

# West Contra Costa Unified School District



## Citizens' Bond Oversight Committee 2020 ANNUAL REPORT

# West Contra Costa Unified School District

## Citizens' Bond Oversight Committee

### 2020 Annual Report

**WCCUSD Citizens'  
Bond Oversight  
Committee\***

**Executive Committee**

John Anderson, PhD\*  
*Chairperson*

*Vice Chairperson*  
(Vacant)

*Secretary*  
(Vacant)

**Other Members\***

Joseph Camacho  
Maisha Cole  
Sallie DeWitt  
Lorraine Humes  
Jason Lindsey

Anton Jungherr\*\*  
Don Gosney\*\*

**Annual Report 2020  
Subcommittee**

Lorraine Humes, Chair  
John Anderson

*\*Membership as of  
December 13, 2021*

*\*\* Members who served prior  
December 13, 2021*

**Annual Report 2020**

January through December 2020  
Report Approved on December 13, 2021

This report monitors Bond Measures D (2010),  
E (2012), & R (2020)

**To Promote Bond Fund Economy and Efficiency**

The State of California requires Citizens' Bond Oversight Committees to inform the public and taxpayers concerning the Proposition 39 (55% local school bond measures) expenditures and use of bond funds at least once a year.

This is the West Contra Costa Unified School District's Citizens' Bond Oversight Committee (CBOC) Annual Report 2020.

The CBOC expresses its sincere thanks to Luis Freese, Melissa Payne, SeungJa Cha, Ellen Mejia Hooper

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**Cover photo:** Michelle Obama School - virtual grand opening  
October 29, 2020

All photos have been taken from the monthly Facilities Committee's  
Facilities Master Plan Projects Status Reports

This report is available on the CBOC's website:

<https://www.wccusd.net/cbo>

## EXECUTIVE SUMMARY

### The Purpose of this Report

The State of California requires Citizens' Bond Oversight Committees (CBOC) to inform the public and taxpayers about expenditures and use of bond funds at least once a year<sup>1</sup>. This is West Contra Costa Unified School District's (WCCUSD) CBOC Annual Report 2020. It is meant to inform and be read by the school community, local student families, teachers and other District staff, the Board of Education, local property owners, as well as any other interested parties.

### The Focus of this Report

This report covers actions taken and events related to WCCUSD's bond fund which took place primarily in the calendar year 2020. Events leading up to 2020, or ones that took place in 2021, before the release date of this report, are included as needed to explain and give context to actions and events pertinent to 2020.

### The Organization of this Report

The report consists of seven (7) chapters and nineteen (19) appendices. Following the background information about the District and the CBOC and an introduction to this annual report, the main body of this report is organized into the following sections:

- The use of bond funds in 2020 and program financial status
- WCCUSD finance and performance audits for Fiscal Years ending June 30, 2020 and the CBOC Annual 2020 Compliance Statement
- Implementation of the 2016 Forensic Accounting Investigation Recommendations
- Implementation status of the 2016 Long Range Facility Master Plan
- Other CBOC, Board and District Actions in 2020

This report is available online at <http://www.wccusd.net/cboc>.

### Use of Bond Funds in 2020 (Chapter 3)

From January 1, 2020 through December 31, 2020, actual cash expenditures from the bond fund totaled \$52.5 million<sup>2</sup>, primarily for the construction of the new Michelle Obama School and Critical Needs at Richmond High School and six other projects included in the 2016 Long Range Facilities Master Plan (the FMP).

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<sup>1</sup> California Education Code Section 15278 (b): "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 Section 15280 (b): "The citizens' oversight committee shall issue regular reports on the results of its activities. A report shall be issued at least once a year."

<sup>2</sup> Ref: Report 13A (Variance analysis) Dec 31, 2020. End of Appendix I.

## WCCUSD CBOC Annual Report 2020

- In June 2019, the District was informed that its state grant application for the Pinole Valley High School project was increased from \$16.5 million to \$23.4 million. These grant funds were received in August of 2020.
- Michelle Obama School (replacement of Wilson Elementary School) had a virtual opening on October 29, 2020. However due to COVID-19 the West Contra Costa Unified School District has not held in-school instruction throughout 2020. The Michelle Obama School campus replacement project is the first time that the District has used the Design-Build or Design-Build Entity (DBE) construction contracting approach<sup>3</sup>. Following this project, Richmond High School and Riverside Elementary School's critical needs projects were DBE projects.
- Juan Crespi Middle School construction consisted of a seismic upgrade to its two story gymnasium and an adjacent modular classroom. This work was completed in 2020.
- Richmond High School construction began in 2020 on a new single story gym, a seismic upgrade to a two story science building and an exterior elevator for that building. These projects are still under construction.
- Upgrade and improvement projects were completed or underway at Fairmont and Olinda Elementary Schools, and design and procurement activities are in progress for projects at Riverside, Highland, and Lake Elementary Schools.



Richmond HS - Soil Compaction for Gym Pad



Richmond HS - Installing Science Building Elevator

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<sup>3</sup> See page 33 for a discussion of the DBE construction contracting method.

## Program Current Financial Status and Forecast

As of December 31, 2020, the net bond fund cash balance was projected to be \$23.4 million through June 2021. See additional details in Section 3 of this report.

### 2020 Budget and Forecast Highlights

- The Board placed Construction Bond Measure R, a \$575 million bond measure, on the March 2020 ballot and the measure passed, providing a significant new source of revenue for school construction. No bonds were sold from this measure in 2020 but when sold, the funds will go toward paying for the 21 identified but not approved or funded projects (\$1.1 billion) in the 2016 Facilities Master Plan (FMP). (See Chart #2 on page 32)
- On June 17, 2020, the District sold the remainder of Measure D(2010) and Measure E(2012) bonds - \$65,000,000 each. These funds will pay for the last of the approved projects under the 2016 Facilities Master Plan. (See Chart #1, pages 30 and 31)

## FY 2020 Bond Fund Financial and Performance Audits (Chapter 4)

The District is subject to two annual audits of the bond program which require oversight from the CBOC - a performance audit and a financial audit. Both must be conducted by independent professional auditing firms per published standards and guidelines, and be completed no later than March 31 following the close of the District's fiscal year, which ends on June 30. (For example the latest audits (reported on March 31, 2020) were based on data from July 1, 2018 - June 30, 2019)

A basic performance audit is required by state law to determine whether bond funds meet Proposition 39 requirements, i.e., are used for projects listed in bond ballot measures, and only for construction, furnishings and equipment. The WCCUSD Board contracted with Eide Bailly, LLC, to do a basic Proposition 39 performance audit.

Due to the short period of time, during the FY 2020 performance audit, that procedures were in place to monitor salary and benefits charged to the bond fund, Eide Bailly stated, in its audit, that the timekeeping systems were in place, with comment. The auditor stated the District complied with the requirements for a Proposition 39 Performance Audit. The CBOC's position disagrees with the auditor's position. (See the CBOC Compliance Opinion below for Requirement A - page 21)

The FY 2019, Agreed Upon Procedures Audit by Moss Adams, LLP (containing 22 District requested audit objects) confirmed that 23 of the prior year's 25 recommendations were not fully addressed. Five additional improvement opportunities were identified for a total 28 open recommendations. These recommendations were not addressed in the FY 2020 Proposition 39 audit performed by Eide Bailly LLC; the District stated that its internal auditor will address these recommendations. The CBOC's position is that the internal auditor is not an independent auditor, as required by law. (See CBOC Compliance Opinion under Requirement B below)

## WCCUSD CBOC Annual Report 2020

The required FY 2020 Financial Audit conducted by independent financial auditor Christy White Associates confirmed that the financial statements "... present fairly, in all material respects ... " *"in accordance with accounting principles generally accepted in the United States of America."*<sup>4</sup>

### 2020 WCCUSD CBOC Compliance Opinion for General Obligation Bonds Measure D (2010) and Measure E (2012)

California Education Code Section 15278 (b) requires the CBOC to advise the public whether the District is in compliance with four state accountability requirements<sup>5</sup>.

The CBOC's 2020 compliance opinion concerning four state accountability requirements (A-D) in the California Constitution are as follows:

**Requirement A** (bond funds spent only on authorized purposes) - **No** ( Since Eide Bailly found that the District has only put timekeeping procedures into place for the last quarter of FY 2020 (a recommendation mentioned in performance audits performed from 2017-2019), the CBOC states that the District has **not met** this requirement. Four years is a long time to still not fully implement a recommendation.

**Requirement B** (A list of the specific school facilities projects to be funded) - it **"cannot be determined"** if specific school facilities projects were funded [The wording of the project lists in Bond Measures D(2010) and E(2016) are so general and similiar that the public and the CBOC can not determine which project cost is from which bond measure<sup>6</sup>. However, for the first time, a statement has been added, which says that the CBOC has determined that generally all bond expenditures were made in accordance with the Board approved 2016 Facilities Master Plan Report.]

**Requirement C** ("conduct an annual, independent performance audit") - **Yes**

**Requirement D** ("conduct an annual, independent financial audit") - **Yes**

#### A performance audit transfer of contractors issue:

In the FY 2019 Bond Fund Agreed Upon Procedures Audit by Moss Adams, LLP on 22 audit objects confirmed that 23 of the prior year's 25 recommendations were not fully addressed. Five additional improvement opportunities were identified for a total 28 open recommendations.

These recommendations were not addressed in the FY 2020 Proposition 39 audit performed by Eide Bailly LLC; the District stated that its internal auditor will address these recommendations. The CBOC's position is that the internal auditor is not an independent auditor. However, as mentioned above, a statement has been added for the first time, that the CBOC has determined that generally all bond expenditures were made in accordance with the Board approved 2016 Facilities Master Plan Report.

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<sup>4</sup> 2010 Measure D and 2012 Measure E Bond Building Fund, West Contra Costa Unified School District Financial Audit Report, For the Year Ended June 30,2020, March 30, 2021, Christy White Associates, page 4.

<sup>5</sup> See Appendix Q, "*Prop 39 Bonds in the California State Constitution*", State Constitution Article XII A, Section 1(b)(3), for the full text of these Accountability Requirements.

<sup>6</sup> See Appendix P, Measure D (2010) & Measure E (2012) Listed Projects and Ballot Wording for a project list comparison of these bonds.

## Status of Implementation of 2016 Forensic Accounting Recommendations (Chapter 5)

As noted in the CBOC 2018 Annual Report, the auditor that performed the 2017 and 2018 Performance Audits and the first FAI Recommendations Implementation Review recommended that the District engage external parties to supplement staff resources to complete the implementation of the FAI recommendations as well as open improvement recommendations from the Performance Audits.

Of the 140 total such recommendations across the FAI (112), the 2017 and the 2018 audits (21) and the 2019 audit (28 - cumulative for all 3 audited years), the still-open recommendations cover the policies, procedures and resolutions necessary to ensure effective internal controls over the bond fund and effective communication of those policies and procedures throughout the organization. These are separated into four key areas of bond program management: (1) Program and Operations; (2) Administrative; (3) Project Management; and (4) Fiscal.

In May 2019, the Board approved a contract with Swinerton Management and Consulting to assist staff in developing a comprehensive set of policies and procedures, known as the bond Program Management Plan (the PMP). Colbi Technologies was also contracted in May 2019 to provide (1) program and project management and reporting software; (2) construction document management software; and (3) electronic access to historical bond program information.

As of December 31, 2019, the District had targeted completion of the PMP. However due to Covid-19 impacted delays, the plan did not receive Board approval until June 2021. The approved PMP is posted to the District website <https://www.wccusd.net/Page/13520>.

## Implementing the 2016 Long Range Facility Master Plan (Chapter 6)

The 2016 Long Range Facilities Master Plan (FMP) provided an analysis and cost estimate of all critical needs and replacement projects for schools in the District. In June 2016 the Board approved an implementation plan for a subset of 21 FMP projects -- the "FMP Implementation Plan Projects" -- to be implemented over the 2016-2023 period. These were primarily "critical needs" projects (for seismic and other health and safety needs) as well as two school replacement projects: Wilson Elementary School (renamed Michelle Obama School) and Lake Elementary School.

In 2020, of the 21 school projects identified in the 2016 WCCUSD FMP Implementation Plan, nine school projects had been completed and 12 were in progress (in the Planning, Construction or Closeout phases). On June 17, 2020 the school district sold the remaining bonds from Measures D (2010) and E (2012). Thus seven school projects that were approved but not budgeted now have funds to complete them. (See Chart #1 in Chapter 6.)

The passage of Measure R, for \$575 million, in March of 2020, allows some of the previously unfunded school projects, from the FMP, to be constructed. (See Chart #2 in Chapter 6.) The District

## WCCUSD CBOC Annual Report 2020

is in the process of updating the 2016 FMP to include projects that will be funded by Measure R. The updated Facilities Master Plan will incorporate the construction order of school projects that will be selected. In order to complete all the projects in Chart #2, future bond measures will have to be approved by the public.

By December 21, 2020, one campus replacement Legacy project was completed - Nystrom Elementary School. Of the FMP projects, three school projects were completed - Fairmont ES(Phase 2 & 3), Olinda ES, and Crespi MS, and two school's projects were under construction - Riverside ES, and Richmond HS. Finally one school, Michelle Obama School, had a virtual opening and was in closeout.

The year ended with eleven new school projects in the Design or Procurement Phases.

### Other Items of Significance in 2020 (Chapter 7)

During 2020, WCCUSD had some personnel changes. Due to a court case, dealing with county area representation, all seats on the Board were up for election. Mister Philips is the only Board member that returned to the District. Superintendent Duffy announced that he was not going to renew his contract and the District decided not to replace someone as Director of Internal Auditing, a position recommended in the Forensic Audit Investigation.

The CBOC had several recommendations sent to the Board and we gave an update on the status of the negotiations, between the CBOC and the Board, about Board Policy #7214.2 concerning CBOC bylaws.

School Construction Bond R for \$575 million passed in March of 2020. The Board appointed CBOC members to monitor this bond program.



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# 1. WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT AND THE CITIZENS' BOND OVERSIGHT COMMITTEE

## West Contra Costa Unified School District (WCCUSD)

The WCCUSD was established in 1965. The District includes the cities of Hercules, Pinole, San Pablo, Richmond, and El Cerrito. It also includes the unincorporated areas of Bayview-Montalvin Manor, East Richmond Heights, North Richmond, El Sobrante, Kensington, and Tara Hills. The District has 32,143 students, 64 district schools<sup>7</sup>.

## Citizens' Bond Oversight Committee (CBOC)

In the State of California, the mission of the CBOC is to oversee the proper expenditure of money for the construction, repair, and modernization of schools in accordance with California State Proposition 39 (Prop 39), passed in the 2000<sup>8</sup>. Proposition 39 amended the California State Constitution, Article XIII, (b)(3) and established several Education codes. Three of the codes, #15278, #15280, and #15282 deal with the make-up and the duties of the CBOC. (See Appendix Q)

Under the bylaw currently in effect, the West Contra Costa County Unified School District's (WCCUSD) CBOC is authorized by the WCCUSD Board of Education to have a volunteer committee of 17 local citizens. Its purpose is to oversee school construction using funding from the current WCCUSD local school bond measures passed under Proposition 39: D-2002, J-2005, D-2010, E-2012 and R-2020<sup>9</sup>. As of December 14, 2020, there were seven active members and ten vacancies<sup>10</sup>.

The Committee meets publicly 11-12 times a year with district staff. These include two joint meetings with the Board, usually held in the spring and fall. However in 2020 we had no joint meetings with the Board and , due to COVID-19 shutdowns starting in March, we did not hold a CBOC meeting in March. (Financial reports for March were included in our April agenda packet.) Other activities include providing an annual report to the public on its oversight of the Prop 39 bond construction program, receiving and reviewing financial and performance audits of the bond program.

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<sup>7</sup> <http://www.ed-data.org/district/Contra-Costa/West-Contra-Costa-Unified>

<sup>8</sup> See Appendix Q, "References for Prop 39 Bonds", for details on the legal requirements for a CBOC.

<sup>9</sup> At their April 4, 2020 meeting, the Board passed Resolution No. 83-1920 which added bond measure R to the other bond measures that the CBOC monitored.

<sup>10</sup> Vacant positions: Pinole Resident, San Pablo Resident, El Cerrito Resident, Richmond resident, Unincorporated Area (2), Parent or Guardian, WCCUSD Student, and WCCUSD Employee Unions and a Building Trades Representative..

## 2020 CBOC Subcommittees

We had two subcommittees in 2020.

- **Annual Report Subcommittee** - ad hoc subcommittee to produce the CBOC annual report.
- **Forensic Task Force** - A member of the CBOC participates on the District's 2016 Forensic Accounting Investigation Recommendations Implementation Task Force (ITF). (No representative since November 2020).
- **Master Plan Prioritization Committee** - A member of the CBOC participated in this committee. (See Chapter 6, *2016 Long Range Facilities Master Plan Implementation Status*)



Juan Crespi Middle School - Gym Seismic Retrofit - Shear Wall Outside Gym<sup>11</sup>

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<sup>11</sup> Juan Crespi Middle School was renamed Betty Reid Soskin Middle School in 2021.

