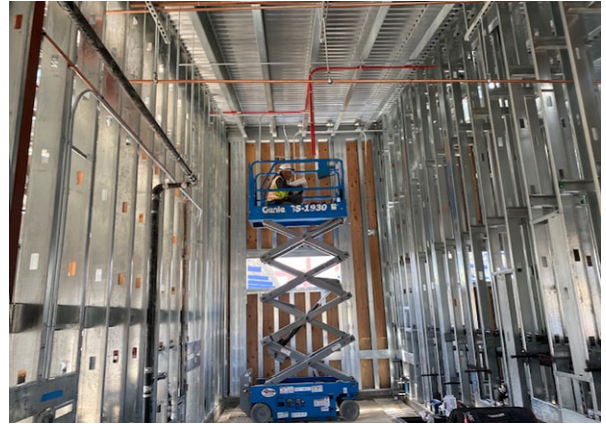
Schedule	NTP	8/11/2021
	Original Project Duration	388
	Final Completion	9/2/2022
	Approved Time Extensions	29
	Revised Project Duration	417
	Revised Completion Date	10/1/2022
	Calendar Days Lapsed	269 65%

Contract Summary	Original Contract Amount	\$15,185,000		
	BOE Executed Cos	6	\$283,284.88	1.87%
	Unforeseen Conditions	3	\$269,034.62	1.77%
	Owner Requested	1	\$663.67	0.0%
	Design Changes	2	\$13,586.59	0.09%
	Outside Agency/Other	0	\$0	0%
	Revised Contract Amount (Contract + \$ Executed CO)	15,468,284.88		
	No. of PCOs	55	\$1,698,278.76	11%
	Pending PCOs	31	\$1,063,096.76	7%
	Rejected/Voided PCOs	24	\$635,182.00	4%
	Completed & Stored \$ Billed to Date	\$5,925,071.29		38%
	Stop Notices	\$0		

Project Status	Completed Work:
	<p>Phase I: Work on hold pending saturated soil resolution. Geo Engineer submitted design for repairs, process for pricing is next.</p> <p>Phase II: Roof decking is complete. Exterior sheathing, mechanical, electrical, and plumbing rough in is substantially complete.</p> <p>Phase III: Concrete borders around the fields, dugouts, bullpens, and batting cages are ongoing. Fence posts for softball and baseball fields ongoing.</p> <p>Phase IV: Bleachers and pressbox have been delivered and installation is underway. At the football field, provisions for drainage improvements are complete. Fine grade has been established, and track surface demolition is complete.</p>
	Upcoming Work:
	<p>Phase I: Now that the soils have dried out and the hillside repair work design is completed, repair work is pending price proposals and approval.</p> <p>Phase II: Installation of insulation, sheet metal flashing, drywall and door frames to begin this month.</p> <p>Phase III: Concrete flatwork at dugouts and shot put will begin shortly. Scoreboard, shade structure and interior field work to start this month.</p> <p>Phase IV: Bleacher and pressbox installation will be completed this month. At the football field, Installation of shockpad and football turf will begin</p>
	Project Issues:
	Work on hold pending pricing to repair sloughing hillside.
	Detention basin system is in conflict with new footings along the 3rd base line of the softball field. Design team working on footing modifications.



Field House Exterior



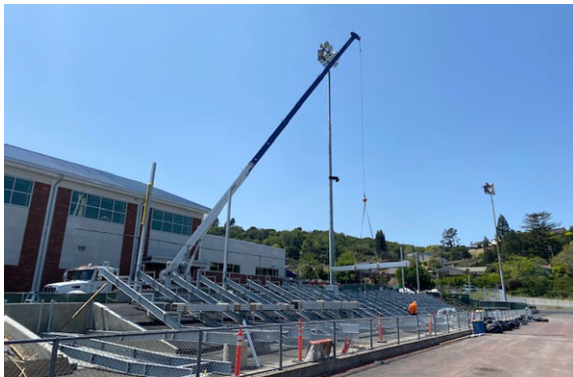
Field House Structural Steel & Rough Ins



Fence Posts at Baseball & Softball Fields



Fence Posts at Baseball & Softball Fields



Home Bleachers



Home Bleachers and Pressbox



PVHS Fields, Fieldhouse, and Bleachers Project

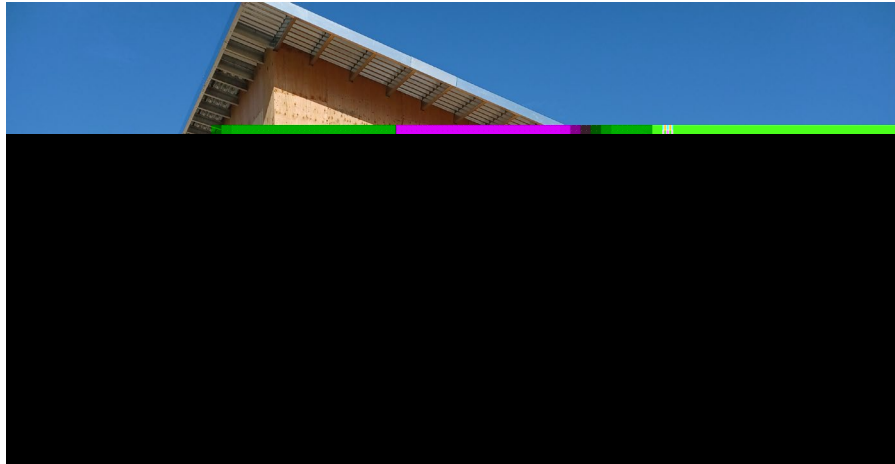
May 2022

Work Completed Last Month

- **Field House:** Roof decking is complete. Exterior sheathing, mechanical, electrical, and plumbing rough in are nearing completion
- **Baseball Softball:** Concrete border around fields, dugouts, bullpens, and batting cages are substantially complete. Fence posts for softball and baseball fields are ongoing.
- **Stadium:** Bleachers and press box have been delivered and installation is underway.

Work to be Completed This Month

- **Field House:** Exterior sheathing to be completed this month. Insulation and door frame installation is to begin shortly.
- **Baseball Softball:** Concrete flatwork at dugouts/shotput will begin shortly. Scoreboard, shade structure, and interior field work to begin this month as well.
- **Stadium:** Bleacher installation will be completed this month. Installation of shock pad and football turf shall start soon.



Project Facts

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

Project Website:

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



Contact Information

Contractor: CWS Construction
415 599-5585

Construction Manager:
RGM Kramer Inc
925 671-7717

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

askfacilities@wccusd.net





WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of March 31, 2022

Cash Projection to June-2023

		<u>Notes</u>
<u>Adjusted Cash Balance</u>	226,108,035	1
 <u>Projected Revenues</u>		
Bond Sales 2020 Measure R	\$ 225,000,000	2
Less: Cost of Issuance	\$ (510,000)	2
Interest Earning & Other Revenue	\$ 1,235,000	2
	<u>\$ 225,725,000</u>	
 <u>Projected Available Funds</u>	 \$ 451,833,035	
 <u>Budget Balance</u>		
Board Approved Budget	\$ 1,778,861,243	3
Less Expenses to Date	<u>\$ (1,627,464,318)</u>	3
<u>Current budget balance</u>	\$ 151,396,925	

Projected Cash Balance June 2023 **\$ 300,436,110**

*The Projected Cash Balance June 2023 is less \$510,000 due to the Cost of Bond Issuance is included both Revenue and Board Approved Budget (Central Program Budget).

State Facility Grants Pending State Approval

Estimated after current planning period: \$ 12,340,748 4

Items Pending Board Approval

Bond Sale 2020 Measure R \$ 275,000,000



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Financial Status
As of March 31, 2022

Note 1: Adjusted Cash Balance

Description	Amount	Comments
Cash & Equivalents Building Fund 21	\$ 226,242,469	A
Cash & Equivalents County School Facilities Fund 35	\$ -	B
Cash with Fiscal Agent (contract retentions)	\$ 143,182	C 3rd-Party held Retention
Accounts Receivable	\$ -	
Accounts Payable	\$ -	D
Contract Retention	\$ (277,616)	C District held Retention
Adjusted Cash Balance	\$ 226,108,035	

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.

Note 2: Projected Revenues

Fiscal Year	Bond Sales 2020 Measure R	Less: Cost of Bond Issuance	Interest Earnings & Other Revenue	Total
FY2022			\$ 235,000	\$ 235,000
FY2023	\$ 225,000,000	\$ (510,000)	\$ 1,000,000	\$ 225,490,000
Grand Total	\$ 225,000,000	\$ (510,000)	\$ 1,235,000	\$ 225,725,000



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of March 31, 2022

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.

Note 4: State Facility Grants

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

School	Funding	OPSC * Status	SAB** Approval ¹	SAB** Funded	Amount
Helms MS	Modernization	On Workload List	Est: 01/23-06/23	Est: Jul-23	\$ 4,133,414
B.R.Soskin MS	Modernization	On Workload List	Est: 07/23-12/23	Est: Jul-23	\$ 3,482,164
De Anza IT Academy	CTE	Approved	4/28/2021	4/28/2022	\$ 462,307
De Anza Health Academy	CTE	Approved	4/28/2021	4/28/2022	\$ 1,223,970
De Anza Law Academy	CTE	Approved	4/28/2021	4/28/2022	\$ 1,348,434
El Cerrito IT Academy	CTE	Approved	4/28/2021	4/28/2022	\$ 1,037,417
El Cerrito Media Academy	CTE	Approved	4/28/2021	4/28/2022	\$ 653,042
Total					\$ 12,340,748

*Office of Public School Construction - OPSC

**State Allocation Board - SAB

¹ Last updated 05/11/2021



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of March 31, 2022

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
B.R.Soskin 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	\$ 10,000,000
Hercules High School***	Critical Needs	\$ 7,200,000	\$ 9,700,000
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	\$ 9,300,000
Stege Elementary School	Critical Needs	\$ 2,900,000	\$ 2,900,000
Valley View Elementary School	Critical Needs	\$ 1,000,000	\$ 1,091,447
TOTAL IMPLEMENTATION PLAN MODEL 1		\$ 181,800,000	\$ 195,258,425



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of March 31, 2022

- * 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 ROM¹

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

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

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

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

- Harmon Knolls \$250,000 and Valley View \$150,000 on 08/09/17; Grant <\$688,533>, Harmon Knolls <\$101,565>, Lake <\$352,499>, Ohlone <\$176,115>, & Valley View <\$58,553> on 07/25/18; Richmond \$3,900,000 on 11/14/18; Crespi \$2,200,000 on 03/20/19; Chavez <\$572,153> on 06/26/19; Richmond \$2,000,000 on 11/06/19; Olinda <\$206,753.35> on 02/26/20; Crespi <\$130,402.83> on 12/16/20; Shannon \$2,200,000, Hercules MS/HS \$5,000,000 on 1/26/22

Note 6: Measure R Project

School	Project Type	Original Budget	Current Budget
Kennedy High School	Field/Bichrs/Press box	\$ 6,600,000	\$ 6,600,000



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Financial Impact of Report 13 Analysis
From January 2022 to March 2022

Updated 4/6/2022

Items	Beginning Balance	Ending Balance	Variance	Notes
Adjusted Cash Balance	228,645,879	226,108,035	(2,537,845)	<\$2,537,844.55> expended in Feb. & Mar.2022
Projected Revenue				
Bond Sales 2020 Measure R	225,000,000	225,000,000	-	
Less: Cost of Issuance	(510,000)	(510,000)	-	
Interest Earning & Other Revenue	1,235,000	1,235,000	-	
Projected Revenue Total	225,725,000	225,725,000	-	
Projected Available Funds	454,370,879	451,833,035	(2,537,845)	<\$2,537,844.55> expended in Feb. & Mar.2022
Budget Balance				
Board Approved Budget	1,778,861,243	1,778,861,243	-	
Less Expenses to Date	(1,624,926,473)	(1,627,464,318)	(2,537,845)	<\$2,537,844.55> expended in Feb. & Mar.2022
Budget Balance Total	153,934,770	151,396,925	(2,537,845)	
Projected Cash Balance June 2023	300,436,110	300,436,110	(0)	
State Facility Grants				
Estimated during current planning period	-	-	-	
Estimated after current planning period	12,340,748	12,340,748	-	
Items Pending Board Approval	-	-	-	
Bond Sale 2020 Measure R after June 2023	275,000,000	275,000,000	-	



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 3/31/2022

Updated 4/6/2022

Site Name	Original Budget *	Board Approved Budget 01/26/2022	Expended FY 99-01 thru FY 20-21	Expended FY 21-22 Mar	Expended Total thru 03/31/22	Committed Balance as of 03/31/22	Budget Balance as of 03/31/22	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	1,664,228	122,027	1,786,256	136,318	3,216,298	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	6,542,941		6,542,941	64,698	256,619	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	1,839,312	1,942,567	3,781,878	52,810,578	10,655,366	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	43,128,632	44,746	43,173,377	-	955,947	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	15,275,637	2,024,979	17,300,617	690,473	3,519,916	Footnote 3
SHANNON	1,157,736	10,855,163	1,588,120	56,540	1,644,661	311,009	8,899,493	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
Elementary Total	438,263,142	701,262,105	611,943,307	4,190,859	616,134,166	54,013,076	31,114,864	
B R SOSKIN MS***	1,205,711	6,415,493	6,415,493		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	72,661,554	72,455	72,734,009	265,130	383,040	Footnote 2
PINOLE MS	38,828,979	56,689,430	56,689,430		56,689,430	-	-	Footnote 1
Middle Sch Total	139,928,488	221,000,199	220,279,574	72,455	220,352,030	265,130	383,040	



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 3/31/2022

Updated 4/6/2022

Site Name	Original Budget *	Board Approved Budget 01/26/2022	Expended FY 99-01 thru FY 20-21	Expended FY 21-22 Mar	Expended Total thru 03/31/22	Committed Balance as of 03/31/22	Budget Balance as of 03/31/22	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	22,995,019	3,335,857	112,322	3,448,178	740,863	18,805,978	Footnote 3
KENNEDY HS	89,903,130	52,654,981	33,854,981	264,691	34,119,672	339,409	18,195,900	Footnote 3
PINOLE VALLEY HS	124,040,286	216,549,580	196,621,570	3,239,707	199,861,277	13,012,064	3,676,239	Footnote 2
RICHMOND HS	94,720,910	42,622,087	41,101,626	588,660	41,690,286	183,249	748,552	Footnote 3
VISTA HS	3,566,208	7,236,543	7,236,543		7,236,543	-	-	Footnote 1
High Sch Total	559,145,352	700,728,170	640,820,537	4,205,379	645,025,916	14,275,585	41,426,670	
ADAMS MS	703,660	691,211	691,211		691,211	-	-	Footnote 1
CAMERON	284,012	1,422,195	131,755	47,475	179,230	61,681	1,181,284	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
Closed/Program Total	14,155,404	4,761,930	3,471,490	47,475	3,518,966	61,681	1,181,284	
CENTRAL	67,713,312	111,331,634	101,370,169	2,019,249	103,389,419	1,257,894	6,684,322	Budget thru 22-23
RCP CHARTER	8,148,550	4,415,204	4,415,204		4,415,204	-	-	Footnote 1
TECHNOLOGY	35,000,000	35,362,000	34,628,618		34,628,618	623,040	110,342	Footnote 2
Admin/Other Total	110,861,862	151,108,838	140,413,992	2,019,249	142,433,241	1,880,934	6,794,664	
GRAND TOTAL	1,262,354,248	1,778,861,243	1,616,928,900	10,535,418	1,627,464,318	70,496,405	80,900,520	

* 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.

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

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	-
Total	53,303,304	53,303,304	-



A/P Check List

February, 2022
Fund 21

Updated 4/6/202.

