

WCCUSD



Citizens' Bond Oversight Committee

Meeting Agenda and Packet
December 12, 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.

AGENDA

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

(Bond Measures D, E and R)

December 12, 2022 at 6 pm

1400 Marina Way South, Richmond CA 94804

Hybrid Online and In Person Meeting

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

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

A. Opening Procedures

B. Call to Order/Pledge of Allegiance

C. Roll Call

John Anderson, Sallie DeWitt, Gaia Sonatina, Lorraine Humes, and Jason Lindsey

D. Agenda

In keeping with CBOC Resolution No. 22-04 all items on the agenda are presentations by WCCUSD staff and for other information for general discussion. No action will be taken by the CBOC during this meeting.

a. Reference CBOC Resolution No. 22-04 (attached)

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*

PRESENTATION

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

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

- a. Facilities Master Plan Project Update Consolidated Budget Report**
- b. Consolidated Budget Report**
- c. Report 13 Bond Program Financial Status**
- d. Report 13A Variance Report**
- e. Report 2 Bond Program Spending to Date**
- f. 20-21 AP check list**
- g. Status of applicants for CBOC**
- h. Status of WCCUSD Board acceptance of Bond Financial and Bond Audit Performance Audits for FY21**
- i. Status of WCCUSD Board approval of revised Board Policy 7214.2 (WCCUSD CBOC)**
- j. Joint WCCUSD Board and CBOC meeting**

DISCUSSION

G. 2021 CBOC Annual Report (Lorraine Humes)

H. Reference Documents

- a. CBOC Information Request Log December 12, 2022**
- b. Revised August 15, 2022 CBOC Meeting Draft Minutes**
- c. November 14, 2022 CBOC Draft Meeting Minutes**

I. Tentative Calendar CBOC Meetings 2023 (attached)

J. Next Scheduled Meeting

- a. January 9 ,2023 6 pm (May change subject to scheduling of Joint meeting with WCCUSD Board)**

K. Adjournment

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

Item D.a CBOC Resolution No. 22-04

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

Resolution No. 22-04 September 12, 2022

Re-establish an Independent WCCUSD CBOC

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, 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, approved by voters in March, 2020, 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, since some time after January 1, 2022, membership in WCCUSD's CBOC dropped below seven, at which point WCCUSD fell fully out of compliance with Proposition 39; and, as it stands currently, the committee now recognized as WCCUSD's CBOC has four members with no officer other than the Chair, and is, therefore, a non-compliant CBOC.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. WCCUSD's CBOC recommends that WCCUSD's Board of Education take *immediate* action to fulfill promises made by WCCUSD's Board of Education in all WCCUSD "Prop 39" Bond Measures by re-establishing and maintaining an "independent" CBOC, capable of exercising "strict citizens' oversight", that is fully compliant with requirements laid out in Proposition 39 (2000) - "School Facilities. 55% Local Vote. Bonds, Taxes. Accountability Requirements" and all related statutes.
2. Effective immediately after adjournment of the meeting in which this resolution is approved, all operations of WCCUSD's CBOC will be suspended until such time as WCCUSD's Board of Education does the following:
 - A. Approves policies which establishes WCCUSD's CBOC as "independent" and capable of exercising "strict citizens' oversight" as promised by WCCUSD's Board of Education in all WCCUSD "Prop 39 Bond Measures; and
 - B. Re-establishes WCCUSD's CBOC as fully compliant with Proposition 39 (2000) - "School Facilities. 55% Local Vote. Bonds, Taxes. Accountability Requirements" and all related statutes.

 _____ Chair, John E Anderson, PhD

September 12, 2022

VOTED on (date) September 12, 2022, by the following vote: AYES: 3 NAYS: 0 ABSTENTIONS: ABSENCES: 1

Item F. Bond Program Project Status and Financial Reports



Projects Status Update

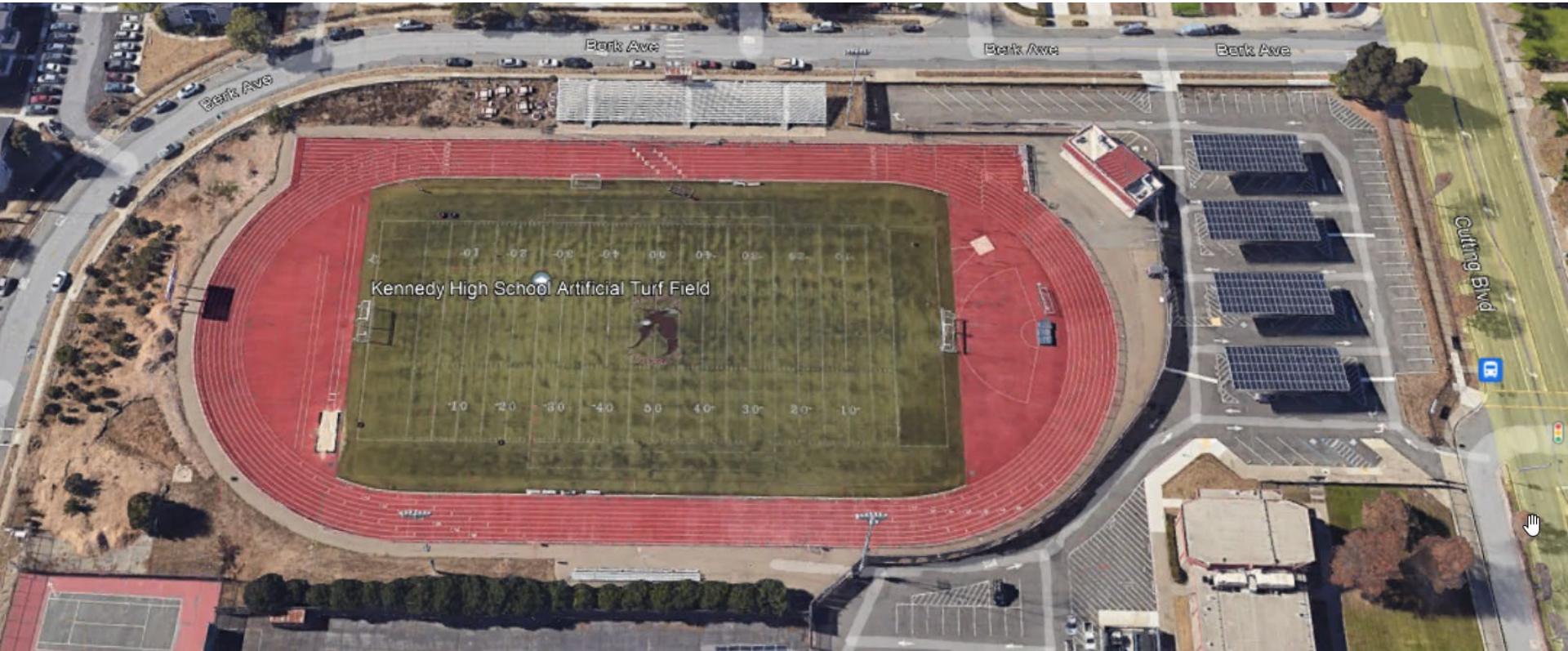
Citizens' Bond Oversight Committee
December 12, 2022

Project Status Update

	SITE	PROJECT	TYPE	STATUS
PLANNING	Kennedy HS	Site Specific Master Plan	BOND	Architectural RFQ/P
	Richmond HS	Site Specific Master Plan	BOND	Architectural RFQ/P
	SITE	PROJECT	TYPE	STATUS
DESIGN	Hercules M/HS	Critical Needs: Science Building	BOND	Submitted responses to DSA comments on Dec 14th
	Shannon ES	Critical Needs: MPR	BOND	Comments back from DSA expected late December
	SITE	PROJECT	TYPE	STATUS
PROCUREMENT	Riverside ES	Playground Improvements	BOND	Bid Spring of 2023
	Collins ES	Critical Needs: HVAC Addition	BOND	Project Kick Off
	Cameron School	Critical Needs: HVAC Addition	BOND	Project Kick Off
	SITE	PROJECT	TYPE	STATUS
DESIGN-BUILD	Lake	Campus Replacement	BOND	Increment 1 - Construction Increment 2 – Project Kick Off
	SITE	PROJECT	TYPE	STATUS
CONSTRUCTION	E-Rate Year 24	Indoor/Outdoor Wireless Upgrades at Various Sites	E-RATE & BOND	Construction
	Kennedy Fields	Field and Bleachers Replacement	BOND	Construction
	Pinole Valley HS	Fields Restoration & Bleachers	BOND	Closeout

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

Kennedy High School Field, Bleacher & Press Box



This project refurbishes the stadium on the Kennedy campus. Major elements include the replacement of the existing bleachers with new visitor and home bleachers, resurfacing the field turf and track, and relocating the tack field events.

Kennedy High School Field, Bleacher & Press Box



New Fence Post and Forming for New Curb and Ramp

Kennedy HS Bleachers and Press Box Replacement



Turf Removal

Kennedy HS Bleachers and Press Box Replacement



New goal posts, fine grading of the turf field baserock, concrete base for the new discus throwing circle, newly leveled AC base for the track surface

Kennedy HS Bleachers and Press Box Replacement



New long jump runways and pits – prepped for AC paving and track surfacing

Cameron and Collins Critical Needs Project



The Cameron School and Collins Elementary School Critical Needs Projects have similar HVAC and electrical scope. The scope of work includes the removal of existing boilers and the installation of new heating and cooling system. The project also includes electrical service replacement and path of travel and accessibility improvements.

Lake Elementary School Campus Replacement



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

Lake Elementary School Campus Replacement



Fire Water Line

Lake Elementary School Campus Replacement



Trenching for the storm water connection to the detention basin (Veterans Day)



Lake Elementary School Campus Replacement Design Build Contract Amendment

CBOC December 12, 2022

Lake ES Campus Replacement



Scope:

- Rebuild the existing Lake Elementary School

Budget:

- 65.6 Million

Schedule:

- Started Construction in June 2022
- Phase 1 - Estimated Completion Winter of 2024
- Phase 2 - Winter of 2024 - Summer of 2025

Project Website: <https://www.wccusd.net/Page/15892>

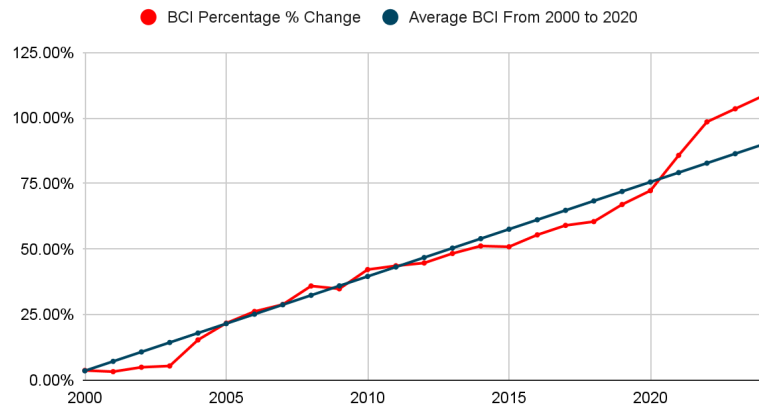
ENGINEERING NEWS RECORD

Historical Cost Index for San Francisco

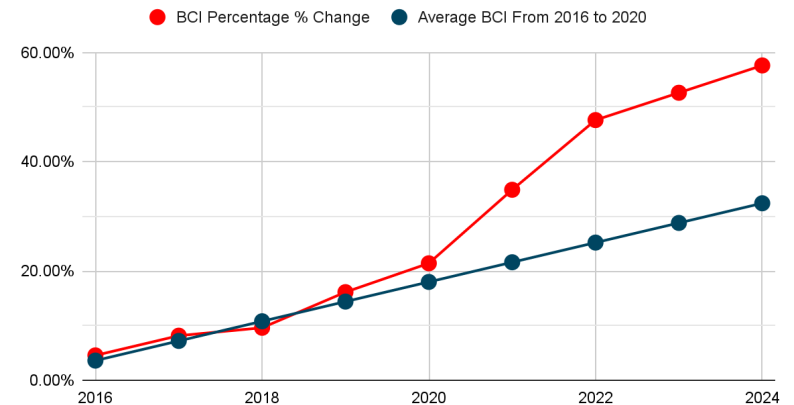
Average Building Cost Index Percentage Change
Between 2000 and 2020 Was 3.6% Per Year