# WCCUSD CBOC Annual Report 2020

## Members of WCCUSD CBOC

January 2020 through December 2021.<sup>12</sup>

<u>Name</u>	<u>Membership Role/ CBOC Subcommittee</u>
John Anderson, PhD* <i>CBOC Chairperson</i>	Richmond Resident Annual Report 2020 Subcommittee
Maisha Cole*	Parent or guardian and member of a PTA**
Joseph Camacho*	Parent or guardian**
Sallie DeWitt*	Business Organization representative**
Guadalupe Enllana <i>CBOC Vice Chair</i>	Richmond Resident
Lorraine Humes*	Taxpayers' Organization Representative** Annual Report 2020 Subcommittee
Jason Lindsey*	Building Trades Representative
Don Gosney	Senior Citizen Organization Representative
Vanessa Hill	Parent or Guardian Representative
Anton Jungherr	Hercules Resident
Cameron (Mac) Moore <i>CBOC Secretary</i>	Parent or Guardian Representative
Vacant	Student Representative
Gregg Visineau	Senior Citizen Organization Representative

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\*Member as of December 2021

\*\*Currently serving CBOC representatives in member positions required by Proposition 39

To contact the CBOC send email to:

[westcontracostacboc@gmail.com](mailto:westcontracostacboc@gmail.com)

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<sup>12</sup> See Appendix M for CBOC member biographies.

## 2. CBOC ANNUAL REPORT INTRODUCTION

### Report Purpose

The State of California requires Citizens' Bond Oversight Committees to inform the public and taxpayers concerning bond fund expenditures and use of bond funds at least once a year<sup>13</sup>. This is WCCUSD's CBOC Annual Report 2020, meant to inform the school community, local students' families, teachers and other District staff, the Board, local property owners, as well as any other interested parties.

This report covers actions taken and events related to WCCUSD's bond fund which took place primarily in the calendar year 2020. Events leading up to 2020, or ones that took place in 2021, before the release date of this report, are included, as needed, to explain and give context to actions and events pertinent to 2020.

### Report Organization

1. About WCCUSD's CBOC
2. CBOC Annual Report Introduction
3. Use of Bond Funds and Bond Program Financial Status
4. District Audits and 2020 CBOC Compliance Statement
5. 2016 Forensic Accounting Investigation (FAI) Recommendations Implementation Status
6. 2016 Long Range Facilities Master Plan Implementation Status
7. Other CBOC, Board and District Actions in 2020

### Glossary of Terms

1. WCCUSD = the West Contra Costa Unified School District.
2. Board = WCCUSD Board of Education.
3. CBOC = WCCUSD Citizens' Bond Oversight Committee.
4. District = WCCUSD (West Contra Costa Unified School District).
5. FY = Fiscal Year. For the District, these run from July 1 to the following June 30.
6. FAI = "2016 *Forensic Accounting Investigation*", dated September 21, 2016.
7. FMP = "2016 *Long Range Facilities Master Plan*", dated June 15, 2016.
8. ITF = 2016 Forensic Accounting Investigation Recommendations *Implementation Task Force*.

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<sup>13</sup> California Education Code Section 15278 (b): "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". Also, Section 15280 (b): "The citizens' oversight committee shall issue regular reports on the results of its activities. A report shall be issued at least once a year."

### 3. USE OF BOND FUNDS AND BOND PROGRAM FINANCIAL STATUS

#### Bond Fund Background

The table below shows the District’s summary of historical WCCUSD Facilities Bonds through December 31, 2020. Please also refer to Appendices A, B, C, G and I for additional information.

Table 1 – Bonds Authorized

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

<sup>1</sup>Principal Paid is total principal paid and includes principal paid on related refunding bonds subsequent to defeasance of any original bonds defeased.  
<sup>2</sup>Interest Paid is total gross interest paid less, if applicable, bid premium and accrued interest deposited to Debt Service Fund, refunding escrow funding and federal subsidy payments; in other words, actual payments by County from tax revenue.

**Table 1 Source :** See Appendix C, “Bond Program Key Performance Indicators (KPI) Summary” (Report #1), dated 12/31/2020. The footnotes numbered 1-5 in Table 1 are in the original source document.

#### Bond Projects History

Source of Bond Funds: The WCCUSD bond program began in 1998 with the passage of local school bond Measure E. Since then, a total of seven local school bond measures have been passed by West County voters, through 2020’s Measure R, totalling \$2.205 billion in bonding authority for the District. As of December 31, 2020, the District had issued \$1.552 billion of local school bonds under those voter authorizations. (In July of 2021 the District issued \$75 million of the additional \$575 million in bonds authorized by the passage of measure R.)

Additionally, as of December 31, 2020, the District had applied for and had received grants from the state of California totalling \$183 million. In addition, in 2020 the State Allocation Board had approved \$4,725,170.00 grants. These were not received in 2020. These grants are funded from statewide bond measures approved by California’s voters.

See Appendix A - “WCCUSD Facilities Funding Sources” and Appendix C - “Bond Program Key Performance Indicators Summary” for more detail on revenue.

Use of Bond Funds: As of December 31, 2020, approximately \$1.609 billion had been spent on WCCUSD school facilities projects since the bond program began in 1998.

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See Report 2 (Appendix G) - “*Bond Fund Program Spending by Site*” for more details on expenditures at each school site.

Construction During 2020: In 2020, project expenditures totalled \$52.5 million<sup>14</sup>.

Bond Funded Projects In Progress as of December 31, 2020 (See Appendix F - “*Project Status Report*”, for greater detail.)

### Bond Project Status Update

	SITE	PROJECT	REVISED CONTRACT AMOUNT	STATUS
<b>DESIGN-BUILD</b>	Riverside ES	Soil Stabilization	\$2,792,696	Contract Awarded 11/18
<b>CONSTRUCTION</b>	Michelle Obama School	New Campus	\$37,763,093*	Under Construction
	Richmond HS	Critical Needs	\$19,932,841*	Under Construction
	E-Rate Year 23	Wireless Upgrades at Collins, Harding, Madera, Mira Vista & Olinda	\$650,000*	USAC Approval 11/25
	SITE	PROJECT	BUDGET	STATUS
<b>PROCUREMENT</b>	Lake ES	Campus Replacement	\$65,600,000	Review of RFQs – short list DBE
	Fairmont ES	Critical Needs Phase 5	\$150,000	Bids Received 12/8
	SITE	PROJECT	BUDGET	STATUS
<b>DESIGN</b>	Riverside ES	Site Work	\$1,000,000	Design
	Korematsu MS	Fall Protection	\$255,000	Pending DSA approval
	Pinole Valley HS	Fields Restoration & Bleachers	\$ 19,000,000	Pending DSA approval
	Stege ES	Critical Needs	\$2,900,000	Planning
	Cameron School	Critical Needs	\$1,300,000	AOR Contract 12/16
	Collins ES	Critical Needs	\$3,500,000	AOR Contract 12/16
	Hercules MS & HS	Critical Needs	\$14,700,000	RFQ/P
	Kennedy HS	Critical Needs	\$12,200,000	Planning
	Shannon ES	Critical Needs	\$7,100,000	AOR Contract 12/16

**LEDGEND & ACRONYMS**

(AOR) Architect of Record (DSA) Division of the State Architect (DBE) Design-Build Entity

(RFQ) Request for Qualification (RFP) Request for Proposal

\*Contract Funding includes non-bond funding sources

<sup>14</sup> See Report 13A, *Variance Analysis* at the end of Appendix I.



**Bond Fund Revenue and Expenditures Forecast<sup>15</sup>**

As of December 31, 2020, the projected bond fund cash balance was \$23.4 million through June 30, 2021. Projected revenue and expenditures shown below are taken from two District public reports dated December 31, 2020. Report 13 shows high level project budget and expenditure totals, including a year-over-year variance report, and Report 2 which shows school site totals.

12/31/20 Adjusted Cash Balance	\$167.9 million
Projected Bond Sales for Measure D and Measure E through 2021 <sup>16</sup>	\$ 0.0 million
Estimated State Facility Grants to 2021	\$ 4.7 million
Estimated Other Revenue to 2023	\$ 4.9 million
<hr/>	
Projected Available Funds through FY 2023	\$185.1 million
Budgeted Project Expenses	\$146.9 million
Future FMP Projects (Not Yet Budgeted)	\$ 0.0 million
Central Costs (Not Yet Budgeted)	\$ 5.9 million
<hr/>	
Projected Use of Funds through FY 2023	\$ 152.8 million
Net Projected Cash Balance at FY 2023	\$ 32.3 million

<sup>15</sup> See Report #13 (Appendix I) and Report #2 (Appendix G)

<sup>16</sup> Measure D and Measure E only; not including Measure R, which passed in March, 2020, less cost of issuance.

## 4. DISTRICT AUDITS AND 2020 CBOC COMPLIANCE STATEMENT

### Overview and Opinions of Bond Fund District Audits

The District is subject to yearly independent performance and financial audits of the bond program, required by Proposition 39, and thus subject to oversight from the CBOC. The audits are performed by independent professional auditing firms contracted by the District according to published standards and guidelines. The audits are completed no later than March 31 following the close of the District's fiscal year, which ended on June 30, 2020. Both reports were presented at a joint meeting of the WCCUSD School Board and bond program CBOB on March 31, 2021.

The FY2020 Proposition 39 Performance Audit was performed by EideBailly, LLC; this was the first year that this firm was contracted to perform a performance audit for the District.

There are different types of performance audits but only the Proposition 39 performance audit (the type of audit that was performed by Eide Bailly, LLC) is required by law. The required California Proposition 39 performance audit has only two audit objectives:<sup>17</sup>

1. Use of bond funds is restricted to construction, furnishings and equipment and not for teacher and administrator salaries and other school operating expenses, and
2. Bond funds are spent only on listed projects from their ballot measures.

Transition from Moss Adams' performance audit type to Eide Bailly's performance audit type.  
From FY 2017 - FY 2019, Moss Adams, LLP was contracted with the District to conduct three performance audits (FY 2017 - FY 2019). In addition to the legally required performance audit (Proposition 39 Audit), the District contracted with Moss Adams LLP, to perform a procedures performance audit on 22 other audit objectives.

The FY 2019 audit had 28 open recommendations (2 performance and 26 program effectiveness). Twenty seven of these open recommendations dealt with the 22 other audit objectives mentioned above. The 28th recommendation was in both the FY2019 Moss Adams audit and the FY 2020 Eide Bailly audit.

The FY 2020 performance audit, that was performed by Eide Bailly LLC, was a Proposition 39 Performance Audit and did not include the 27 open recommendations from the FY 2019 audit. The District's internal auditor will verify the implementation of these open recommendations. The CBOC disagrees with this decision because an internal auditor is not an independent auditor.

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<sup>17</sup> 2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, Education Audit Appeals Panel, July 1 2018, Appendix A.

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The one item identified by Eide Bailey, in its FY 2020 Proposition 39 Audit, was also identified in the Moss Adams FY 2017 - 2019 audits - inadequate unobservable protocols to show that employee time documentation was properly divided between the District and the bond program.

The FY2020 Financial Audit was performed by Christy White, Inc; according to the WCCUSD Contract department, this firm has been performing the financial audits for the bond program since FY2015.

Both FY 2020 audits were based on data pertaining to the 2010 Measure D and 2012 Measure E School Construction Bonds and were performed in accordance with government auditing standards.

### Audit Opinions (quoted from the audit reports):

**The Eide Bailly LLC, FY2020 Performance Audit Report** conclusion and recommendation stated;:

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

*We noted the following:*

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

*2020-001 Time Documentation:*

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

*Recommendation:*

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*We recommend that the District continue implementing its newly developed protocols to establish a documented basis of the percentage distribution of salary to the bond funds. We also recommend the District to reconcile the actual hours employees worked on the bond funded activities to the payroll expenditures periodically.”<sup>18</sup>*

### **The Christy White Inc. FY2020 Financial Audit Report stated:**

*“In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the 2010 Measure D and 2012 Measure E Bond Building Fund of West Contra Costa Unified School District, as of June 30, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.”<sup>19</sup>*

(There is a third ongoing audit being performed on the bond program dealing with the 2016 Forensic Accounting Investigation. For more about this audit see chapter 5.)



Olinda Elementary School - repair tripping hazard due to tree roots lifting concrete

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<sup>18</sup> West Contra Costa Unified School District Performance Audit, Page 8.

<https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030499&AID=118696&MID=6452>

<sup>19</sup> West Contra Costa Unified School District Financial Audit Report, Page 3.

<https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030499&AID=118630&MID=6452>

**2020 Bond Fund CBOC Compliance Opinion**

**General Obligation Bonds Measure D (2010) and Measure E (2012)**

California Education Code Section 15278 (b) requires that: “The citizens oversight committee shall advise the public as to whether the [District] is in compliance with the requirements of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution”.<sup>20</sup>

This is the Citizens’ Bond Oversight Committee (CBOC) 2020 Compliance Opinion:

State Constitution [Art XIII A, Sec 1(b)(3)]	Local Bond Fund Accountability Requirements	In Compliance? (CBOC)
A	Bond funds are <u>Used Only For:</u> “The construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities”.  <u>And Not For:</u> “Any other purpose, including teacher and administrator salaries and other school operating expenses”.	No (See Below)
B	“A list of the specific school facilities projects to be funded”	Cannot be determined (See Below)
	The CBOC did determine that bond funds were only expended on 2016 Facilities Master Plan Projects as approved by the Board of Education, with the exceptions noted in Section A above.	
C	“Conduct an annual, independent performance audit”.	Yes
D	“Conduct an annual, independent financial audit”.	Yes

**Accountability Requirement A**

District performance auditor, Eide Bailly LLC and the CBOC both agree that, in the area of timekeeping for staff who worked on both school district projects and construction bond projects, the District could only demonstrate compliance with Accountability Requirement A, during the last quarter of the audited period(stated in Eide Bailly’s observation 2020-001). Eide Bailly LLC determined that Accountability Requirement A was met with clarification but the CBOC determined, that since this item was mentioned in all three Moss Adams’ audits (2017-2019), as well as, Eide

<sup>20</sup> See Appendix P for detailed Project Lists for these two ballot measures.

Bailly's 2020 audit and the District has still not demonstrated full compliance, that the District has not yet met this requirement.

Staff salaries and benefits totaling \$11.3 million were charged to the bond fund over the past six fiscal years that are potentially at risk for overcharges to the building fund. <sup>21</sup>

The District refunded the Bond Fund \$50,208.50 in February 2020 for the project-specific State Facility Program reporting services charges from 2017. <sup>22</sup> This was the District's response to the auditor's questioning of the legality of paying for school facility consultant services from the Bond Fund.

Due to all of the above statements, the CBOC concluded that Compliance A accountability requirement was not met.

### **Accountability Requirement B**

With respect to compliance with the requirement that bond funds be used only for projects listed in the bond measures, Eide Bailly LLP and the CBOC, which are each guided by a different set of standards and guidelines, differ in their conclusions. The language in Measures D and E was general in nature, for example identified projects, "School Renovation, Repair and Upgrade Projects"<sup>23</sup>. Eide Bailly, LLC concluded that the District was in compliance with this requirement in FY2020. <sup>24</sup>

The CBOC's opinion is that, because Measures D and E both passed without a list of "specific school facilities projects to be funded", compliance with Requirement B cannot be determined

The CBOC's opinion is supported by guidelines and best practices for strong bond oversight promoted by, among others, the Little Hoover Commission, a bipartisan state board which works to foster economy, efficiency and improved services in the use of public funds. This board calls for *specific project lists in bond measure language*, even recommending a change in the education code to require this:

"The Governor and Legislature should update and overhaul the education code related to the Strict Accountability in Local School Construction Bonds Act of 2000. Specifically, to '[r]equire bond measures proposed to voters under the reduced threshold to include specific project lists.'"<sup>25</sup>

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<sup>21</sup> WCCUSD Unaudited Actuals Reports, FY2015 to FY2019 and FY2020 Estimated Actuals Report.

<sup>22</sup> FY 2019 Performance Audit, Page 43

<https://www.wccusd.net/cms/lib/CA01001466/Centricity/Domain/1872/Performance%20and%20Program%20Effectiveness%20Audit.pdf>

<sup>23</sup> See details in Appendix P "Measure D and E Ballot Wording."

<sup>24</sup> FY2020 Performance Audit Report, Page 8 (For the report link, see footnote 17.)