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Site 110 - COLLINS						772.18	
PACIFIC GAS AND ELECTRIC	210470	02/08/22	21-9745-5890-110	121784366	02/02/22	772.18	COLLINS ES 10 YEAR REFUNDABLE ADVANCE
Site 134 - LAKE						65,884.30	
ALTEN CONSTRUCTION INC	210361	02/08/22	21-9745-6201-134	1000003734-4	01/10/22	65,884.30	LAKE ES CAMPUS REPLACEMENT DESIGN BUILD DEC 2021
Site 150 - RIVERSIDE						342,202.96	
4LEAF, INC	210526	02/15/22	21-9745-6214-150	J3943F	02/02/22	4,960.00	SOIL STABILIZATION PROJ INSPECTOR SRVCS DEC 2021
C OVERAA & CO	210381	02/08/22	21-9745-6170-150	1000003589-7	12/09/21	105,769.22	RIVERSIDE ES CNP SOIL STABILIZATION FOR NOV 2021
C OVERAA & CO	210381	02/08/22	21-9745-6170-150	1000003589-8	02/01/22	227,453.99	RIVERSIDE ES CNP SOIL STABILIZATION JANUARY 2022
NINYO AND MOORE GEOTECHNICAL A	210661	02/15/22	21-9745-5890-150	257406	01/31/22	4,019.75	RIVERSIDE ES ENGR & INSPECT SVCS THROUGH 12/31/21
Site 360 - KENNEDY HIGH						35,000.00	
CLARK CIVIL ENGINEERING	210558	02/15/22	21-9745-6190-360	11882	02/03/22	35,000.00	KENNEDY HS - FULL SITE TOPOGRAPHIC SURVEY
Site 362 - PINOLE VALLEY HIGH						489,369.82	
CWS CONSTRUCTION GROUP	210401	02/08/22	21-9748-6170-362	1000003314-3	01/11/22	489,369.82	PVHS FIELDS, FIELD HOUSE & BLEACHERS FOR DEC 2021
Site 364 - RICHMOND HIGH						44,751.91	
3QC	210355	02/08/22	21-9745-5890-364	63184	01/11/22	1,904.00	RHS GYM & VOLUNTARY SEISMIC RETROFIT PROJECT
DIVISION OF STATE ARCHITECT	210234	02/01/22	21-9745-6205-364	01-11841	01/10/22	11,443.27	RICHMOND HS DSA APP#01-118099 CNP FINAL FEE
HKIT ARCHITECTS	210605	02/15/22	21-9745-6201-364	3	01/31/22	20,254.64	RICHMOND HS - MASTER PLANNING 12/1/21-12/31/21
UNDERWOOD & ROSENBLUM INC.	210723	02/15/22	21-9745-6190-364	1220-1754	01/25/22	11,150.00	RICHMOND HS -FULL SITE TOPOGRAPHIC GROUND SURVEY
Site 376 - HERCULES SR HIGH						2,000.00	
ATLAS TECHNICAL CONSULTANTS LL	210537	02/15/22	21-9745-6190-376	009930	01/27/22	2,000.00	HECULES MS/HS NEW SCIENCE BLDG PERIOD END 12/31/21
Site 615 - OPERATIONAL SUPPT SRVS CE						39,663.60	
AA OFFICE EQUIPMENT CO INC	210527	02/15/22	21-9748-5640-615	AR76976	01/31/22	45.37	FOC COLOR COPIER SVC MAINT. AGMNT 12/25/21-1/24/22
KBA DOCUMENT SOLUTIONS, LLC	210442	02/08/22	21-9748-4300-615	55Y1247130	01/31/22	16.95	BLANKET PURCHASE ORDER
KBA DOCUMENT SOLUTIONS, LLC	210619	02/15/22	21-9748-4300-615	55Y1248971	02/07/22	47.13	BLANKET PURCHASE ORDER
LISA NAGAI	210650	02/15/22	21-9745-6217-615	63	02/02/22	80.00	BOND PROJECT MANAGEMENT THROUGH JAN 31, 2022
NIXON PEABODY LLP	210291	02/01/22	21-9790-5860-615	10331858	11/23/21	5,439.15	BOND PROGRAM IRS AUDIT CONSULTING SERVICES
TIMOTHY R. HALEY	210253	02/01/22	21-9748-6203-615	12	01/10/22	10,350.00	PROGRAM PLANNING REVIEW SERVICES FOR DECEMBER 2021
TIMOTHY R. HALEY	210602	02/15/22	21-9748-6203-615	13	02/08/22	13,050.00	PROGRAM PLANNING REVIEW SRVCS 1/1/22-1/31/22
US BANK	210520	02/08/22	21-9748-5850-615	01/24/22Z	01/24/22	300.00	GRAMMARLY SUBSCRIPTION
WEI JUN WANG	210731	02/15/22	21-9745-6202-615	0018	02/01/22	10,335.00	DISTRICT WIDE FACILITIES MGMT AUGMENT FOR JAN 2022
Grand Total						1,019,644.77	



A/P Check List

March, 2022
Fund 21

Updated 4/6/2022

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Site 134 - LAKE						365,641.40	
ALAN KROPP AND ASSOCIATES INC	211171	03/15/22	21-9745-6190-134	27885	03/04/22	16,000.00	LAKE ES GEOTECH ENGINEER INVESTIGATION MARCH 2022
ALTEN CONSTRUCTION INC	210989	03/08/22	21-9745-6201-134	1000003734-5	02/02/22	338,979.40	LAKE ES CAMP REPLACE DESIGN-BUILD THROUGH 1/31/22
ALTEN CONSTRUCTION INC	210989	03/08/22	21-9745-6205-134	202109-P	01/31/22	632.00	LAKE ES FIRE PROTECTION PLAN REIMBURSEMENT
CLARK CIVIL ENGINEERING	211194	03/15/22	21-9745-6190-134	11894	02/18/22	10,030.00	LAKE ES - CIVIL ENGINEERING SERVICES FEBRUARY 2022
Site 150 - RIVERSIDE						75,593.52	
4LEAF, INC	210984	03/08/22	21-9745-6214-150	J3943G	02/24/22	6,200.00	RIVERSIDE ES SOIL STAB INSPECTOR SVCS FOR JAN 2022
NINYO AND MOORE GEOTECHNICAL A	211102	03/08/22	21-9745-5890-150	256437	12/29/21	3,095.25	RIVERSIDE ES ENG & INSPECT SVCS THROUGH 11/26/21
NINYO AND MOORE GEOTECHNICAL A	211102	03/08/22	21-9745-5890-150	258394	02/23/22	6,119.00	RIVERSIDE ES ENG & INSPECT SVCS THROUGH 2/11/22
QUICK CRETE PRODUCTS CORP	211112	03/08/22	21-9745-4400-150	124026	02/25/22	60,179.27	RIVERSIDE ES CNP FOOD COURT TABLE SETS
Site 154 - SHANNON						34,593.00	
HAMILTON AND AITKEN ARCHITECTS	211640	03/29/22	21-9745-6201-154	2020.160.03R2	03/14/22	12,745.00	SHANNON ES ARCHITECT SVCS DECEMBER 2021
HAMILTON AND AITKEN ARCHITECTS	211640	03/29/22	21-9745-6201-154	2020.160.04R2	03/14/22	21,848.00	SHANNON ES ARCH SVCS JANUARY 2022
Site 360 - KENNEDY HIGH						132,712.09	
HMC ARCHITECTS	211646	03/29/22	21-9745-6201-360	160537	01/14/22	15,122.09	KENNEDY HS MASTER PLANNING SVCS NOVEMBER 2021
HMC ARCHITECTS	211646	03/29/22	21-9745-6201-360	160538	01/14/22	47,704.00	KENNEDY HS MASTER PLAN SVCS DECEMBER 2021
HMC ARCHITECTS	211646	03/29/22	21-9745-6201-360	160871	02/09/22	38,036.00	KENNEDY HS MASTER PLAN SVCS JANUARY 2022
HMC ARCHITECTS	211646	03/29/22	21-9745-6201-360	160890	03/10/22	3,000.00	KENNEDY HS MASTER PLAN SVCS JANUARY 2022 REIMBURS
HMC ARCHITECTS	211646	03/29/22	21-9745-6201-360	161307	03/10/22	28,850.00	KENNEDY HS MASTER PLAN SVCS FEBRUARY 2022
Site 362 - PINOLE VALLEY HIGH						287,986.71	
CWS CONSTRUCTION GROUP	211602	03/29/22	21-9748-6170-362	4	03/01/22	287,986.71	PVHS FIELDS, FIELD HOUSE & BLEACHERS JANUARY 2022
Site 364 - RICHMOND HIGH						46,871.16	
HKIT ARCHITECTS	211235	03/15/22	21-9745-6201-364	4	02/28/22	46,871.16	RICHMOND HS MASTER PLAN SVCS FROM 1/1/22-1/31/22
Site 615 - OPERATIONAL SUPPT SRVS CE						389,931.54	
AA OFFICE EQUIPMENT CO INC	211168	03/15/22	21-9748-5640-615	AR77082	02/28/22	38.80	FOC COLOR COPIER SVC MAINT. AGRMT 1/25/22-2/24/22
BPXPRESS REPROGRAPHICS	211186	03/15/22	21-9748-6207-615	RICH-16994	03/04/22	370.94	KENNEDY HS BLEACHERS AND PRESS BOX MARCH 2022
BPXPRESS REPROGRAPHICS	211369	03/22/22	21-9748-6207-615	RICH-17154	03/08/22	873.61	KENNEDY HS BLEACHERS & PRESS BOX MARCH 2022
BPXPRESS REPROGRAPHICS	211369	03/22/22	21-9748-6207-615	RICH-17339	03/11/22	1,231.59	LAKE ES REPLACEMENT PROJECT
BPXPRESS REPROGRAPHICS	211369	03/22/22	21-9748-6207-615	RICH-17433	03/14/22	21.79	LAKE ES REPLACEMENT PROJECT MARCH 2022
EDUARDO DONOSO	211204	03/15/22	21-9748-5210-615	01/04/22-02/07/22	03/03/22	2.68	#EC2 JANUARY-FEBRUARY 2022 MILEAGE REIMBURSEMENT
LISA NAGAI	211272	03/15/22	21-9745-6217-615	64	03/02/22	80.00	CONSTRUCTION MANAGEMENT-PERIOD THROUGH 2/28/22
ORBACH HUFF & HENDERSON LLP	210859	03/01/22	21-9790-5895-615	95977	02/09/22	1,124.63	BOND LEGAL FUND 21 JANUARY 2022
ORBACH HUFF & HENDERSON LLP	210859	03/01/22	21-9790-5895-615	95980	02/09/22	2,194.50	PVHS FIELD MATTER JANUARY 2022
ORBACH HUFF & HENDERSON LLP	210859	03/01/22	21-9790-5895-615	95981	02/09/22	2,907.00	LAKE ES MODERNIZATION PROJ JANUARY 2022
ORBACH HUFF & HENDERSON LLP	211470	03/22/22	21-9790-5895-615	96266	03/08/22	700.75	BOND LEGAL FUND 21 FEBRUARY 2022
ORBACH HUFF & HENDERSON LLP	211470	03/22/22	21-9790-5895-615	96268	03/08/22	6,364.00	PVHS FIELD MATTER FEBRUARY 2022
ORBACH HUFF & HENDERSON LLP	211470	03/22/22	21-9790-5895-615	96269	03/08/22	655.50	LAKE ES MODERNIZATION PROJECT FEBRUARY 2022
RGM KRAMER INC	211293	03/15/22	21-9745-6202-615	7319	12/16/21	3,555.00	FOC PROJECT & CONST MGMT SVCS OCTOBER 2021
RGM KRAMER INC	211293	03/15/22	21-9745-6202-615	7497	01/31/22	2,902.50	FOC PROJECT & CONSTRUCT MGMT SVCS DECEMBER 2021
RGM KRAMER INC	211293	03/15/22	21-9745-6217-615	7319	12/16/21	44,540.50	FOC PROJECT & CONST MGMT SVCS OCTOBER 2021
RGM KRAMER INC	211293	03/15/22	21-9745-6217-615	7399	12/22/21	52,358.50	FOC PROJECT & CONST MGMT SVCS NOVEMBER 2021
RGM KRAMER INC	211293	03/15/22	21-9745-6217-615	7497	01/31/22	49,643.00	FOC PROJECT & CONSTRUCT MGMT SVCS DECEMBER 2021
RGM KRAMER INC	211293	03/15/22	21-9748-6203-615	7319	12/16/21	20,070.00	FOC PROJECT & CONST MGMT SVCS OCTOBER 2021
RGM KRAMER INC	211293	03/15/22	21-9748-6203-615	7399	12/22/21	14,715.00	FOC PROJECT & CONST MGMT SVCS NOVEMBER 2021
RGM KRAMER INC	211293	03/15/22	21-9748-6203-615	7497	01/31/22	15,615.00	FOC PROJECT & CONSTRUCT MGMT SVCS DECEMBER 2021
RGM KRAMER INC	211713	03/29/22	21-9745-6202-615	7578	03/02/22	506.25	FOC PROJECT AND CONST MGMT SVCS JANUARY 2022
RGM KRAMER INC	211713	03/29/22	21-9745-6202-615	7640	03/14/22	11,047.50	FOC PROJECT AND CONST MGMT SVCS FEBRUARY 2022
RGM KRAMER INC	211713	03/29/22	21-9745-6217-615	7578	03/02/22	54,137.50	FOC PROJECT AND CONST MGMT SVCS JANUARY 2022
RGM KRAMER INC	211713	03/29/22	21-9745-6217-615	7640	03/14/22	45,094.00	FOC PROJECT AND CONST MGMT SVCS FEBRUARY 2022
RGM KRAMER INC	211713	03/29/22	21-9748-6203-615	7578	03/02/22	13,500.00	FOC PROJECT AND CONST MGMT SVCS JANUARY 2022



A/P Check List

March, 2022

Fund 21

Updated 4/6/2022

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
RGM KRAMER INC	211713	03/29/22	21-9748-6203-615	7640	03/14/22	10,485.00	FOC PROJECT AND CONST MGMT SVCS FEBRUARY 2022
SWINERTON MANAGEMENT & CONSULT	210894	03/01/22	21-9745-6202-615	18100022-031	02/14/22	11,286.00	FOC - STAFF AUGMENTATION FOR NOVEMBER 2021
SWINERTON MANAGEMENT & CONSULT	210894	03/01/22	21-9745-6217-615	18100022-031	02/14/22	14,586.00	FOC - STAFF AUGMENTATION FOR NOVEMBER 2021
SWINERTON MANAGEMENT & CONSULT	210894	03/01/22	21-9748-6203-615	18100022-031	02/14/22	9,324.00	FOC - STAFF AUGMENTATION FOR NOVEMBER 2021
Grand Total						1,333,329.42	

AP CHECKS TOTAL	2,352,974.19
unpaid RETENTION WITHHELD AMOUNT	58,451.57
Feb & Mar.2022 PAYROLL	200,375.55
MANUAL JOURNAL ENTRY	(73,956.76)
TOTAL EXPENSE AMOUNT	2,537,844.55

Object 9570 - Retention withheld amount:

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
C OVERAA & CO	210381	02/08/22	21-9745-6170-150	1000003589-7	12/09/21	5,566.80	RIVERSIDE ES CNP SOIL STABILIZATION FOR NOV 2021
C OVERAA & CO	210381	02/08/22	21-9745-6170-150	1000003589-8	02/01/22	11,971.26	RIVERSIDE ES CNP SOIL STABILIZATION JANUARY 2022
CWS CONSTRUCTION GROUP	210401	02/08/22	21-9748-6170-362	1000003314-3	01/11/22	25,756.31	PVHS FIELDS, FIELD HOUSE & BLEACHERS FOR DEC 2021
CWS CONSTRUCTION GROUP	211602	03/29/22	21-9748-6170-362	4	03/01/22	15,157.20	PVHS FIELDS, FIELD HOUSE & BLEACHERS JANUARY 2022
Grand Total						58,451.57	

Payroll

Project#	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
66901396-01		Feb.22				82,627.78	Facility Program Staff February Pay
67001396-01		Feb.22				19,696.84	Assoc Supt Operation Staff February Pay
66901396-01		Mar.22				78,354.09	Facility Program Staff March Pay
67001396-01		Mar.22				19,696.84	Assoc Supt Operation Staff March Pay
Grand Total						200,375.55	

Manual Journal

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
January 2022 Facility Staff Salary Adjustment thru Timesheet						(20,138.98)	
January 2022 Assoc Supt Operat Staff Salary Adjustment thru Timesheet						(2,131.67)	
February 2022 Facility Staff Salary Adjustment thru Timesheet						(32,754.49)	
February 2022 Assoc Supt Operat Staff Salary Adjustment thru Timesheet						(18,931.62)	
Grand Total						(73,956.76)	


BOND FUND RESOURCES

9745 Measure D 2010
 9748 Measure E 2012
 9747 Measure R 2020
 9790 Bond Related Revenues

Aligning Bond Audits to our Practice

Part Two

Citizens' Bond Oversight Meeting
May 9, 2022

A decorative light blue triangle is located in the bottom right corner of the slide, pointing towards the top right.