Building Cost Index Percentage Change for 2021
and 2022 was 26.22%. Average of 13.11% Per Year

Building Cost Index from 2000 to 2024



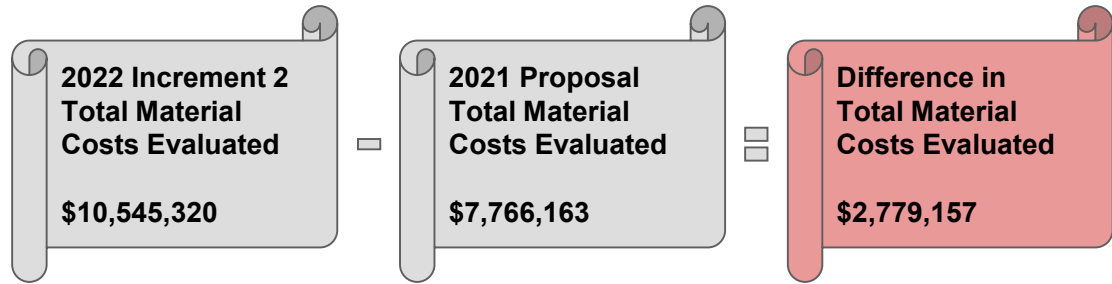
Building Cost Index from 2016 to 2024



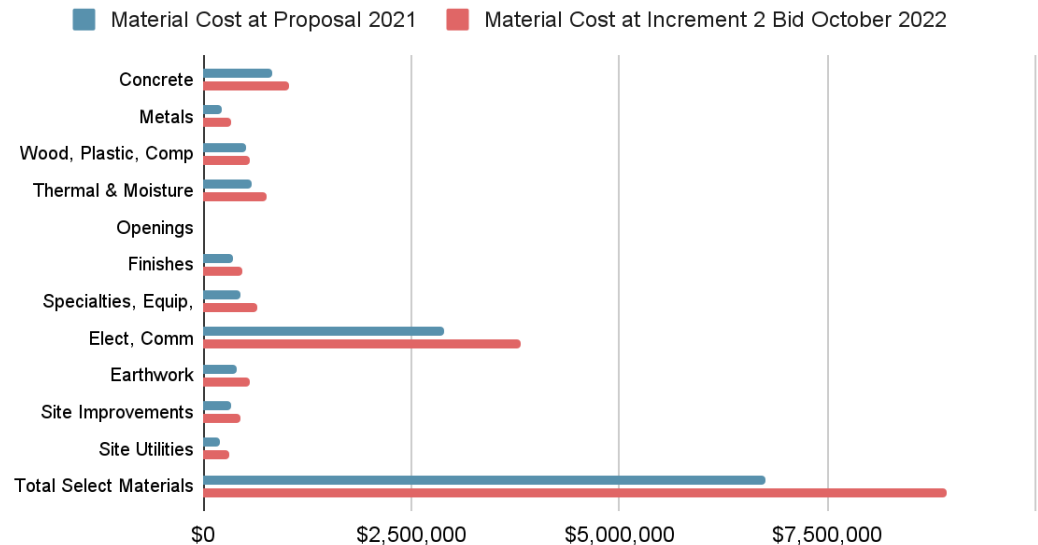
Material Escalation

36% Increase

Between select materials included in the contract cost proposal in 2021 and the increment 2 bid results received in October 2022.



Material Escalations



Cost Mitigation - \$3,559,244

(\$2,523,251)

Value Engineer Materials and Systems - Same Warranty and Performance

- Revise Countertop Material
- Revise Roof Coating
- Revise Window surrounds
- Revise Tile Manufacturer
- Revise Wood Ceiling Material/Profile
- Revise Acoustical Ceiling Material
- Revise Flooring Material/Manufacturer
- Revise Operable Door Manufacturer
- Revise HVAC Control Manufacturer
- Revise Heat Pump Manufacturer from Carrier to Trane
- Revise Material and Profile of Ornamental Fencing
- Revise landscape Sod Material

+

(\$638,616)

Value Engineer Materials and Systems - Same Warranty

- Substitute a Drainable Water Resistant Barrier for an Air Barrier and Water Resistant Barrier
- Revise Fence Footing Requirements

+

(\$397,377)

Scope Reduction - Minimal to No Impact to Program

- Omit Cord Reels in Classrooms
- Reduce Exterior Speakers and WAPS
- Omit Hardware Attic Stock
- Reduce and Revise Planting in open play areas
- Omit independent covered walkways connecting buildings

On December 7th the Board Approved the following:

Amendment to the Design-Build contract to:

- ☐ Incorporate the DSA approved documents
- ☐ Incorporate the value engineering scope modifications to create savings of \$3.5 million
- ☐ Add the teaching walls with marker board and Merv 14 filters for \$503K
- ☐ Extend the Project Completion date by 140 calendar days
- ☐ Reduce and reallocate the contingencies by \$2.2 million
- ☐ Increase the contract amount by \$2.5 million



Kennedy HS Bleacher Replacement Project

December 2022

Work Completed Last Month

- Concrete forms and rebar for home and visitor and home bleacher pads
- Placement of new concrete electrical pad
- Replacement of drain rock on the edge of the turf field
- Removal of existing field surface
- Concrete at new shotput, long jump, and triple jump
- Reprofiled track subsurface
- Installation of new goal post

Upcoming Work This Month

- Grading of new field surface
- Installation of new track surface
- Install new electrical and low voltage conduit and cabling
- Install new pedestrian site lighting and fencing
- Restore asphalt around the stadium



Removal of Existing Field Surface



Accessibility improvements in the student parking lot

Project Facts

- **Project Scope:** Installation of new field and track surfaces, new home and away bleachers, new press box and scoreboard at KHS Stadium.
- **Architect:** HMC Architects
- **Anticipated Completion:** Winter 2022

Project Website:

<https://www.wccusd.net/Page/16136>



Contact Information

Contractor:

BHM Construction, Inc.

Construction Manager:

Swinerton – Vincent Som
vincent.som@wccusd.net

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

askfacilities@wccusd.net





Lake Elementary School Replacement Project

December 2022

Work Completed Last Month

- Completed installation of the new storm drain system
- Site grading and preparing the site for winter
- Continued installation of new sewer and fire water lines

Work to be Completed This Month

- Complete installation of the new sewer and fire water lines
- Pour foundations for Buildings A & B



Project Facts

Project Scope: The construction of the Lake Elementary School Campus began in June. Construction is separated into two phases. The first phase will include new office, library, and classrooms on the east side of the campus. The second phase will include new cafeteria, Kinder/TK complex, and playfields. Construction is estimated thru Fall 2025. The campus will be occupied, and community pedestrian access will be limited during construction.

La construcción del campus de la escuela primaria Lake comenzó en junio. La construcción se divide en dos fases. La primera fase incluirá una nueva oficina, biblioteca y salones de clases en el lado este del campus. La segunda fase incluirá una nueva cafetería, un complejo de Kinder/TK y campos de juego. La construcción se estima hasta el otoño de 2025. El campus estará ocupado y el acceso peatonal de la comunidad estará limitado durante la construcción.

Anticipated Completion: Summer/Fall 2025

Project Website:
<https://www.wccusd.net/Page/15892>



Project Team:

Design Build Contractor:
Alten Construction

Construction Manager:
RGM Kramer Inc.
Matthew Medeiros
Matthew.Medeiros@wccusd.net

To subscribe to this monthly newsletter or ask a project questions, please email:
askfacilities
@wccusd.net



Project Status Report: 12/1/2022



Kennedy High School

Field, Press Box, & Bleachers

Cutting Blvd.
Richmond CA, 94804

Project No: 1000003935R DSA No: 01-119821

Project Scope

Field House Improvements
Track & Field surface replacement
Construction of bleachers & press box

Milestone I: Site Demolition
Milestone II: Earthwork and Paving
Milestone III: Track and Field Surface
Milestone IIII: Bleachers and Press Box
Milestone V: Scoreboard

Project Team

Owner	WCCUSD
Architect	HMC Architects
Construction Manager	Swinerton
Contractor	BHM Construction, Inc
Inspector	DSA School Inspectors

Schedule

NTP	8/9/2022
Original Project Duration	144
Final Completion	12/30/2022
Approved Time Extensions	
Revised Project Duration	144
Revised Completion Date	
Calendar Days Lapsed	83 58%

Contract Summary

Original Contract Amount	\$5,042,000	
BOE Executed COs	\$0.00	0.00%
Unforeseen Conditions	\$0.00	0.00%
Owner Requested	\$0.00	0.00%
Design Changes	\$0.00	0.00%
Outside Agency/Other	\$0	0.00%
Revised Contract Amount (Contract + \$ Executed CO)	\$5,042,000	
Total PCOs	\$337,784.52	6.70%
Pending PCOs	\$337,784.52	6.70%
Rejected/Voided PCOs	\$0.00	0.00%
Completed & Stored \$ Billed to Date	\$1,500,017.38	29.75%
Stop Notices	\$0	

Project Status

Completed Work:
<ul style="list-style-type: none"> - Home/Visitor Bleacher Concrete Pads - Pole Vault/Long+Triple Jump/Shotput Concrete - Electrical Concrete Pad - Track surface reprofiling - Field Surface removal
Upcoming Work:
<ul style="list-style-type: none"> - Field Surface grading - Install track surface - Route electrical and low voltage cabling - Asphalt restoration
Project Issues:
<ul style="list-style-type: none"> - Installation of ADA compliant drinking fountain at the field house - Pathways for the low voltage system

Project Status Report: 12/1/2022



**Lake Elementary School
Replacement Project**

2700 11th St.
San Pablo, CA, 94806

Project No: 1000003734 DSA No: 01-119938

Project Scope

Replacement of existing campus with construction of six new buildings. The first phase includes demolition of existing Kindergarten Building and construction of three of the new buildings and site work on the East half of the campus. The second phase will include the other three new buildings and remaining site work on the West half of the campus.