<sup>25</sup> *Borrowed Money: Opportunities for Stronger Bond Oversight*, Report #236, February 2017, by The Little Hoover Commission, formally known as the Milton Marks "Little Hoover" Commission on California State

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The Little Hoover Commission's best practice guidance is also reflected in one of the Vincenti, Lloyd & Stutzman (VLS) recommendations, in the 2016 Forensic Accounting Investigation (FAI) Phase II Final Report which calls for greater specificity in bond measure language:

"When the District seeks the passage of a future bond measure(s), include language in the bond measure that specifically refers to the Board approved Long-Range Facilities Master Plan. Adding this language to the bond measure will afford the District increased transparency, allow the voters to better understand the projects and timeline of the projects that will be undertaken with the bond proceeds, and will hold the District and Board members accountable to the public..."<sup>26</sup>

In summary, Eide Bailly's opinion is based on performance audit standards and guidelines, and states that expenditures in FY 2020 were spent, in general, on school facility construction projects. The CBOC, on the other hand, per Proposition 39 amendments to the California Constitution, has a duty to inform the public on expenditures by "a list of specific school facilities projects to be funded". Under the circumstances--i.e., without specific school projects listed in the original bond measures--the CBOC cannot determine the amount of bond funds spent for specific projects. The CBOC's opinion is supported by other third parties, including the Little Hoover Commission and recommendations in the 2016 Forensic Accounting Investigation, both of which promote greater specificity in bond measure language as a basis for bond oversight best practices.

Even though the CBOC stated in its evaluation of compliance element B that, we could not determine if the element was met, the CBOC has determined that generally bond funds were only expended on 2016 Facilities Master Plan Projects as approved by the Board of Education. This determination by the CBOC has been included in this year's 2020 Bond Fund CBOC Compliance Opinion.

### **Accountability Requirements C and D**

The WCCUSD is in compliance with the accountability measures of obtaining an independently conducted annual performance audit and financial audit.

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Government Organization and Economy, an independent state oversight agency. See 2017 Recommendations for Local Bond Oversight # 7.

<sup>26</sup>VLS Recommendation TC 2-2 (ITF Master List Recommendation #3), Page 41

<https://www.wccusd.net/cms/lib/CA01001466/Centricity/domain/1723/final%20phase%20ii%20forensic%20accounting%20investigation%20report/Section%20III%20-%20B%20-%20TC%202.pdf>

## Summary:

### Summary of Bond Fund Financial Audit, FY 2020

The bond fund received a clean opinion from the independent financial auditor, Christy White, Inc. (CW), as it has in previous years.

### Summary of Bond Fund Performance Audit, FY 2020

A compliance performance audit is required by state law, beginning in FY 2016, to determine whether bond funds meet Proposition 39 compliance requirements, i.e., are used for projects listed in bond ballot measures, and only for construction, furnishings and equipment. In addition to the compliance requirement the Board contracted with Eide Bailly LLC to do an agreed upon proposition 39 performance audit.

WCCUSD bond program performance audits can be summarized depending on who determined the audit objectives - the District, the State of California or the auditor. To ensure transparency and adequate oversight, both the Little Hoover Commission and the CBOC recommend performance audits objectives be set by the auditors or the State of California, not the District.

#### **Special Note - The Scope and Objectives of WCCUSD Bond Fund Performance Audits**

With the exception of compliance audits required by the State since FY2016, the scope and objectives for all of the prior WCCUSD performance audits (FY 2003 to FY 2019) have been determined by WCCUSD, not by the auditors.

See Appendix E - “2003 - 2019 WCCUSD Bond Program Audit History” for more detail on performance auditing standards.

### Summary of District Audits and CBOC 2020 Compliance Statement

- FY 2020 Bond Fund Financial Audit by Christy White, Inc. was free of negative findings.
- FY 2020 Bond Fund Compliance Performance Audit by Eide Bailly LLC - due to the short period of time that the District's new accounting protocol was in place (4 months), the auditor could not confirm that salary and benefits charged to the bond fund were not commingled with District charges for the entire audit period.
- Take note that Unlike the FY 2019 Moss Adams, LLP. performance audit report, which included both the compliance report and agreed upon procedures report in one document, the FY 2020 Eide Bailly LLC. was only a proposition 39 performance audit.
- The CBOC's 2020 compliance opinion concerning four state accountability requirements in the California Constitution is that the District did not meet the requirement to spend funds only on authorized purposes (Requirement A); it “cannot be determined” if specific school facilities projects were funded (Requirement B); and the District did meet the California Constitution requirements to perform annual independent performance and financial audits (Requirements C and D). In addition a statement has been added for the first time that the CBOC has determined



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that generally all bond expenditures were made in accordance with the Board approved 2016 Facilities Master Plan Report.

- As of the printing of this report we have not received the legally required governing Board response to these audits.<sup>27</sup>

### Fairmont Elementary School



Multipurpose Room Tile  
(Critical Need Phase 2)



New ADA compliant bathrooms  
(Critical Need Phase 2)



Painting Ceiling, Walls & Trim Classroom in Building 500

(Critical Need Phase 3)

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<sup>27</sup> CA Ed Code 15780(2)

[https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=15280.&lawCode=EDC](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=15280.&lawCode=EDC)

## 5. 2016 FORENSIC ACCOUNTING INVESTIGATION (FAI) RECOMMENDATIONS IMPLEMENTATION STATUS

### Background

In 2015, the Board directed the forensic accounting firm Vincenti, Lloyd & Stutzman, LLP (VLS) to assess the risk of fraud, possible corruption and waste in the bond program as a result of allegations made by a District employee. In its 2016 report<sup>28</sup>, VLS made 112 recommendations to reduce risk and improve organizational efficiency. In September 2016 the Board established that the District would implement these recommendations and the District originally targeted completing implementation over a two-year period, by October 2018.

The Board established a FAI Recommendations Implementation Task Force (ITF) to track the District's progress and periodically report status to the Board and public. The task force consists of the Superintendent, the Associate Superintendent in charge of Business Services, Associate Superintendent of Operations and the Bond Program, the Internal Auditor, the Director of Contracts Administration, a member of the CBOC (CBOC position became vacant in 2020), and a member of the Solutions Team (employee union representative, this position has been vacant).

In October 2017, the Board accepted the CBOC's recommendation to engage an auditing firm (Moss Adams LLP) to review and verify the District's implementation of the FAI recommendations. Originally this independent review was being performed in two phases. In Phase 1, completed on March 7, 2019, Moss Adams reviewed recommendations implemented up to June 30, 2017: Moss Adams determined that of the 62 recommendations the District reported as implemented as of June 30, 2017, 33 were verified as fully implemented, 29 *were not verified as fully implemented (19 as partially implemented, 3 as not implemented, and 7 as undetermined)*.<sup>29</sup> A Phase 1.5 review was established for these 29 recommendations. At the time it was not determined who would perform this Phase 1.5 review (In 2021, Eide Bailly LLC was awarded a contract to do this audit.) That left 50, of the original 112 recommendations, that had never been identified as implemented by the District. These recommendations would make up a Phase 2 review and would occur after the District deems the implementation is fully complete. Moss Adams LLP contract for the Phase I Report included doing the Phase II Report when the time comes.

### 2020 FAI Implementation Update

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<sup>28</sup> The report can be viewed on the District website, <https://www.wccusd.net/domain/1723>. A matrix detailing the status of each recommendation as well as reports from the ITF to the Board and Facilities Committee can be viewed on the District website, <https://www.wccusd.net/Page/8139>.

<sup>29</sup> The documents associated with implementation of these recommendations are subject to attorney client privilege, which was not waived by the Board, and therefore the auditor could not verify.

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A Facilities Task Force report entitled, *Implementations of Recommendations*, was presented at the September 30, 2020 School Board meeting updating the status of the Forensic Audit Investigation recommendations.<sup>30</sup> A chart from this report is in Appendix K.

### District FAI Implementation Report and FAI 1.5 Audit by Eide Bailly

The District reported status of FAI Recommendation implementation as of December 31, 2020, as follows:

Status by year-end, 2020	3rd Party verified implemented by March 31, 2019 (Phase 1 Review)*	Subject to Attorney/Client Privilege) *	Implemented and Ready for Review Per District **	Implementation by December, 2020**	Total***	Pct
<b>FAI Total</b>	35	6	69	2	112	100%
<b>High Risk</b>			20	1	21	19%
<b>Pct</b>	31%	5%	62%	2%	100%	

\*As reviewed and reported by independent auditor, Moss Adams, LLP, Phase I Report.

\*\* Includes 29 FAI recommendations not yet implemented per Moss Adams' Phase I Report to be reviewed by independent auditor, Eide Bailly LLC, in a Phase 1.5 Report, scheduled for completion by December 31, 2021.

\*\*\* All remaining FAI recommendations to be verified as implemented by Moss Adams in a Phase II Report scheduled to start in September, and be completed prior to December 31, 2021.

In 2020 the District contracted with Eide Bailly Co., the firm that conducted the District's FY 2020 Performance Audit, to perform the FAI, Phase 1.5 audit--i.e., verify as fully implemented the 29 FAI recommendations not yet fully implemented, per Moss Adams' Phase 1 Report in 2019. Meanwhile, the FAI Implementation Task Force met quarterly and provided several updates to the Board and the Board Facilities Committee.

### CBOC Resolution 20-2 Contradicts the District's FAI Implementation Report Concerning Two Recommendations

In the chart above of the District reported status of FAI recommendation implementation as of December 31, 2020, it states that 100% of the recommendations were implemented. However in Measure R (2020) TC 2-2 was not implemented.

Therefore in August, 2020, the CBOC passed Resolution 20-2, which concluded, "2020 Measure R bond measure language cannot be used as the basis for effective bond oversight; therefore, the

<sup>30</sup> Power Point Presentation

<https://simbli.eboardsolutions.com/Meetings/Attachment.aspx?S=36030499&AID=66366&MID=4158>

Board has not implemented 2016 Forensic Accounting Investigation recommendation TC2-2”, countering the District’s assertion that 100% of the FAI recommendations were implemented.

See Appendix K: **CBOC Resolution 20-2 (Passed 7-13-2021)**

## 2020 District FAI Implementation Activities and the Program Management Plan (PMP)

In its FAI recommendations review and performance audits, Moss Adams indicated that many of the remaining FAI recommendations as well as performance audit recommendations relate to documenting bond program policies and procedures and obtaining Board approval. The firm recommended that the District engage external parties to supplement staff resources to complete this effort.

In May 2019, the Board approved a contract with Swinerton Management and Consulting to assist staff in developing the comprehensive set of policies and procedures, known as the bond Program Management Plan (the PMP). Its purpose is to provide information to Bond Program participants on relevant policies and procedures. It outlines all the processes for Bond Program activities, including, but not limited to, staffing, procurement, financial controls, document control, budgeting practices. A presentation of the PMP was presented to the BOE and CBOC in September 2020; due to Covid-19 impacts, the PMP was not approved by the Board until June 2021. The PMP can be found on the District’s website.<sup>31</sup>

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<sup>31</sup> <https://www.wccusd.net/Page/13520>.

## 6. 2016 LONG RANGE FACILITIES MASTER PLAN IMPLEMENTATION STATUS

### Background

The Facilities Master Plan (FMP) represents the District's main statement of strategy for school facility critical needs projects and campus replacement projects over the next five years and beyond. It is comprised of the following:

- The “*Long Range Facilities Master Plan*” (July 2016) - this document describes the master planning process: assessing existing facilities, estimating future needs, setting priorities, developing options, and establishing an implementation plan.
- The “*Educational Specifications*” and “*Materials and Product Standards*” (2016-2017) - these documents establish District wide standards for school designs and the materials used in school construction.

The Facilities Master Plan was prepared by external architects and consultants (Darden Architects and Integrated Educational Planning & Programming) after an extensive eleven month process of input from school sites and the general communities<sup>32</sup>. In June 2016, the Board approved an implementation plan for 21 projects - the “FMP Implementation Plan Projects” - to be implemented from 2016-2023 and that focused primarily on “critical needs” projects (for seismic and other health and safety needs) as well as two school replacement projects - Michelle Obama School (formerly Wilson Elementary School) and Lake Elementary Schools. The approved implementation plan assumed that only existing or approved bond funds and forecast state school facilities program funding would be utilized and was based on preliminary project concepts and “Rough Order of Magnitude”<sup>33</sup> cost estimates totaling \$181.8 million. As of December 31, 2020, the approved budget to complete these projects is \$188,058,425. A chart showing these project amounts can be found in Appendix I, Financial Report #13, Note #5 for December 2020.

#### **The two following charts tell the story of the 2016 Facilities Master Plan:**

CHART#1 (See page 30), *Status, Estimates and Budgets for the 2016 FMP Board Approved “Implementation Plan Projects”* shows the status of the projects that have been approved and funded. [On June 17, 2020 the remaining bonds for Measures D (2010, \$65,000,000) and E (2012, \$65,000,000) were sold thus completing the funding for the projects in this chart.]

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<sup>32</sup> These documents and others related to the Facilities Master Plan can be viewed on the District website, <https://www.wccusd.net/Page/6945>.

<sup>33</sup> Based on general cost per square foot, including 5% annual forecast cost escalation.

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CHART#2 (See page 32) , *Unfunded Master Plan Projects*, show projects that were approved under the 2016 FMP but not funded. In 2020 bond measure R, for \$575 million, was passed however none of the bonds were sold in 2020. Therefore these projects are still unfunded.

Chart #1

The following chart entitled, *Status, Estimates and Budgets for the 2016 FMP Board Approved "Implementation Plan Projects" as of December 31, 2020*, is a compilation of data from three District financial reports. See Bond Project Financial Status (Report 13; Appendix I), Bond Program Spending by Site (Report 2; Appendix H1) and the Consolidated Budget Status Report - 2016 FMP (Appendix H2).

<b>Status, Estimates and Budgets for the 2016 FMP Board Approved "Implementation Plan Projects"</b>				
<b>School</b>	<b>Project Type</b>	<b>R.O.M.Est. - FMP 2016</b> (per Report #13, Note #5)**	<b>Board Approved Budget</b> (12/31/2020)**	<b>Project Status*</b> (per Report #2 and Consolidated Budget Report)**
Ed Specs & School Size		\$ 200,000	\$ 200,000	Completed
Cameron Sch.	Critical Needs	\$ 1,300,000	\$ 1,300,000	In Progress***
Chavez ES	Critical Needs	\$ 600,000	\$ 72,847	Completed
Collins ES	Critical Needs	\$ 3,500,000	\$ 3,500,000	In Progress
Crespi MS	Critical Needs	\$ 3,100,000	\$ 5,169,597	Completed
Fairmont ES	Critical Needs	\$ 3,000,000	\$ 3,000,000	In Progress
Grant ES	Critical Needs	\$ 900,000	\$ 211,467	Completed
Harmon Knolls	Critical Needs	\$ 200,000	\$ 406,946	Completed
Harmon Knolls	Soil Testing	\$ 100,000	\$ 41,489	Completed
Hercules MS	Critical Needs	\$ 7,500,000	\$ 7,500,000	In Progress
Hercules HS	Critical Needs	\$ 7,200,000	\$ 7,200,000	In Progress
Highland ES	Critical Needs	\$ 800,000	\$ 800,000	In Progress
Kennedy HS	Critical Needs	\$ 12,200,000	\$ 12,200,000	In Progress
Lake ES	Critical Needs	\$ -	\$ 147,501	Completed

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<b>School</b>	<b>Project Type</b>	<b>R.O.M.Est. - FMP 2016</b> (per Report #13, Note #5)**	<b>Board Approved Budget</b> (12/31/2020)**	<b>Project Status</b> (per Report #2 and Consolidated Budget Report)**
Lake ES	RS Replacement	\$ 66,100,000	\$ 65,600,000	In Progress
M. Obama Sch.	RS Replacement	\$ 40,300,000	\$ 40,300,000	In Progress
Ohlone ES	Critical Needst	\$ 800,000	\$ 623,885	Completed
Olinda	Critical Needs	\$ 1,000,000	\$ 793,247	Completed
Richmond HS	Critical Needs	\$ 15,100,000	\$ 21,000,000	In Progress
Riverside ES	Critical Needs	\$ 6,900,000	\$ 6,900,000	In Progress
Shannon ES	Critical Needs	\$ 7,100,000	\$ 7,100,000	In Progress
Stege ES	Critical Needs	\$ 2,900,000	\$ 2,900,000	In Progress
Valley View ES	Critical Needs	\$ 1,000,000	\$ 1,091,447	Completed
<b>SUB-TOTALS</b>		<b>\$ 181,800,000</b>	<b>\$188,058,425</b>	
<p>Sch. = School / ES = Elementary School / MS = Middle School / HS = High School</p> <p>*In July of 2020, the School Board sold the remaining funds from bond measures D(2010) and E (2012), thus having funds to complete all the approved school construction projects from the 2016 FMP.</p> <p>**See Report #13 in Appendix I, Report #2 in Appendix G, and Budget Shown in Consolidated Budget Report - 2016 FMP in Appendices H1 &amp; H2. (Readjustments to the project budget amounts are explained in Report #13, Note #5, in Appendix I.)</p> <p>***Projects listed 'In Progress' are in Planning, Construction or Closeout Phases</p>				

Chart #2

The most expensive phase of the 2016 FMP projects has yet to be funded. The Facilities Master Plan identifies an additional 21 projects with an aggregate Rough Order of Magnitude cost estimate of \$1.1 billion that will require additional bond measures to implement. These projects are referred to as “Unfunded Master Plan Projects”<sup>34</sup>, and are summarized in a table below.