Aligning our Audits to our Practice:

*Demonstration of Implementation
Bond Program Management Plan
(PMP)*

Available online <https://www.wccusd.net/Page/13520>

The Bond Program Management Plan is a living document that provides the documentation of the internal controls that properly implement the District's policies, safeguard its assets, provide compliance with state and federal laws and regulation, and produce timely and accurate financial information.

Demonstration of Implementation: Bond Program Management Plan

Bond PMP Sections		# of Recommendation	Sections
PO	Program & Operations	12	<ul style="list-style-type: none"> • WCCUSD's Vision & Mission • Roles & Responsibilities • Communication & Reporting <p>Independent Third Party Audits</p>
F	Fiscal	22	<ul style="list-style-type: none"> • Program & Project Budgets • Proposed Commitments • Payment Processing <p>Fiscal Year-End Procedures Bond Financing Procedures & Strategy</p>
A	Administrative	26	<ul style="list-style-type: none"> • Procurement Plan • Procurement • Professional & Special Services <p>Approval & Contracting Process Document Control</p>
PM	Project Management	3	<ul style="list-style-type: none"> • Design Management & Quality Assurance • Construction Management & Quality Assurance
App	Appendices	44	<ul style="list-style-type: none"> • Resource Appendix • Audit Appendix • Acronym Appendix

Ongoing Implementation of Recommendations

Bond Program Management Plan incorporates
 65% of the VLSFAI recommendations
 89% of the Program Effectiveness recommendations

ML #	VLS #	Brief Description	PMP Location	WCCUSD	Status / Phase
1	TC 1-1	Advertise CBOC membership opportunities	PO 3.2	Implemented	Phase 1.5
2	TC 2-1	Clarify "review period" in Master Plan	PO 1.2.2	Implemented	Phase 2
3	TC 2-2	Bond Measure ballot language should refer to Long-Range Facilities Master Plan	N/A	Implemented	Phase 2
4	TC 4-1	Revise Governance Handbook to clarify Board role v. Management functions	N/A	Implemented	Implemented
5	TC 4-2	Board Member Brown Act training	N/A	Implemented	Phase 1.5
6	TC 4-3	Revise Governance Handbook to strengthen Conflict of Interest section	N/A	Implemented	Implemented
7	TC 4-4	Board Policy on Conflict of Interest specific to Board members & District vendors	N/A	Implemented	Implemented
8	TC 4-5	Governance Handbook & Board Policy of Board members authority over amendments	N/A	Implemented	Implemented
9	TC 4-6	Annual Board Member training on the Governance Handbook	N/A	Implemented	Phase 1.5
10	TC 5-1	Annual Internal Review of Long Range Facilities Master Plan	PO 1.2.2; App 1.11.5.4	Implemented	Phase 2
11	TC 5-2	Procedure for multi-year budgets for Priority Schools in Facilities Master Plan	F 1.1; App 1.5.1, 1.6.1	Implemented	Phase 2

Updated Resources: Overview of Bond Program Audits

Overview of Bond Program Audits

[Current & Historical Reports](#) available online

Required Bond Audits

- ★ Annual Bond Financial Audit
 - ★ Annual Bond Performance Audit
 - ★ Project Specific SFP Audit
-

Supplemental Bond Program Audits

- ★ Forensic Accounting Investigation Report, FY 2008-2016
- ★ Program Effectiveness Audit, FY 2017 - 2019
- ★ Independent Review of the Forensic Investigation Implementation, Phase 1, 1.5 & Phase 2

Required Bond Program Audits

- ★ Annual Bond Financial Audit
- ★ Annual Bond Performance Audit
- ★ Project Specific SFP Audit

Annual Bond Program Financial Audit, Christy White

The Bond Program Financial Audit reviews the 2010 Measure D and 2012 Measure E General Obligation Bonds Building Fund's basic financial statements. This annual audit is required by Proposition 39.

Auditor: Christy White

Cost: \$9500

Funding Source: 21-9790 (Bond Fund, Non Bond Resource 9790)

Financial Audit: FY 2021: The audit did not result in any recommendations or negative findings.

[Bond Financial Audit, FY 2021 Timeline](#)

Auditor: Christy White

October 2021 - March 2022: Document production and field work.

March 2022*: The CBOC will receive the final report by March 31.

May 2022: Auditor presents to CBOC (May 9) and BOE (May 18)

Annual Bond Program Performance Audit, Eide Bailly

The Bond Program Performance Audit verifies that Bond proceeds are used on projects listed in the ballot measure and not on District's general administration or operations. This annual audit is required by Proposition 39.

Auditor: Eide Bailly

Cost: \$26,500

Funding Source: 21-9790 (Bond Fund, Non Bond Resource 9790)

Performance Audit: FY 2021: The audit did not result in any recommendations or negative findings.

[Bond Performance Audit, FY 2021 Timeline](#)

November 2021 - March 2022: Document production and field work.

March 2022*: The CBOC will receive the final report by March 31.

May 2022: Auditor presents to CBOC (May 9) and BOE (May 18)

Project Specific School Facility Program (SFP) Audits, Christy White

Education Code §41024 requires that any District that receives SFP funds after April 1, 2017, complete an independent third-party close-out performance audit for each funded application.

Auditor: Christy White

Cost: \$5000 per application

Funding Source: Unrestricted General Fund

Completed Project Audits*: All five completed audits found that the District expended School Facilities Program funds in accordance with Education Code Section 41024.

Completed SFP Project Audits

Site (Application)	State \$
Helms (58/61796-00-008)	\$5,341,020
Coronado (57/61796-00-047)	\$946,931
Gompers (57/61796-00-045)	\$2,071,166
Peres (57/61796-00-044)	\$1,101,173
King (58/61796-00-009)	\$2,106,032
ECHS (58/61796-00-010)	\$2,472,732
ECHS Bldg E (58/61796-00-011)	\$218,382

Project Specific School Facility Program (SFP) Audit, Christy White

Active/Ongoing SFP Project Audits

Site & Application	Funds Received	Status
PVHS (57/61796-00-051)	\$23,400,090	Active
KHS (57/61796-00-049)	\$1,193,070	Active
PVHS (58/61796-00-005)	\$2,740,128	Active

Supplemental Bond Program Audits

- ★ Forensic Accounting Investigation Report, FY 2008-2016
- ★ Program Effectiveness Audit, FY 2017 - 2019
- ★ Independent Review of the Forensic Investigation Implementation, Phase 1, 1.5 & Phase 2

Forensic Accounting Investigation Report, Vicenti, Lloyd & Stutzman

Phase II Forensic Accounting Report was accepted by the Board on September 21, 2016 resulting in 112 recommendations

Outstanding Recommendations:

- CBOC Board Policy & CBOC budget
- District business ethics policy for District staff and Board
- Independent review of recommendations implemented (Performed in Phase 1, 1.5 & 2.0)

The Forensic Accounting Report is available online <https://www.wccusd.net/domain/1723>

Independent Review of the Implementation of the Forensic Report Recommendations

Phase 1: Review and verification of 62 recommendations deemed implemented by June 30, 2017

Auditor: Moss Adams

#	Deemed Status as of 6/30/17
33	Implemented
19	Partially Implemented
3	Not Implemented as of 6/30/17
7	Undetermined

Phase 1.5: Review and verification of 29 recommendations not deemed implemented in Phase 1 PLUS 26 Performance Effectiveness Audit FY 17-19 recommendations.

Auditor: Eide Bailly

Cost: \$70,000

Anticipated: Summer 2022

Phase 2: Review and verification of the remaining 50 recommendations implemented after June 30, 2017.

Auditor: Moss Adams

Cost: \$50,000

Anticipated: Summer 2022

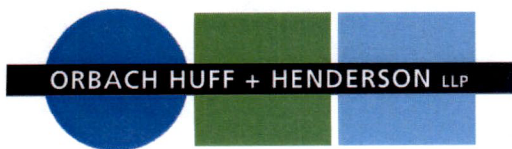
Bond Program Program Effectiveness Audit, Moss Adams

The Program Effectiveness audit covers performance and controls review for 22 additional criteria.

Effectiveness Audit: Moss Adams completed the audit for fiscal year 2017, 2018 & 2019. The successive audit report resulted in 26 recommendations which primarily focus on the publication of detailed processes and procedures.

Implementation Status: 24 recommendations were deemed fully implemented when the Board adopted the Bond Program Management Plan.

2 recommendations relate to the CBOC Board Policy and the CBOC website.



Attorneys at Law

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510 999-7918 - FAX

■
Suite 200
2877 Historic Decatur Road
San Diego, CA 92108

•
Suite 170
13181 Crossroads Parkway N.
City of Industry, CA 91745

January 13, 2022

PO#20220755

WEST CONTRA COSTA USD
Attn: Luis Freese
Associate Superintendent, Operations
1400 Marina Way South
Richmond, CA 94804

Invoice No.	Reference/Matter No.	Period	# of Hours	Amount
95756	Bond Legal Fund 21 4483.021	December 2021	13.20	\$3,762.00
		Costs		\$13.48
		Total		\$3,775.48

Luis Freese 1/18/22





Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

March 31, 2022

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

We have audited the financial statements of the 2010 Measure D & 2012 Measure E Bond Building Fund of West Contra Costa Unified School District (the "District") for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 20, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2021. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

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San Diego, CA
92103

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Significant Audit Matters (continued)

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 31, 2022.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We were engaged to report on the supplementary information section, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

A handwritten signature in blue ink that reads "Christy White, Inc." The signature is written in a cursive, flowing style.

Christy White, Inc.
San Diego, California

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

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

FINANCIAL AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2021**

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND
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JUNE 30, 2021**

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND
INTRODUCTION AND GOVERNING BOARD AND CITIZENS' BOND OVERSIGHT COMMITTEE
MEMBER LISTING
JUNE 30, 2021

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, 2021.

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, 2021.

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 GOVERNING BOARD AND CITIZENS' BOND OVERSIGHT COMMITTEE
MEMBER LISTING, continued
JUNE 30, 2021

CURRENT GOVERNING BOARD (DECEMBER 2021 - PRESENT)

Member	Office	Term Expires
Otheree Christian	President	December 2024
Demetrio Gonzalez-Hoy	Clerk	December 2022
Mister Phillips	Member	December 2024
Jamela Smith-Folds	Member	December 2024
Leslie Reckler	Member	December 2022

PRIOR GOVERNING BOARD (DECEMBER 2020 - DECEMBER 2021)

Member	Office	Term Expires
Mister Phillips	President	December 2024
Jamela Smith-Folds	Clerk	December 2024
Otheree Christian	Member	December 2024
Demetrio Gonzalez-Hoy	Member	December 2022
Leslie Reckler	Member	December 2022

PRIOR GOVERNING BOARD (JULY 2020 - DECEMBER 2020)

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

The following are members who served on the Citizens' Bond Oversight Committee during the year ended June 30, 2021:

CITIZENS' BOND OVERSIGHT COMMITTEE

Name	Representation	Education Code Section
John Anderson (Chairperson)	Richmond Resident	N/A
Sallie DeWitt	Active in a Business Organization	15282(a)(1)
Vacant	Active in a Senior Citizens' Organization	15282(a)(2)
Lorraine Humes	Active in a Bona Fide Taxpayers' Organization	15282(a)(3)
Joseph Camacho	Parent or Guardian	15282(a)(4)
Maisha Cole	Parent or Guardian & PTA Member	15282(a)(5)
Guadalupe Enllana	Richmond Resident	N/A
Vacant	Richmond Resident	N/A
Vacant	El Cerrito Resident	N/A
Vacant	Hercules Resident	N/A
Vacant	Pinole Resident	N/A
Vacant	San Pablo Resident	N/A
Vacant	Unincorporated Area	N/A
Vacant	Unincorporated Area	N/A
Jason Lindsey	Building Trades Council	N/A
Vacant	WCCUSD Employee Unions	N/A
Vacant	WCCUSD Student	N/A

INDEPENDENT AUDITORS' REPORT

2010 Measure D and 2012 Measure E Citizens' Bond 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, 2021, 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, Appendix A of the Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, and the standards applicable to financial audits contained in *Government Auditing Standards*. 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, 2021, 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, 2021, 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 March 31, 2022 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.

Christy White, Inc.

San Diego, California
March 31, 2022

FINANCIAL SECTION

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND
BALANCE SHEET
JUNE 30, 2021

	<u>Measure D</u>	<u>Measure E</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 54,160,145	\$ 80,709,739	\$ 134,869,884
Accounts receivable	33,873	50,637	84,510
Total Assets	<u>\$ 54,194,018</u>	<u>\$ 80,760,376</u>	<u>\$ 134,954,394</u>
LIABILITIES			
Accrued liabilities	\$ 1,851,044	\$ 231,765	\$ 2,082,809
Total Liabilities	<u>1,851,044</u>	<u>231,765</u>	<u>2,082,809</u>
FUND BALANCES			
Restricted for Measure D & E capital projects	52,342,974	80,528,611	132,871,585
Total Fund Balances	<u>52,342,974</u>	<u>80,528,611</u>	<u>132,871,585</u>
Total Liabilities and Fund Balances	<u>\$ 54,194,018</u>	<u>\$ 80,760,376</u>	<u>\$ 134,954,394</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
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Measure D</u>	<u>Measure E</u>	<u>Total</u>
REVENUES			
Local sources	\$ 292,300	\$ 403,313	\$ 695,613
Total Revenues	<u>292,300</u>	<u>403,313</u>	<u>695,613</u>
EXPENDITURES			
Facilities acquisition and construction	21,845,260	557,984	22,403,244
Total Expenditures	<u>21,845,260</u>	<u>557,984</u>	<u>22,403,244</u>
NET CHANGE IN FUND BALANCE	(21,552,960)	(154,671)	(21,707,631)
Fund Balance - Beginning	<u>73,895,934</u>	<u>80,683,282</u>	<u>154,579,216</u>
Fund Balance - Ending	<u>\$ 52,342,974</u>	<u>\$ 80,528,611</u>	<u>\$ 132,871,585</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, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

An oversight committee to the District’s Governing Board and Superintendent, called the Citizens’ Bond Oversight Committee (CBOC), was established pursuant to the requirements of state law and the provisions of the 2010 Measure D and 2012 Measure E bond. The CBOC is required by state law to actively review and report on the proper expenditure of taxpayers’ money for school construction. The CBOC provides oversight and advises the public whether the District is spending the 2010 Measure D 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 CBOC 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 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

C. Cash and Cash Equivalents

The District’s cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. 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, 2021

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, 2021 are classified in the accompanying financial statements as follows:

	Measure D	Measure E	Total
Investment in county treasury	\$ 42,015,413	\$ 70,026,782	\$ 112,042,195
Cash with fiscal agent	1,461,774	-	1,461,774
Local agency investment fund (LAIF)	10,682,958	10,682,957	21,365,915
Total cash and investments	\$ 54,160,145	\$ 80,709,739	\$ 134,869,884

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

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, 2021

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 \$112,211,539 and an amortized book value of \$112,042,195. The average weighted maturity for this pool is 300 days. Investments consist of amounts on deposit with the Local Agency Investment Fund (LAIF) with a combined amortized book value of \$21,365,915, 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, 2021, 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, 2021

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, 2021 were as follows:

	Uncategorized
Investment in county treasury	\$ 112,211,539
Local agency investment fund (LAIF)	21,365,915
Total fair market value of investments	\$ 133,577,454

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2021 consisted of the following:

	Measure D	Measure E	Total
Interest earned on investments	\$ 33,873	\$ 50,637	\$ 84,510
Total	\$ 33,873	\$ 50,637	\$ 84,510

NOTE 4 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2021 consisted of the following:

	Measure D	Measure E	Total
Payroll	\$ 81	\$ -	\$ 81
Construction	1,850,963	231,765	2,082,728
Total	\$ 1,851,044	\$ 231,765	\$ 2,082,809

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2010 MEASURE D AND 2012 MEASURE E BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

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, 2021.