Schedule

Notice to Proceed	8/5/2021
Original Project Duration	1258
Final Completion	1/24/2025
Approved Time Extensions	140
Revised Project Duration	1398
Revised Completion Date	6/13/2025
Calendar Days Elapsed	492 35%

Project Team

Owner	WCCUSD
Design Build Entity	Alten Construction & Co.
Construction Manager	RGM Kramer
Inspector	DSA School Inspectors, Inc.

Contract Summary	Base Contract Amount	\$48,350,245	
	Project Contingency	\$1,694,982	
	District Contingency	\$4,609,055	
	Original Contract Amount	\$54,654,282	
	Project Contingency	\$1,694,982	
	Executed CO	\$0	0%
	Remaining Contingency	\$1,694,982	100%
	Open PCOs	\$0	0%
	Rejected PCOs	\$0	0%
	District Contingency	\$4,609,055	
	Executed CO	\$172,422	4%
	Remaining Contingency	\$4,436,633	96%
	Open PCOs	\$14,451	0%
	Rejected PCOs	\$0	0%
	Completed & Stored \$ Billed to Date	\$5,041,637	9%
	Stop Notices	\$0	

Project Updates

Activities Last Month:

Phase 1A Increment 1 UG Storm Sewer, Winterize Site
Increment 2 VE and the scope to budget process was completed

Upcoming Work

Phase 1A Increment 1 UG Fire Water
Increment 2 NTP is anticipated to be provided in the first half of December.
Building Foundations at Building A and Building B.



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 10/31/2022

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Bayview Elementary School						
Legacy Project	19,850,802	19,850,802	100.0%	-	19,850,802	100.0%
	19,850,802	19,850,802	100.0%	-	19,850,802	100.0%
1 Cameron						
* Critical Needs	1,300,000	121,217	9.3%	1,178,784	80,042	6.2%
Legacy Project	122,195	122,195	100.0%	-	122,195	100.0%
	1,422,195	243,411	17.1%	1,178,784	202,237	14.2%
1 Castro Elementary School						
Legacy Project	620,944	620,944	100.0%	-	620,944	100.0%
	620,944	620,944	100.0%	-	620,944	100.0%
1 Chavez Elementary School						
Critical Needs	72,847	72,847	100.0%	-	72,847	100.0%
Legacy Project	985,387	985,387	100.0%	-	985,387	100.0%
	1,058,234	1,058,234	100.0%	-	1,058,234	100.0%
1 Collins Elementary School						
* Critical Needs	3,500,000	283,702	8.1%	3,216,298	175,827	5.0%
Legacy Project	1,638,871	1,638,871	100.0%	-	1,638,871	100.0%
	5,138,871	1,922,573	37.4%	3,216,298	1,814,698	35.3%
1 Coronado Elementary School						
Legacy Project	43,022,627	43,022,627	100.0%	-	43,022,627	100.0%
	43,022,627	43,022,627	100.0%	-	43,022,627	100.0%
1 Dover Elementary School						
Legacy Project	35,095,267	35,095,267	100.0%	-	35,095,267	100.0%
	35,095,267	35,095,267	100.0%	-	35,095,267	100.0%
1 Downer Elementary School						
Legacy Project	33,415,902	33,415,902	100.0%	-	33,415,902	100.0%
	33,415,902	33,415,902	100.0%	-	33,415,902	100.0%
1 El Sobrante Elementary School						
Legacy Project	536,231	536,231	100.0%	-	536,231	100.0%
	536,231	536,231	100.0%	-	536,231	100.0%
1 Ellerhorst Elementary School						
Legacy Project	13,931,806	13,931,806	100.0%	-	13,931,806	100.0%
	13,931,806	13,931,806	100.0%	-	13,931,806	100.0%
1 Fairmont Elementary School						
* Critical Needs	3,000,000	2,738,183	91.3%	261,817	2,738,183	91.3%
Legacy Project	3,864,259	3,864,259	100.0%	-	3,864,259	100.0%
	6,864,259	6,602,441	96.2%	261,817	6,602,441	96.2%
1 Ford Elementary School						
Legacy Project	30,817,526	30,817,526	100.0%	-	30,817,526	100.0%
	30,817,526	30,817,526	100.0%	-	30,817,526	100.0%
1 Grant Elementary School						
Critical Needs	211,467	211,467	100.0%	-	211,467	100.0%
Legacy Project	1,944,098	1,944,098	100.0%	-	1,944,098	100.0%
	2,155,565	2,155,565	100.0%	-	2,155,565	100.0%
1 Hanna Ranch Elementary School						
Legacy Project	783,349	783,349	100.0%	-	783,349	100.0%
	783,349	783,349	100.0%	-	783,349	100.0%
1 Harbour Way						
Legacy Project	121,944	121,944	100.0%	-	121,944	100.0%
	121,944	121,944	100.0%	-	121,944	100.0%
1 Harding Elementary School						
Legacy Project	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
1 Harmon Knolls						
Critical Needs	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	41,489	41,489	100.0%	-	41,489	100.0%
	448,435	448,435	100.0%	-	448,435	100.0%
1 Highland Elementary School						
* Water & Power Upgrade	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	52,875	52,875	100.0%	-	52,875	100.0%
Legacy Project	1,879,839	1,879,839	100.0%	-	1,879,839	100.0%



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 10/31/2022

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
	2,679,839	1,932,714	72.1%	747,125	1,932,714	72.1%
1 Kensington Elementary School						
Legacy Project	19,343,892	19,343,892	100.0%	-	19,343,892	100.0%
	19,343,892	19,343,892	100.0%	-	19,343,892	100.0%
1 King Elementary School						
Legacy Project	25,342,166	25,342,166	100.0%	-	25,342,166	100.0%
	25,342,166	25,342,166	100.0%	-	25,342,166	100.0%
1 Lake Elementary School						
* Campus Replacement	65,600,000	55,340,704	84.4%	10,259,296	5,084,429	7.8%
Legacy Project	1,500,322	1,500,322	100.0%	-	1,500,322	100.0%
Portable Demolition	147,501	147,501	100.0%	-	147,501	100.0%
	67,247,823	56,988,526	84.7%	10,259,296	6,732,252	10.0%
1 Lincoln Elementary School						
Legacy Project	17,676,561	17,676,561	100.0%	-	17,676,561	100.0%
	17,676,561	17,676,561	100.0%	-	17,676,561	100.0%
1 Lupine Hills Elementary School						
Legacy Project	15,395,678	15,395,678	100.0%	-	15,395,678	100.0%
	15,395,678	15,395,678	100.0%	-	15,395,678	100.0%
1 Madera Elementary School						
Legacy Project	12,233,801	12,233,801	100.0%	-	12,233,801	100.0%
	12,233,801	12,233,801	100.0%	-	12,233,801	100.0%
1 Michelle Obama School						
* Campus Replacement	40,300,000	39,344,053	97.6%	955,947	39,344,053	97.6%
Legacy Project	3,829,324	3,829,324	100.0%	-	3,829,324	100.0%
	44,129,324	43,173,377	97.8%	955,947	43,173,377	97.8%
1 Mira Vista K-8						
Legacy Project	16,651,130	16,651,130	100.0%	-	16,651,130	100.0%
	16,651,130	16,651,130	100.0%	-	16,651,130	100.0%
1 Montalvin K-8						
Additional New Classrooms	4,028,011	4,028,011	100.0%	-	4,028,011	100.0%
Legacy Project	12,763,017	12,763,017	100.0%	-	12,763,017	100.0%
	16,791,028	16,791,028	100.0%	-	16,791,028	100.0%
1 Murphy Elementary School						
Legacy Project	15,619,655	15,619,655	100.0%	-	15,619,655	100.0%
	15,619,655	15,619,655	100.0%	-	15,619,655	100.0%
1 Nystrom Elementary School						
Classroom Renovation	30,233,455	30,233,455	100.0%	-	30,233,455	100.0%
Demo Portable and Sitework	518,285	518,285	100.0%	-	518,285	100.0%
Legacy Project	5,442,234	5,442,234	100.0%	-	5,442,234	100.0%
Multi-purpose Room	11,606,839	11,606,839	100.0%	-	11,606,839	100.0%
	47,800,813	47,800,813	100.0%	-	47,800,813	100.0%
1 Ohlone Elementary School						
Classroom and Admin Building	24,508,510	24,508,510	100.0%	-	24,508,510	100.0%
Critical Needs	623,885	623,885	100.0%	-	623,885	100.0%
Legacy Project	3,962,598	3,962,598	100.0%	-	3,962,598	100.0%
Portable Removal and Playground	5,397,758	5,397,758	100.0%	-	5,397,758	100.0%
	34,492,752	34,492,752	100.0%	-	34,492,752	100.0%
1 Olinda Elementary School						
Critical Needs	793,247	793,247	100.0%	-	793,247	100.0%
Legacy Project	1,286,942	1,286,942	100.0%	-	1,286,942	100.0%
	2,080,188	2,080,188	100.0%	-	2,080,188	100.0%
1 Peres K-8						
Legacy Project	21,424,293	21,424,293	100.0%	-	21,424,293	100.0%
	21,424,293	21,424,293	100.0%	-	21,424,293	100.0%
1 RCP Charter School						
Legacy Project	4,415,204	4,415,204	100.0%	-	4,415,204	100.0%
	4,415,204	4,415,204	100.0%	-	4,415,204	100.0%
1 Riverside Elementary School						
* Critical Needs	6,900,000	3,012,800	43.7%	3,887,200	2,921,783	42.3%
Legacy Project	14,611,005	14,611,005	100.0%	-	14,611,005	100.0%
	21,511,005	17,623,805	81.9%	3,887,200	17,532,789	81.5%



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Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