CHART#2

Unfunded Master Plan Projects		
School Site	Project Type	R.O.M Cost Estimate
Alvarado Adult	Critical Needs	\$ 4.2 million
Sierra Adult	Critical Needs	3.4
Stege Elementary	Replacement	86.4
Highland Elementary	Replacement	121.9
Valley View Elementary	Replacement	108.5
Grant Elementary	Modernization/Partial Replacement	46.6
Richmond High	Modernization/Partial Replacement	119.2
Shannon Elementary	Modernization/Partial Replacement	28.1
Olinda Elementary	Replacement	89.6
Fairmont Elementary	Replacement	102.4
Crespi Middle	Modernization/Partial Replacement	65.5
Collins Elementary	Modernization/Partial Replacement	37.2
Kennedy High	Modernization/Partial Replacement	110.4
Riverside Elementary	Modernization/Partial Replacement	58.1
Chavez Elementary	Modernization/Partial Replacement	24.6
Hercules Middle	Modernization/Partial Replacement	7.2
Hercules High	Modernization/Partial Replacement	15.9
Ohlone Elementary	Modernization/Partial Replacement	10.2
Cameron School	Modernization/Partial Replacement	37.4
Alvarado Adult	Modernization/Partial Replacement	25.7
Sierra Adult	Modernization/Partial Replacement	17.4
<b>Unfunded Master Plan Projects</b>		<b>\$ 1,119.9 million</b>

Monitoring Bond Program Project Status

School construction projects fall under the WCCUSD Facilities Planning and Construction Department. The Associate Superintendent for Facilities, attends the Citizens' Bond Oversight Committee's monthly meetings and presents to our committee a monthly Facilities Master Plan Project Update Report on the progress of the School District's construction bond program. In this report are photos taken at school construction sites, a Bond Project Status Update Chart (Appendix G), individual school project status reports, and copies of Newsletters sent to the community about active sites in their community. The CBOC uses the Associate Superintendent's report, along with monthly financial reports to help monitor the District's construction bond program for the taxpayers.

<sup>34</sup> "Unfunded Master Projects" are listed above in their order of prioritization and timeline scheduling, within the *Long Range Facilities Master Plan*"



## 2020 Facility Master Plan Activities

### Measure R

In November, 2019, the Board approved placing Measure R, a \$575 million school construction bond for WCCUSD, on the March ballot. Since this guarantees only about half of the \$1.1 billion needed to complete the unfunded projects listed in the 2016 FMP (CHART #2 above), it is likely the District will need one or more additional bond measures, in order to fund all of the unfunded 21 construction projects. In March 2020 Measure R passed and in September 2020 the School District formed a Prioritization Committee to decide the order of school construction projects for the unfunded master plan projects in the chart above. None of the bonds from Measure R were sold in 2020.

The WCCUSD Facilities Committee has posted 2016 FMP Implementation Plan yearly updates from 2018 - 2020, which can be found on their website.<sup>35</sup> Every five years the Facilities Committee will produce a new or revised FMP; this FMP is scheduled to be produced in 2021 (see below) and will include the prioritized projects funded by Measure R.

### Legacy Projects

During 2020, there were two Legacy projects (projects approved prior to the establishment of the 2016 FMP) still in progress. Nystrom Elementary School was completed in January of 2020 (the construction of the school was completed in 2016 but litigation held up the closeout process till January 2020) and Korematsu Middle School, which needs a safety railing on the roof of the school, was still in progress throughout 2020.

## Construction Projects During 2020<sup>36</sup>

### Construction Projects' Status Changes

There are three phases in the life of a project - Design, Procurement, and Construction. During the Design phase sites are assessed, architect plans drawn up, reviewed and approved. During the Procurement phase bids are accepted and contracts awarded. Finally during the Construction phase the construction of the project occurs, after which a punch list walk through occurs (a walk through to make sure everything agreed upon is completed and satisfactory), and a closeout of all the paperwork. Then the contractors are paid.

Occasionally a project is placed on hold or moves irregularly through the completion phases.

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<sup>35</sup> Facilities Committee website, <https://www.wccusd.net/Page/6945>.

<sup>36</sup> Data source: Bond Project Status Update charts, the Bond Program Spending by Site reports (Report #2), and the Consolidated Budget reports, all of which can be found in the CBOC monthly Meeting Agenda Packets (January 2020-December 2020) listed on the CBOC's website, [www.wccusd.net/cboc](http://www.wccusd.net/cboc) under *Historical CBOC Meeting Agendas, Minutes and Recordings*.

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### 2020 Construction Projects

The construction year started out with Michelle Obama School (formerly Wilson Elementary School) - a campus replacement project. Richmond High School - a new gym and science building projects, and Crespi Middle School - a gym seismic upgrade project; these were both critical needs projects. Later in the year Fairmont Elementary School's Critical Needs Phase 2 and 3 projects were completed. (Critical needs projects are projects involving seismic and other health and safety needs.) The year ended with Riverside Elementary School - a critical needs soil stabilization project and an E-rate Year 23 project (wireless upgrades at Collins, Harding, Madera, Mira Vista, and Olinda schools) under construction.

In addition to the above construction projects, by December 2020, two schools were in the Procurement Phase and nine schools were in the Design Phase. Appendix G lists these schools and their projects.

Below is a chart of construction projects that took place during 2020, with their status as of December 31, 2020.

<b>FMP and Legacy Construction Projects During 2020</b>			
<b>FMP / Legacy Project</b>	<b>School</b>	<b>Project</b>	<b>Status as of 12/31/2020</b>
FMP	Michelle Obama School (formerly Wilson ES)	Campus Replacement	Under Construction (Inspections and Closeout)
	Fairmont ES	Critical Needs	Phase 2 - completed Phase 3 - completed
	Crespi MS	Gym Seismic Retrofit	Completed
	Richmond HS	Critical Needs	Under Construction
	Olinda ES	Critical Needs	Completed
	Riverside ES	Soil Stabilization	Under Construction (Contract awarded 11/18/2020)
Legacy	Nystrom*	Campus Replacement	Completed

### Michelle Obama School (formerly Wilson Elementary School) Campus Replacement Project

Michelle Obama School had a virtual opening on October 29, 2020. However due to COVID-19 the West Contra Costa Unified School District has not held in-school instruction throughout 2020. During the Virtual Opening video the students, teachers, and administration all mentioned how eager they are to be in their new campus. You can see their grand opening ceremony on their school facebook page<sup>37</sup>.

An article entitled, “Richmond school will be renamed after former First Lady Michelle Obama”, (Kathy Chouteau, 2/13/2020) explained that an ad hoc committee held two public meetings to get input from students, parents and community stakeholders on changing the name of Wilson Elementary School to Michelle Obama School.. Claudia Velez, the school’s principal said, “Michelle Obama really represents our diversity and values” and School Board President, Stephanie Hernandez-Jarvis said, “Naming this school after Michelle Obama is a sign of the school’s rebirth.”

The Michelle Obama School campus replacement project is the first time that the District has used the Design-Build or Design-Build Entity (DBE) construction contracting approach. Prior to this campus replacement project, the WCCUSD used the Design-Bid-Build (DBB) method of construction contracting. Under the DBB method WCCUSD first gets bids from architects , signs a contract and the design plans are delivered to the District. Next the District would take the architectural design and get bids from construction contractors separately. Under the DBB method, any contract changes (change orders) during the construction phase could lead to three way negotiations between the architect, builder and the District. An example of this is the campus replacement project for Nystrom ES mentioned above. Under the new DBE method, the WCCUSD bids and signs a contract for the design and construction of the entire project with only one contractor. Following this project, Richmond High School and Riverside Elementary School’s projects were DBE projects.

### Fairmont Elementary School Critical Needs Projects

Construction of the critical needs project (Phase 2) consists of replacing the fire alarm system, constructing three ADA restrooms and replacing classroom flooring. Phase 3 of the critical needs project consists of painting of interior walls, ceiling and trim in several classrooms and two halls. Construction on this project was started in November of 2020. Both Phase 2 and 3 projects were completed in December of 2020.

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<sup>37</sup><https://fb.watch/8v3Uu424xn/>

Juan Crespi Middle School Critical Needs Project<sup>38</sup>

This project, completed in 2020, consisted of a seismic upgrade to its two story gym and an adjacent modular classroom.

Richmond High School Critical Needs Project

Needed a new single story gym, a seismic upgrade to a two story science building and an exterior elevator for that building. These projects are still under construction.

Olinda Elementary School Critical needs Project

Olinda had a courtyard common area that had tree roots lifting the concrete and causing a tripping hazard that had to be replaced. The project was constructed in 2019 but closed out in early 2020.

Riverside Elementary School Critical Needs Project

This is a soil stabilization project. The contract for the project was awarded in November 2020.

Korematsu Middle School Critical Needs Project

As was the case last year, this roof safety railing project bounced between different phases in the completion of the project. In 2020 it went from the Procurement Phase to the Construction Phase and ended up back to the Design phase.

The District explained the causes for the delay of this project as follows:

The Korematsu Fall Protection project scope of work includes the installation of a prefabricated fall protection system to protect anyone working on the roof. Originally the Korematsu Fall Protection scope of work was going to be part of the Korematsu Campus Replacement project. DSA required that the Fall Protection scope of work be submitted to the Division of State Architect (“DSA”) as a separate application. Currently, the project is still under review by DSA.

Pinole Valley High School (PVHS)

Only one project, the sports field and field house, remains to complete the school replacement; bidding on a new construction contract was started in June of 2021.

**The 2021 Facilities Master Plan (FMP) Started in 2020**

Every five years a Facilities Master Plan is written. The last Facilities Master Plan was approved by the Board of Education in 2016. The 2021 FMP update was started in 2020. The new plan will consist of the 21 school projects from the 2016 FMP, that were identified but unfunded, and school project updates for HVAC and internet upgrades.

The first step is to prioritize the school projects that were still unfunded in the 2016 FMP.

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<sup>38</sup> Juan Crespi Middle School’s name was changed to Betty Reid Soskin Middle School on 6/23/21.

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In July of 2020, the Board heard a presentation of Staff's plans for the 2021 FMP update. Part of this plan included establishing a PRIORITIZATION COMMITTEE made up of specific stakeholders to help determine the criteria for and assign weighting to the projects, in order to establish an ordered construction list for the Board to consider.

After the District got input from the community, the Board had Staff establish this committee which was made up of 29 members from the following groups:

- 1 parent each from the Richmond HS, Kennedy HS, El Cerrito HS, Pinole HS, De Anza HS and Hercules HS families
- 2 students each from the Richmond HS, Kennedy HS, El Cerrito HS, Pinole HS, De Anza HS and Hercules HS families
- 1 representative each from the five Labor Partners affiliated with the District - UTR, Teamsters Local 315, SSA, WCCAA & ASTA
- 1 representative each from the community based groups working with the District: - CBOC, AASAT, PTA, CAC, MDAC & DLCAP

The Prioritization Committee put out a survey to the community to help determine which criteria might augment the 2016 FMP holdover criteria used in the original draft of the FMP. Staff received just under 2,000 responses with 1,794 in English and 238 in Spanish.

Of these survey responses, 340 came from community members, 1,729 from a family member of a student, 77 from students and 277 from faculty, staff or administrators.

Each of the criteria was discussed by the committee to determine which should be included in the recommendations to the Board.

The Committee first met on October 27th with follow up meetings on November 10th, December 1st and 15th with a final meeting on February 3rd, 2021. On February 3<sup>rd</sup>, the School Board members of the Facilities Committee decided that, instead of the Community Prioritization Committee recommending weights for the criteria elements, the Facilities Committee and staff would recommend the weight of the criteria elements to the Board; the Prioritization Committee was effectively disbanded.

Below is a chart of the list of criteria and metrics provided by the staff and agreed upon by the Prioritization Committee:

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<b>Prioritization Committee Criteria</b>	
<b>Criteria</b>	<b>Proposed Metric</b>
Physical Condition	Darden/iep2 assessment score
Seismic Needs	Seismic Report Priority updated for critical needs projects
Lack of Technology Infrastructure	Technology Department Ranking updated for completed e-rate projects
Schools using temporary housing	% of classrooms which are temporary due to the demolition of a permanent building
The number of portables on campus	% of classrooms that are in portable buildings
Number of restrooms/sinks per student	% under the State Code Requirement
Lack of view windows, and access to green space on campus	% of classroom without view height windows plus % of the campus exterior campus that is not green space
Age of School	Age of the main permanent building
Functionality Score	Darden/iep2 assessment score
Enrollment projections vs capacity of the site	Utilization using 5 year projected enrollment
Level of ventilation (operable windows and HVAC system)	M&O assessment score
ADA Compliance Score	Darden/iep2 assessment score

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% of black/brown youth and % of students who are low income, ESL, or Foster	2019 20 WCCUSD LCAP Draft Unduplicated Count
Lack of covered or enclosed walkways	% of linear feet of circulation pathways that are not enclosed or covered (covered walkways receive partial credit)

### Summary

In 2020, of the 21 school projects identified in the 2016 WCCUSD FMP Implementation Plan, nine school projects had been completed and 12 were in progress (in the Planning, Construction or Closeout phases) . On June 17, 2020 the school district sold the remaining bonds from Measures D (2010) and E (2012). Thus seven school projects that were approved but not budgeted now have funds to complete them.

The passage of Measure R, for \$575 million, in March of 2020, allows some of the previously unfunded school projects, from the FMP, to be constructed. The District is in the process of prioritizing these school projects and creating an updated Facilities Master Plan to incorporate the construction order of school projects that will be selected.

By December 21, 2020, one campus replacement Legacy project was completed - Nystrom Elementary School. Of the FMP projects, three school projects were completed - Fairmont ES(Phase 2 & 3), Olinda ES, and Crespi MS, and two school's projects were under construction - Riverside ES, and Richmond HS. Finally one school, Michelle Obama School, had a virtual opening and was in closeout.

Eleven new school projects were in the Design or Procurement Phases.

## Michelle Obama School Replacement



Administration Bldg. - HVAC Ducts



Pre Kindergarten Flooring



Roofing – Admin, Kinder North & South



Pouring PreSchool Play Area Curbs



Learning Suite E (3<sup>rd</sup> & 4<sup>th</sup> Grades)



Outdoor Learning area

Note : See the title page to see a photo of the entrance to the school.



## 7. OTHER CBOC, BOARD AND DISTRICT ACTIONS IN 2020

### 1. WCCUSD Personnel Changes

- Based on a stipulated court settlement, in November 2020, all five school board trustees ran for election under the new area election selection process. A court judgement was announced on March 6, 2019, in the County Superior Court case of Linda Ruiz-Lozito and the Bay Area Voting Rights vs West Contra Costa Unified School District, to transition to a geographical based selection of the district's trustees. Consequently all five trustee positions were up for election. The new School Board Trustees are as follows:

Jamela Smith-Folds, Area 1 - new

Otheree Christian, Area 2 - new

Mister Phillips, Area 3 - Mister Philips ran for re-election and was unopposed

Demetrio Gonzalez, Area 4 - new

Leslie Reckler, Area 5 - new

The trustees serve for four year terms. Since all the terms started at the same time, to avoid having the possibility of all new trustees every five years, the trustees from areas #4 and #5 will have to run again in 2022. An explanation of the transition to an area selection process for trustees, an area map of the school district showing the area breakdown, a copy of the court stipulated settlement on this matter, etc. can both be found on the WCCUSD website.<sup>39</sup>

- The two Trustees named to the Facilities Committee, which deals with the Construction Bond Program, are Mister Phillips and Otheree Christian. (Note: During their 8/25/21 Board of Education Meeting, the Board voted to disband all District committees.)
- In November, District School Superintendent Matthew Duffy announced that he will not seek re-appointment of his contract, which will end in June 2021.

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<sup>39</sup><https://www.wccusd.net/Page/11855>

- The District's 2016 *Financial Accounting Investigation (FAI)* included a strong recommendation that the Internal Audit Department have "adequate resources and authority" to operate effectively ... Accordingly, in 2017, a new position, *Director, Internal Audit*, was created to fulfill this recommendation. The District has filled this position twice since 2017. However the District's *Director, Internal Audit* position was vacant much of 2019. In 2020 the District decided not to replace this position but to move an employee from the Business Department to do this work.

### 2. 2020 CBOC Recommendations to the Board

To improve bond oversight and transparency, in 2020 the CBOC approved and sent ten recommendations to the West Contra Costa Unified School District (WCCUSD) School Board.

By the end of December, two of these recommendations had been formally accepted and one was rejected. The CBOC is still awaiting responses on the remaining seven recommendations, which dealt with the performance and Forensic Accounting Investigation, requested financial reports, time keeping, and best practices.

The final recommendation dealt with the Board of Education not meeting the legal requirement [Education Code 15280 (a)(2)] that they give a response to the CBOC for recommendations made in the Performance Audit within three months after they have received the audit. All ten of the CBOC's 2020 recommendations are listed in Appendix F along with the District's responses.