B. Construction Commitments

As of June 30, 2021, the District had commitments with respect to Measure E unfinished capital projects of \$255,000 and Measure D unfinished capital projects of \$3,559,641 as follows:

	Remaining Construction Commitment
Michelle Obama Elementary School	\$ 10,000
Riverside Elementary School	2,328,678
Korematsu Middle School	255,000
Richmond High School	1,220,963
Total	<u>\$ 3,814,641</u>

NOTE 6 – RECONCILIATION OF BUILDING FUND BALANCE

Description	Measure D & E Bond Audit	Other Building Funds	District Audit: Building Fund
Revenues	\$ 695,613	\$ 660,409	\$ 1,356,022
Expenditures	22,403,244	15,000	22,418,244
Other Financing Sources	-	23,403,505	23,403,505
Net Change in Fund Balance	(21,707,631)	24,048,914	2,341,283
Beginning Fund Balance	154,579,216	4,092,143	158,671,359
Ending Fund Balance	<u>\$ 132,871,585</u>	<u>\$ 28,141,057</u>	<u>\$ 161,012,642</u>

Other Building Funds consisted of the following at June 30, 2021:

State Funding Pinole Valley High Mod	\$ 23,400,090
State Funding El Cerrito High	2,472,732
State Funding Kennedy High Mod	1,193,070
State Funding El Cerrito High BldgE Seismic	218,382
Nystrom Closed Project Settlement	525,000
Pooled Earning transferred from Fund 35	23,987
Non-Bond Measure Resource Pooled Earnings	307,796
Total	<u>\$ 28,141,057</u>

SUPPLEMENTARY INFORMATION SECTION

**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, 2021**

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, 2021.

OTHER INDEPENDENT AUDITORS' REPORTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the 2010 Measure D 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, 2021, 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 March 31, 2022.

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.

Christy White, Inc.

San Diego, California

March 31, 2022

SCHEDULE OF FINDINGS AND RECOMMENDATIONS SECTION

**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, 2021**

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 2020-21.

PART III – PRIOR AUDIT FINDINGS

There were no findings and recommendations during the year ended June 30, 2020.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

FINANCIAL AUDIT PRESENTATION

2010 MEASURE D AND 2012 MEASURE E

FISCAL YEAR ENDING JUNE 30, 2021

PRESENTED BY:

MICHAEL ASH

Audit Objectives - Financial

A financial statement audit is the examination of an entity's financial statements and accompanying disclosures by an independent auditor. The result of this examination is a report by the auditor, attesting to the fairness of presentation of the financial statements and related disclosures. The auditor's report must accompany the financial statements when they are issued to the intended recipients.

Note: We are only issuing an opinion on the 2010 Measure D and 2012 Measure E Bond Building Fund.

Independent Auditors' Report (Opinion)

Opinion paragraph in the **Independent Auditors' Report (Unmodified):**

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, 2021, 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.

Other Independent Auditors' Reports

Prop 39 bond financial audits are required to be performed under *Government Auditing Standards*.

Not an opinion on internal controls or compliance.

Internal Controls:

- Significant Deficiency – None Reported
- Material Weakness – None Reported

No noncompliance that could have a direct and material effect on the financial statements was identified.

FY 2021 Financial Audit Questions from CBOC:

Q1: Can we ask the auditor to confirm that there were no Measure J expenditures during FY 2021?

Staff Response: There were no Measure J expenditures in FY 2021.

Auditor Response: We did not identify any Measure J expenditures during our testing.

Q2: Measure R was approved on March 3, 2019. The first \$75 million bonds were sold on July 15, 2021. What bond fund paid for all the Measure R planning costs from March 2019 to June 30, 2021? I am thinking that we should clearly disclose this.

Staff Response: Measure R planning costs were not charged to the bond fund.

Auditor Response: We did not identify any Measure R planning costs during our testing.

Q3: I believe that Don Gosney and Anton Jungherr were on the CBOC during FY 2021, so it seems like they should be listed.

Staff Response: The CBOC listing in the audit report reflects the membership on June 30, 2021.

Auditor Response: The CBOC listing that was used in the report was provided by the District.

Q4: What amount of work-in-progress was charged to expense and not capitalized in FY 2021?

Staff Response:

6/30/2020 Balance \$53,685,995 + New WIP \$22,444,942 - Transferred to expense \$49,486,361

Not capitalized (Write off) \$148,701 (Container rentals, furniture replacement, new campus custodial supplies)

Q5: Can we make a clear statement about any open construction lawsuits during the year (or the absence of such?)

Staff Response: On May 19, 2021, a settlement was reached and effectively ended any "active" litigation.

Auditor Response: Based on our audit procedures, we did not identify any open construction lawsuits that needed to be disclosed.

Q6: Note that FY2020 Financial Audit and Performance Audit are not on the CBOC website.

Staff Response: The website has been updated.

Q7: The audit is signed by the company not the partner in charge of the audit. According to Govt. Code 12410.6 (b) the same person can not be in charge of the audit or reviewing the audit for more than six consecutive fiscal years. Why isn't the name of this person listed in the reports. {Christy White Associates has done the audit of the construction bond program from 2015-2021 and is contracted through 2023}

Govt. Code 12410.6 (b) states" (b) Commencing with the 2013-14 fiscal year, a local agency shall not employ a public accounting firm to provide audit services to a local agency if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local agency for six consecutive fiscal years. For purposes of calculating the six consecutive fiscal years, the local agency shall not take into account any time that a public accounting firm was employed by that local agency prior to the 2013-14 fiscal year. The Controller may waive this requirement if he or she finds that another eligible public accounting firm is not available to perform the audit."

Auditor Response: The audit partner is not listed in the report for audits of governmental entities. We do use our own signature to sign the firm name, so you will see a change in the signature commencing with the 2018 audit. The current partner can not be in charge of the 2024 audit due to the partner rotation requirements noted above.

Q8: Financial Audit - Where are salaries and benefits of employees in the financial figures of your financial section? We get monthly payroll data in our financial reports and the only payroll entry I found was on page 11, under Note 4 - accrued liabilities (Payroll for Measure D = \$81.00).

In our January 2022 agenda packet we had December 2021 Payroll Data (Salary+ Benefits) as follows:

Facility Program Staff= \$53,239.30

Assoc. Supt. Operations Staff=
\$16,928.05 Total
=\$70,167.54

Auditor Response: The expenditures are presented by governmental function on the Statement of Revenues, Expenditures and Changes in Fund Balance. Salaries and benefits are included under Facilities acquisition and construction.

Q9: Financial Audit - On June 12, 2020 the District sold the remainder of the bonds under D (2010) and E (2012) which took place under the previous financial audit (an amount of \$130 M). These funds were suppose to take care of the projects that were approved but not financed under the 2016 Master Facilities Plan (FMP). On page 12, Note 6 you state that D & E has an ending fund balance is \$132,871,585 and in Note 5 (B) above you state that the construction commitments, as of 6/30/2021 are \$3,814,641. Does that mean after we pay for the construction commitments for D & E, we will have a balance of \$9,472,517 to add to our Measure R funds?

Staff Response: It is difficult to predict what the D&E balance will be once the 2016 Facilities Master Plan projects are complete. The 2016 Facilities Master Plan implementation is still ongoing. On October 19, 2016, the Board approved the first Bond Program Site Budget Authorization Form (SBAF). The SBAF is used to request Board approval to increase or decrease any bond Project Budget. The historical Board approvals of the SBAF are documented in Note 5 of the Bond Program Financial Status Report. Historically staff has recommended that any project budget balance is returned to the fund balance. In addition, the receipt of state matching funds has contributed to a growing fund balance.



Performance Audit Report
2010 Measure D and 2012 Measure E
General Obligation Bond Funds
June 30, 2021

West Contra Costa Unified School District

West Contra Costa Unified School District
2010 Measure D and 2012 Measure E Funds

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June 30, 2021

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Independent Auditor's Report on Performance

Board of Education
Governing Board and Citizens' Bond Oversight Committee
West Contra Costa Unified School District
South Richmond, California

Subject: Measure D and Measure E Construction Bond Funds Performance Audit Report for the Fiscal Year Ended June 30, 2021

This report presents the results of our performance audit of the West Contra Costa Unified School District's (District) Measure D (2010) and Measure E (2012) Construction Bond Programs (Bond Program) as required by District objectives and California Proposition 39, the "Smaller Classes, Safer Schools and Financial Accountability Act" (Proposition 39), California Constitution (State Constitution) Article XIII A, California Education Code (Education Code) Section 15272, and Appendix A contained in the *2020 2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. These California State (State) requirements specify that the proceeds from the sale of school facilities bonds be expended only on the specific projects listed in the proposition authorizing the sale of bonds (Listed Projects).

Both the State Constitution and Education Code require an annual independent performance audit to verify that Bond proceeds are used on Listed Projects. Finally, Senate Bill 1473, "School facilities bond proceeds: performance audits" (SB 1473), approved by the Governor on September 23, 2010, amended the Education Code to add Section 15286, which requires that the annual performance audit be conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The performance audit objectives, scope, methodology, audit results, and a summary of the views of responsible district officials are included in the report body.

Performance audit procedures covered the period from July 1, 2020, through June 30, 2021. Based on the performance audit procedures performed and the results obtained, we have met our audit objectives. We conclude that for the fiscal year ended June 30, 2021, bond proceeds were used only for listed projects under the 2010 Measure D and 2012 Measure E Bond languages.

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

Management remains responsible for the proper implementation and operation of an adequate system of internal control. Due to the inherent limitations of any internal control structure, errors, or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods are subject to the risk that the internal control structure may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate.

This report is intended solely for the information and use of the District's Board of Education, management, and the Citizen's Bond Oversight Committee, and is not intended to be and should not be used by anyone other than this specified parties.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Menlo Park, California
March 31, 2022

Authority for Issuance

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, 2021.

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, 2021.

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.

Authority for the Audit

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities," upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizen's oversight committee.
4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

Objectives of the Performance Audit

The objectives of the performance audit is to meet the Proposition 39 requirement for the Bond proceeds to ensure compliance with Section 1 of Article XIII A of the California Constitution, which includes the following:

1. Determine whether expenditures charged to the bond funds have been made in accordance with the bond project list approved by the voters through the approval of Measure D and Measure E.
2. Determine whether salary transactions, charged to the bond funds were in support of Measure D and Measure E and not for District general administration or operations.

Scope of the Audit

The scope of our performance audit covered expenditures incurred during the fiscal year of July 1, 2020 to June 30, 2021. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred after June 30, 2021, were not reviewed or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger, the project expenditure reports, list of bids and contracts awarded, and list of approved change orders prepared by the District for the fiscal year ended June 30, 2021, for Measure D and Measure E projects. Within the fiscal year audited, we obtained the actual invoices, purchase orders, bidding and procurement documents, contract files, change orders and other supporting documentation for a sample of expenditures, contracts, and change orders to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure D and Measure E as to the approved bond projects list. We performed the following procedures:

1. We obtained and reviewed the listing of journal entry posted related to the receipts of proceeds of the 2010 Measure D and 2012 Measure E Series E General Obligation Bonds. Based on our review, there was no cash receipt transactions related to bonds proceeds within the period covered within this report; therefore, no other procedure over bond proceeds was performed.
2. We reviewed the District's policies and procedures to develop a basis of our compliance testing over the following areas:
 - a. Payment processing
 - b. Salary time documentation
 - c. Procurement, bidding and contract management
 - d. Change orders
 - e. Citizens' bond oversight committee
3. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the bond fund expenditures general ledger and project listing. We performed our testing over expenditures including Vendor expenditures testing, which consists construction invoices, professional services invoices, other invoices, employee reimbursements, and payroll expenditures, which consists both salaries and benefit expenditures.

4. We selected a sample of vendor expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes, including transfers out.
 - b. We considered all expenditures recorded in all projects that were funded from July 1, 2020 through June 30, 2021 from Measure D and Measure E bond proceeds.
 - c. We selected all expenditures that exceeded \$100,000, including journal entries.
 - d. In addition, we selected at least one transaction for each identified vendor.
5. Our sample for vendor expenditures included transactions totaling \$17,851,005 of the total \$21,845,260 for Measure D and \$254,351 of the total \$557,982 for Measure E. This represents 82 percent of the total Measure D expenditures and 46 percent of the total Measure E expenditures.
6. We reviewed the invoices and other supporting documentation to determine that:
 - a. Bond expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Bond expenditures were preceded by proper bid documentation, as applicable.
 - c. Bond expenditures were only for voter-approved lister bond projects.
7. We obtained the payroll expenditures accounting records and selected 7 out of 16 individuals who were funded by the Measure D and Measure E during the fiscal year 2021. 5 out of 7 individuals tested were full-time District employees with bond related responsibilities and 2 individuals were involved in the non-recurring bond related activity.
8. We tested selected individuals' salaries and benefits charged to the bond funds to verify that the District has a documented basis of allocating based on bond related activity.
9. We reconciled the time documentation received to the actual payroll expenditures recorded in the general ledger and the bond fund allocation percentage based on the annual staffing plan. Based on the review of the position responsibility and time documentation, the payroll expenditure allocation to the bond fund was within the bond-funded allowable activities. We also verified that the actual payrolls are allocated based on the Annual Staffing Plan.
10. We obtained the bid schedule and the expenditures general ledgers to select samples for bidding, procurement, and contract management testing.

11. We selected total of 5 contracts and purchase orders to ensure compliance with District policies, public contracting codes over bidding, procurement, and contract management, and other related statutes. Samples were selected from the 2020-21 Bid Schedules, which indicated total of 11 awarded contracts.
12. We obtained the list of change orders and amendments approved during the fiscal year ended June 30, 2021.
13. We randomly selected 11 change orders/amendments out of 108 total change orders/amendments approved within July 1, 2020 to June 30, 2021 to ensure the District's compliance with the Public Contracting Code (PCC) section 20118.4 over Change Order and with the District's policy and procedures.
14. All 11 change orders/amendments tested were in compliance of PCC 20118.4 and were supported with documentation in alignment with the District's policies and procedures.
15. We reviewed minutes of the Citizen's Bond Oversight Committee (CBOC), information presented in the CBOC website, and related District's policy to ensure the compliance with the committee's stated purpose.

Conclusion

The results of our tests indicate that, in all significant respects, the West Contra Costa Unified School District has met the compliance requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure D and Measure E as to the approved bond projects list.

We noted the following:

- a. Expenditures align with the voter-approved bond project list.
- b. Payroll expenditures are only for directly eligible bond program activities and not school administrators or District operating expenses.
- c. Supporting documents for public bid, procurement, and contract files show compliance with District Policies, public law provisions, and other associated statutes.
- d. Supporting documents for change orders show compliance with the District Policies, public law provisions, and other related regulations.