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School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Seaview Elementary School						
Legacy Project	499,116	499,116	100.0%	-	499,116	100.0%
	499,116	499,116	100.0%	-	499,116	100.0%
1 Shannon Elementary School						
* Critical Needs	9,300,000	523,436	5.6%	8,776,564	200,119	2.2%
Legacy Project	1,555,163	1,555,163	100.0%	-	1,555,163	100.0%
	10,855,163	2,078,599	19.1%	8,776,564	1,755,282	16.2%
1 Sheldon Elementary School						
Legacy Project	15,102,837	15,102,837	100.0%	-	15,102,837	100.0%
	15,102,837	15,102,837	100.0%	-	15,102,837	100.0%
1 Stege Elementary School						
* Critical Needs	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
Legacy Project	3,445,886	3,445,886	100.0%	-	3,445,886	100.0%
	6,345,886	3,481,786	54.9%	2,864,100	3,481,786	54.9%
1 Stewart K-8						
Legacy Project	16,737,037	16,737,037	100.0%	-	16,737,037	100.0%
	16,737,037	16,737,037	100.0%	-	16,737,037	100.0%
1 Tara Hills Elementary School						
Legacy Project	14,975,067	14,975,067	100.0%	-	14,975,067	100.0%
	14,975,067	14,975,067	100.0%	-	14,975,067	100.0%
1 TLC Elementary School						
Legacy Project	116,673	116,673	100.0%	-	116,673	100.0%
	116,673	116,673	100.0%	-	116,673	100.0%
1 Valley View Elementary School						
Critical Needs	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
Existing Campus Demo	33,096	33,096	100.0%	-	33,096	100.0%
Legacy Project	3,908,093	3,908,093	100.0%	-	3,908,093	100.0%
Portables	5,189,726	5,189,726	100.0%	-	5,189,726	100.0%
	10,222,362	10,222,362	100.0%	-	10,222,362	100.0%
1 Verde K-8						
Legacy Project	16,065,870	16,065,870	100.0%	-	16,065,870	100.0%
	16,065,870	16,065,870	100.0%	-	16,065,870	100.0%
1 Washington Elementary School						
Legacy Project	15,322,847	15,322,847	100.0%	-	15,322,847	100.0%
	15,322,847	15,322,847	100.0%	-	15,322,847	100.0%
1 West Hercules						
Legacy Project	56,847	56,847	100.0%	-	56,847	100.0%
	56,847	56,847	100.0%	-	56,847	100.0%
2 Adams Middle School						
Legacy Project	691,211	691,211	100.0%	-	691,211	100.0%
	691,211	691,211	100.0%	-	691,211	100.0%
2 Betty Reid Soskin Middle School						
Critical Needs	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
Legacy Project	1,245,896	1,245,896	100.0%	-	1,245,896	100.0%
	6,415,493	6,415,493	100.0%	-	6,415,493	100.0%
2 DeJean Middle School						
Legacy Project	381,209	381,209	100.0%	-	381,209	100.0%
	381,209	381,209	100.0%	-	381,209	100.0%
2 Helms Middle School						
Legacy Project	83,432,888	83,432,888	100.0%	-	83,432,888	100.0%
	83,432,888	83,432,888	100.0%	-	83,432,888	100.0%
2 Hercules Middle School						
Legacy Project	699,000	699,000	100.0%	-	699,000	100.0%
	699,000	699,000	100.0%	-	699,000	100.0%
2 Korematsu Middle School						
* New Buildings	53,439,076	53,056,037	99.3%	383,040	52,790,907	98.8%
Legacy Project	19,943,103	19,943,103	100.0%	-	19,943,103	100.0%
	73,382,179	72,999,139	99.5%	383,040	72,734,009	99.1%
2 Pinole Middle School						
Legacy Project	56,689,430	56,689,430	100.0%	-	56,689,430	100.0%
	56,689,430	56,689,430	100.0%	-	56,689,430	100.0%



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

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School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
3 De Anza High School						
Legacy Project	132,236,248	132,236,248	100.0%	-	132,236,248	100.0%
	132,236,248	132,236,248	100.0%	-	132,236,248	100.0%
3 DELTA NSS						
Legacy Project	152,226	152,226	100.0%	-	152,226	100.0%
	152,226	152,226	100.0%	-	152,226	100.0%
3 El Cerrito High School						
Legacy Project	128,477,500	128,477,500	100.0%	-	128,477,500	100.0%
Stadium	18,372,605	18,372,605	100.0%	-	18,372,605	100.0%
	146,850,105	146,850,105	100.0%	-	146,850,105	100.0%
3 Greenwood High School						
Legacy Project	79,583,607	79,583,607	100.0%	-	79,583,607	100.0%
	79,583,607	79,583,607	100.0%	-	79,583,607	100.0%
3 Hercules High School						
* Critical Needs	19,700,000	1,010,140	5.1%	18,689,860	542,977	2.8%
Legacy Project	3,295,019	3,295,019	100.0%	-	3,295,019	100.0%
	22,995,019	4,305,160	18.7%	18,689,860	3,837,996	16.7%
3 KAPPA NSS						
Legacy Project	109,831	109,831	100.0%	-	109,831	100.0%
	109,831	109,831	100.0%	-	109,831	100.0%
3 Kennedy High School						
* Critical Needs	12,200,000	337,840	2.8%	11,862,160	289,751	2.4%
* Fields, Bleachers, Press Box	6,600,000	5,556,753	84.2%	1,043,247	972,757	14.7%
Legacy Project	33,854,981	33,854,981	100.0%	-	33,854,981	100.0%
	52,654,981	39,749,574	75.5%	12,905,407	35,117,490	66.7%
3 North Campus High School						
Legacy Project	205,450	205,450	100.0%	-	205,450	100.0%
	205,450	205,450	100.0%	-	205,450	100.0%
3 OMEGA NSS						
Legacy Project	118,313	118,313	100.0%	-	118,313	100.0%
	118,313	118,313	100.0%	-	118,313	100.0%
3 Pinole Valley High School						
* Campus Replacement	154,548,190	154,109,282	99.7%	438,908	154,109,282	99.7%
* Fields/Sitework	19,184,130	17,161,439	89.5%	2,022,691	14,395,139	75.0%
* Interim Campus Demo	3,628,013	3,625,096	99.9%	2,917	3,625,096	99.9%
* Site Design	17,951,414	17,951,414	100.0%	-	17,800,248	99.2%
Detention Basin and Paving	3,517,521	3,517,521	100.0%	-	3,517,521	100.0%
Existing Building Demolition	2,511,397	2,511,397	100.0%	-	2,511,397	100.0%
Hillside Stabilization	2,199,821	2,199,821	100.0%	-	2,199,821	100.0%
Interim Campus	8,796,248	8,796,248	100.0%	-	8,796,248	100.0%
Legacy Furniture & Equipment	36,520	36,520	100.0%	-	36,520	100.0%
Legacy Program Cost	696,938	696,938	100.0%	-	696,938	100.0%
Legacy Restroom Renovation	167,601	167,601	100.0%	-	167,601	100.0%
Legacy Technology	37,165	37,165	100.0%	-	37,165	100.0%
Legacy Track	1,676,771	1,676,771	100.0%	-	1,676,771	100.0%
Off Site Parking and Traffic	1,240,584	1,240,584	100.0%	-	1,240,584	100.0%
Video Surveillance System	357,268	357,268	100.0%	-	357,268	100.0%
	216,549,580	214,085,064	98.9%	2,464,516	211,167,597	97.5%
3 Richmond High School						
* Gym and Seismic Classroom	21,000,000	20,251,050	96.4%	748,950	20,245,988	96.4%
Legacy Project	21,622,087	21,622,087	100.0%	-	21,622,087	100.0%
	42,622,087	41,873,137	98.2%	748,950	41,868,076	98.2%
3 SIGMA NSS						
Legacy Project	110,949	110,949	100.0%	-	110,949	100.0%
	110,949	110,949	100.0%	-	110,949	100.0%
3 Vista High School						
Legacy Project	7,236,543	7,236,543	100.0%	-	7,236,543	100.0%
	7,236,543	7,236,543	100.0%	-	7,236,543	100.0%
4 Technology						
* Infrastructure	15,366,976	15,257,574	99.3%	109,402	14,869,471	96.8%
Computer Common Core	3,903,858	3,903,858	100.0%	-	3,903,858	100.0%



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Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 10/31/2022

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
District Network Backbone	568,416	568,416	100.0%	-	568,416	100.0%
IT Data Center	1,400,746	1,400,746	100.0%	-	1,400,746	100.0%
Teacher Equipment	112,360	112,360	100.0%	-	112,360	100.0%
Tech Communication	1,130,966	1,130,966	100.0%	-	1,130,966	100.0%
Technology Equipment	1,885,661	1,885,661	100.0%	-	1,885,661	100.0%
Technology Wireless	10,993,016	10,993,016	100.0%	-	10,993,016	100.0%
	35,362,000	35,252,598	99.7%	109,402	34,864,495	98.6%
4 Central						
* District Support	57,308,712	56,320,982	98.3%	987,730	55,212,395	96.3%
* Program Coordination	54,022,923	50,712,089	93.9%	3,310,834	49,717,810	92.0%
	111,331,634	107,033,070	96.1%	4,298,564	104,930,205	94.3%
Totals	1,778,861,243	1,707,114,373	96.0%	71,746,870	1,645,516,841	92.5%

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

Note 2: 1 School Name - Elementary school site name

Note 3: 2 School Name - Middle school site name

Note 4: 3 School Name - High school site name

Note 5: 4 Central/Program Name

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

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

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

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

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

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

Measure 1998E Project

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



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Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures 2016 MASTER PLAN PROJECT Fund 21 and Fund 35

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School/Project Name	Budget			Commitments			Expenditures	
	Initial Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
1 Cameron								
* Critical Needs	1,300,000	-	1,300,000	121,217	9.3%	1,178,784	80,042	6.2%
	1,300,000	-	1,300,000	121,217	9.3%	1,178,784	80,042	6.2%
1 Chavez Elementary School								
Critical Needs	600,000	(527,153)	72,847	72,847	100.0%	-	72,847	100.0%
	600,000	(527,153)	72,847	72,847	100.0%	-	72,847	100.0%
1 Collins Elementary School								
* Critical Needs	3,500,000	-	3,500,000	283,702	8.1%	3,216,298	175,827	5.0%
	3,500,000	-	3,500,000	283,702	8.1%	3,216,298	175,827	5.0%
1 Fairmont Elementary School								
* Critical Needs	3,000,000	-	3,000,000	2,738,183	91.3%	261,817	2,738,183	91.3%
	3,000,000	-	3,000,000	2,738,183	91.3%	261,817	2,738,183	91.3%
1 Grant Elementary School								
Critical Needs	900,000	(688,533)	211,467	211,467	100.0%	-	211,467	100.0%
	900,000	(688,533)	211,467	211,467	100.0%	-	211,467	100.0%
1 Harmon Knolls								
Critical Needs	200,000	206,946	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	100,000	(58,511)	41,489	41,489	100.0%	-	41,489	100.0%
	300,000	148,435	448,435	448,435	100.0%	-	448,435	100.0%
1 Highland Elementary School								
* Water & Power Upgrade	-	747,125	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	800,000	(747,125)	52,875	52,875	100.0%	-	52,875	100.0%
	800,000	-	800,000	52,875	6.6%	747,125	52,875	6.6%
1 Lake Elementary School								
* Campus Replacement	65,600,000	-	65,600,000	55,340,704	84.4%	10,259,296	5,084,429	7.8%
Portable Demolition	500,000	(352,499)	147,501	147,501	100.0%	-	147,501	100.0%
	66,100,000	(352,499)	65,747,501	55,488,205	84.4%	10,259,296	5,231,930	8.0%
1 Michelle Obama School								
* Campus Replacement	40,300,000	-	40,300,000	39,344,053	97.6%	955,947	39,344,053	97.6%
	40,300,000	-	40,300,000	39,344,053	97.6%	955,947	39,344,053	97.6%
1 Ohlone Elementary School								
Critical Needs	800,000	(176,115)	623,885	623,885	100.0%	-	623,885	100.0%
	800,000	(176,115)	623,885	623,885	100.0%	-	623,885	100.0%
1 Olinda Elementary School								
Critical Needs	1,000,000	(206,753)	793,247	793,247	100.0%	-	793,247	100.0%
	1,000,000	(206,753)	793,247	793,247	100.0%	-	793,247	100.0%
1 Riverside Elementary School								
* Critical Needs	6,900,000	-	6,900,000	3,012,800	43.7%	3,887,200	2,921,783	42.3%
	6,900,000	-	6,900,000	3,012,800	43.7%	3,887,200	2,921,783	42.3%
1 Shannon Elementary School								
* Critical Needs	7,100,000	2,200,000	9,300,000	523,436	5.6%	8,776,564	200,119	2.2%
	7,100,000	2,200,000	9,300,000	523,436	5.6%	8,776,564	200,119	2.2%
1 Stege Elementary School								
* Critical Needs	2,900,000	-	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
	2,900,000	-	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
1 Valley View Elementary School								
Critical Needs	1,000,000	91,447	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
	1,000,000	91,447	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
2 Betty Reid Soskin Middle School								
Critical Needs	3,100,000	2,069,597	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
	3,100,000	2,069,597	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
3 Hercules High School								
* Critical Needs	14,700,000	5,000,000	19,700,000	1,010,140	5.1%	18,689,860	542,977	2.8%
	14,700,000	5,000,000	19,700,000	1,010,140	5.1%	18,689,860	542,977	2.8%
3 Kennedy High School								
* Critical Needs	12,200,000	-	12,200,000	337,840	2.8%	11,862,160	289,751	2.4%
	12,200,000	-	12,200,000	337,840	2.8%	11,862,160	289,751	2.4%
3 Richmond High School								
* Gym and Seismic Classroom	15,100,000	5,900,000	21,000,000	20,251,050	96.4%	748,950	20,245,988	96.4%
	15,100,000	5,900,000	21,000,000	20,251,050	96.4%	748,950	20,245,988	96.4%