The 2020 Performance audit had one recommendation (Appendix F, #7). This major compliance requirement recommendation, which was mentioned in the performance audits since 2017, deals with developing a time-keeping system for employees working for the District and simultaneously working on assignments dealing with the Bond Construction Program to assure that bond funds were not expended for other district work. An attempt to capture this data was tried for the 2019 audit and again for the 2020 Audit but was not in place long enough to show conclusive results (for either audit), that their system was working. The CBOC has not gotten a formal response from the Board of Education, concerning this recommendation, however the District has started including monthly results from their system in their financial reports. This should give the auditor enough data to determine whether their system is working for the 2021 Performance Audit.

In 2019, the CBOC also recommended that the the Board Policy 7214.2, dealing with the role of the CBOC, be reviewed and updated (see #3, below). In 2020, the Governance Committee and the CBOC had discussions on this review but when the Governance Committee brought the revised policy to the Board, the project was tabled. Three recommendations dealt with elements of the Forensic Accounting Investigation.

### 3. 2020 Proposed Amendments to Board Policy 7214.2 and Discussion Concerning the Role of the CBOC

After the passage of Proposition 39 in 2000, the WCCUSD established Board Policy 7214.2 to create and oversee an independent Citizens' Bond Oversight Committee (CBOC). As with any other set of rules, periodic updates have been warranted. The last revision of the policy took place in 2015. In January of 2017 the CBOC initiated a new round of proposed amendments and worked diligently with Senior Staff and the Governance Committee of the Board of Education to arrive at compromises to the Board Policy that all of the stakeholders could accept.

Areas of concern noted in CBOC Board Policy 7214.2 proposed amendments included:

- Eliminate seats that had gone unfilled for lengthy periods, for example, seats for specific groups (the Contra Costa Building Trades Council and the Solutions Team (made up of the five unions representing District employees). There were difficulties in filling these two seats. Furthermore, there was the perception that the Building Trades and Solutions Team seats were being awarded to special interest groups looking after specific concerns instead of representing the full range of West County residents.
- The practicality of a student being able to fulfill the two year commitment required of all CBOC members—as well as being properly versed in the issues of the District as a whole—were areas of concern the CBOC hoped to address.
- As required by Proposition 39, reconfirming the independence of the CBOC, in particular that the CBOC have access to independent legal counsel.
- Streamlining and clarifying Board policy references to the California Ed Code.
- Requiring the Board Liaison to the CBOC to actually attend CBOC meetings.
- Requiring the CBOC website, administered by District Staff, be accurate and maintained up to date. The CBOC site has been seriously out of date with inaccurate documents, incorrect documents, missing documents, and documents with dead or missing hyperlinks. The proposed amendments would have given access to the CBOC web site to one member of the CBOC to allow prompt updating of the information at minimal cost to the District.
- Making the CBOC partners with the District and the Board when draft copies of the Financial and Performance Audits are issued.
- Reinforcing the need for the District to provide resources to ensure that the work of the CBOC was disseminated to the public.
- Requiring a mutually agreed upon yearly “not to exceed” budget for the operation and support of the CBOC.

**FOLLOW UP:** Members of the CBOC met numerous times with District staff and the Board's Governance Committee to try to find compromises that all parties could agree to.

The item was agendaized by the Board several times but when a serious discussion by the Board was finally held, there was significant pushback from several members of the Board concerned about the “independence” of the CBOC (whether they should be allowed any independence and whether they worked directly for the Board); whether long unfilled seats should remain unfilled; whether the two board policy required joint meetings with the CBOC should happen;

whether the CBOC should be allowed access to the construction sites, the auditors, District staff and whether a Board Liaison should continue to represent the Board.

The level of pushback was severe enough that no further action was taken and the matter was tabled until a new Board was elected and could carry on the revision of the policy.

There was an unexpected resistance by several Board and senior staff members to the proposed amendments that continued the amendment process well into 2020. When the matter was finally brought before the Board at their meeting of 27 May 2020, the pushback from several Board members was severe enough that no vote was taken. At the date of release of this report, proposed amendments will have yet to be considered.

In 2021, the Facilities committee proposed a revision of the Board Policy of the CBOC Bylaws. The CBOC stated several discrepancies between the proposed policy and the Education Codes, bond language, and findings from a county Grand Jury investigation. The Board tabled the revision for further discussion.

#### **4. Board appointed CBOC members to monitor *Bond Measure R*.**

On November 20, 2019, the West Contra Costa Unified School District Board of Education passed Resolution No. 43-1920, placing a \$575 million bond measure on the March 3, 2020 ballot. It was approved by 58.7% of voters on March 3, 2020; 55% was required for passage of this measure, therefore making it subject to Prop 39 requirements, along with various education codes. According to Education Code 15278, the Board appointed the CBOC to monitor the Bond Measure R's bond program. They did this by listing the existing members of the CBOC that were presently monitoring other bond programs. Since then two of the listed members, for Measure R, have termed-out (three consecutive terms of two years each). It is unclear at this time as to whether the old term limits should apply to the appointees who have termed out.

# Richmond High School



Old Gym Demolition



Aerial View of Framing of New Gym



Seismic Blocking – Science Building



Interior of new gym

# APPENDICES

## 1. Use of Bond Funds/Program Financial Status

### APPENDIX A: WCCUSD Facilities Funding Sources

Source: WCCUSD/CBOC “Bond Program KPI (Key Performance Indicator) Summary”, Report 1, Table 1 – Bonds Authorized, shown in Appendix C. “Tax Rates” are for County tax year 2018/2019, from Appendix B.

Bond Measure	Month, Year	Authorized Amt	Issued-to-Date	Remaining Amt	Tax Rate <sup>Note 1</sup>
1998 – E	June, 1998	\$ 40 million	\$ 40 million	--	\$4.50 / year
2000 – M	November, 2000	\$ 150 million	\$ 150 million	--	\$ 17.40 / year
2002 – D *	March, 2002	\$ 300 million	\$ 300 million	--	\$ 60 / year
2005 – J *	November, 2005	\$ 400 million	\$ 323 million	\$77 million	\$ 60 / year
2010 – D *	June, 2010	\$ 380 million	\$ 380 million	--	\$ 48 / year
2012 - E *	November, 2012	\$ 360 million	\$ 360 million	--	\$ 48 / year
<b>Current Local Bond Fund Totals</b>		<b>\$ 1,630 million</b>	<b>\$ 1,552 million</b>	<b>\$ 0 million**</b>	<b>\$ 237.90 / year</b>
<b>Pending:</b> California State School Facility Fund		\$ 23 million (See Note 2 below)	--	\$ 23 million	Grants from State Bonds
<b>Received:</b> California State School Facility Fund		\$ 183 million received-to-date	\$ 183 million (See Note 3 below)	--	Grants from State Bonds
<b>Total Local + State Bond Funding</b>		<b>\$ 1,836 million</b>	<b>\$ 1,735 million</b>	<b>\$ 23 million**</b>	<b>n.a.</b>

\* WCCUSD local school bond measures passed under California Proposition 39 requirements.

\*\*Excludes \$77 million in outstanding 2005-J authorization; see Note 4.

### Projected Issue Dates for “Remaining Amount” (shown above)

Source: WCCUSD “Bond Program Financial Status, Cash Projections to June-2021”, Report 13, Note 2, shown in Appendix I.

Bond Measure	2020 Issue	Future Issue (See Note 4 below)	Total
2010 – D	\$ 65 million	--	--
2012 - E	\$ 65 million	--	--
<b>Sub-Totals</b>	<b>\$ 130 million</b>	--	--
2005 – J	--	\$ 77 million	\$ 77 million
<b>Totals</b>	<b>\$ 130 million</b>	<b>\$ 77 million</b>	<b>\$ 77 million</b>

\*\*Excludes \$77 million in outstanding 2005-J authorization; see Note 4.

**Note 1 Tax Rate:** The “Tax Rate” is the annual property tax amount paid by County taxpayers, per each \$100,000 of their property’s assessed value, to pay off each WCCUSD bond. For any given property, the assessed value (which is set by the County Assessor) is not necessarily the same as the original purchase price or the current market value.

**Note 2 State Grants Pending:** Source: WCCUSD/CBOC “Bond Program Financial Status, Cash Projections to June-2021”, Report #13, Note 4, shown in Appendix I. These grants were received in July 2020 and are no longer pending.

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**Note 3 State Grants Received:** The District has successfully leveraged its bond funds with a significant amount of matching state grants.

Source: WCCUSD/CBOC “*Bond Program KPI (Key Performance Indicator) Summary*”, Report #1, shown in Appendix C. See especially note 13. “*Total Other Revenue by bond or funding source*”, particularly the line item titled “School Facility” = \$183,568,295.

For further details behind that data, please also see from the same resource: Table 2 – Funds from Other Sources, with particular reference to Note 6. “*School Facilities*”, Note 8. “*Interest Earnings*” and note 9. “*Net Transfers*”.

**Note 4 2005 Measure J:** “On issuing bonds, the District must certify that the tax rate for the bonds will not exceed \$60 per \$100 thousand of property value. In addition, the District has a publicly stated goal for the 2010 – D and 2012 – E bonds of maintaining the tax rate at \$48 per \$100 thousand”. [Source: WCCUSD/CBOC “*Bond Program KPI (Key Performance Indicator) Summary*”, Report #1, Table 1, Note 4].

As a result, the remaining \$77 million from the 2005 Measure J bond authorization cannot currently be issued: It is already maxed out at the tax rate cap of \$60 per \$100 thousand of assessed value to pay off the \$323 million in 2005 Measure J bonds which has been issued-to-date.

According to the most recent forecast of property tax rates required to service the \$323 million of Measure J bonds currently outstanding, the earliest that the tax rate will drop below \$60 per \$100 thousand of assessed value is Tax Year 2034/2035. Please refer to Appendix B - “*West Contra Costa County Property Tax Rates*”.

APPENDIX B: West Contra Costa County Property Tax Rates

(The information below is from the 2019 annual report. As of the date of this report, updated data was not available. Also Measure R is not reflected in the tables.)

**Property Tax Rates:** The “Tax Rate” is the annual property tax amount paid by County taxpayers, per each \$100,000 of their property’s assessed value, to pay off each local bond measure. For any given property, the assessed value (which is set by the County Assessor) is not necessarily the same as the original purchase price or the current market value.

The historical property taxes paid-to-date by West County taxpayers to service WCCUSD bonds are as follows:

<b>Election Measure</b>	<b>1998 E</b>	<b>2000 M</b>	<b>2002 D</b>	<b>2005 J</b>	<b>2010 D</b>	<b>2012 E</b>	<b>Total Annual Property Tax Rate, by Tax Year</b>
<b>Authorized</b>	\$40	\$150	\$300	\$400	\$380	\$360	
<b>Issued-to-Date</b>	\$40 million	\$150 million	\$300 million	\$323 million	\$380 million	\$360 million	
<b>Target Rates</b>	\$26.40	\$55.60	\$60.00	\$60.00	\$48.00	\$48.00	
1998/99	\$6.10						\$6.10
1999/00	\$12.50						\$12.50
2000/01	\$20.40						\$20.40
2001/02	\$18.00	\$6.90					\$24.90
2002/03	\$16.10	\$25.00	\$11.50				\$52.60
2003/04	\$12.30	\$45.40	\$48.70				\$106.40
2004/05	\$16.10	\$46.90	\$52.30				\$115.30
2005/06	\$11.50	\$43.70	\$48.90				\$104.10
2006/07	\$10.50	\$38.60	\$48.70	\$16.50			\$114.30
2007/08	\$9.00	\$34.20	\$44.20	\$16.10			\$103.50
2008/09	\$9.30	\$36.50	\$48.40	\$28.80			\$123.00
2009/10	\$10.50	\$55.20	\$58.10	\$59.00			\$182.80
2010/11	\$11.30	\$55.60	\$60.00	\$60.00			\$186.90
2011/12	\$8.60	\$55.60	\$60.00	\$60.00	\$48.00		\$232.20
2012/13	\$8.70	\$55.60	\$60.00	\$60.00	\$31.40		\$215.70
2013/14	\$10.20	\$55.60	\$60.00	\$60.00	\$48.00	\$48.00	\$281.80
2014/15	\$8.70	\$55.60	\$60.00	\$60.00	\$48.00	\$48.00	\$280.30
2015/16	\$6.50	\$55.60	\$60.00	\$60.00	\$48.00	\$48.00	\$278.10
2016/17	\$5.80	\$38.60	\$60.00	\$60.00	\$48.00	\$48.00	\$260.40
2017/18	\$5.30	\$18.40	\$60.00	\$60.00	\$48.00	\$48.00	\$239.70
2018/19	\$4.70	\$18.30	\$60.00	\$60.00	\$48.00	\$48.00	\$239.00
2019/20	\$4.50	\$17.40	\$60.00	\$60.00	\$48.00	\$48.00	\$237.90
<b>Cumulative- to-Date</b>	<b>\$226.60</b>	<b>\$758.70</b>	<b>\$960.80</b>	<b>\$720.40</b>	<b>\$415.40</b>	<b>\$336.00</b>	<b>\$3,417.90</b>



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**Projected Tax Rates**<sup>40</sup>: To date, the authorized amounts for 1998 Measure E, 2000 Measure M and 2002 Measure D have been 100% issued and are reflected in these projected tax rates. Although not yet fully issued, the projected tax rates shown below for 2010 Measure D and 2012 Measure E are based on 100% issuance, as planned by the District (\$130 million in FY 2020). Projected tax rates for 2005 Measure J do not include the final \$77 million still available to issue, as no schedule has been set to issue it.

Note that these projections may well change from Annual Report to Annual Report due to refundings during the year (if any) and/or due to changes in projected assessed values (if any).

Election Measure	1998 E	2000 M	2002 D	2005 J	2010 D	2012 E	Total Annual Property Tax Rate, by Tax Year
Authorized	\$40	\$150	\$300	\$400	\$380	\$360	
Issued-to-Date	\$40 million	\$150 million	\$300 million	\$323 million	\$380 million	\$360 million	
Target Rates	\$26.40	\$55.60	\$60.00	\$60.00	\$48.00	\$48.00	
2020/21	\$3.20	\$15.90	\$60.00	\$77.40	\$45.30	\$41.40	\$243.20
2021/22	\$8.03	\$16.00	\$63.40	\$77.04	\$43.83	\$41.33	\$249.63
2022/23	\$7.72	\$14.44	\$61.77	\$76.28	\$42.45	\$39.00	\$241.67
2023/24	\$3.68	\$14.05	\$61.93	\$74.27	\$41.07	\$37.77	\$232.78
2024/25	\$1.71	\$13.71	\$62.68	\$74.98	\$40.82	\$36.52	\$230.42
2025/26	Paid off	\$12.90	\$63.42	\$75.44	\$39.52	\$35.33	\$226.61
2026/27	in 2025	\$11.49	\$62.51	\$75.93	\$38.42	\$34.18	\$222.54
2027/28		\$11.06	\$63.07	\$76.38	\$39.79	\$33.07	\$223.38
2028/29		\$10.62	\$63.57	\$76.88	\$43.52	\$34.68	\$229.27
2029/30		\$10.20	\$64.10	\$77.33	\$41.63	\$38.12	\$231.37
2030/31		\$9.79	\$64.64	\$77.81	\$41.25	\$36.57	\$230.07
2031/32		\$9.40	\$64.38	\$78.39	\$40.00	\$38.94	\$231.11
2032/33		Paid off	\$62.89	\$77.87	\$38.83	\$37.50	\$217.09
2033/34		in 2032	\$63.70	\$78.13	\$37.64	\$36.30	\$215.76
2034/35			Paid off	\$43.99	\$36.51	\$35.08	\$115.58
2035/36			in 2034	\$47.16	\$35.42	\$33.92	\$116.50
2036/37				Paid off	\$34.39	\$32.82	\$67.21
2037/38				in 2036	\$33.36	\$31.76	\$65.12
2038/39					\$32.13	\$30.71	\$62.84
2039/40					\$31.16	\$29.69	\$60.85
2040/41					\$22.24	\$28.71	\$50.95
2041/42					\$21.87	\$27.78	\$49.65
2042/43					\$21.78	\$26.85	\$48.63
2043/44					\$21.02	\$25.98	\$47.00
2044/45					\$14.15	\$25.13	\$39.28
2045/46					\$13.93	\$16.58	\$30.50
2046/47					\$8.27	\$16.33	\$24.60
2047/48					\$8.19	\$10.97	\$19.17
2048/49					\$5.18	\$10.77	\$15.95
2049/50					\$5.11	\$7.49	\$12.59
2050/51					\$4.90	\$7.34	\$12.24
2051/52					\$4.72	\$7.05	\$11.77
2052/53					\$4.53	\$6.78	\$11.31
2053/54					\$3.03	\$6.52	\$9.55
2054/55							\$0.00

<sup>40</sup> Data from the County Tax Assessor, as provided by the District on November 2, 2020.