West Contra Costa Unified School District
2010 Measure D and 2012 Measure E Bond Funds
June 30, 2021

Appendix A – List of Expenditures Reviewed

Contract/ PO #	Vendor Name	Warrant Date	Amount	Description
Measure D				
1000003086	3QC	3/2/2021	\$ 2,550	RHS GYM & VOLUNTARY SEISMIC RE
20210410	AA OFFICE EQUIPMENT CO INC	11/10/2020	\$ 48	FOC COPIERS- SERVICE MAINT. AG
1000003232	ACHIEVEMENT ENGINEERING CORP	11/17/2020	\$ 30	FAIRMONT ES CAMPUS EXPANSION T
1000003081	ALAN KROPP AND ASSOCIATES INC	7/13/2021	\$ 4,503	RIVERSIDE ES GEOTECHNICAL ENG
1000003587	ALL COUNTY FLOORING	3/2/2021	\$ 68,259	FAIRMONT ES CRITICAL NEEDS PHA
20210808	AMAZON BUSINESS	3/9/2021	\$ 32	BLANKET PURCHASE ORDER
1000003383	AQUATECH CONSULTANCY, INC	10/6/2020	\$ 5,340	RHS WATERPROOFING CONS AUG 202
20210498	BLUEBEAM INC.	9/15/2020	\$ 745	FOC - BOND PRG. BLUEBEAM SOFWA
1000003214	BRADLEY J WILLIAMSON	11/10/2020	\$ 2,280	FAIRMONT ES PROJECT INSPECTOR
1000003653	BSK ASSOCIATES INC	7/13/2021	\$ 2,183	SHANNON ES MPR GEO SVCS 4/16/2
1000002635	C OVERAA & CO	8/25/2020	\$ 1,739,002	WILSON ES - DESIGN & CONSTRUCT
1000002635	C OVERAA & CO	9/29/2020	\$ 982,853	M OBAMA CONSTRUCT AUG 2020
1000002635	C OVERAA & CO	12/1/2020	\$ 836,737	M OBAMA ES - CONSTRUCT OCT 202
1000002635	C OVERAA & CO	10/20/2020	\$ 787,801	M OBAMA - CONSTRUCT SEPT 2020
1000002635	C OVERAA & CO	12/22/2020	\$ 482,254	M OBAMA ES - CONSTRUCTION NOV
1000002635	C OVERAA & CO	1/26/2021	\$ 264,950	M OBAMA ES - CONSTRUCTION DEC
1000002635	C OVERAA & CO	3/23/2021	\$ 190,634	M OBAMA - CONSTRUCTION FEB 202
1000003589	C OVERAA & CO	4/20/2021	\$ 179,721	RIVERSIDE ES CNP DESIGN 11/30/
1000002635	C OVERAA & CO	4/27/2021	\$ 144,214	M OBAMA ES - CONSTRUCTION MARC
1000003589	C OVERAA & CO	6/29/2021	\$ 100,211	RIVERSIDE ES CNP DESIGN MAY 20
20212447	CALIFORNIA DEPARTMENT OF EDUCATION	3/23/2021	\$ 2,759	RHS CDE FEES FOR REVIEW AND PL
1000003508	CHIPMAN CORPORATION	9/22/2020	\$ 11,318	RICHMOND HS CLASSROOM RELOCATI
1000003619	CLARK CIVIL ENGINEERING	3/30/2021	\$ 2,800	SHANNON ES TOPOGRAPHIC SURVEY
20210054	COLBI TECHNOLOGIES	7/14/2020	\$ 75,000	FOC-PROGRAM MANAGEMENT SOFTWAF
20213211	CONTRA COSTA COUNTY	5/25/2021	\$ 1,144	M OBAMA ES FINAL PLAN REVIEW F
1000003590	CRAIG FAITEL	1/5/2021	\$ 1,625	M OBAMA PLAYGROUND INSP USING
1000003468	CROWN WORLDWIDE MOVING AND STORAGE	7/29/2020	\$ 3,021	FAIRMONT ES MOVING SERVICES
1000003341	DECOTECH SYSTEMS	5/25/2021	\$ 217,555	COLLINS, MADER, MIRA VISTA - E
20213149	DIVISION OF STATE ARCHITECT	5/18/2021	\$ 3,270	FAIRMONT ES #01-117906
1000003601	DSK LLP	7/13/2021	\$ 16,223	HERCULES M/H SCHOOL CNP ARCHIT
20211001	EAST BAY MUNICIPAL UTILITY DISTRICT	9/29/2020	\$ 369	LAKE ES FIRE SERVICES
	EDUARDO DONOSO	12/15/2020	\$ 55	EC2 NOVEMBER 2020 REIMBURSEMEN
1000001596	ENOVITY INC	12/8/2020	\$ 54,755	PINOLE VALLEY CAMPUS REP - CHP
20210476	FISHMAN SUPPLY CO	1/20/2021	\$ 880	MICHELLE OBAMA ES CUSTODIAL SU
1000003600	FRANCIE'S BY DESIGN	4/7/2021	\$ 27,681	FAIRMONT ES WINDOW SHADES REPL
20210497	GRAMMARLY INC	9/15/2020	\$ 300	GRAMMARLY LICENSE ANNUAL SUBSC
1000003596	HAMILTON AND AITKEN ARCHITECTS	8/3/2021	\$ 18,207	SHANNON ES ARCHITECTURAL SERVI
1000002676	HIBSER YAMAUCHI ARCHITECTS INC	4/13/2021	\$ 17,302	FAIRMONT ES - REIMBURSABLE FEE
1000002208	HMC ARCHITECTS	11/3/2020	\$ 1,508	CRESPI MS - SEISMIC RETROFIT O
1000003192	INSPECTION SERVICES INC	8/4/2020	\$ 7,130	RHS SPECIAL INSPECTION AND MAT
20210397	KBA DOCUMENT SOLUTIONS, LLC	6/22/2021	\$ 44	BLANKET PO-SVC TONER DESKTOP P

West Contra Costa Unified School District
2010 Measure D and 2012 Measure E Bond Funds
June 30, 2021

Appendix A – List of Expenditures Reviewed (continued)

Contract/ PO #	Vendor Name	Warrant Date	Amount	Description
Measure D (continued)				
1000003607	KISTER SAVIO AND REI INC	6/8/2021	\$ 6,590	HERCULES M/HS TOPOGRAPHIC SURV
1000003507	KLEINFELDER INC	8/18/2020	\$ 7,500	PVHS GEO SERVICES FIELDS PHASE
20211372	LAKE SHORE LEARNING MATERIALS	1/12/2021	\$ 42,984	FAIRMONT ES FURNITURE REPLACEM
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	8/25/2020	\$ 1,877,575	RICHMOND HS - DESIGN-BUILD FOR
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	12/22/2020	\$ 1,307,238	RHS - CONSTRUCTION 11/30/20
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	9/29/2020	\$ 1,290,593	RICHMOND HS - CONSTR THR AUG 2
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	10/20/2020	\$ 1,225,298	RHS - CONSTR THR 9/30/20
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	3/30/2021	\$ 903,865	RHS - CONSTRUCTION 2/28/21
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	1/20/2021	\$ 889,937	RICHMOND HS - CONSTRUCTION 12/
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	5/18/2021	\$ 710,225	RHS - CONSTRUCTION 3/31/21
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	11/24/2020	\$ 602,978	RICHMOND HS - CONSTRUCTION THR
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	2/23/2021	\$ 496,314	RHS - CONSTRUCTION 1/31/2021
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	11/24/2020	\$ 406,205	RICHMOND HS - CONSTRUCTION THR
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	6/15/2021	\$ 153,200	RHS - CONSTRUCTION 4/30/21
1000002160	LISA NAGAI	10/13/2020	\$ 6,750	CONSTRUCTION MANAGEMENT-PROJEC
1000003356	MAR CON BUILDERS	11/3/2020	\$ 607,086	FAIRMONT ES CRITICAL NEEDS PH
1000003356	MAR CON BUILDERS	8/11/2020	\$ 574,690	FAIRMONT ES CRITICAL NEEDS PH
1000002109	MELISSA TRUITT	11/24/2020	\$ 12,800	PROGRAM MANAGEMENT- PLANNING/C
20210562	ORBACH HUFF & HENDERSON LLP	3/2/2021	\$ 15,558	NYSTROM ES JAN 2021
20210499	PARLEY PRO INC	12/22/2020	\$ 2,500	FOC - PARLEY PRO LICENSE 11/1-
1000003455	PERKINS EASTMAN ARCHITECTS, D.P.C.	9/29/2020	\$ 24,900	LAKE CAMPUS REPLACEMENT BRI JU
1000003537	PRO-EX CONSTRUCTION	12/8/2020	\$ 28,900	FAIRMONT ES CRITICAL NEEDS PH
1000003606	RGM KRAMER INC	4/13/2021	\$ 40,555	FOC PROJECT MANAGER FEB 2021
1000001647	SECURITY BY DESIGN INC	8/11/2020	\$ 1,000	PINOLE VALLEY CAMPUS REP - SEC
20211615	SIERRA SCHOOL EQUIPMENT COMPANY	5/18/2021	\$ 500	M OBAMA SCHOOL ANCHORING BOOKS
20210296	SOUTHWEST SCHOOL & OFFICE SUPPLY	5/18/2021	\$ 161	BLANKET PURCHASE ORDER 4/30/21
1000003031	STRAWN CONSTRUCTION INC	11/3/2020	\$ 115,883	CRESPI MS GYM SEISMIC RETROFIT
1000003575	STREAMLINE BUILDERS	1/5/2021	\$ 45,200	FAIRMONT ES HALLWAY IMPROVEMEN
1000003204	STRUCTURE GROUPS	8/18/2020	\$ 17,600	WILSON ES PROJECT INSPECTOR SE
1000002721	SVA ARCHITECTS, INC	5/4/2021	\$ 9,293	RIVERSIDE ES - ARCHITECTURAL &
1000003024	SWINERTON MANAGEMENT & CONSULTING	11/10/2020	\$ 48,720	FOC - STAFF AUGMENTATION PROJ
20210502	TECHSMITH CORPORATION	9/15/2020	\$ 43	FOC - SNAGIT 2020-2023 LICENSE
1000003536	TIMOTHY R. HALEY	12/8/2020	\$ 19,650	FOC DESIGN MANAGEMENT PROG PLA
1000003605	TSE CONSTRUCTION	3/2/2021	\$ 51,875	FAIRMONT ES CLASSROOM & PORTAB
1000003637	VALLEY RELOCATION AND STORAGE	6/22/2021	\$ 2,017	RHS FURNITURE RELOCATION 3/17/
1000002654	VISTA ENVIRONMENTAL INC	8/4/2020	\$ 18,625	FAIRMONT ES - HAZARDOUS MATERI
1000003511	WEI JUN WANG	4/13/2021	\$ 11,668	DISTRICT WIDE FACILITIES MGMT
1000000716	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	3/30/2021	\$ 17,240	PINOLE VALLEY DESIGN CONTRACT

West Contra Costa Unified School District
2010 Measure D and 2012 Measure E Bond Funds
June 30, 2021

Appendix A – List of Expenditures Reviewed (continued)

Contract/ PO #	Vendor Name	Warrant Date	Amount	Description
Measure E				
1000003513	AQUATECH CONSULTANCY, INC	10/13/2020	\$ 37,365	DISTRICT WIDE WATERPROOFING CO
20210739	AREY JONES EDUCATIONAL SOLUTIONS	11/24/2020	\$ 2,034	LENOVO 15" THINKPAD PL GEN 3 L
20212303	B.T. MANCINI CO. INC	6/22/2021	\$ 3,746	RHS SPORTS EQUIPMENT FOR NEW G
1000003603	BAKER VILAR ARCHITECTS	6/22/2021	\$ 2,200	RHS DSA CLOSEOUT SVCS 3/1/21-6
20210678	BIZON GROUP INC	9/15/2020	\$ 120	FAIRMONT CNP CONTAINERS 07/20
20210409	BPXPRESS REPROGRAPHICS	5/18/2021	\$ 1,315	PVHS FIELD HOUSE & BLEACHERS
1000003622	CONTROL AIR HOLDINGS, INC	5/18/2021	\$ 17,280	DISTRICT WIDE HVAC ASSESSMEN
1000003625	DECOTECH SYSTEMS	8/3/2021	\$ 27,199	RHS WIRELESS NETWORK & ACCESS
20210554	DIVISION OF STATE ARCHITECT		\$ 2,168	KOREMATSU MS DSA CHECK REQUEST
1000001749	EMPLOYERS ADVOCATE INC	3/2/2021	\$ 220	PROGRAM-WIDE PROJECT LABOR AGR
20211106	HIBSER YAMAUCHI ARCHITECTS INC	10/13/2020	\$ 2,168	KOREMATSU DSA REIMBURSEMENT
1000002979	INTEGRATED EDUCATIONAL PROGRAMMING	9/15/2020	\$ 11,672	STAFF AUGMENTATION - VARIOUS P
1000003552	KLEINFELDER INC	11/10/2020	\$ 6,000	PVHS PERMEABILITY TESTING PER
20212304	KORNEY BOARD AIDS, INC.	4/20/2021	\$ 140	RHS VERTICAL BALL CAGE
20211267	MICHAEL D. MURPHY	6/15/2021	\$ 1,610	RHS AUXILLARY GYM WASHER/DRYER
1000003606	RGM KRAMER INC	5/25/2021	\$ 20,710	FOC PROJECT AND CONSTR MGMT MA
20211211	SAMSON EQUIPMENT	4/20/2021	\$ 30,318	RHS WEIGHT ROOM EQUIPMENT
1000003316	SIERRA WEST CONSULTING GROUP INC	9/29/2020	\$ 8,980	PVHS COST ESTIMATING SVCS AMEN
20211648	STATE WATER RESOURCES CONTROL BOARD	12/22/2020	\$ 509	RHS CRITICAL NEEDS PROJECT SWP
1000003024	SWINERTON MANAGEMENT & CONSULTING	8/3/2021	\$ 6,512	FOC - STAFF AUGMENTATION JUNE
1000003536	TIMOTHY R. HALEY	7/13/2021	\$ 8,100	FOC DESIGN MANAGEMENT 6/1/21-6
20212483	TROXELL COMMUNICATIONS INC	6/29/2021	\$ 5,779	RHS AIRTAME DEVICES FOR GYM &
20211638	WEST COUNTY TIMES	4/7/2021	\$ 742	FOC - BID ADVERTISEMENTS ANNUA
1000000716	WOLF/LANG/CHRISTOPHER ARCHITECTS, I		\$ 57,465	INV#0101970117

West Contra Costa Unified School District
2010 Measure D and 2012 Measure E Bond Funds
June 30, 2021

Appendix B – List of Contracts and Procurement Documents Reviewed

Contract #	Vendor Name	Contract amount	Sites
1000003587	All County Flooring	\$ 74,859	Fairmont ES
1000002635	Alten Construction, Inc	\$ 54,654,282	Lake ES
1000003589	C Overaa	\$ 2,792,696	Riverside ES
1000003601	DSK ARCHITECTS	\$ 757,050	Hercules MS/HS
1000003537	Pro-Ex Construction, Inc.	\$ 53,700	Fairmont ES

West Contra Costa Unified School District
2010 Measure D and 2012 Measure E Bond Funds
June 30, 2021

Appendix C – List of Change Orders Reviewed

Contract #	Vendor Name	Project Phase	Original Contract Amount	Change Order Amount	Change Order #
1000003031	STRAWN CONSTRUCTION	20610154-00	\$ 3,997,407	\$ 166,417	6 and 7
1000003356	MAR CON BUILDERS	12310164-00	\$ 1,363,095	\$ 18,199	1, 2, 3, and 4
1000003537	PRO-EX CONSTRUCTION	12310164-00	\$ 53,700	\$ 1,750	1
1000003587	ALL COUNTY FLOORING	12310164-00	\$ 74,859	\$ 457	1
1000001749	EMPLOYERS ADVOCATES, INC.	61501396-00	\$ 15,000	\$ 7,000	AM #5
1000003024	SWINERTON MANAGEMENT & CONSULTING		\$ 2,152,928	\$ 28,500	AM #6
1000003024	SWINERTON MANAGEMENT & CONSULTING		\$ 2,152,928	\$ 35,000	AM #6
1000003316	SIERRA WEST CONSULT	36201377-07	\$ 17,960	\$ 8,980	AM #1
1000003536	HALEY, TIMOTHY R.	61501396-00	\$ 120,000	\$ 49,950	AM #2
1000003536	HALEY, TIMOTHY R.	61501396-00	\$ 120,000	\$ 27,150	AM #2
1000003606	RGM KRAMER INC	61501396-00	\$ 149,440	\$ -	AM #1
1000003606	RGM KRAMER INC	61501396-00	\$ 149,440	\$ -	AM #1
1000003232	ACHIEVEMENT ENGINEER	12310164-00	\$ 5,842	\$ 5,750	AM #2
1000002654	VISTA ENVIRONMENTAL	12310164-00	\$ 19,558	\$ 24,295	AM #2



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Fiscal Year 2021 Bond Performance Audit: 2010 Measure D and 2012 Measure E