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Budget vs. Commitments and Expenditures 2016 MASTER PLAN PROJECT Fund 21 and Fund 35

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School/Project Name	Budget			Commitments			Expenditures	
	Initial Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
4 Central								
Program Coordination (Ed Specs & School Size)	200,000	-	200,000	148,128	74.1%	51,872	148,128	74.1%
	200,000	-	200,000	148,128	74.1%	51,872	148,128	74.1%
Totals	181,800,000	13,458,426	195,258,425	131,758,452	67.5%	63,499,973	80,418,480	41.2%

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

Note 2: 1 School Name - Elementary school site name

Note 3: 2 School Name - Middle school site name

Note 4: 3 School Name - High school site name

Note 5: 4 Central/Program Name

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

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

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

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

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



Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Budget vs. Commitments and Expenditures 2020 MEASURE R PROJECT Fund 21 and Fund 35

Data as of 10/31/2022

School/Project Name	Budget			Commitments			Expenditures	
	Initial Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
3 Kennedy High School								
* Fields, Bleachers, Press Box	6,600,000		6,600,000	5,556,753	84.2%	1,043,247	972,757	14.7%
	6,600,000		6,600,000	5,556,753	84.2%	1,043,247	972,757	14.7%
Totals	6,600,000		6,600,000	5,556,753	84.2%	1,043,247	972,757	14.7%

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

Note 2: 1 School Name - Elementary school site name

Note 3: 2 School Name - Middle school site name

Note 4: 3 School Name - High school site name

Note 5: 4 Central/Program Name



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of October 31 , 2022

Cash Projection to June-2023

<u>Adjusted Cash Balance</u>	214,845,647	<u>Notes</u> 1
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Projected Revenues

Bond Sales 2020 Measure R	\$ 225,000,000	2
Less: Cost of Issuance	\$ (510,000)	2
Interest Earning & Other Revenue	\$ 1,000,000	2
	<u>\$ 225,490,000</u>	

<u>Projected Available Funds</u>	\$ 440,335,647
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Budget Balance

Board Approved Budget	\$ 1,778,861,243	3
Less Expenses to Date	\$ (1,645,516,841)	3
<u>Current budget balance</u>	<u>\$ 133,344,402</u>	

Projected Cash Balance June 2023	\$ 306,991,245
-----------------------------------------	-----------------------

*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: \$	9,460,916	4
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Items Pending Board Approval

Bond Sale 2020 Measure R	\$ 275,000,000
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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of October 31 , 2022

Note 1: Adjusted Cash Balance

Description	Amount	Comments
Cash & Equivalents Building Fund 21	\$ 214,857,394	A
Cash & Equivalents County School Facilities Fund 35	\$ 0	B
Cash with Fiscal Agent (contract retentions)	\$ 824,699	C 3rd-Party held Retention
Accounts Receivable	\$ -	
Accounts Payable	\$ -	D
Contract Retention	\$ (836,446)	C District held Retention
Adjusted Cash Balance	\$ 214,845,647	

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			\$ -	
FY2023	\$ 225,000,000	\$ (510,000)	\$ 1,000,000	\$ 225,490,000
Grand Total	\$ 225,000,000	\$ (510,000)	\$ 1,000,000	\$ 225,490,000



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of October 31 , 2022

Note 3: Budget Balance

Description	Note
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Board Approved Budget	This represents the current board approved budget amount and should agree with Report#2, Bond Program Spending by Site.
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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.
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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	Unfunded Approval 06/06/22	Est: 07/22-12/22	Est: Feb-23	\$ 5,225,341
B.R.Soskin MS	Modernization	15 Day Letter Sub 7/13/22,Pend UA	Est: 01/23-06/23	Est: Jul-23	\$ 4,235,575
				Total	\$ 9,460,916

*Office of Public School Construction - OPSC

**State Allocation Board - SAB

¹ Last updated 07/28/2022



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Bond Program Financial Status

As of October 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
Steger 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 October 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

OCTOBER, 2022

Updated 11/30/2022

Items	Beginning Balance	Ending Balance	Variance	Notes
Adjusted Cash Balance	217,110,363	214,845,647	(2,264,716)	
Projected Revenue				
Bond Sales 2020 Measure R	-	-	-	
Less: Cost of Issuance	-	-	-	
Interest Earning & Other Revenue	-	-	-	
Projected Revenue Total	-	-	-	
Projected Available Funds	217,110,363	214,845,647	(2,264,716)	
Budget Balance				
Board Approved Budget	1,778,861,243	1,778,861,243	-	
Less Expenses to Date	(1,642,032,981)	(1,645,516,841)	(3,483,860)	<\$3,483,860 > Expended in October 2022
Budget Balance Total	136,828,262	133,344,402	(3,483,860)	
Projected Cash Balance June 2023	305,772,102	305,772,102	-	
State Facility Grants				
Estimated during current planning period	-	-	-	
Estimated after current planning period	9,460,916	9,460,916	-	
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 10/31/2022

Updated 11/30/2022

Site Name	Original Budget *	Board Approved Budget 01/26/2022	Expended FY 99-01 thru FY 21-22	Expended FY 22-23 October	Expended Total thru 10/31/22	Committed Balance as of 10/31/22	Budget Balance as of 10/31/22	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	1,803,673	11,025	1,814,698	107,875	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	6,601,941	500	6,602,441	-	261,817	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	5,356,612	1,375,640	6,732,252	50,256,274	10,259,296	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	43,173,377		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	17,528,159	4,629	17,532,789	91,017	3,887,200	Footnote 3
SHANNON	1,157,736	10,855,163	1,681,964	73,318	1,755,282	323,317	8,776,564	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	618,050,162	1,465,112	619,515,274	50,778,483	30,968,348	
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	72,734,009		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	220,352,029	-	220,352,029	265,130	383,040	



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Bond Program Spending to Date by Site
Data as of 10/31/2022

Updated 11/30/2022

Site Name	Original Budget *	Board Approved Budget 01/26/2022	Expended FY 99-01 thru FY 21-22	Expended FY 22-23 October	Expended Total thru 10/31/22	Committed Balance as of 10/31/22	Budget Balance as of 10/31/22	Notes
DE ANZA HS	105,389,888	132,236,248	132,236,248		132,236,248	-	0	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	3,707,760	130,237	3,837,997	467,163	18,689,860	Footnote 3
KENNEDY HS	89,903,130	52,654,981	34,334,705	782,785	35,117,490	4,632,084	12,905,407	Footnote 3
PINOLE VALLEY HS	124,040,286	216,549,580	208,128,040	3,039,557	211,167,597	2,917,467	2,464,516	Footnote 2
RICHMOND HS	94,720,910	42,622,087	41,861,632	6,445	41,868,077	5,062	748,949	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	653,938,639	3,959,023	657,897,662	8,021,776	34,808,732	
ADAMS MS	703,660	691,211	691,211		691,211	-	-	Footnote 1
CAMERON	284,012	1,422,195	202,237		202,237	41,174	1,178,784	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	3,541,972	-	3,541,972	41,174	1,178,784	
CENTRAL	67,713,312	111,331,634	104,361,793	568,411	104,930,204	2,102,866	4,298,564	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	34,776,162	88,333	34,864,495	388,103	109,402	Footnote 2
Admin/Other Total	110,861,862	151,108,838	143,553,159	656,744	144,209,903	2,490,969	4,407,967	
GRAND TOTAL	1,262,354,248	1,778,861,243	1,639,435,962	6,080,879	1,645,516,841	61,597,532	71,746,870	

* 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.

152,964.00

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

Footnote 3: Site Legacy projects are completed and 2016 Facilities Master Plan/2020 Msr R Projects are under planning, construction or in closeout.