## WCCUSD CBOC Annual Report 2020

- These projections assume 4% annual compounded growth in the total of assessed property valuations, across all properties included in the District’s tax base.
- Measure 2005-J is forecast to have the tax rate for its future debt service fall below the \$60 per \$100,000 threshold beginning about Tax Year 2034/35 (see shaded entry in table above). According to the projection, this is the earliest that the District could legally contemplate issuing any of its remaining \$77 million authorization from the electorate’s original passage of its \$400 authorization in 2005.
- The tax rates shown in *italics* above, forecast to exceed the statutory maximum allowable value of \$60 per \$100,000 of assessed property value, will be collected by the County Tax authorities at those higher tax rates. This is the property tax revenue necessary to service the annual debt payments for each of Measures 2002-D and 2005-J in those future tax years.

### Bond Sales and Local Property Taxes

Previously authorized but unissued 2010 Measure D and 2012 Measure E WCCUSD local school bond capacity totals \$130 million. The District plans to issue these final “new money” bonds (cash received from selling new bonds under existing authorizations) in FY2020.<sup>41</sup>

This will exhaust the District’s current near-term borrowing authority from the voters:

Issued-to-Date	\$1,423 million
Deferred Issues	\$77 million <sup>42</sup>
To-be-Issued in FY 2020	\$130 million
<b>Total Authorized since 1998</b>	<b>\$ 1,630 million</b>

See Appendix A - “WCCUSD Facilities Funding Sources” for more details.

### Property Tax Rates

The “Tax Rate” is the annual property tax amount paid by County taxpayers, per each \$100,000 of their property’s assessed value, to pay off each WCCUSD bond measure. For any given property, the assessed value (which is set by the County Assessor) is not necessarily the same as the original purchase price or the current market value.

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<sup>41</sup> WCCUSD “Bond Program Financial Status, Cash Projections to June-2021”, Report 13 (effective Dec 31, 2018), Note 2, page 72, Appendix I.

<sup>42</sup> 2005 Measure J is “maxed out” for any more near-term bond issues because current debt service is costing taxpayers the full \$60 per \$100,000 rate until Tax Year 2034/35. This is the earliest date currently projected for freeing up taxing capacity to issue part or all of the remaining \$77 million Measure J authorization. See Appendix B, “West Contra Costa County Tax Rates”. Measure J Authorization = \$400 million, Issued-to-Date = \$323 million, Remaining-to-Issue = \$77 million.

## WCCUSD CBOC Annual Report 2020

For a complete table of historical actual and current year property tax rates for WCCUSD bonds, as well as projected rates, see to Appendix B - “*West Contra Costa County Property Tax Rates*”.

### Frequently Asked Questions on Tax Rates

-- Current and Historical Property Tax Rates

#### 1. What is the total tax rate for a property owner during the most recent West County Tax Year?

Tax Year	1998 E	2000 M	2002 D	2005 J	2010 D	2012 E	Total
2017/18	\$5.30	\$18.40	\$60.00	\$60.00	\$48.00	\$48.00	\$239.70

Last year’s tax rate was \$260.40, immediately below.

#### 2. How has this changed since the CBOC Annual Report 2017?

Tax Year	1998 E	2000 M	2002 D	2005 J	2010 D	2012 E	Total
2016/17	\$5.80	\$38.60	\$60.00	\$60.00	\$48.00	\$48.00	\$260.40

Rates have dropped from the previous 2016/17 tax year to the current 2017/18 tax year due mainly to retirement of principal for the early bond Measures 1998 E and 2000 M. These two bond measures are nearing their projected “pay off” dates of 2025 and 2032, respectively.

-- Projected Property Tax Rates

To date, the authorized amounts for 1998 Measure E, 2000 Measure M and 2002 Measure D have been 100% issued and are reflected in these projected tax rates. Although not yet fully issued, the projected tax rates for 2010 Measure D and 2012 Measure E are based on 100% issuance, as planned by the District (the remaining \$130 million in FY 2020). Projected tax rates for 2005 Measure J do not include the final \$77 million still available to issue, as no schedule has been set to issue it.

#### 3. How are total tax rates projected to change over the next five years?

Tax Year	1998 E	2000 M	2002 D	2005 J	2010 D	2012 E	Total
2018/19	\$9.24	\$18.48	\$60.00	\$60.00	\$48.00	\$48.00	<b>\$243.72</b>
2019/20	\$8.85	\$18.25	\$60.00	\$60.00	\$48.00	\$48.00	<b>\$230.30</b>
2020/21	\$8.50	\$17.41	\$60.00	\$60.00	\$31.58	\$42.43	<b>\$219.72</b>
2021/22	\$8.19	\$16.68	\$61.29	\$73.73	\$46.85	\$40.42	<b>\$247.16</b>
2022/23	\$7.86	\$15.97	\$64.05	\$74.64	\$44.51	\$42.94	<b>\$249.97</b>

The tax rates shaded above, forecast to exceed the statutory maximum allowable value of \$60 per \$100,000 of assessed property value, will be collected by the County Tax authorities at those higher tax rates. Without further tax management by the District, this is the property tax revenue necessary to service the annual debt payments for each of Measures 2002-D and 2005-J in those future tax years.

#### 4. When are each of these WCCUSD bonds projected to be fully paid off?

## WCCUSD CBOC Annual Report 2020

<b>\$ millions</b>	<b>1998 E</b>	<b>2000 M</b>	<b>2002 D</b>	<b>2005 J</b>	<b>2010 D</b>	<b>2012 E</b>
Authorized	\$40	\$150	\$300	\$400	\$380	\$360
Years to Maturity	6-years (2025)	13-years (2032)	15-years (2032)	17-years (2036}	36-years (2054)*	35-years (2054)*

\*The projected Year to Maturity for Measure 2010-D and Measure 2012-E was reduced from 2060 in last year's Annual Report following recent WCCUSD school bond refundings and adjustments to West County-wide assessed values by the County Assessor.

-- Further Information on School Bonds

### 5. Where can I find additional information on school bonds?

Additional guidance about the issuance of school bonds can be found in the Little Hoover Commission February 2017 report<sup>43</sup>. The Little Hoover Commission is a bipartisan California state oversight agency created in 1962 to promote economy and efficiency in the transaction of public business.

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<sup>43</sup> Little Hoover Commission Report #236, February 2018, "*Borrowed Money: Opportunities for Stronger Bond Oversight*", pages 14 – 15.

APPENDIX C: Bond Program Key Performance Indicators Summary  
(Report #1)

**BOND PROGRAM KPI SUMMARY**

Report # 1

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

Table 1 – Bonds Authorized

Bond Measures	Voter Approved		Bonds Issued					Bond Payments		
	Month Year	Amount (\$)	Latest Issue	Total Issued	Tax Rate per \$100k <sup>4</sup>	Not Yet Issued	Scheduled Issues <sup>5</sup>	Principal Paid	Finish Date	Interest Paid
<sup>1</sup> Msr 1998-E	Jun 1998	40,000,000	Jan 2001	40,000,000	\$4.50	0	0	30,055,000	Aug 2025	31,130,044
<sup>2</sup> Msr 2000-M	Nov 2000	150,000,000	Apr 2003	150,000,000	\$17.40	0	0	93,705,000	Aug 2032	91,006,610
<sup>3</sup> Msr 2002-D	Mar 2002	300,000,000	Oct 2005	299,997,483	\$60.00	2,517	0	107,825,606	Aug 2032	140,721,065
<sup>4</sup> Msr 2005-J	Nov 2005	400,000,000	Jun 2010	322,409,709	\$60.00	77,590,292	0	32,637,564	Aug 2036	163,228,300
<sup>3</sup> Msr 2010-D	Jun 2010	380,000,000	Jun 2020	380,000,000	\$48.00	0	0	51,095,000	Aug 2054	64,540,345
<sup>3</sup> Msr 2012-E	Nov 2012	360,000,000	Jun 2020	360,000,000	\$48.00	0	0	44,150,000	Aug 2054	51,442,338
<sup>5</sup> Msr 2020-R	Mar 2020	575,000,000				575,000,000	575,000,000	0		0
<b>Grand Totals</b>		<b>2,205,000,000</b>		<b>1,552,407,191</b>	<b>\$237.90</b>	<b>652,592,809</b>	<b>575,000,000</b>	<b>359,468,160</b>		<b>542,068,733</b>

<sup>1</sup>Principal Paid is total principal paid and includes principal paid on related refunding bonds subsequent to defeasance of any original bonds defeased.

<sup>2</sup>Interest Paid is total gross interest paid less, if applicable, bid premium and accrued interest deposited to Debt Service Fund, refunding escrow funding and federal subsidy payments; in other words, actual payments by County from tax revenue.

Table 2 – Funds From Other Sources

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

Table 3 – Program Summary

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

Table 4 – Average Monthly Spending

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

**BOND PROGRAM KPI SUMMARY**

Report # 1

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

**Notes:**

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

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

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

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

- The board approved the potential issuance schedule for 2020 Measure R on Nov. 4, 2020 board meeting.

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

- School Facility revenues by school are:

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

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

**BOND PROGRAM KPI SUMMARY**

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

**Notes:**

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

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

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

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

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

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

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

10. Other Revenue by source:

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

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

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

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

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

**BOND PROGRAM KPI SUMMARY**

Report # 1

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

Notes:

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

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

Fund Adjustments by category:

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

12. Bonds Issued by fiscal year:

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

13. Total Other Revenue by bond or funding source:

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

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

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

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

Account	Prior	FY 2021	Total
Retentions	6,274,986	(3,982,230)	2,292,756
Trust Accounts	(5,830,601)	3,691,207	(2,139,394)
<b>Net Retentions</b>	<b>444,385</b>	<b>(291,023)</b>	<b>153,362</b>



**BOND PROGRAM KPI SUMMARY**

Report # 1

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

Notes:

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

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

Ending Cash on Hand by cash type:

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

## 2. Audits & Compliance

### APPENDIX D: WCCUSD Bond Program Performance Audits History

On November 7, 2000, California voters approved Proposition 39 (School Bonds 55%) that amended the California Constitution to lower the approval threshold for school district general obligation bonds from two-thirds (2/3) voter approval to 55% voter approval. Proposition 39 required school districts that had bonds approved by this new 55% provision to, “,,, conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed.”<sup>44</sup>

### Proposition 39 Performance Audits California Legislative History

June 27, 2000: Governor approved an amendment to Education Code Section 15278 that provides, among other things, for the establishment of CBOCs and that CBOC may engage in “receiving and reviewing” the annual independent performance audit. This legislation was approved prior to the passage of Proposition 39 “in an effort to increase voter acceptance for Proposition 39”.<sup>45</sup>

September 23, 2010: For the first time Government Auditing Standards were required for the conduct of performance audits.<sup>46</sup>

September 6, 2011: Performance audits for the preceding fiscal year shall be submitted to the CBOC by March 31 of each year.<sup>47</sup>

August 12, 2013: Performance audits must be submitted to CBOC at the same time they are submitted to the school district. District must respond to the CBOC, within three months of receiving the audit concerning the auditor’s recommendations.<sup>48</sup> Effective January 1, 2014.

August 27, 2013: Requires State Controller to provide performance audit “Standards and Procedures” for annual audit guide starting for the Fiscal Year 2016.<sup>49</sup> *This is the first time that the State of California defined the scope of a Proposition 39 school bond performance audits.* See California Appendix A below for a description of these requirements.

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<sup>44</sup> California Constitution, Article XIII (b) (3) (C ). See Appendix Q

<sup>45</sup> *Citizens Oversight Committees Requirements and Guidelines*, Bowie, Arneson, Wiles & Giannone, September 24, 2001.

<sup>46</sup> Senate Bill No. 1473, Chapter 294, September 23, 2010.

<sup>47</sup> Senate Bill 423, Chapter 237, September 6, 2011.

<sup>48</sup> Senate Bill 581, Chapter 91, August 12, 2013.

<sup>49</sup> Senate Bill 584, Chapter 167, August 27, 2013.

## WCCUSD Performance Audit History FY2003 to FY2020

WCCUSD bond program performance audits can be summarized depending on who determined the audit objectives--the District, the State of California or the auditor<sup>50</sup>. **To ensure transparency and adequate oversight, both the Little Hoover Commission and the CBOC recommend performance audit objectives be set by the auditors or the State of California, not by the District.** *To date, with the exception of compliance audits required by the State since FY2016, the scope and objectives of all WCCUSD performance audits have been set by the District.*

### **Summary of WCCUSD Performance Audits From FY2003 - FY2020**

<b>Type</b>	<b>Description</b>	<b>Attestation Type</b>	<b>Audit Objectives Determined by</b>	<b>Note</b>
<b>CA</b>	Compliance	Agreed upon procedures	District	From FY 2003 to FY 2015 <i>the District determined the audit objective for all compliance performance audits.</i>
<b>CE</b>	Compliance	Examination	California Appendix A	Beginning in FY 2016 the California audit guide Appendix A prescribed objectives for bond program compliance performance audits.
<b>PA</b>	Program effectiveness and results	Agreed upon procedures	District	<i>The District determined audit objectives for all seventeen (17) bond program effectiveness and results performance audits.</i>
<b>PE</b>	Program effectiveness and results	Examination	Auditor	To ensure transparency and effective oversight, both the Little Hoover Commission and the CBOC recommend effectiveness and results performance audits <i>where the auditor determines the audit objectives, not the District.</i>

<sup>50</sup> The CBOC reported the history of WCCUSD's performance audits for the first time in the CBOC 2017 Annual Report as Appendix R, and in the CBOC 2018 Annual Report as Appendix E. In both cases, WCCUSD performance audits through FY2018 were reported without reference to who determined the audit objectives, the District, State of California, or the auditor. Performance audits were classified as follows:

- Performance Audit
- Agreed-Upon Procedures Report
- Performance Audit, Compliance Only

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**WCCUSD Performance Audit Information FY 2003 to 2020<sup>51</sup>**

Fiscal Yr	Auditor	Type	Cost	Pgs	FI	Rec
FY2003	Total School Solutions	CA & PA	\$187,800	117	43	61
FY2004	Total School Solutions	CA & PA	\$277,800 *	105	33	63
FY2005	Total School Solutions	CA & PA	\$277,800 *	149	22	28
FY2006	Total School Solutions	CA & PA	\$283,434 *	212	12	22
FY2007	Total School Solutions	CA & PA	\$321,937 *	160	9	28
FY2008	Total School Solutions	CA & PA	\$306,852 *	152	2	12
FY2009	Total School Solutions	CA & PA	\$325,539 *	195	3	26
FY2010	Total School Solutions	CA & PA	\$342,364 *	169	3	6
FY2011	Total School Solutions	CA & PA	\$ 87,000	204	4	21
FY2012	Total School Solutions	CA & PA	\$101,850	200	5	20
FY2013	Total School Solutions	CA & PA	\$106,943	186	4	22
FY2014	Vavrinek, Trine, Day & Company	CA	\$142,000	7	0	0
FY2014	Vavrinek, Trine, Day & Company	PA	Included above	122	0	15
FY2015	Vavrinek, Trine, Day & Company	CA	\$146,000	7	0	0
FY2015	Vavrinek, Trine, Day & Company	PA	Included above	39	0	18
FY2016	Vavrinek, Trine, Day & Company	CE	\$ 36,000	8	0	0
FY2017	Moss Adams, LLP	CE & PA	\$ 77,000	39	2	19
FY2018	Moss Adams, LLP	CE & PA	\$ 75,000	54	2	26
FY2019	Moss Adams, LLP	CE & PA	\$ 75,000	55	2	28
FY2020	Eide Bailly Inc.	CE	\$ 25,000	14	1	1

\*Total School Solutions for the FY2004 to FY2010 also performed semi-annual reviews. Therefore, during these seven (7) fiscal years the District received performance audit reports every six (6) months. The FY2009 and FY2010 semi-annual reports are not displayed on the CBOC website.

Since the District was going to a new auditing firm, EideBailly LLC, the CBOC, on January 13, 2020, recommended to the District that the scope of the FY 2020 audit be the California Proposition 39 compliance audit objectives (required by California Appendix A) and Government Auditing Standards program effectiveness and results performance audit objectives determined by the auditor. However the District staff decided that the scope of the FY 2020 audit be only the required compliance audit scope.

<sup>51</sup> The WCCUSD fiscal year goes from July 1 - June 30. Therefore FY 2020 is for the period of July 1, 2019 - June 30, 2020.

## Performance Audit Classifications

For classifying the performance audits by type note the following:

- Type Attestation Audits.
- Types Performance Audits.
- California Appendix A.

These reclassifications are consistent with definitions in the Government Auditing Standards, Revision 2018.