SCOPE OF THE AUDIT



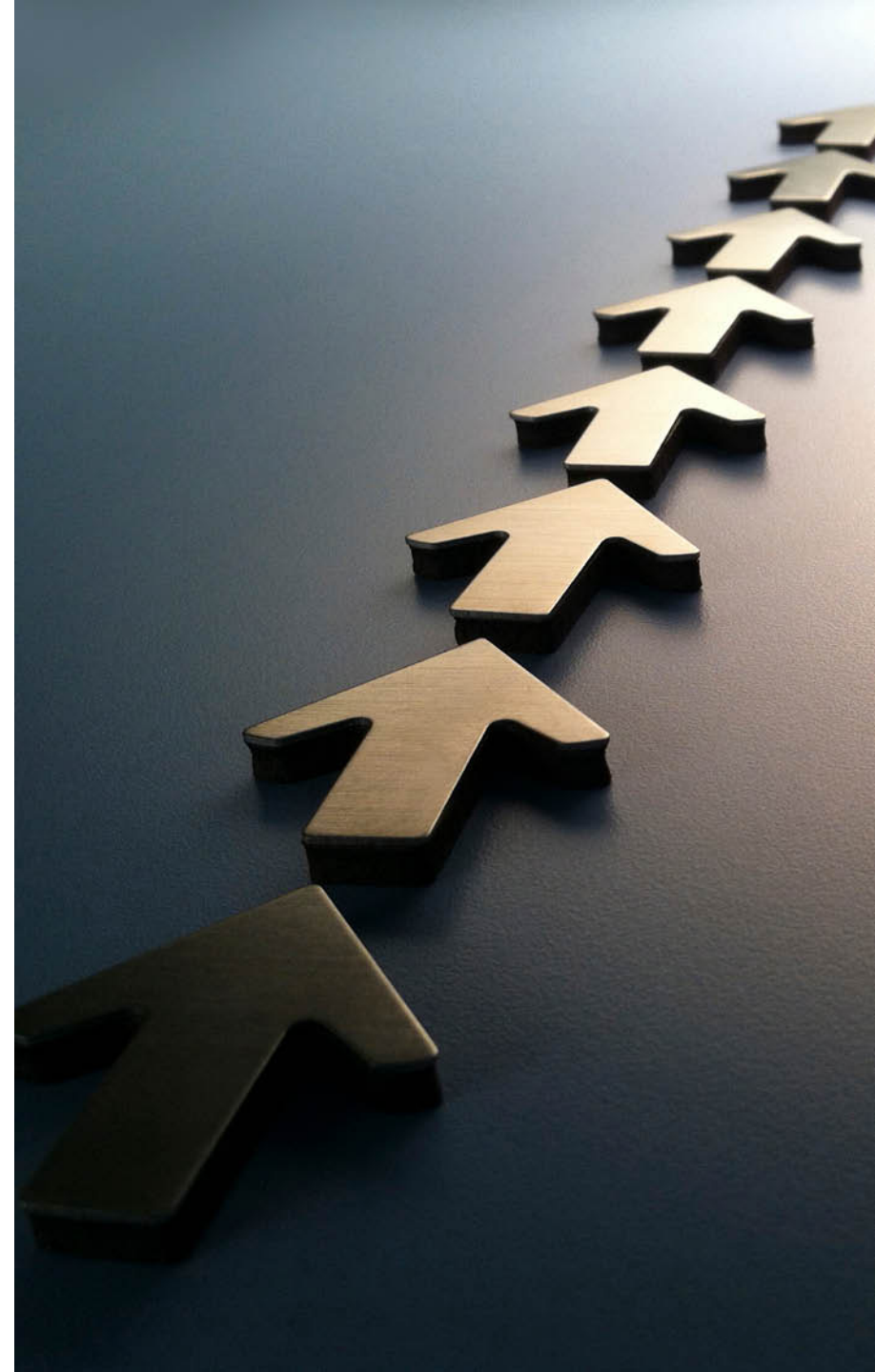
Auditor's responsibilities

Forming and expressing opinions based on the results of our audit.



Management's Responsibilities

Completeness and accuracy, maintenance of internal control over financial reporting, and compliance with laws and regulations.



PERFORMANCE AUDIT PRIMARY OBJECTIVES – PROP. 39

- **Listed Projects** - Ensure that such funds were expended on specific projects listed in the text of the applicable ballot measure.
- **Construction** - Verify that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.
- **Salaries** - Verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

PERFORMANCE AUDIT SCOPE

Vendor	Measure D	Measure E
Sampled	\$ 17,851,005	\$ 254,351
Incurred	\$ 21,845,260	\$ 557,982
	82%	46%

CURRENT STATUS OF PRIOR FINDINGS

- **Finding:** The District does not have a documented basis for distributing salary between the narrow category of bond compliant construction projects and routine everyday school facilities administrator expenses.
- **Recommendation:** Continue implementation of the process that was started in March 2020.
- **Status as of June 30, 2021:** Resolved.



2020-001, Time Documentation



PERFORMANCE AUDIT CONCLUSIONS



Expenditures align with the voter-approved bond project lists.



Payroll expenditures are per the AG Opinion.



Evidence of compliance with public bid, procurement.



Change orders show compliance with the District Policies, public law provisions.





CPAs & BUSINESS ADVISORS

Find us online:



eidebailly.com

FY 2021 Performance Audit CBOC Q&A

Q1: The audit is signed by the company not the partner in charge of the audit. According to Govt. Code 12410.6 (b) the same person can not be in charge of the audit or reviewing the audit for more than six consecutive fiscal years. Why isn't the name of this person listed in the reports. {Christy White Associates has done the audit of the construction bond program from 2015-2021 and is contracted through 2023)

Govt. Code 12410.6 (b) states" (b) Commencing with the 2013-14 fiscal year, a local agency shall not employ a public accounting firm to provide audit services to a local agency if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local agency for six consecutive fiscal years. For purposes of calculating the six consecutive fiscal years, the local agency shall not take into account any time that a public accounting firm was employed by that local agency prior to the 2013-14 fiscal year. The Controller may waive this requirement if he or she finds that another eligible public accounting firm is not available to perform the audit."

Auditor Response: I cannot comment regarding Christy White.

Concerning Eide Bailly LLP's performance audit, California Education Code §41020(f)(2) makes it unlawful for a public accounting firm to provide audit services to the LEA if the lead audit partner, or coordinating audit partner responsible for the audit or for reviewing the audit, has performed audit services for the LEA in each of the six previous fiscal years. Consequently, Eide Bailly LLP must assign a different audit partner in the seventh year. **Accordingly, Eide Bailly will be required to rotate the audit partner for its performance audit of WCCUSD, fiscal year 2026.**

Q2: Performance Audit - In your previous audit you had one recommendation that the District continue its time keeping program; so that, you can get more data to verify that the controls work. In your recent audit you made no mention of this recommendation and the outcome of the controls.

Recommendation:

"2020-001 Time Documentation: The District does not have a documented basis for distributing salary between the narrow category of bond- compliant construction projects and routine everyday school

facilities administrator expenses. For the fiscal year ended June 30, 2020, the District utilized the Annual Staffing Plan to allocate payroll expenditures to the bond fund based on the portion of hours worked on bond projects; however, the Annual Staffing Plan does not reconcile to the employees' actual hours spent on the bond-funded activities as documented on timesheets. As a response to previous years' audit findings, management has developed a protocol to establish the basis of salary allocation to the bond program. The new protocol began implementation as of March 2020. Accordingly, the District could not provide supporting documentation covering the entire year under audit."

I found a GAGAS reference for question # 4. According to the following references, if an auditor finds a recommendation in the previous audit, it should be considered in the scope of their present audit.

GAGAS, 2018 Revision

Chapter 7: Standards for Attestation Engagements and Reviews of Financial Statements

Requirement: Results of Previous Engagements

7.13 - When planning a GAGAS examination engagement, auditors should ask management of the audited entity to identify previous audits, attestation engagements, and other studies that directly relate to the subject matter or an assertion about the subject matter of the examination engagement, including whether related recommendations have been implemented. Auditors should evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from previous engagements that could have a significant effect on the subject matter or an assertion about the subject matter. Auditors should use this information in assessing risk and determining the nature, timing, and extent of current work and determining the extent to which testing the implementation of the corrective actions is applicable to the current examination engagement objectives.

Glossary

Scope: The boundary of the audit and is directly tied to the audit objectives. The scope defines the subject matter that the auditors will assess and report on, such as a particular program or aspect of a program, the necessary documents or records, the period of time reviewed, and the locations that will be included. (paragraph 8.10)draft report, or major controversies with regard to the issues discussed in the draft report

Staff Response: The District Bond Program transitioned from interim timekeeping to monthly timesheet documentation and payroll reconciliation for all staff in March 2020.

Accordingly, the Bond Performance Audit for FY 2020, noted *“As a response to previous years' audit findings [FY 2019, Moss Adams], management has developed a protocol to establish the basis of salary allocation to the bond program. The new protocol began implementation as of March 2020. Accordingly, the District could not provide supporting documentation covering the entire year under audit.”*

In May 2021, the Fiscal Crisis & Management Assistance Team (FCMAT) published a Fiscal Health Risk Analysis. FCMAT concluded that yes, the District does properly track and account for the facility-related projects. The report references the FY 2020 performance audit recommendation. Based on the existing recommendation, FCMAT requested a sample set of timekeeping documentation and then completed a review and reconciliation of the timekeeping documentation and payroll expenditures. FCMAT's review resulted in a positive conclusion.

In March 2022, the Bond Performance Audit for FY 2022 methodology included:

- “7. We obtained the payroll expenditures accounting records and selected 7 out of 16 individuals who were funded by the Measure D and Measure E during the fiscal year 2021. 5 out of 7 individuals tested were full-time District employees with bond related responsibilities and 2 individuals were involved in the non-recurring bond related activity.*
- 8. We tested selected individuals' salaries and benefits charged to the bond funds to verify that the District has a documented basis of allocating based on bond related activity.*
- 9. We reconciled the time documentation received to the actual payroll expenditures recorded in the general ledger and the bond fund allocation percentage based on the annual staffing plan. Based on the review of the position responsibility and time documentation, the payroll expenditure allocation to the bond fund was within the bond-funded allowable activities. We also verified that the actual payrolls are allocated based on the Annual Staffing Plan.”*

The conclusion published in the Bond Performance Audit for FY 2021 is *“Payroll expenditures are only for directly eligible bond program activities and not school administrators or District operating expenses.”*

Auditor Response: [Reference to the performance audit on page 6, items 7, 8, and 9](#) describe the procedures directly related to the referenced finding from the fiscal year 2020 performance audit. [Page 8, conclusion b](#) is from applying the procedures regarding finding 2020-001.

Q3: Performance Audit -Under methodology on page 7, #15, you mentioned that you looked at the Board Policies for the CBOC. BP 7214.2 (CBOC Bylaws) was last revised in 2015; are there any Generally Accepted Government Auditing

Standards (GASAS) dealing with how often these policies should be reviewed and/or revised? (The CBOC has been working with the District to revise this BP since 2017 and don't seem to be able to get it done.)

Auditor Response: [The requirements of Proposition 39 bind the scope of our performance audit regarding the district's policies.](#)

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

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

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

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

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

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

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

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

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

AYES:

ABSTENTIONS:

NAYS:

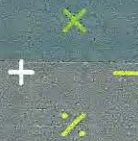
ABSENCES:

John Anderson, Chair

Tom Panas, Secretary

EXHIBIT A

Resolution No. 22-02, May 9, 2022



FINAL REPORT

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
PROPOSITION 39 BOND PERFORMANCE AUDIT REPORT FOR THE
FISCAL YEAR ENDED JUNE 30, 2019

March 12, 2020

Moss Adams LLP
101 Second Street, Suite 900
San Francisco, CA 94105
(415) 956-1500



MOSSADAMS



III. AUDIT RESULTS

CONDUCT A PERFORMANCE AUDIT (CAPA)

In accordance with GAGAS, we reviewed expenditures for compliance with the Bond's requirements for Listed Projects to ensure that unallowable costs were not allocated to the Bond Program, in accordance with GAGAS, for performance audits. Our testing resulted in the following potential exceptions:

Observation CAPA 1: The District did not provide adequate documentation to support compliant staff charge allocations to the Bond Program.

The District has taken steps to address the Conduct a Performance Audit (CAPA) recommendation regarding timekeeping controls provided in the prior years' reports (Moss Adams 2017 and 2018 reports—Objective CAPA). Based on sampled documentation, no timecards or other time certification support validating the percentage of time allocation and cost were provided. However, on June 3, 2019, the District facilitated a Time Card Allocation Meeting with Bond Program personnel and conducted a Pilot Time study from June 3, 2019 to June 28, 2019. The District prepared the "Instruction for Time Study Log-in Sheet" and the "Weekly Reporting Log-in Sheet" to provide guidance for Bond Program District employees. The results of the Pilot Time study were not implemented through June 30, 2019. Additionally, timesheets were not available for the entire period for all personnel charged to the Bond Program, documentation was marked draft, and not all timecards had both employee and program administrator sign offs. As such, the Pilot Time study results were not complete and accurate and it is unclear whether they can be relied upon as a basis for staff allocation support documentation for the Bond Program. A FY 2018–2019 Fund 21 Labor Allocation report was provided for Moss Adams to assess during the current fiscal year including the following labor allocations by personnel:

Position Description per District records	FY19 FTE (%) Allocated to Bond Program
ASSO SUPT-FAC MAINT	75
SR ADMIN SECRETARY	75
ENGINEERING OFFICER	90
DIRECTOR OF CONTRACT	90
BOND REGIONAL FACILT	100
BOND REGIONAL FACILT	05
COORDINATOR-FISCAL	80
ADMIN SVCS MANAGER	90
ADMIN SVCS MANAGER	10
SR SCH FACILITY SPEC	50



SR SCH FACILITY SPEC	.50
ADMINISTRATIVE TECH	90
ASSOC SUPT BUSINESS	10
SR ADMIN SECRETARY-BUSIN	10
DIRECTOR INT AUDIT	20
INTERNAL AUDITOR	40
PRINCIPAL ACCOUNTANT	90
SR BUDGET CLERK	60

Based on the 2018 – 2019 Fund 21 Labor Allocation report provided by the District, the total charges for personnel who were not 100% dedicated to the Bond Program (\$1,398,060) accounted for 89.7% of the total staffing charges (\$1,558,273). While it is understood that labor costs to the Bond Program are necessary, they should be properly supported going forward to ensure appropriateness and compliance with Bond language. Opinion No. 04-110 from the State of California's Office of the Attorney General states that "a school district may use Proposition 39 school bond proceeds to pay the salaries of district employees to the extent they perform administrative oversight work on construction projects authorized by a voter approved bond measure." Absent a timekeeping system, or equivalent tracking system, we were unable to validate that the staffing allocation percentages and/or amounts were compliant and consistent with Opinion No. 04-110.

Recommendation: The District should continue efforts to implement the processes and controls needed to provide supporting documentation that validates the applicability and accuracy of labor charged to the Bond Program consistent with Opinion 04-110. Specifically, a timekeeping system, or equivalent tracking system, should be implemented so that all labor costs incurred are identifiable, compliant, and have a beneficial relationship to the Bond Program. Additionally, the District should evaluate labor amounts charged to the Bond Program to ensure appropriateness and compliance with Opinion 04-110. Results of this evaluation should be reported to District management, the Board, and CBOC to ensure transparency and remediation takes place, as necessary.

OBJECTIVE NO. 1 – DISTRICT AND PROFESSIONAL SERVICES STAFFING PLAN FOR THE BOND PROGRAM (NO EXCEPTION)

Observation No. 1: WCCUSD should formalize policies and procedures for in-house or consultant staffing for the Bond Program.

The District has taken steps to address the Professional Service Staffing Plan (Staffing Plan) for the Bond Program recommendation provided in the prior years' reports (Moss Adams 2017 and 2018 reports---Objective No. 2). Upon request, a FY 19 staffing plan with key metrics and staffing requirements was available. However, policies and procedures were not formalized and approved to ensure that staffing plans are prepared and approved by appropriate personnel on a consistent basis. The District provided a staffing plan for FY 19, including project schedule and resourcing

EXHIBIT B

Resolution No. 22-02, May 9, 2022



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

West Contra Costa Unified School
District

Conclusion

Except for the possible effects from the matter described below about time documentation, the results of our tests indicated that, in all significant respects, the West Contra Costa Unified School District has appropriately accounted for the expenditures held in the Measure D and Measure E bond funds and has met the compliance requirement of Measure D and Measure E.

We noted the following:

- a. Expenditures align with the voter-approved bond project list.
- b. Payroll expenditures are only for directly eligible bond program activities and not school administrators or District operating expenses.
- c. Supporting documents for public bid, procurement, and contract files show compliance with District Policies, public law provisions, and other associated statutes.
- d. Supporting documents for change orders show compliance with the District Policies, public law provisions, and other related regulations.
- e. Review of CBOC meeting minutes and website show compliance with the District Policies, public law provisions, and other related regulations.

2020-001 Time Documentation

The District does not have a documented basis for distributing salary between the narrow category of bond-compliant construction projects and routine everyday school facilities administrator expenses.