76,482.00

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

October, 2022
Fund 21

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Site 000 - UNDISTRIBUTED						681,517.25	
ALTEN CONSTRUCTION INC	217334	10/18/22	21-9748-9135-000	1000003734-10-12ATRU	10/11/22	77,880.07	1000003734 JUNE 2022-AUGUST 2022 RETAINAGE
BHM CONSTRUCTION, INC	217562	10/25/22	21-9747-9135-000	1000003935-1TRUST	10/07/22	35,011.37	1000003935 SEPTEMBER ESCROW RETENTION
CWS CONSTRUCTION GROUP	217373	10/18/22	21-9748-9135-000	1000003314-3-11TRUST	10/11/22	568,625.81	1000003314 OCT 2021-SEPT 2022 RETAINAGE
Site 110 - COLLINS						11,025.00	
WOLF/LANG/CHRISTOPHER ARCHITEC	217322	10/11/22	21-9745-6201-110	21008010	08/01/22	11,025.00	COLLINS ES ARCHITECT SERVICES JULY 2022
Site 134 - LAKE						656,670.14	
ALAN KROPP AND ASSOCIATES INC	217549	10/25/22	21-9745-6190-134	28234	10/04/22	12,203.40	LAKE ES CAMPUS REPLACEMENT 07/05/22-08/22/22
ALAN KROPP AND ASSOCIATES INC	217549	10/25/22	21-9745-6190-134	28280	10/04/22	5,661.27	LAKE ES CAMPUS REPLACEMENT 08/23/22-09/22/22
ALTEN CONSTRUCTION INC	216961	10/04/22	21-9745-6201-134	1000003734-12B	08/31/22	63,155.00	LAKE ES CAMPUS REPLACE DESIGN AUGUST 2022
ALTEN CONSTRUCTION INC	216961	10/04/22	21-9748-6211-134	1000003734-12A	08/31/22	549,345.47	LAKE ES CAMPUS REPLACEMENT PROJECT AUGUST
CROWN WORLDWIDE MOVING AND STO	217582	10/25/22	21-9748-4300-134	144895	05/19/22	1,355.00	LAKE ES CAMPUS REPLACEMENT CROWN MOVING
DSA SCHOOL INSPECTORS, INC.	217162	10/11/22	21-9745-6214-134	22-1986	08/01/22	8,230.00	LAKE ES CAMPUS REPLACEMENT DSA IOR JULY 2022
DSA SCHOOL INSPECTORS, INC.	217162	10/11/22	21-9745-6214-134	22-1994	08/31/22	8,740.00	LAKE ES CAMPUS REPLACEMENT DSA IOR AUGUST
DSA SCHOOL INSPECTORS, INC.	217591	10/25/22	21-9745-6214-134	22-2011	09/30/22	7,980.00	LAKE ES CAMPUS REPLACEMENT DSA IOR
Site 154 - SHANNON						67,620.00	
CALIFORNIA GEOLOGICAL SURVEY	217124	10/11/22	21-9745-6190-154	61796-369	09/29/22	4,800.00	SHANNON ES MPR CA GEO SURVEY REVIEW FEE
DIVISION OF STATE ARCHITECT	217159	10/11/22	21-9745-6205-154	61796-369	09/27/22	62,820.00	SHANNON ES DSA FEES DSA PLAN/FIELD REVIEW
Site 360 - KENNEDY HIGH						746,273.32	
BHM CONSTRUCTION, INC	217354	10/18/22	21-9747-6170-360	1000003935-1	10/07/22	665,216.12	KENNEDY HS BLEACHER & PRESS BOX SEPTEMBER
DSA SCHOOL INSPECTORS, INC.	216991	10/04/22	21-9747-6190-360	22-2000	08/31/22	11,155.00	KENNEDY HS BLEACHERS & PRESS BOX AUGUST 2022
DSA SCHOOL INSPECTORS, INC.	217591	10/25/22	21-9747-6190-360	22-2010	09/30/22	10,185.00	KENNEDY HS BLEACHERS & PRESS BOX SEPTEMBER
HMC ARCHITECTS	217196	10/11/22	21-9745-6201-360	164266	09/19/22	41,291.00	KENNEDY HS MASTER PLANNING SERVICES AUGUST
HMC ARCHITECTS	217425	10/18/22	21-9747-6201-360	164265	09/19/22	18,426.20	KENNEDY HS BLEACHERS AND PRESSBOX AUGUST
Site 362 - PINOLE VALLEY HIGH						1,500,657.88	
CWS CONSTRUCTION GROUP	216984	10/04/22	21-9748-6170-362	1000003314-11	09/12/22	1,486,203.67	PVHS FIELDS, FIELD HOUSE & BLEACHER FOR AUGUST
ROBERT TODD STANTON	217292	10/11/22	21-9745-6190-362	1159	08/03/22	5,600.00	PVHS FIELDS & BLEACHERS DSA IOR JULY 2022
ROBERT TODD STANTON	217518	10/18/22	21-9745-6190-362	1166	10/07/22	5,400.00	PVHS FIELDS & BLEACHERS DSA INSPET SVCSC SEPT
SIGNET TESTING LABORATORIES IN	217509	10/18/22	21-9748-5890-362	12748	09/16/22	3,454.21	PVHS FIELD & BLEACHERS TESTING
Site 364 - RICHMOND HIGH						6,842.78	
HKIT ARCHITECTS	217424	10/18/22	21-9745-6201-364	8	09/30/22	6,842.78	RICHMOND HS - MASTER PLANNING SVCS



A/P Check List

October, 2022
Fund 21

Site 376 - HERCULES SR HIGH						130,236.53	
ATLAS TECHNICAL CONSULTANTS LL	217559	10/25/22	21-9745-6190-376	011271	09/29/22	750.00	HECULES MS/HS NEW SCIENCE BLDG CNP THROUGH
DSK LLP	217384	10/18/22	21-9745-6201-376	006-2629-REVISED	10/11/22	108,577.53	HERCULES M/H SCHOOL CNP ARCH SVCS MARCH
DSK LLP	217384	10/18/22	21-9745-6201-376	008-2811	10/11/22	20,909.00	HERCULES M/H SCHOOL CNP ARCH SVCS JULY 2022
Site 615 - OPERATIONAL SUPPT SRVS CE						103,905.79	
AA OFFICE EQUIPMENT CO INC	217096	10/11/22	21-9748-5640-615	AR77887	09/30/22	62.35	FOC COLOR COPIER-SVC MAINT. AGMT 8/25/22-
DEL MOR CONSULTING INC	217377	10/18/22	21-9745-6214-615	220020	09/28/22	360.00	COLLINS ES DSA LEGACY CLOSEOUT SEPTEMBER 2022
KBA DOCUMENT SOLUTIONS, LLC	217012	10/04/22	21-9748-4300-615	55Y1306997	09/16/22	70.69	BLANKET PURCHASE ORDER FOR 9/1/22-9/12/22
KBA DOCUMENT SOLUTIONS, LLC	217012	10/04/22	21-9748-4300-615	55Y1307538	09/19/22	70.69	BLANKET PURCHASE ORDER FOR 9/19/22
KBA DOCUMENT SOLUTIONS, LLC	217210	10/11/22	21-9748-4300-615	55Y1309075	09/23/22	16.95	BLANKET PURCHASE ORDER 9/20/22 TONER
KBA DOCUMENT SOLUTIONS, LLC	217625	10/25/22	21-9748-4300-615	55Y1315086	10/14/22	47.13	BLANKET PURCHASE ORDER FOR 10/14/22
ORBACH HUFF & HENDERSON LLP	217036	10/04/22	21-9790-5895-615	97921	08/08/22	582.59	BOND LEGAL FUND 21 JULY 2022
ORBACH HUFF & HENDERSON LLP	217036	10/04/22	21-9790-5895-615	97923	08/08/22	737.14	LAKE ES MODERNIZATION JULY 2022
ORBACH HUFF & HENDERSON LLP	217036	10/04/22	21-9790-5895-615	98233	09/12/22	467.25	BOND LEGAL FUND 21 AUGUST 2022
ORBACH HUFF & HENDERSON LLP	217036	10/04/22	21-9790-5895-615	98236	09/12/22	1,652.00	LAKE ES MODERNIZATION AUGUST 2022
RGM KRAMER INC	217271	10/11/22	21-9745-6202-615	8296	08/30/22	4,477.50	FOC PROJECT AND CONSTRUCTION MGMT SVCS JULY
RGM KRAMER INC	217271	10/11/22	21-9745-6217-615	8296	08/30/22	72,799.50	FOC PROJECT AND CONSTRUCTION MGMT SVCS JULY
RGM KRAMER INC	217271	10/11/22	21-9748-6203-615	8296	08/30/22	11,417.50	FOC PROJECT AND CONSTRUCTION MGMT SVCS JULY
ROEBBELEN CONSTRUCTION MANAGEM	217492	10/18/22	21-9745-6217-615	342265-01	06/09/22	1,120.00	VARIOUS SITES PROJECT COORDINATION MAY 2022
TIMOTHY R. HALEY	216999	10/04/22	21-9748-6203-615	20	09/08/22	9,900.00	FOC DESIGN MANAGEMENT AUGUST 2022
WEI JUN WANG	217086	10/04/22	21-9745-6202-615	0025	09/06/22	124.50	DISTRICT WIDE FACILITIES MGMT AUGUST 2022
Site 686 - TECHNOLOGY - OPERATIONAL						62,084.96	
DECOTECH SYSTEMS	217153	10/11/22	21-9745-6460-686	1000003604-6	09/07/22	62,084.96	VARIOUS SITES - E-RATE YEAR 24 THROUGH AUGUST
Grand Total						3,966,834	

AP CHECK TOTAL		3,966,833.65
Less:	Final Retention Paid	(681,517.25)
Add:	Retention not in Expenses	145,413.17
Add:	October regular payroll	94,342.12
Less:	Manual Entry	(41,211.60)
Total		3,483,860.09



A/P Check List

October, 2022

Fund 21

Object 9570- Retention withheld Paid

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Retention	Invoice Description
ALTEN CONSTRUCTION INC	217334	10/18/22	21-9748-9135-000	1000003734-10-12ATRU	10/11/22	77,880.07	1000003734 JUNE 2022-AUGUST 2022 RETAINAGE
BHM CONSTRUCTION, INC	217562	10/25/22	21-9747-9135-000	1000003935-1TRUST	10/07/22	35,011.37	1000003935 SEPTEMBER ESCROW RETENTION
CWS CONSTRUCTION GROUP	217373	10/18/22	21-9748-9135-000	1000003314-3-11TRUST	10/11/22	568,625.81	1000003314 OCT 2021-SEPT 2022 RETAINAGE
Grand Total						681,517.25	

Object 9570-Retention Withheld Amount

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Retention	Invoice Description
ALTEN CONSTRUCTION INC	216961	10/04/22	21-9748-6211-134	1000003734-12A	08/31/22	28,912.92	LAKE ES CAMPUS REPLACEMENT PROJECT AUGUST 2022
BHM CONSTRUCTION, INC	217354	10/18/22	21-9747-6170-360	1000003935-1	10/07/22	35,011.37	KENNEDY HS BLEACHER & PRESS BOX SEPTEMBER 2022
CWS CONSTRUCTION GROUP	216984	10/04/22	21-9748-6170-362	1000003314-11	09/12/22	78,221.25	PVHS FIELDS, FIELD HOUSE & BLEACHER FOR AUGUST 2022
DECOTECH SYSTEMS	217153	10/11/22	21-9745-6460-686	1000003604-6	09/07/22	3,267.63	VARIOUS SITES - E-RATE YEAR 24 THROUGH AUGUST 2022
Grand Total						145,413.17	

Payroll

Project#	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
66901396-01		10/31/22				75,056.66	Facility Program Staff October 2022 Pay
67001396-01		10/31/22				19,285.46	Assoc. Supt. Operation Staff October Pay
Grand Total						94,342.12	

Manual Journal Entry

Project#	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
Prior Month's (2022) Facility Staff Salary Adjustment thru Timesheet						32,430.34	See Page 4 for details
Prior Month's (2022) Assoc Supt. Staff Salary Adjustment thru Timesheet						8,781.26	See page 4 for details
Grand Total						41,211.60	

OCTOBER 2022 Payroll Data (Salary + Benefits)

Facility Program Staff	Regular Payroll	Prior Month's Adjustment	Adjusted Amount
DIRECTOR FAC/PLANNING	\$ 13,188.13	\$ -	\$ 13,188.13
BOND REGIONAL FACILT	\$ 15,374.25	\$ (14,759.28)	\$ 614.97
BOND REGIONAL FACILT	\$ 2,426.00	\$ (2,426.00)	\$ -
DIRECTOR OF CONTRACT	\$ 15,313.42	\$ -	\$ 15,313.42
ADMIN SVCS MANAGER	\$ 6,279.87	\$ (3,391.12)	\$ 2,888.75
ADMIN SVCS MANAGER	\$ 6,348.22	\$ (6,094.28)	\$ 253.94
ADMINISTRATIVE TECH	\$ 3,045.96	\$ -	\$ 3,045.96
FISCAL/PROJECT ACCOUNT ANALYST	\$ 5,462.44	\$ (2,621.98)	\$ 2,840.46
ACCOUNTING TECH	\$ 5,582.55	\$ (3,870.58)	\$ 1,711.97
ACCOUNING TECH	\$ 2,035.82	\$ 732.90	\$ 2,768.72
Facility Program Staff Total	\$ 75,056.66	\$ (32,430.34)	\$ 42,626.32