### Type Attestation Audits

Government Auditing Standards, often referred to as generally accepted government auditing standards (GAGAS) (2018 revision) <sup>52</sup> (frequently referred to as the Yellow Book because of its yellow cover) provides for three types of attestation engagements <sup>53</sup> between an independent auditor and their client:

- Examination, an auditor obtains reasonable assurance on which to base the auditor's opinion.
- Review, an auditor obtains limited assurance and does not include reporting on internal controls or compliance with provisions of laws, regulations, contracts, and grant agreements.
- Agreed-upon procedures, "An auditor performs specific procedures on subject matter or an assertion and reports the findings without providing an opinion or a conclusion on it. The specified parties to the engagement agree upon and are responsible for the sufficiency of the procedures for their purposes. The specified parties are the intended users to whom use of the report is limited." <sup>54</sup>

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<sup>52</sup> During the fiscal years of the WCCUSD Proposition 39 bond program there have been six (6) revisions of GASAS: 1994, 2002, January 2007, July 2007, 2011 and 2018. For preparing the table we have used the 2018 revision.

<sup>53</sup> "An examination, review, or agreed-upon procedures engagement conducted under the GAGAS attestation standards related to subject matter or an assertion that is the responsibility of another party." (Government Auditing Standards, 2018 revision, page 211). "Attestation" is defined as "an act or instance of attesting something: such as (a) a proving of the existence of something through evidence (b) an official verification or something as true or authentic (The Merriam-Webster.com Dictionary)

<sup>54</sup> Government Auditing Standards, 2018 Revision, Section 1.18 c, pages 9-10.

## Types Performance Audits

Government Auditing Standards provides for four (4) types of performance audits, two of which pertain to WCCUSD:

- Program effectiveness and results audit objectives. “These are frequently interrelated with economy and efficiency objectives. Audit objectives that focus on program effectiveness and results typically measure the extent to which a program is achieving its goals and objectives. Audit objectives that focus on economy and efficiency address the costs and resources used to achieve program results.”<sup>55</sup>

California Little Hoover Commission, in their February 2017 report, recommended, “Amend statutory code on performance audits to include the effectiveness and results of the bond program.”<sup>56</sup>

WCCUSD CBOC has also recommended that performance audits be effectiveness and results audits.<sup>57</sup>

- Compliance audit objectives. “These relate to an assessment of compliance with criteria established by provisions of laws, regulations, contracts, and grant agreements, or other requirement ... .”<sup>58</sup>

## California Appendix A

Starting with FY2016 the California Education Audit Appeals Panel *Guide for Annual Audits of K-12 Education Agencies and State Compliance Reporting* included Appendix A, *Local School Construction Bond Audits, Performance Audit Procedures*. Prior to FY2016 the Government Auditing Standards, discussed above, were the standards for California Proposition 39 school bond performance audits.

Appendix A has had the same language for each FY2016 to FY2020 and includes:

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

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<sup>55</sup> Ibid. Section 1.22 a, page 11.

<sup>56</sup> Borrowed Money: Opportunities for Stronger Bond Oversight, Report # 236, February 2017, page 20.

<sup>57</sup> CBO meeting of May 11, 2020.

<sup>58</sup> Ibid. Section 1.22 c, page 11.

## Definition of Performance Audit Findings and Recommendations

### Findings

“An issue that may involve a deficiency in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or instances of fraud.”<sup>59</sup> The number of findings made in each audit report. Includes new findings plus prior year findings that were not implemented during the current audit year.

### Recommendations

“An effective audit recommendation provides suggestions for correcting problems. It also addresses the cause of issues.”<sup>60</sup> The number of program improvement recommendations made in each performance audit report. Includes new recommendations plus prior year recommendations that were not implemented during the current audit year.

### Summary

For the first ten years after the approval of Proposition 39 no standards for the required performance audits were set by the State of California. During this period auditors used generally accepted government auditing standards.

In September 2010, the California legislature required government auditing standards be used for bond program performance audits. In August 2013, the legislature required specific standards for compliance performance audits, effective starting in FY 2016.

The California compliance performance audit standards, published annually, are included as Appendix A in the Guide for Annual Audits of K-12 Districts. Audit objectives are limited to compliance regarding expending monies on projects in the ballot measure and not using the monies for salaries except when spent on bond projects.

Effectiveness and results performance audits focus on program effectiveness and results to measure the extent to which a program is achieving its goals and objectives. *To ensure transparency and adequate oversight, both the Little Hoover Commission and the CBOC recommend performance audit objectives be set by the auditors or the State of California, not by the District.*

**WCCUSD has never had an effectiveness and results performance audit, where the auditor determined the audit objectives. For all such performance audits, the District has determined the audit objectives.**

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<sup>59</sup> Government Auditing Standards, 2018 Revision, page 214.

<sup>60</sup> How to Write An Audit Recommendation, Tara Duggan, September 26, 2017, bizfluent online.

**APPENDIX E: CBOC Recommendations**

**12.14.20**

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

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

<b>Item No.</b>	<b>Recommendation</b>	<b>Date CBOC Approved</b>	<b>District’s Response</b>
1	That the District negotiate with Moss Adams LLP a three-year extension to their current agreement to prepare Proposition 39 school construction performance audits for FY2020, FY2021 and FY2022. Further, that the audit objectives include compliance, effectiveness and results.	01.13.20	<b>REJECTED</b>
2	That the District submit the following financial reports to the CBOC on the frequency displayed in the table below:	03.09.20	<b>DONE</b>
3	The CBOC supports the staff recommendation that an RFP be issued for Proposition 39 school bond performance audit services for FY2020 through 2022. The audit scope should include compliance (California Guide for Annual Audits, Appendix A) and program effectiveness and results (Government Auditing Standards 2018 Revision, section 1.22 a).	05.11.20	Needs Response
4	That an RFP be solicited for performance audit services to verify the 29 forensic investigation recommendations that were not verified in the Moss Adams. LLP Phase 1 report and are not covered in their Phase 2 Report contract.	05.11.20	Needs Response
5	That FY2021 salaries and benefits charged to Fund 21 Building Fund shall have a beneficial relationship to the Bond Program and be supported by a timekeeping system reviewed by the District's independent performance auditor.	05.11.20	<b>Done</b>



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<b>Item No.</b>	<b>Recommendation</b>	<b>Date CBOC Approved</b>	<b>District's Response</b>
6	<p>That Board of Education support these Little Hoover Commission legislative changes to enhance the independence of the CBOC and provide authority for CBOC "best practices":</p> <ul style="list-style-type: none"> <li>• effectiveness and results performance audits.</li> <li>• advise on selection of auditors.</li> <li>• change appointment authority for CBOC members.</li> <li>• CBOC budgets.</li> <li>• CBOC website</li> </ul>	06.08.20	Yet to be addressed
7	Request District to provide to the CBOC responses to FY2020 performance audit recommendations as required by Ed Code Section 15280(a)(2).	07.13.20	<b>Not completed by 06.30.20 legal deadline</b>
8	A Five-Year Capital Budget should be prepared annually as part of each Master Plan Update.	08.10.20	Needs Response
9	2020 Measure R bond measure language cannot be used as the basis for effective bond oversight; therefore, the Board has not implemented 2016 Forensic Accounting Investigation recommendation on this matter.	08.10.20	Needs Response
10	<p>That the District provide to the CBOC a monthly report on the status of the Lead Internal Auditor's review of the implementation of forensicaccounting investigation recommendations in the following format, including a listing of the specific recommendations reviewed, beginning with October 2020:</p> <ul style="list-style-type: none"> <li>• Balance to review beginning of month (77)</li> <li>• Reviewed this month</li> <li>• Balance to review end of month:</li> </ul>	10.19.20	Needs Response

<b>Table</b>	<b>REPORT TITLE</b>	<b>FREQUENCY</b>
	<ul style="list-style-type: none"> <li>• Consolidated Budget Status Report (Colbi)</li> <li>• Consolidated Budget Status Report ~ 2016 Master Plan Projects (Colbi)</li> <li>• Bond Program Spending to Date by Site (Report #2)</li> <li>• Bond Program Financial Status (Report #13)</li> <li>• Financial Impact of Report #13 Analysis (Report #13A)</li> <li>• A/P (Accounts Payable) Check List</li> <li>• Bond Program KPI Summary (Report #1)</li> <li>• Report #13A Annual Variance</li> </ul>	<p>Monthly</p> <p>Monthly</p> <p>Monthly</p> <p>Monthly</p> <p>Monthly</p> <p>Monthly</p> <p>Monthly</p> <p>Monthly</p> <p>Annually</p> <p>Annually</p>

APPENDIX F: Bond Program Status Report eff. Dec 31, 2020

## Bond Project Status Update

	SITE	PROJECT	REVISED CONTRACT AMOUNT	STATUS
<b>DESIGN-BUILD</b>	Riverside ES	Soil Stabilization	\$2,792,696	Contract Awarded 11/18
<b>CONSTRUCTION</b>	Michelle Obama School	New Campus	\$37,763,093*	Under Construction
	Richmond HS	Critical Needs	\$19,932,841*	Under Construction
	E-Rate Year 23	Wireless Upgrades at Collins, Harding, Madera, Mira Vista & Olinda	\$650,000*	USAC Approval 11/25
	SITE	PROJECT	BUDGET	STATUS
<b>PROCUREMENT</b>	Lake ES	Campus Replacement	\$65,600,000	Review of RFQs – short list DBE
	Fairmont ES	Critical Needs Phase 5	\$150,000	Bids Received 12/8
	SITE	PROJECT	BUDGET	STATUS
<b>DESIGN</b>	Riverside ES	Site Work	\$1,000,000	Design
	Korematsu MS	Fall Protection	\$255,000	Pending DSA approval
	Pinole Valley HS	Fields Restoration & Bleachers	\$ 19,000,000	Pending DSA approval
	Stege ES	Critical Needs	\$2,900,000	Planning
	Cameron School	Critical Needs	\$1,300,000	AOR Contract 12/16
	Collins ES	Critical Needs	\$3,500,000	AOR Contract 12/16
	Hercules MS & HS	Critical Needs	\$14,700,000	RFQ/P
	Kennedy HS	Critical Needs	\$12,200,000	Planning
	Shannon ES	Critical Needs	\$7,100,000	AOR Contract 12/16

**LEDGEND & ACRONYMS**

(AOR) Architect of Record (DSA) Division of the State Architect (DBE) Design-Build

Entity (RFQ) Request for Qualification (RFP) Request for Proposal

\*Contract Funding includes non-bond funding sources

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## APPENDIX G: WCCUSD Bond Program Spending by Site (Report 2)

Report#2



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**Bond Program Spending to Date by Site**  
**Data as of 12/31/2020**

*Updated 01/05/2021*

Site Name	Original Budget *	Board Approved Budget 12/16/20	Expended FY 99-01 thru FY 19-20	Expended FY 20-21 Jul-Dec	Expended Total thru 12/31/20	Committed Balance as of 12/31/20	Budget Balance as of 12/31/20	Notes
BAYVIEW	17,732,392	19,850,802	19,850,802	-	19,850,802	-	-	Footnote 1
CHAVEZ	1,339,784	1,058,234	1,058,234	-	1,058,234	-	-	Footnote 1
COLLINS	993,294	5,138,871	1,638,871	-	1,638,871	-	3,500,000	Footnote 3
CORONADO	11,278,047	43,022,627	43,022,627	-	43,022,627	-	-	Footnote 1
DOVER	13,070,243	35,095,267	35,095,267	-	35,095,267	-	-	Footnote 1
DOWNER	28,819,079	33,415,902	33,415,902	-	33,415,902	-	-	Footnote 1
ELLERHORST	11,238,341	13,931,806	13,931,806	-	13,931,806	-	-	Footnote 1
FAIRMONT	10,971,356	6,864,259	4,809,942	1,308,869	6,118,812	280,228	465,219	Footnote 3
FORD	11,839,322	30,817,526	30,817,526	-	30,817,526	-	-	Footnote 1
GRANT	1,409,600	2,155,565	2,155,565	-	2,155,565	-	-	Footnote 1
HANNA RANCH	680,923	783,349	783,349	-	783,349	-	-	Footnote 1
HARDING	15,574,211	22,632,446	22,632,446	-	22,632,446	-	-	Footnote 1
HARMON KNOLLS	-	448,435	448,435	-	448,435	-	-	Footnote 1
HIGHLAND	13,504,714	2,679,839	1,932,714	-	1,932,714	-	747,125	Footnote 3
KENSINGTON	16,397,920	19,343,892	19,343,892	-	19,343,892	-	-	Footnote 1
KING	16,688,732	25,342,166	25,342,166	-	25,342,166	-	-	Footnote 1
LAKE	822,657	67,247,823	1,745,473	91,249	1,836,722	4,050	65,407,051	Footnote 3
LINCOLN	15,225,821	17,676,561	17,676,561	-	17,676,561	-	-	Footnote 1
LUPINE HILLS	16,111,242	15,395,678	15,395,678	-	15,395,678	-	-	Footnote 1
MADERA	11,088,764	12,233,801	12,233,801	-	12,233,801	-	-	Footnote 1
MICHELLE OBAMA**	13,673,885	44,129,324	37,302,187	5,026,194	42,328,382	781,282	1,019,661	Footnote 3
MIRA VISTA	13,928,364	16,651,130	16,651,130	-	16,651,130	-	-	Footnote 1
MONTALVIN	15,904,716	16,791,028	16,791,028	-	16,791,028	-	-	Footnote 1
MURPHY	13,554,495	15,619,655	15,619,655	-	15,619,655	-	-	Footnote 1
NYSTROM	20,999,690	47,800,813	47,800,813	-	47,800,813	-	-	Footnote 1
OHLONE	14,174,928	34,492,752	34,492,752	-	34,492,752	-	-	Footnote 1
OLINDA	1,170,596	2,080,188	2,080,188	-	2,080,188	-	-	Footnote 1
PERES	19,752,789	21,424,293	21,424,293	-	21,424,293	-	-	Footnote 1
RIVERSIDE	13,439,831	21,511,005	14,741,225	4,053	14,745,278	2,957,963	3,807,764	Footnote 3
SHANNON	1,157,736	8,655,163	1,555,163	-	1,555,163	-	7,100,000	Footnote 3
SHELDON	14,968,745	15,102,837	15,102,837	-	15,102,837	-	-	Footnote 1
STEGE	13,000,749	6,345,886	3,481,786	-	3,481,786	-	2,864,100	Footnote 3
STEWART	12,710,427	16,737,037	16,737,037	-	16,737,037	-	-	Footnote 1
TARA HILLS	14,160,935	14,975,067	14,975,067	-	14,975,067	-	-	Footnote 1
VALLEY VIEW	11,117,405	10,222,362	10,222,362	-	10,222,362	-	-	Footnote 1
VERDE	15,709,690	16,065,870	16,065,870	-	16,065,870	-	-	Footnote 1
WASHINGTON	14,051,720	15,322,847	15,322,847	-	15,322,847	-	-	Footnote 1
<b>Elementary Total</b>	<b>438,263,142</b>	<b>699,062,105</b>	<b>603,697,297</b>	<b>6,430,366</b>	<b>610,127,663</b>	<b>4,023,523</b>	<b>84,910,920</b>	
CRESPI MS	1,205,711	6,415,493	6,218,766	196,726	6,415,493	-	-	Footnote 1
DEJEAN MS	64,929	381,209	381,209	-	381,209	-	-	Footnote 1
HELMS MS	61,287,986	83,432,888	83,432,888	-	83,432,888	-	-	Footnote 1
HERCULES MS	602,982	699,000	699,000	-	699,000	-	-	Footnote 1
KOREMATSU MS	37,937,901	73,382,179	72,657,291	2,168	72,659,458	265,130	457,591	Footnote 2
PINOLE MS	38,828,979	56,689,430	56,689,430	-	56,689,430	-	-	Footnote 1
<b>Middle Sch Total</b>	<b>139,928,488</b>	<b>221,000,199</b>	<b>220,078,584</b>	<b>198,894</b>	<b>220,277,478</b>	<b>265,130</b>	<b>457,591</b>	