For the fiscal year ended June 30, 2020, the District utilized the Annual Staffing Plan to allocate payroll expenditures to the bond fund based on the portion of hours worked on bond projects; however, the Annual Staffing Plan does not reconcile to the employees' actual hours spent on the bond-funded activities as documented on timesheets. As a response to previous years' audit findings, management has developed a protocol to establish the basis of salary allocation to the bond program. The new protocol began implementation as of March 2020. Accordingly, the District could not provide supporting documentation covering the entire year under audit.

Recommendation

We recommend that the District continue implementing its newly developed protocols to establish a documented basis of the percentage distribution of salary to the bond funds. We also recommend the District to reconcile the actual hours employees worked on the bond funded activities to the payroll expenditures periodically.

EXHIBIT C

Resolution No. 22-02, May 9, 2022

2020-21

Guide for Annual Audits
of K-12 Local Education Agencies
and State Compliance Reporting



Education Audit Appeals Panel
770 L Street, Suite 1100
Sacramento, California 95814
916.445.7745 fax 916.445.7626
www.eaap.ca.gov

March 1, 2021

July 1, 2021

Appendix A:

LOCAL SCHOOL CONSTRUCTION BOND AUDITS

SCOPE/AUDITOR JUDGEMENT

This appendix constitutes the guide for the financial and performance audits required for school facility projects by subparagraphs (C) and (D) of paragraph (3) of subdivision (b) of section 1 of Article XIII A of the California Constitution. The regulations in this Appendix are not a complete manual of procedures; auditors must exercise professional judgment.

AUDITING STANDARDS

Audits shall be conducted in accordance with the auditing standards set forth in *Government Auditing Standards* issued by the Comptroller General of the United States, and the provisions of this Appendix.

REPORT COMPONENTS FOR FINANCIAL AUDITS

- (a) Table of Contents Table of Contents
- (b) Financial Section
- (c) Independent Auditor's Report
- (d) Balance Sheet
- (e) Statement of Revenues, Expenditures, and Changes in Fund Balance
- (f) Notes to the Financial Statements
- (g) Independent Auditor's Report on Internal Control over Financial Reporting and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Accounting Standards*. [This Report specifies material instances of noncompliance, if any; defines material weakness and, when relevant, significant deficiency, and describes the significant deficiencies and material weaknesses disclosed by the audit; states that the auditor's consideration of internal control over financial reporting would not necessarily identify all deficiencies in internal control that might be significant deficiencies, and a statement about whether the auditor believes any of the significant deficiencies noted were material weaknesses; includes a statement that additional matters were communicated to the auditee in a management letter, if that is the case; specifies all instances of fraud and illegal acts, if any, disclosed by the audit, unless clearly inconsequential; specifies material violations of provisions of contracts and grant agreements, if any; specifies material abuse, if any, disclosed by the audit; and does all this in accordance with the financial reporting requirements specified in the Codification of Statements on Auditing Standards, and in Government Auditing Standards, as applicable to the year being audited.]
- (h) Schedule of Findings and Recommendations which is that part of the Findings and Recommendations Section that presents all audit year findings and a copy of each management letter issued
- (i) Schedule of Prior Audit Findings, which is that part of the Findings and Recommendations section that presents the status of actions taken by the auditee on each of the findings and recommendations in the prior year audit, and includes as

current year findings and recommendations those prior year findings that have not been resolved

REPORT COMPONENTS FOR PERFORMANCE AUDITS

The report of each performance audit performed pursuant to this Appendix shall contain:

- (a) The objectives, scope, and methodology of the audit
- (b) The audit results, including findings, conclusions, and recommendations, as appropriate
- (c) A statement about the auditor's compliance with *Government Auditing Standards*
- (d) A summary of the views of responsible officials
- (e) If applicable, the nature of any confidential or sensitive information omitted.

A. FINANCIAL AUDIT PROCEDURES

- 1. Determine whether the bond fund financial statements present fairly, in all material respects, the financial position of the fund for the year ended, and the results of its operations for the period then ended, in conformance with accounting principles generally accepted in the United States of America.
- 2. Test internal control over financial reporting and compliance with laws, regulations, or provisions of contracts or grant agreements.
- 3. If deficiencies in internal control, noncompliance with laws, regulations, or provisions of contracts or grant agreements; fraud; or abuse; are identified, describe them in a finding.

B. PERFORMANCE AUDIT PROCEDURES

- 1. Select a representative sample of expenditures charged to the facilities project(s) and review supporting documentation to ensure that such funds were properly expended on specific projects listed in the text of the applicable ballot measure.
- 2. Verify that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.
- 3. Verify that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.
- 4. If the school district did not properly account for the expenditures, if such expenditures were made for unauthorized bond projects, or if salary transactions were used for general administration or operations, include a finding in the audit report.



United States Government Accountability Office

By the Comptroller General of the
United States

EXHIBIT D

Resolution No. 22-02, May 9, 2022

July 2018

GOVERNMENT AUDITING STANDARDS

2018 Revision

8.17 Criteria identify the required or desired state or expectation with respect to the program or operation. Criteria provide a context for evaluating evidence and understanding the findings, conclusions, and recommendations in the report. Suitable criteria are relevant, reliable, objective, and understandable and do not result in the omission of significant information, as applicable, within the context of the audit objectives. The relative importance of each of these characteristics to a particular engagement is a matter of professional judgment. In instances where laws, regulations, or policies prescribe the criteria to be used for the engagement, such criteria are presumed to be suitable in the absence of indications to the contrary.

8.18 Examples of criteria include

- a. laws and regulations applicable to the operation of the audited entity;
- b. goals, policies, and procedures established by officials of the audited entity;
- c. technically developed standards or norms;
- d. expert opinions;
- e. prior periods' performance;
- f. defined business practices;
- g. contracts or grant agreements; and
- h. benchmarks against which performance is compared, including performance of other entities or sectors.

8.19 For audit objectives that pertain to the current status or condition of a program, sufficient, appropriate evidence is gathered to provide reasonable assurance that the description of the current status or condition of a program is accurate and reliable and does not omit significant information relevant to the audit objectives. Information addressing the audit objectives is to be provided in an objective, understandable manner. The relative importance of each of the characteristics of the information to a particular engagement is a matter of professional judgment.

EXHIBIT E

Resolution No. 22-02, May 9, 2022



Performance Audit Report
2010 Measure D and 2012 Measure E
General Obligation Bond Funds
June 30, 2021

**West Contra Costa Unified School
District**

Aligning Bond Audits to our Practice

Citizens' Bond Oversight Meeting
March 14, 2022

Overview of Bond Program Audits

[Current & Historical Reports](#) available online

Required Bond Audits

- ★ Annual Bond Financial Audit
 - ★ Annual Bond Performance Audit
 - ★ Project Specific SFP Audit
-

Supplemental Bond Program Audits

- ★ Forensic Accounting Investigation Report, FY 2008-2016
- ★ Program Effectiveness Audit, FY 2017 - 2019
- ★ Independent Review of the Forensic Investigation Implementation, Phase 1, 1.5 & Phase 2

Required Bond Program Audits

- ★ Annual Bond Financial Audit
- ★ Annual Bond Performance Audit
- ★ Project Specific SFP Audit

Annual Bond Program Financial Audit, Christy White

The Bond Program Financial Audit reviews the 2010 Measure D and 2012 Measure E General Obligation Bonds Building Fund's basic financial statements. This annual audit is required by Proposition 39.

Auditor: Christy White

Financial Audit: FY 2020: The audit did not result in any recommendations or negative findings.

[Bond Financial Audit, FY 2021 Timeline](#)

Auditor: Christy White

October 2021 - March 2022: Document production and field work.

March 2022*: The CBOC will review and receive the report.

*The legal deadline is March 31.

Annual Bond Program Performance Audit, Eide Bailly

The Bond Program Performance Audit verifies that Bond proceeds are used on projects listed in the ballot measure and not on District's general administration or operations. This annual audit is required by Proposition 39.

Auditor: Eide Bailly **Performance Audit:** The audit includes 1 time auditing recommendation documenting the basis for distributing salary between the narrow category of bond-compliant construction projects and routine everyday school facilities administrator expenses.

Implementation Status: The implementation of the audit recommendation began in March 2020 and continues to be fully implemented.

[Bond Performance Audit, FY 2021 Timeline](#)

Auditor: Eide Bailly

November 2021 - March 2022: Document production and field work.

March 2022*: The CBOC will review and receive the draft reports.

*The legal deadline is March 31.

Project Specific School Facility Program (SFP) Audits, Christy White

Education Code §41024 requires that any District that receives SFP funds after April 1, 2017, complete an independent third-party close-out performance audit for each funded application.

Auditor: Christy White

Completed Project Audits*: All four completed audits found that the District expended School Facilities Program funds in accordance with Education Code Section 41024.

Completed SFP Project Audits

Site (Application)	State Dollars Received
Helms (58/61796-00-008)	\$5,341,020
Coronado (57/61796-00-047)	\$946,931
Gompers (57/61796-00-045)	\$2,071,166
Peres (57/61796-00-044)	\$1,101,173

\$9,460,290

Project Specific School Facility Program (SFP) Audit, Christy White

Active/Ongoing SFP Project Audits

Site & Application	Funds Received	Status	Due Date
King (58/61796-00-009)	\$2,106,032	In Progress	March 2022
ECHS (58/61796-00-010)	\$2,472,732	In Progress	April 2022
ECHS Bldg E (58/61796-00-011)	\$218,382	In Progress	April 2022
PVHS (57/61796-00-051)	\$23,400,090	Active	June 2022
KHS (57/61796-00-049)	\$1,193,070	Active	June 2022

\$29,390,306

Supplemental Bond Program Audits

- ★ Forensic Accounting Investigation Report, FY 2008-2016
- ★ Program Effectiveness Audit, FY 2017 - 2019
- ★ Independent Review of the Forensic Investigation Implementation, Phase 1, 1.5 & Phase 2

Forensic Accounting Investigation Report, Vicenti, Lloyd & Stutzman

Phase II Forensic Accounting Report was accepted by the Board on September 21, 2016 resulting in 112 recommendations

Outstanding Recommendations:

- CBOC Board Policy & CBOC budget
- District business ethics policy for District staff and Board
- Independent review of recommendations implemented (Performed in Phase 1, 1.5 & 2.0)

The Forensic Accounting Report is available online <https://www.wccusd.net/domain/1723>

Independent Review of the Implementation of the Forensic Report Recommendations

Phase 1: Review and verification of 62 recommendations deemed implemented by June 30, 2017

Auditor: Moss Adams

#	Deemed Status as of 6/30/17
33	Implemented
19	Partially Implemented
3	Not Implemented as of 6/30/17
7	Undetermined

Phase 1.5: Review and verification of 29 recommendations not deemed implemented in Phase 1 PLUS 26 Performance Effectiveness Audit FY 17-19 recommendations.

Auditor: Eide Bailly

Cost: \$70,000

Anticipated: Summer 2022

Phase 2: Review and verification of the remaining 50 recommendations implemented after June 30, 2017.

Auditor: Moss Adams

Cost: \$50,000

Anticipated: Summer 2022

Bond Program Program Effectiveness Audit, Moss Adams

The Program Effectiveness audit covers performance and controls review for 22 additional criteria.

Effectiveness Audit: Moss Adams completed the audit for fiscal year 2017, 2018 & 2019. The successive audit report resulted in 26 recommendations which primarily focus on the publication of detailed processes and procedures.

Implementation Status: 24 recommendations were deemed fully implemented when the Board adopted the Bond Program Management Plan.

2 recommendations relate to the CBOC Board Policy and the CBOC website.

Aligning our Audits to our Practice:

*Demonstration of Implementation
Bond Program Management Plan
(PMP)*

Available online <https://www.wccusd.net/Page/13520>

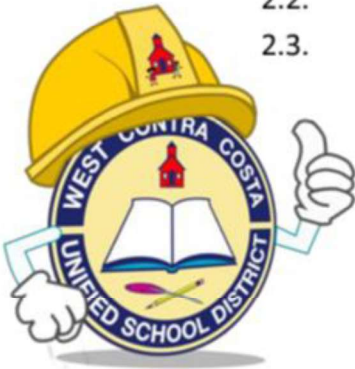
The Bond Program Management Plan is a living document that provides the documentation of the internal controls that properly implement the District's policies, safeguard its assets, provide compliance with state and federal laws and regulation, and produce timely and accurate financial information.

Demonstration of Implementation Bond Program Management Plan (PMP)

SECTION 5. APPENDICES TABLE OF CONTENTS

2. AUDIT APPENDIX

- 2.1. Master List of 2016 Forensic Accounting Investigation Phase II Report & FY 17-19 Program Effectiveness Audit
- 2.2. Audit Reference Guide for the 2016 Forensic Accounting Investigation Phase II Report
- 2.3. Audit Reference Guide for the FY 2017-2019 Program Effectiveness Audit



Master List of Recommendations, Audit Status & PMP Locations

Forensic Accounting Investigation Phase II Report Recommendation Guide as of May 14, 2021

<div> <div>Abbreviation Legend</div> <div> <div>PO Program & Operations</div> <div>A Administrative</div> <div>PM Project Management</div> <div>F Fiscal</div> <div>App Appendix</div> </div> </div>				Implementation & Verification
ML #	VLS #	Brief Description	PMP Location	Status / Phase
1	TC 1-1	Advertise CBOC membership opportunities	PO 3.2	Phase 1.5
2	TC 2-1	Clarify "review period" in Master Plan	PO 1.2.2	Phase 2
3	TC 2-2	Bond Measure ballot language should refer to Long-Range Facilities Master Plan	N/A	Phase 2
4	TC 4-1	Revise Governance Handbook to clarify Board role v. Management functions	N/A	Implemented
5	TC 4-2	Board Member Brown Act training	N/A	Phase 1.5
6	TC 4-3	Revise Governance Handbook to strengthen Conflict of Interest section	N/A	Implemented
7	TC 4-4	Board Policy on Conflict of Interest specific to Board members & District vendors	N/A	Implemented
8	TC 4-5	Governance Handbook & Board Policy of Board members authority over amendments	N/A	Implemented
9	TC 4-6	Annual Board Member training on the Governance Handbook	N/A	Phase 1.5
10	TC 5-1	Annual Internal Review of Long Range Facilities Master Plan	PO 1.2.2	Phase 2
11	TC 5-2	Procedure for multi-year budgets for Priority Schools in Facilities Master Plan	F 1.1; App 1.6.1, 1.5.1	Phase 2
12	TC 6-1	Procedure for budgeting practices: preparation, tracking, reporting & approval	F 1.1; App 1.6.1, 1.5.2	Phase 2
13	TC 6-2	Budget verification prior to approval of contract or change order by Board	F 1.3.1, F 2.1; App 1.5.2, 1.6.3	Phase 1.5
14	TC 6-3	Budget verification documentation	F 1.3.1, F 2.1; App 1.5.2, 1.6.3	Phase 1.5
15	TC 6-4	Budget account code verification documentation	F 1.3.1, F 2.1; App 1.5.2, 1.6.3	Phase 1.5
16	TC 6-5	Budget amount and account code verification documentation	F 1.3.1, F 2.1; App 1.5.2, 1.6.3	Phase 1.5
17	TC 6-6	Project Budget Amendment/Transfer Form	F 1.3; App 1.6.2	Phase 1.5
18	TC 6-7	Procedure for preparation and submission of Bond Project Budget	F 1.1; App 1.5.1, 1.6.1	Phase 2
19	TC 6-8	Procedure for preparation and submission of Bond Project Budget increase/decrease	F 1.4; App 1.4.3, 1.5.2, 1.6.2	Phase 2

WCCUSD Bond Performance Program Effectiveness Audit FY 2017-2019 Recommendation Guide as of May 14, 2021