Assoc Supt Operations Staff			
ASSO SUPT-FAC MAI BO	\$ 16,442.07	\$ (8,781.26)	\$ 7,660.81
SR ADMIN SECRETARY	\$ 2,843.39	\$ -	\$ 2,843.39
Assoc Supt Operations Staff Total	\$ 19,285.46	\$ (8,781.26)	\$ 10,504.20
Total Payroll	\$ 94,342.12	\$ (41,211.60)	\$ 53,130.52

Item H. Reference Documents

NAME of REQUESTER	DATE OPERATIONS OFFICE RVCD.	SUBJECT	FORWARDED FOR RESPONSE TO:	RESPONSE	RESP. DATE
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
158)Lorraine Hume	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 Hume	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
160)Lorraine Humes	8/15/2022	Financial Report #13 for 6-30-22	8-18-22 S. Cha	Sent to L. Humes and CBOC committee-10-5-22	10/5/2022
161)Lorraine Humes	8/15/2022	Financial Report #13A for 1-31-21 - 6-30-22	8-18-22 S. Cha	Sent to L. Humes and CBOC committee-10-5-22	10/5/2022
162)Lorraine Humes	8/15/2022	Reports for 6-30-22-Rpt. #2, Consolidate Fund 21&35, Master Plan Projects 2016, Measure R Projects	8-18-22 S. Cha	Sent to L. Humes 9-23-22-Additional documents sent on 10-5-22	9/23/2022 & 10-5-22
163)Lorraine Humes	8/15/2022	Estimated tax rates after Measure R	8-18-22 S. Cha	Sent to L. Humes 10-7-22	10/7/2022
164)Lorraine Humes	8/15/2022	FMP Implementation update for Measure D(2010) & Measure E(2012), 6-20-21-slide #5-project status	8-18-22 E. Mejia-Hooper	Sent to L. Humes 8-22-22	8/22/2022
165)Lorraine Humes	8/15/2022	FMP Updating the 2016 Facilities Master Plan Prioritization for Project Sequencing of Measure R 2020, June 23, 2021-slide 6 & 5	8-18-22 E. Mejia-Hooper	Sent to L. Humes 8-19-22 & 9-6-22	8-19-22 & 9-6-22
166)Lorraine Humes	8/15/2022	FAI Implementation reports Phase 1.5 & 2.0	8-18-22 M. Payne	Sent to L. Humes 9-8-22	9/8/2022
167)Lorraine Humes	8/15/2022	KPI Summary-Report #1, Bonds Authorized chart through June 30, 2022	8-18-22 S. Cha	Sent to L. Humes and CBOC committee-10-5-22	10/5/2022

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE
(Bond Measures D, E and R)
August 15, 2022 at 6 pm
Meeting Minutes-draft-revised
1400 Marina Way South, Richmond CA 94804
In Person/Virtual Meeting

Meeting video recording available on YouTube

<https://www.youtube.com/channel/UC9u1R1iSWbHzhieeGC5LvYA/videos>

A. Opening Procedures

B. Call to Order/Pledge of Allegiance

Mr. Anderson called the meeting to order at 6:11 pm.

Roll Call

John Anderson, Sallie DeWitt Lorraine Humes, and Jason Lindsey
(4 members with 3 required for a quorum)

Member present: Sallie DeWitt, Lorraine Humes, John Anderson

Members Absent: Jason Lindsey

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

C. 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.

Agenda was approved by unanimous consent.

D. 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

No Public Comments

ACTION

E. 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 Log July 25, 2022

b. June 13, 2022 Meeting Revised Draft Minutes

Consent Items were approved by unanimous

DISCUSSION

F. 2021 CBOC Annual Report (Lorraine Humes/Jason Lindsey)

a. Update annual due dates for the Annual Reports that were established in Resolution 21-3

Ms. Humes reviewed the transitioning from calendar year to fiscal year. (comments and notes attached)

b. Discuss required input from WCCUSD staff (Final Financial Reports Fiscal Year ending June 30, 2022)

Mrs. Payne said that the 6-30-22 report was preliminary and the final report would be available sometime in September.

Mr. Anderson and Ms. Humes shared comments on the uniqueness of this 18-month report.

Public Comments

Mr. Jungherr

Mr. Gosney

DISCUSSION AND ACTION

G. Ad Hoc committee Draft WCCUSD Board Policy Citizen's Bond Oversight Committee BP 7214.2

a. Overview (Melissa Payne, Luis Freese, Sallie DeWitt, John Anderson)

Mr. Anderson gave a brief overview of the drafted BP 7214.2 which includes recommendations of the Grand Jury. Mrs. Payne continued explaining how the committee took the existing policy and created a spreadsheet and examined each segment. The committee looked at the strengths of the policy and also where organization could be improved. They reviewed and modified the application process.

Mrs. DeWitt stated that the committee was pretty careful to reference the statute or basis for the policy or procedure that was called for in this policy. She wanted the Board and future Board and CBOC committee members to understand that the bones of this policy are the statutes

Mr. Freese added comments.

Ms. Humes pulled out the 2015 revisions and had some suggested revisions that she sent to Mr. Anderson for comments. Ms. Humes reviewed the revisions she was suggesting with the committee. She commented that the draft audit should be presented to the CBOC by March 31 and that did not happen this year. She suggested

adding a step allowing the CBOC to send their suggestions to the auditors, to use or not use, before the final report was presented to the BOE.

Mrs. Payne stated that the audit report was shared with the committee as soon as the district received. She commented that due to staffing shortages on both sides the reports were later than usual, but still met the statutory deadline.

Revision/Addition-the Performance Audit Report and the Financial Audit Report were emailed by Luis Freese to John Anderson and Tom Panas on 3-31-22. The auditors made their presentation to the CBOC at the May 9, 2022 meeting. The reports were originally scheduled to be presented at the April 11, 2022 meeting but the meeting was canceled.

Mrs. DeWitt had clarification on the applications on the webpage being the blank applications not the submitted applications.

b. Discussion and Public Comments

Public Comments

Don Gosney
Anton Jungherr

Ms. Humes feels that the committee meetings and any voting items should proceed no matter how many members are in the committee.

Mrs. DeWitt agreed there are flaws in the policy, one being where the BOE picks the applicants for the CBOC which is suppose oversee the district's bond program. Agreed that there should be an independent legal counsel for the CBOC.

Mrs. Payne explained the steps the Board takes when approving Board policies. She also reviewed other parts of the policy. Explained how and why the Grand Jury recommendations were incorporated in the policy.

Mr. Anderson and Ms. Humes gave their opinions on the suggested revisions.

Mr. Freese stated that the Board would like to hear the opinions and recommendations from the CBOC members.

There was further discussion from committee members and staff on the revisions and previous comments by members. This included whether to vote on the revisions at this time or to revisit it at a future meeting.

Public Comments

Mr. Gosney

H. Resolution No. 22-02, August 1, 2022, Recommend Revised Board Policy 7214.2 (Sallie DeWitt)

- a. Motion**
- b. Discussion**
- c. Vote**

Motion was tabled to next meeting to give members a chance to re-evaluated the revisions and submit further comments.

I. Next Meeting**a. September 12, 2022 6 pm****J. Adjournment**

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

Agenda 8.15.2022 item G (a)(1)**Annual Reports Transitioning from Calendar Year to Fiscal Year Agenda 8.15.2022 G(a)(1) & H(b)(2)**

AR	2019	2020	2021	2022	2023
Period covered	1/2019 – 12/2019 (calendar year)	1/2020 – 12/2020 (calendar year)	Transitional Period (CY to FY)	1/2021 – 6/2022 (fiscal Year)	7/2022 – 6/2023 (fiscal year)
CBOC report approval	12/14/2020	12/13/21	9/2022 (target date for Audit & Compliance reports)	11/30/2022 (target date)	11/30/2024 (target Date)
District Reports -. #13,FMP, FAI, etc.	1/2019 – 12/2019	1/2019 – 12/2020		1/2021 – 6/2022	7/2022 – 6/2023
Audit period	FY end 6/30/2019	FY end 6/30/2020	FY end 6/30/2021	FY end 6/30/2022	FY end 6/30/2023
Audits presentation	3/9/2020 Fin – Christy White & Perf -Moss Adams	3/8/2021 Fin – Christy White & Perf - Edie Bailly	5/9/2022 Fin – Christy White & Perf - Edie Bailly	3/31/2023 (target Date)	3/31/2024 (target Date)
Fin Audit Draft	None	None	None		
Perf Audit Draft	Title & watermark	None	None		
Fin Audit Partner	Michael Ash, Partner	Michael Ash, Partner	?		
Performance Audit	Lawrence Stepovich & Stephen Bacchetti Senior Managers	Nathan Edelman	?		

Agenda 8.15.22 File G (a)(2)

Resolution 21-3, Change CBOC Annual Report Reporting Period to Align with WCCUSD Fiscal Year Reporting Period.

Resolved item 3.

have a report, including a CBOC Compliance Statement, with the results of the June 30, 2021 financial and performance audits, be approved by June 30, 2022.

Status - We have missed this deadline because the Board of Education has not yet accepted the 2021 Financial Audit's and Performance Audit's final reports.

Timeline for June 31, 2021 Financial and Performance Audits:

April 11, 2022 - CBOC meeting - cancelled due to lack of a quorum (Audits were scheduled to be presented)

Apr. 27, 2022 – Bd. Of Ed. meeting - given audit presentations but tabled voting on accepting them due to CBOC not having had the audit presentations yet.

May 9, 2022 – CBOC meeting - given the audit presentations – passed Res 22-02 to send performance audit to the CA. State Controller to review it and give feedback as to whether it meets the states auditing standards.

Aug. 3, 2022 – Bd. of Ed. Meeting – agenda item on audits pulled from the agenda due to the late start of the meeting.

Resolution 22-02, Performance Audit as of 6/31/2021 :

At our May 9, 2022 meeting, a representative of Eide Bailey presented their findings for the WCCUSD Performance Audit ending June 30, 2021 to the CBOC. Some members had questions about the thoroughness of the audit, in regards to, Opinion No. 04-110, from their 2020 Performance Audit, that deals with a District timekeeping system. Member Panas presented Resolution 22-02, proposing that the

CBOC Chair John Anderson send copies of the audits for 2020 and 2021 to the California State Controller to see if the 2021 audit meets the government Auditing Standards.

Status - John Anderson, the CBOC Chair, sent the 2020 and 2021 Performance Audit reports to the California Controller but has not heard back from that office yet.