<div> <div>Abbreviation Legend</div> <div> <div>PO Program & Operations</div> <div>A Administrative</div> <div>PM Project Management</div> <div>F Fiscal</div> <div>App Appendix</div> </div> </div>				
Master List #	Performance & Program Effectiveness 2017 -2019	Brief Description	PMP Location	Implementation Verification Phase
113	CAPA	Reimburse School Facility Consultants cost	N/A	Phase 1.5
114	CAPA	Timekeeping for District Bond Program Staff	PO 2.3 App 1.3.6	Phase 1.5
115	1	Process for Annual Staffing Plan	PO 2.3	Phase 1.5
116	2	Process for Reporting including Cash Flow	PO 2.3; App 1.3	Phase 1.5
117	2017; 2018.3; 2019:3a	Procedure for Design & Construction Budget Management	F 1.1; App 1.5 & 1.6	Phase 1.5
118	3b	Process for Reporting including Project level expenditures	PO 3.4 App 1.2.2, 1.3	Phase 1.5
119	2017.4; 2018 & 2019:4a	Procedure for Bidding & Procurement Thresholds	A 1	Phase 1.5
120	4b	Process for Design-Build procurement	A 1.4; 3.5	Phase 1.5
121	4c	Process for Documenting Competitive Pricing	A 4.3	Phase 1.5
122	5	Procedures for Fraud Prevention	PO 3.1; A 1	Phase 1.5
123	6a	Process for Master Planning	PO 1.2; PM Intro	Phase 1.5
124	6b	Process for Bond Program Reporting	PO 3.4; App 1.3	Phase 1.5
125	8	Process for Claims Avoidance	App 1.11.3	Phase 1.5
126	9	Process for Updating Material Specifications Log	PM 1.2.2.1; App 1.11.4	Phase 1.5
127	10	Process for Value Engineering & Cost Benefit Analysis	PM 1.3.1.1	Phase 1.5
128	11	Process for Project Closeout & Warranty Management	PM 2.4, 2.7, 2.8	Phase 1.5
129	13a	Process for Change Orders	PM 2.3	Phase 1.5
130	13b	Process for Change Order Reporting	App 1.9.4	Phase 1.5
131	2017-5; 2018; 2019:13c	Process for Professional & Special Services Amendments	A 3	Phase 1.5
132	14	Procedure for Vendor Payment Processing	F 3; App 1.7.5, 1.8	Phase 1.5
133	15	Procedure Checklist for Project Close-Out	PM 2.4	Phase 1.5
134	16	Pricing Goals	F 5	Phase 1.5
135	19	Process for Timely Invoice Processing	F 3.1.1; App 1.7.5 & 1.8	Phase 1.5
136	20	Process for Local Capacity Building	A 2.2.5	Phase 1.5
137	21	Board Policy for CBOC	N/A	Phase 1.5

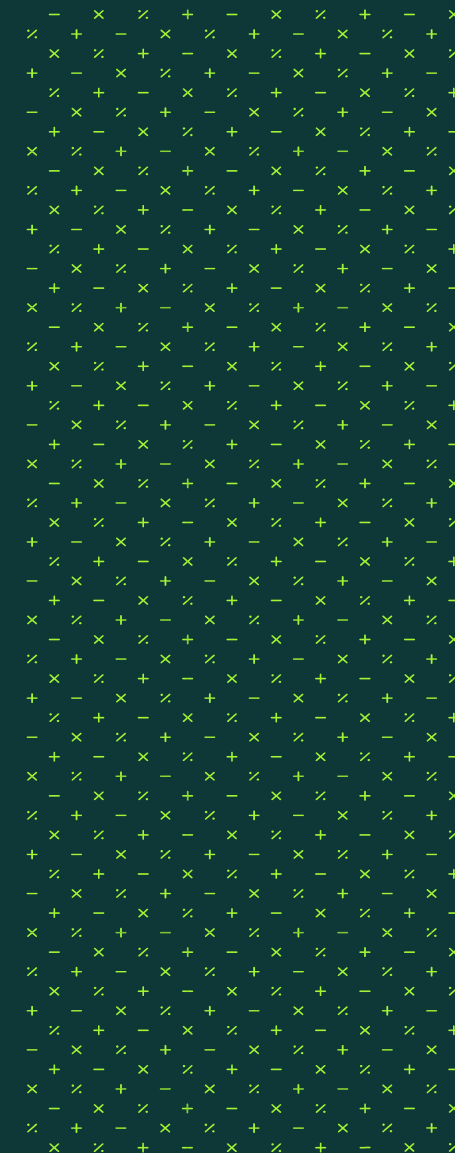


California Association of Bond Oversight Committees (CABOC) How to Perform an Effective Performance Audit

Stephen Bacchetti

Arthur Ngo

Tammy Lohr



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Senior Manager, Financial Statement Audits

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Tammy Lohr

Manager, K-14 Performance Audits

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K-14 Team – Capital Projects Performance Audit Practice

- Performs over 50 capital program projects annually, including:
 - Performance audits
 - Capital program assessments
 - Cost compliance and control reviews
 - Change order reviews
 - Contract reviews
- Construction program policies and procedures
- Project and Program sizes range from \$10 million to over \$5.5 billion



K-14 Team – Financial Statements

- Extensive experience and specialize in K-14 audits, including:
 - Financial statement audits
 - Bond financial statement audits
 - Performance audits
 - Agreed upon procedures



Agenda

- California Proposition 39 (Prop 39) Overview
- What Is a Performance Audit?
- How to Perform an Effective Performance Audit
- Common Construction Program Exposures
- Construction Project Risk Factors
- Capital Program Performance Audit Checklist
- Benefits of an Expanded Performance Audit



California Proposition 39 (Prop 39) Overview

- On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act.
- California State requirements specify that proceeds from the sale of school facilities bonds are expended only on the specific projects listed in the proposition authorizing the sale of bonds (Listed Projects).
- The measure required a 55% voter approval and specified accountability requirements for school construction bond measures, including requirements for financial statement and performance audits.



What Is a Performance Audit?

- According to Government Auditing Standards (GAS), “Performance audits are defined as audits that provide findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria.”
- Performance audits may have more than one overall objective.
- Key categories of performance audit objectives include the following:
 - Program effectiveness and results audit objectives
 - Internal control audit objectives
 - Compliance audit objectives
 - Prospective analysis audit objectives



What Is a Performance Audit?

- Program effectiveness and results: evaluate whether program is meeting its goals and objectives
- Internal controls: assess internal controls relating to compliance, reporting, and goal attainment
- Compliance: assess compliance with established criteria (laws, regulations, contracts, agreements, etc.)
- Prospective analysis: analyze information based on assumptions that may happen in the future
- Completed under Generally Accepted Government Auditing Standards (GAGAS)



What Is a Performance Audit?

- Performance audits provide objective analysis so that management and those charged with governance and oversight can use the information to:
 - Improve operations
 - Reduce costs
 - Strengthen internal controls
- Facilitate decision-making by allowing parties with responsibility to oversee or initiate corrective action and contribute to public accountability
- A capital program performance audit should assess whether an entity is achieving efficiency and effectiveness in the employment of available resources to achieve program compliance, operational, and financial goals



How to Perform an Effective Performance Audit – GAGAS Requirements

PLANNING

- ▶ Independence
- ▶ Staffing and CPE
- ▶ Audit plan and risk assessment
- ▶ Fraud risk assessment

FIELDWORK

- ▶ Sufficiency and appropriateness of evidence
- ▶ Elements of a finding

REPORTING

- ▶ Quality assurance review
- ▶ Statement of compliance
- ▶ Management response

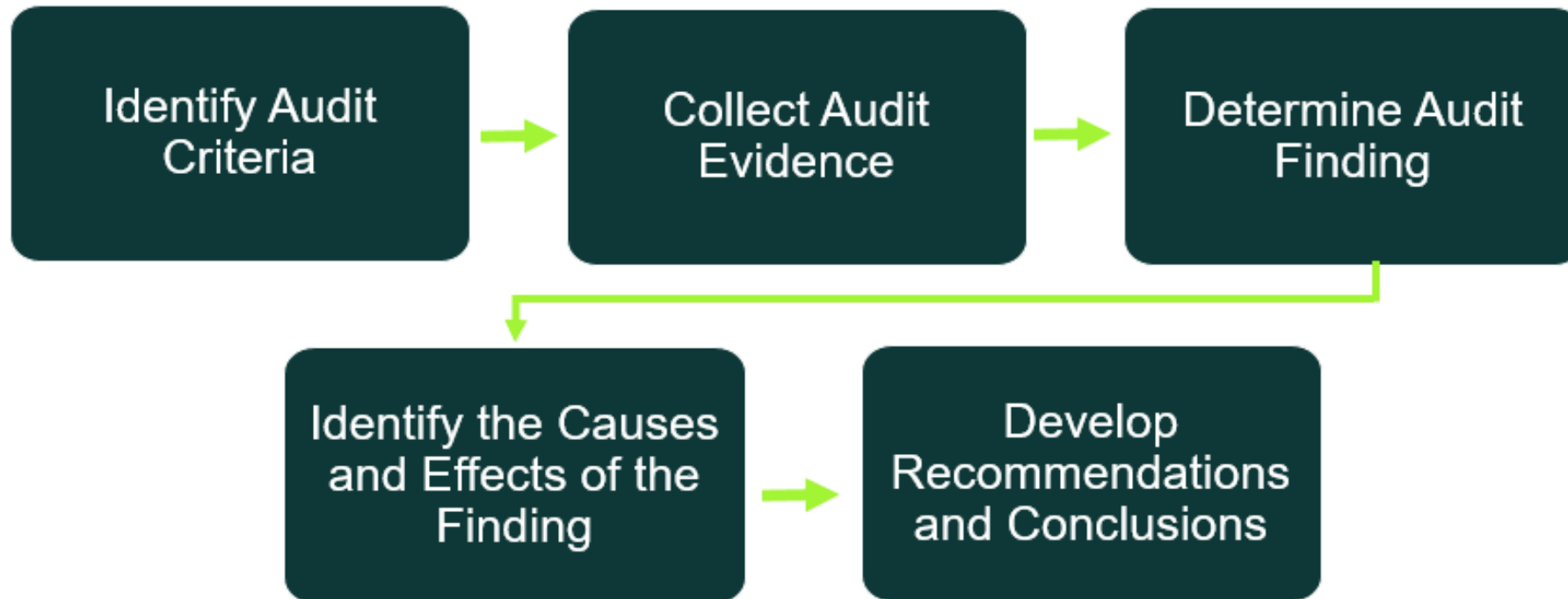


How to Perform an Effective Performance Audit – Planning: Staffing and CPE Requirements

- Collectively, auditors must have competence needed to address objectives and adhere to GAGAS standards
- Roles
 - Non-supervisory auditors
 - Supervisory auditors
 - Partners and directors
- CPE Requirements
 - 80 hours of CPE every 2 years
 - At least 24 hours directly relating to government or government auditing



How to Perform an Effective Performance Audit – Fieldwork: The Process



How to Perform an Effective Performance Audit – Fieldwork: Elements of a Finding

- Develop the elements of a finding
 - Criteria: what you're measuring against (should be done in planning)
 - Condition: the current situation at the auditee
 - Cause: reason that the condition does not match criteria
 - Effect (or potential effect): consequence of the condition not matching criteria



Reporting: Management Responses

- Report views of responsible officials regarding:
 - Findings
 - Conclusions
 - Recommendations
 - Planned corrective actions



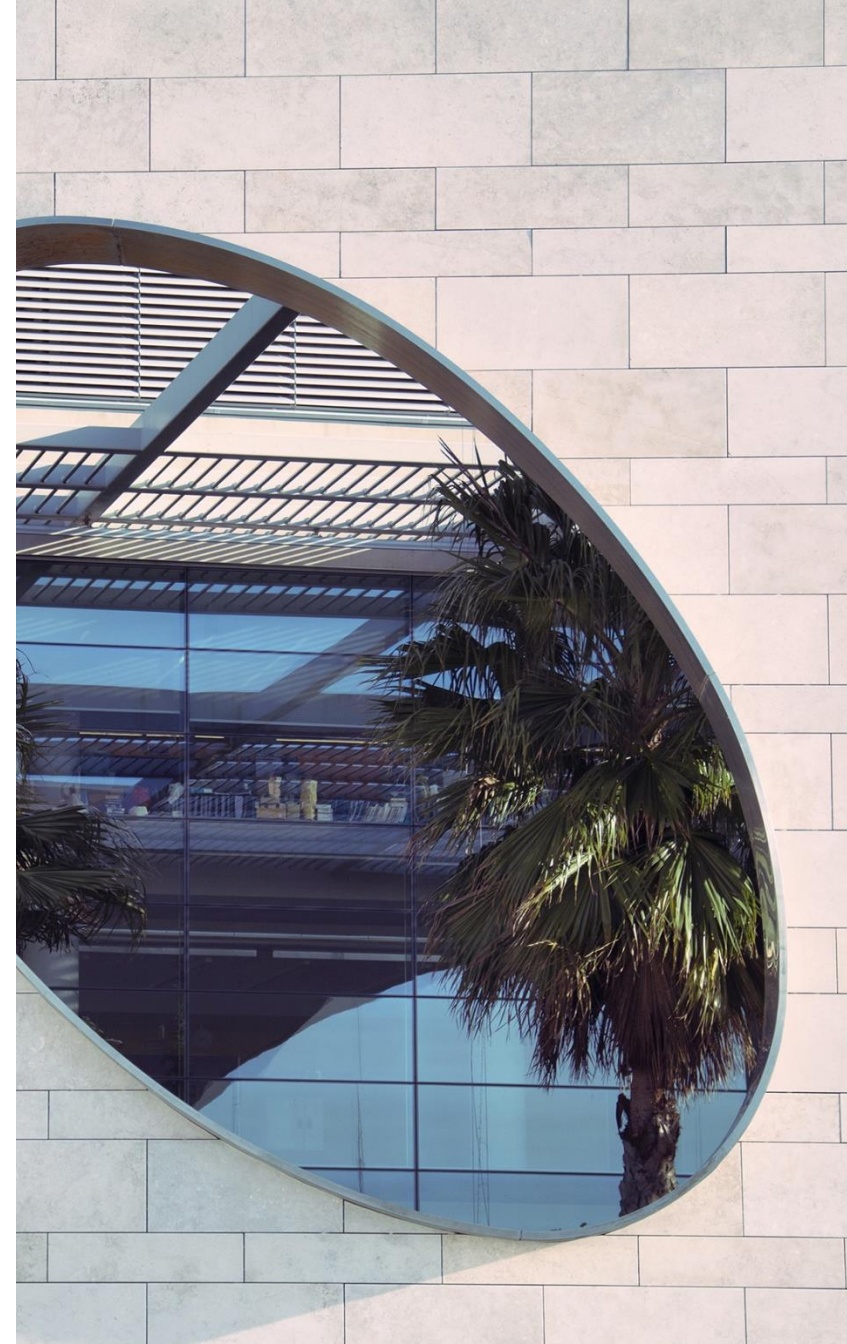
Common Construction Program Exposures

- Unfavorable contract terms and controls
- Inaccurate project financial records and reports
- Excessive requirements and scope creep
- Overcharges and costly practices
- Excessive change order costs
- Project and schedule delays
- Construction quality issues
- Project funding not aligned with project plans
- Stakeholder perception issues
- Project staffing
- Capacity of construction companies
- Unfulfilled owner or occupant requirements
- Property and casualty loss
- Claims and disputes



Construction Project Risk Factors

- Program and project complexity and size
- Type of contracts
- Owner construction experience
- Project staffing
- Exercise of audit rights
- Funding source
- Schedule impact
- Contracting competition



Bond Program Performance Audit Checklist (1 of 2)

- Review of current bond program management program and plan
- Evaluation of design and construction timelines which include benchmarking to industry standards
- Review of project budgets
- Use of best practices and technology regarding the planning and construction of school facilities
- Assessment of payment procedures and payment processing time
- Review of program and construction management structure including staff and fees
- Evaluation of change order procedures and results which include benchmarking to industry standards
- Use of construction project delivery methods and performance analysis



Bond Program Performance Audit Checklist (2 of 2)

- Use of best practices for procurement of contractors and professional services and compliance with public contracting code
- Evaluation of public outreach and communication program
- Evaluation of overall transparency of bond program, including but not limited to the evaluation of the bond website information
- Compliance with legal requirements for prevailing wage and labor compliance
- Review performance of independent Citizens Oversight Committee



Benefits of an Expanded Performance Audit

- Project economy, efficiency, and cost control
- Prevention of problems and early detection of risks
- Compliance with contract requirements and existing policies and procedures, Public Contracting Code, and Education Code
- Tighter internal controls/project controls
- Reduction in errors and overcharges
- Improved communication
- Evolution toward a culture of continuous improvement
- Protection of stakeholder funds



Questions?



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