2021 Transitional Annual Report for CBOC 8/15/22 Meeting G(b)

Transitional Timeframe:

- 2020 Annual Report period – 1/1/2020 through 12/31/20
- Resolution 21-3, aligning CBOC annual report with WCCUSD fiscal year period, passed by CBOC 12/13/21
- 2021 Transitional Annual Report period - 1/1/2021 through 6/30/21 (include 2021 Financial and Performance Audits & Compliance Statement)
- 2022 Annual Report period- 7/1/21 – 6/30/22

Other Documents needed for 2021 Transitional Annual Report

- Resolution 21-3*
- 2021 Financial Audit Report*
- 2021 Performance Audit Statement*
- Compliance Statement*

District Documents needed for 2022 Transitional Annual Report

Financial:

- Financial Report #13 for 12/31/21*
- Financial Report #13 for 6/30/22

- Financial Report #13A for 1/31/21 – 6/30/22
- Other Financial reports for 6/30/22 (Rpt. #2, Consolidated Fund 21 & 35, Master Plan Projects 2016, Measure R Projects)

Other Staff Documents:

- Measure R Bond Sales, July 2021*
- Estimated tax rates after Measure R
- FMP Implementation update for Measure D(2010) & Measure E(2012), 6/2021 – **slide #5** – project status
- FMP Updating the 2016 Facilities Master Plan Prioritization for Project Sequencing of Measure R 2020, June 23, 2021 – **slide 6**
- FAI Implementation reports Phase 1.5 and 2.0

CBOC Reports:

- CBOC Resolutions for 1/1/21 through 6/30/22*
- Other CBOC, Board, and District actions in between 1/1/21 – 6/30/21*
 - PMP approved by BOE at their 5/19/21 meeting
 - BOE tabled Board Policy (CBOC Bylaws) Revision Approx. 6/9/21
 - BOE approved renaming Juan Crespi Middle School to Betty Reid Soskin Middle School at their meeting on 6/23/21
 - West Contra Costa Unified Superintendent Matthew Duffy announced, in Nov. 2020 that he would not seek re-appointment when his contract ended, June 2021.
 - As of 5/14/21, Superintendent Dr. Kenneth "Chris" Hurst, Sr. is WCCUSD's 10th permanent superintendent.
 - West Contra Costa Unified Superintendent Matthew Duffy announced on November 5, 2020, that he was not going to seek re-appointment when his contract ends at the conclusion of the school year next June 30.2021.
(Robert McIntire Ed.D. was appointed Interim CBO)

- Seung Ja Chu promoted from the Fiscal Coordinator for Facilities, Operations Dept. to Exec. Dir of Business Services
DATE?
(Status of the Fiscal Coordinator for Facilities position - has not been filled.)

* Already have these documents

Agenda 8/15/2022, H(b)

LMH Review of Proposed Board Policy 7214.2 Revision (Agenda Packet 8/1/2022)

4. COMMITTEE DUTIES & AUTHORIZED DUTIES

a. Items 4.2.2.1. Annual Performance Audit and 4.2.3.1. Financial Audit both deal with the CBOC and the Board receiving draft reports of the audits, in order to, review and comment on them.

This is not presently done. For instance, we did not receive draft copies of the 2021 audits. The CBOC and the Board first received the audit reports in the CBOC Agenda Packet for its May, 9, 2022 meeting (our April 11, 2022 meeting was canceled) and the Board of Education Agenda Packet for its April 27, 2022 meeting. The report findings slide presentations and the reports, received by both groups, were identical. Neither audit reports were water marked or labeled DRAFT and the Board's reports supporting document files were named 'Final Report'. Also, the Board Agenda items were under the Consent Section of the agenda with the comment that the staff recommends that the Board accept the reports. This is probably why there was no interest, by the Eide Bailly representative to change the wording in their report following our written comments and review session.

Note: The slide presentation for the report findings had a complete slide dedicated to the prior report findings and its resolution (see attachment).

My opinion:

I think we should keep the sections about receiving the draft reports in the board policy but add a section, under each audit stating:

Following its review and comment meeting with the auditor's representatives, the CBOC will write a review of its findings to the Board. This way, if there is a difference of opinion between the auditors and the CBOC, concerning the reports, the Board will be aware of this prior to voting on accepting the report.

We should also look at the audit contracts to see if they mention supplying drafts of their reports for review and comment.

(I also think that, since at their last meeting, due to getting a late start, the Board tabled voting on accepting the 2021 audits, that the CBOC inform the Board of our disagreement with the Eide Bailly Performance Audit representative about including the mention of the prior audit opinion and resolution in the 2021 report's scope and conclusion sections.)

b. Both 4.2.2.2 and 4.2.3.2 the Board giving the CBOC a written response to the audit findings.

At the beginning of each statement we should add the phrase:

Within three months of receiving the audits, the District...

This time limit is stated in Ed Code 15280, (a)(2). See attachment

c. We should add a statement about entrance and exit conferences with the auditors.

My opinion:

1. For the 2022 Performance Audit, I would have liked to have been able to make the auditor aware that the CBOC is having trouble monitoring the bond program adequately due to personnel shortages. (The personnel salaries are paid from the Bond funds.)
 - a. We have not had complete financial reports since February 2022. (How can you monitor for waste, fraud, and abuse in program finances without financial reports?)
 - b. Our 2021 audits were not presented to us until April 24, 2022 (legal deadline is March 31, 2022)
 - c. Our FAI implementation audits, Phase 1.5 and 2.0, will not be presented until Summer of 2022 (Phase 1 of the implementation was completed March 7, 2019)

Perhaps they could mention this problem in their report.

2. I would also have liked to explain that due to the CBOC switching from a calendar year annual report to a District fiscal year report that we will not have a 2021 Annual Report but will have a 2021 Transitional Report once the District accepts the 2021 Performance and Financial Audits.

Therefore, having had a conference with the auditor prior to them writing their report would have been helpful.

5.3 A typo

Term. Committee members shall serve for a term of two (2) years. Members of the Committee may be appointed by the Board, in (should be at) its discretion, for no more than three...

5.4 Solicitation and Appointments of Members

The Superintendent or CBOC Liaison and the Committee may advertise for and solicit Applicants ("Applicants") for consideration of appointment to the Committee. The District's Bond Oversight Committee Application ("Application") shall be made publicly available to the community on the District's and Committee's website. Applicants can self-nominate by submitting an Application. The Application shall consist of the contact information, membership criteria, personal statement, and an option to provide a resume. If the Applicant is a Committee member applying to serve an additional term, the Application remains the same.

My opinion:

For privacy considerations, we should not have the applicant's contact information publicly available on the websites.

I suggest - The District's Bond Oversight Committee Application ("Application"), *with the applicant's personal contact information redacted*, shall be made publicly available to the community on the District's and Committee's website.

Agenda 8.15.22 H(b)(2)

Eide Bally 2020 Performance Audit Finding:

2020- 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.

Eide Bailly's 2021 Performance Audit Findings Slide Show Presentation:

Title: CURRENT STATUS OF PRIOR FINDINGS (Slide 6 /9)

- 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

Eide Bailly 2021 Performance Audit, Final Report:

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

Scope:

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:

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.

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.

WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

(Bond Measures D, E and R)

November 14, 2022 at 6 pm

1400 Marina Way South, Richmond CA 94804

Meeting Minutes - draft

In Person Meeting

Meeting video recording available on YouTube

<https://www.youtube.com/channel/UC9u1R1iSWbHzhieeGC5LvYA/videos>

A. Opening Procedures

B. Call to Order/Pledge of Allegiance

Mr. Anderson called the meeting to order

C. Welcome Gaia Sonatina to CBOC

D. Roll Call

John Anderson, Sallie DeWitt, Gaia Sonatina, Lorraine Humes, and Jason Lindsey

Members Present: John Anderson, Lorraine Humes, Gaia Sonatina

Members Absent: Sallie DeWitt, Jason Lindsey

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

Agenda

In keeping with CBOC Resolution No. 22-04 all items on the agenda are presentations by WCCUSD staff and for other information for general discussion. No action will be taken by the CBOC during this meeting.

a. Reference CBOC Resolution No. 22-04 (attached)

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. Jungherr

PRESENTATION

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

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

Mrs. Mejia-Hooper presented the projects updates.

a. Facilities Master Plan Project Update Consolidated Budget Report

Public Comments

Mr. Gosney

Discussion

Mr. Anderson and Ms. Humes had some questions and comments. Mr. Freese and Ms. Mejia- Hooper addressed their questions.

Mr. Anderson asked about the increases in project budget and where the money is coming from. Mrs. Mejia-Hooper and Mr. Freese responded that matching funds have been received from the state funds to cover the increases.

Ms. Humes asked if the committee could get a report showing where the increases are coming from. Mr. Freese explained that change orders are within the project budget.

Ms. Humes also asked about the completion dates of Pinole Valley HS and Kennedy HS.

Public Comments

Mr. Gosney

Mrs. Payne welcomed Mrs. Sonatina and proceeded with presenting the financial reports.

b. Consolidated Budget Report

c. Report 13 Bond Program Financial Status

d. Report 13A Variance Report

e. Report 2 Bond Program Spending to Date

f. 20-21 AP check list

Ms. Humes asked about payroll for S. Cha now that she transferred to Business Services. Mrs. Payne answered that payroll has transferred Mrs. Cha's salary accordingly.

g. Status of applicants for CBOC

h. Status of WCCUSD Board acceptance of Bond Financial and Bond Audit Performance Audits for FY21

Mr. Anderson asked the status of the Bond Audit Performance Reports. Mrs. Payne answered that by stature the Board needs to receive the reports. The audit reports were presented to the Board at the November 2, 2022 Board of Ed meeting at which time the Board received the reports.

i. Status of WCCUSD Board approval of revised Board Policy 7214.2 (WCCUSD CBOC)

Mr. Anderson noticed the revised Board Policy 7214.2 was not on the agenda for the next Board meeting.

Mr. Freese replied that he had been working with the Superintendent and the Superintendent was working with the Board. They are proposing to bring it back at the CBOC Joint meeting with the Board.

DISCUSSION

G. 2021 CBOC Annual Report (Lorraine Humes)

- a. Update annual due dates for the Annual Reports that were established in Resolution 21-3**
- b. 2021 Transitional Annual Report Input (see attached material from September 12 2022 agenda)**

Ms. Humes shared the Annual Report Input spreadsheet by starting with reviewing how the CBOC reports used the calendar year basis versus the District using the Fiscal year basis. Her research of other state CBOCs found that the majority of CBOCs used the Fiscal year for the Annual Reports. This CBOC will now be transitioning to a Fiscal calendar. Ms. Humes reviewed the transitioning spreadsheet. She reviewed the delays on the Board receiving the audits due to full Board meeting agendas. The Board received the audits at the 11-2-22 Board meeting. She asked Mr. Freese if he could get something in writing from the Board stating the audits were received and accepted. She reviewed the reports that they already had for the 2022 annual report. Mr. Anderson offered some comments and clarifications.

H. Reference Documents

- a. Revised August 15, 2022 CBOC Meeting Draft Minutes**
- b. CBOC Information Request Log November 14, 2022**
- c. WCCUSD Board November 2 2022 Agenda Item E.3 Approve Proposed Revisions to Board Policy 7214.2 CBOC**
 - i. Proposed CBOC Presentation**
 - ii. WCCUSD Draft BP 7214.2**
 - iii. Staff Response to Comments CBOC Policy**
 - iv. CBOC Policy Existing v Proposed**

I. Activities for December 2022 CBOC Meeting

- a. Election of Officers for 2023**
- b. Planning for Activities**
 - i. New By Laws (pending approval of revision of BP 7214.2**
 - ii. Annual Reports**

J. Next Scheduled Meeting

a. December 12, 6 pm

K. Adjournment

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

Item I Tentative CBOC Calendar 2023

WCCUSD Citizen's Bond Oversight Committee

Meeting Schedule 2023

(tentative 12122022)

All Meetings on Monday at 6 pm

January 9	February 13	March 13
April 10	May 8	June 12
July 10	August 14	September 11
October 9	November 13	December 11