# WCCUSD CBOC Annual Report 2020

Report#2



## WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT Bond Program Spending to Date by Site Data as of 12/31/2020

Updated 01/05/2021

Site Name	Original Budget*	Board Approved Budget 12/16/20	Expended FY 99-01 thru FY 19-20	Expended FY 20-21 Jul-Dec	Expended Total thru 12/31/20	Committed Balance as of 12/31/20	Budget Balance as of 12/31/20	Notes
DE ANZA HS	105,389,888	132,236,248	132,236,248	-	132,236,248	-	-	Footnote 1
EL CERRITO HS	93,605,815	146,850,105	146,850,105	-	146,850,105	-	-	Footnote 1
GREENWOOD	35,315,772	79,583,607	79,583,607	-	79,583,607	-	-	Footnote 1
HERCULES HS	12,603,343	17,995,019	3,295,019	-	3,295,019	-	14,700,000	Footnote 3
KENNEDY HS	89,903,130	46,054,981	33,854,981	-	33,854,981	-	12,200,000	Footnote 3
PINOLE VALLEY HS	124,040,286	216,549,580	196,481,690	(23,808)	196,457,883	674,182	19,417,515	Footnote 2
RICHMOND HS	94,720,910	42,622,087	30,559,099	7,068,736	37,627,835	4,811,646	182,607	Footnote 3
VISTA HS	3,566,208	7,236,543	7,236,543	-	7,236,543	-	-	Footnote 1
<b>High Sch Total</b>	<b>559,145,352</b>	<b>689,128,170</b>	<b>630,097,292</b>	<b>7,044,928</b>	<b>637,142,221</b>	<b>5,485,828</b>	<b>46,500,122</b>	
ADAMS MS	703,660	691,211	691,211	-	691,211	-	-	Footnote 1
CAMERON	284,012	1,422,195	122,195	-	122,195	-	1,300,000	Footnote 3
CASTRO	11,901,504	620,944	620,944	-	620,944	-	-	Footnote 1
DELTA NSS	152,564	152,226	152,226	-	152,226	-	-	Footnote 1
EL SOBRANTE	187,343	536,231	536,231	-	536,231	-	-	Footnote 1
HARBOUR WAY	121,639	121,944	121,944	-	121,944	-	-	Footnote 1
KAPPA NSS	109,809	109,831	109,831	-	109,831	-	-	Footnote 1
NORTH CAMPUS	169,849	205,450	205,450	-	205,450	-	-	Footnote 1
OMEGA NSS	117,742	118,313	118,313	-	118,313	-	-	Footnote 1
SEAVIEW	178,534	499,116	499,116	-	499,116	-	-	Footnote 1
SIGMA NSS	110,728	110,949	110,949	-	110,949	-	-	Footnote 1
TLC	118,020	116,673	116,673	-	116,673	-	-	Footnote 1
WEST HERCULES	-	56,847	56,847	-	56,847	-	-	Footnote 1
<b>Closed/Program Total</b>	<b>14,155,404</b>	<b>4,761,930</b>	<b>3,461,930</b>	<b>-</b>	<b>3,461,930</b>	<b>-</b>	<b>1,300,000</b>	
CENTRAL	67,713,312	102,831,634	98,466,020	1,077,600	99,543,620	1,427,577	1,860,437	Budget thru 20-21
RCP CHARTER	8,148,550	4,415,204	4,415,204	-	4,415,204	-	-	Footnote 1
TECHNOLOGY	35,000,000	35,000,000	34,294,330	-	34,294,330	-	705,670	Footnote 2
<b>Admin/Other Total</b>	<b>110,861,862</b>	<b>142,246,838</b>	<b>137,175,554</b>	<b>1,077,600</b>	<b>138,253,154</b>	<b>1,427,577</b>	<b>2,566,107</b>	
<b>GRAND TOTAL</b>	<b>1,262,354,248</b>	<b>1,756,199,243</b>	<b>1,594,510,658</b>	<b>14,751,788</b>	<b>1,609,262,446</b>	<b>11,202,058</b>	<b>135,734,739</b>	

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

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

Footnote 1: Site projects are completed.

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

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

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

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

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

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APPENDIX H 1: Consolidated Budget Status Reports

West Contra Costa Unified School District

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**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 12/31/2020

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
<b>1 Bayview Elementary School</b>						
Legacy Project	19,850,802	19,850,802	100.0%	-	19,850,802	100.0%
	<b>19,850,802</b>	<b>19,850,802</b>	<b>100.0%</b>	<b>-</b>	<b>19,850,802</b>	<b>100.0%</b>
<b>1 Cameron</b>						
* Critical Needs	1,300,000	-	0.0%	1,300,000	-	0.0%
Legacy Project	122,195	122,195	100.0%	-	122,195	100.0%
	<b>1,422,195</b>	<b>122,195</b>	<b>8.6%</b>	<b>1,300,000</b>	<b>122,195</b>	<b>8.6%</b>
<b>1 Castro Elementary School</b>						
Legacy Project	620,944	620,944	100.0%	-	620,944	100.0%
	<b>620,944</b>	<b>620,944</b>	<b>100.0%</b>	<b>-</b>	<b>620,944</b>	<b>100.0%</b>
<b>1 Chavez Elementary School</b>						
Critical Needs	72,847	72,847	100.0%	-	72,847	100.0%
Legacy Project	985,387	985,387	100.0%	-	985,387	100.0%
	<b>1,058,234</b>	<b>1,058,234</b>	<b>100.0%</b>	<b>-</b>	<b>1,058,234</b>	<b>100.0%</b>
<b>1 Collins Elementary School</b>						
* Critical Needs	3,500,000	-	0.0%	3,500,000	-	0.0%
Legacy Project	1,638,871	1,638,871	100.0%	-	1,638,871	100.0%
	<b>5,138,871</b>	<b>1,638,871</b>	<b>31.9%</b>	<b>3,500,000</b>	<b>1,638,871</b>	<b>31.9%</b>
<b>1 Coronado Elementary School</b>						
Legacy Project	43,022,627	43,022,627	100.0%	-	43,022,627	100.0%
	<b>43,022,627</b>	<b>43,022,627</b>	<b>100.0%</b>	<b>-</b>	<b>43,022,627</b>	<b>100.0%</b>
<b>1 Dover Elementary School</b>						
Legacy Project	35,095,267	35,095,267	100.0%	-	35,095,267	100.0%
	<b>35,095,267</b>	<b>35,095,267</b>	<b>100.0%</b>	<b>-</b>	<b>35,095,267</b>	<b>100.0%</b>
<b>1 Downer Elementary School</b>						
Legacy Project	33,415,902	33,415,902	100.0%	-	33,415,902	100.0%
	<b>33,415,902</b>	<b>33,415,902</b>	<b>100.0%</b>	<b>-</b>	<b>33,415,902</b>	<b>100.0%</b>
<b>1 El Sobrante Elementary School</b>						
Legacy Project	536,231	536,231	100.0%	-	536,231	100.0%
	<b>536,231</b>	<b>536,231</b>	<b>100.0%</b>	<b>-</b>	<b>536,231</b>	<b>100.0%</b>
<b>1 Ellerhorst Elementary School</b>						
Legacy Project	13,931,806	13,931,806	100.0%	-	13,931,806	100.0%
	<b>13,931,806</b>	<b>13,931,806</b>	<b>100.0%</b>	<b>-</b>	<b>13,931,806</b>	<b>100.0%</b>
<b>1 Fairmont Elementary School</b>						
* Critical Needs	3,000,000	2,534,781	84.5%	465,219	2,254,553	75.2%
Legacy Project	3,864,259	3,864,259	100.0%	-	3,864,259	100.0%
	<b>6,864,259</b>	<b>6,399,040</b>	<b>93.2%</b>	<b>465,219</b>	<b>6,118,812</b>	<b>89.1%</b>
<b>1 Ford Elementary School</b>						
Legacy Project	30,817,526	30,817,526	100.0%	-	30,817,526	100.0%
	<b>30,817,526</b>	<b>30,817,526</b>	<b>100.0%</b>	<b>-</b>	<b>30,817,526</b>	<b>100.0%</b>
<b>1 Grant Elementary School</b>						
Critical Needs	211,467	211,467	100.0%	-	211,467	100.0%
Legacy Project	1,944,098	1,944,098	100.0%	-	1,944,098	100.0%
	<b>2,155,565</b>	<b>2,155,565</b>	<b>100.0%</b>	<b>-</b>	<b>2,155,565</b>	<b>100.0%</b>
<b>1 Hanna Ranch Elementary School</b>						
Legacy Project	783,349	783,349	100.0%	-	783,349	100.0%
	<b>783,349</b>	<b>783,349</b>	<b>100.0%</b>	<b>-</b>	<b>783,349</b>	<b>100.0%</b>
<b>1 Harbour Way</b>						
Legacy Project	121,944	121,944	100.0%	-	121,944	100.0%
	<b>121,944</b>	<b>121,944</b>	<b>100.0%</b>	<b>-</b>	<b>121,944</b>	<b>100.0%</b>

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## 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 12/31/2020

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
<b>1 Harding Elementary School</b>						
Legacy Project	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
	<b>22,632,446</b>	<b>22,632,446</b>	<b>100.0%</b>	<b>-</b>	<b>22,632,446</b>	<b>100.0%</b>
<b>1 Harmon Knolls</b>						
Critical Needs	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	41,489	41,489	100.0%	-	41,489	100.0%
	<b>448,435</b>	<b>448,435</b>	<b>100.0%</b>	<b>-</b>	<b>448,435</b>	<b>100.0%</b>
<b>1 Highland Elementary School</b>						
* Water & Power Upgrade	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	52,875	52,875	100.0%	-	52,875	100.0%
Legacy Project	1,879,839	1,879,839	100.0%	-	1,879,839	100.0%
	<b>2,679,839</b>	<b>1,932,714</b>	<b>72.1%</b>	<b>747,125</b>	<b>1,932,714</b>	<b>72.1%</b>
<b>1 Kensington Elementary School</b>						
Legacy Project	19,343,892	19,343,892	100.0%	-	19,343,892	100.0%
	<b>19,343,892</b>	<b>19,343,892</b>	<b>100.0%</b>	<b>-</b>	<b>19,343,892</b>	<b>100.0%</b>
<b>1 King Elementary School</b>						
Legacy Project	25,342,166	25,342,166	100.0%	-	25,342,166	100.0%
	<b>25,342,166</b>	<b>25,342,166</b>	<b>100.0%</b>	<b>-</b>	<b>25,342,166</b>	<b>100.0%</b>
<b>1 Lake Elementary School</b>						
* Campus Replacement	65,600,000	192,949	0.3%	65,407,051	188,899	0.3%
Legacy Project	1,500,322	1,500,322	100.0%	-	1,500,322	100.0%
Portable Demolition	147,501	147,501	100.0%	-	147,501	100.0%
	<b>67,247,823</b>	<b>1,840,772</b>	<b>2.7%</b>	<b>65,407,051</b>	<b>1,836,722</b>	<b>2.7%</b>
<b>1 Lincoln Elementary School</b>						
Legacy Project	17,676,561	17,676,561	100.0%	-	17,676,561	100.0%
	<b>17,676,561</b>	<b>17,676,561</b>	<b>100.0%</b>	<b>-</b>	<b>17,676,561</b>	<b>100.0%</b>
<b>1 Lupine Hills Elementary School</b>						
Legacy Project	15,395,678	15,395,678	100.0%	-	15,395,678	100.0%
	<b>15,395,678</b>	<b>15,395,678</b>	<b>100.0%</b>	<b>-</b>	<b>15,395,678</b>	<b>100.0%</b>
<b>1 Madera Elementary School</b>						
Legacy Project	12,233,801	12,233,801	100.0%	-	12,233,801	100.0%
	<b>12,233,801</b>	<b>12,233,801</b>	<b>100.0%</b>	<b>-</b>	<b>12,233,801</b>	<b>100.0%</b>
<b>1 Michelle Obama School</b>						
* Campus Replacement	40,300,000	39,280,339	97.5%	1,019,661	38,499,057	95.5%
Legacy Project	3,829,324	3,829,324	100.0%	-	3,829,324	100.0%
	<b>44,129,324</b>	<b>43,109,663</b>	<b>97.7%</b>	<b>1,019,661</b>	<b>42,328,382</b>	<b>95.9%</b>
<b>1 Mira Vista K-8</b>						
Legacy Project	16,651,130	16,651,130	100.0%	-	16,651,130	100.0%
	<b>16,651,130</b>	<b>16,651,130</b>	<b>100.0%</b>	<b>-</b>	<b>16,651,130</b>	<b>100.0%</b>
<b>1 Montalvin K-8</b>						
Additional New Classrooms	4,028,011	4,028,011	100.0%	-	4,028,011	100.0%
Legacy Project	12,763,017	12,763,017	100.0%	-	12,763,017	100.0%
	<b>16,791,028</b>	<b>16,791,028</b>	<b>100.0%</b>	<b>-</b>	<b>16,791,028</b>	<b>100.0%</b>
<b>1 Murphy Elementary School</b>						
Legacy Project	15,619,655	15,619,655	100.0%	-	15,619,655	100.0%
	<b>15,619,655</b>	<b>15,619,655</b>	<b>100.0%</b>	<b>-</b>	<b>15,619,655</b>	<b>100.0%</b>
<b>1 Nystrom Elementary School</b>						
Classroom Renovation	30,233,455	30,233,455	100.0%	-	30,233,455	100.0%
Demo Portable and Sitework	518,285	518,285	100.0%	-	518,285	100.0%
Legacy Project	5,442,234	5,442,234	100.0%	-	5,442,234	100.0%

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Fund 21 and Fund 35

Data as of 12/31/2020

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

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### Budget vs. Commitments and Expenditures Fund 21 and Fund 35

Data as of 12/31/2020

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



# WCCUSD CBOC Annual Report 2020

West Contra Costa Unified School District



Printed 1/5/2021

## 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 12/31/2020

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
<b>3 KAPPA NSS</b>						
Legacy Project	109,831	109,831	100.0%	-	109,831	100.0%
	<b>109,831</b>	<b>109,831</b>	<b>100.0%</b>	<b>-</b>	<b>109,831</b>	<b>100.0%</b>
<b>3 Kennedy High School</b>						
* Critical Needs	12,200,000	-	0.0%	12,200,000	-	0.0%
Legacy Project	33,854,981	33,854,981	100.0%	-	33,854,981	100.0%
	<b>46,054,981</b>	<b>33,854,981</b>	<b>73.5%</b>	<b>12,200,000</b>	<b>33,854,981</b>	<b>73.5%</b>
<b>3 North Campus High School</b>						
Legacy Project	205,450	205,450	100.0%	-	205,450	100.0%
	<b>205,450</b>	<b>205,450</b>	<b>100.0%</b>	<b>-</b>	<b>205,450</b>	<b>100.0%</b>
<b>3 OMEGA NSS</b>						
Legacy Project	118,313	118,313	100.0%	-	118,313	100.0%
	<b>118,313</b>	<b>118,313</b>	<b>100.0%</b>	<b>-</b>	<b>118,313</b>	<b>100.0%</b>
<b>3 Pinole Valley High School</b>						
* Campus Replacement	154,556,889	154,111,562	99.7%	445,326	154,111,562	99.7%
* Fields/Sitework	19,184,130	214,860	1.1%	18,969,270	214,860	1.1%
* Interim Campus Demo	3,628,013	3,625,096	99.9%	2,917	3,625,096	99.9%
* Site Design	17,942,716	17,942,714	100.0%	2	17,268,532	96.2%
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%
	<b>216,549,580</b>	<b>197,132,065</b>	<b>91.0%</b>	<b>19,417,515</b>	<b>196,457,883</b>	<b>90.7%</b>
<b>3 Richmond High School</b>						
* Gym and Seismic Classroom	21,000,000	20,817,393	99.1%	182,607	16,005,748	76.2%
Legacy Project	21,622,087	21,622,087	100.0%	-	21,622,087	100.0%
	<b>42,622,087</b>	<b>42,439,481</b>	<b>99.6%</b>	<b>182,607</b>	<b>37,627,835</b>	<b>88.3%</b>
<b>3 SIGMA NSS</b>						
Legacy Project	110,949	110,949	100.0%	-	110,949	100.0%
	<b>110,949</b>	<b>110,949</b>	<b>100.0%</b>	<b>-</b>	<b>110,949</b>	<b>100.0%</b>
<b>3 Vista High School</b>						
Legacy Project	7,236,543	7,236,543	100.0%	-	7,236,543	100.0%
	<b>7,236,543</b>	<b>7,236,543</b>	<b>100.0%</b>	<b>-</b>	<b>7,236,543</b>	<b>100.0%</b>
<b>4 Technology</b>						
* Infrastructure	15,004,976	14,299,306	95.3%	705,670	14,299,306	95.3%
Computer Common Core	3,903,858	3,903,858	100.0%	-	3,903,858	100.0%
District Network Backbone	568,416	568,416	100.0%	-	568,416	100.0%
IT Data Center	1,400,746	1,400,746	100.0%	-	1,400,746	100.0%
Teacher Equipment	112,360	112,360	100.0%	-	112,360	100.0%
Tech Communication	1,130,966	1,130,966	100.0%	-	1,130,966	100.0%
Technology Equipment	1,885,661	1,885,661	100.0%	-	1,885,661	100.0%
Technology Wireless	10,993,016	10,993,016	100.0%	-	10,993,016	100.0%
	<b>35,000,000</b>	<b>34,294,330</b>	<b>98.0%</b>	<b>705,670</b>	<b>34,294,330</b>	<b>98.0%</b>

Colbi Technologies Inc. (c)

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# WCCUSD CBOC Annual Report 2020

West Contra Costa Unified School District

Printed 1/5/2021



## 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 12/31/2020

School/Project Name	Budget	Commitments			Expenditures	
	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
<b>4 Central</b>						
District Support	54,739,766	53,922,680	98.5%	817,086	53,138,159	97.1%
Program Coordination	48,091,868	47,048,517	97.8%	1,043,351	46,405,461	96.5%
<b>Totals</b>	<b>1,756,199,243</b>	<b>1,620,464,504</b>	<b>92.3%</b>	<b>135,734,739</b>	<b>1,609,262,446</b>	<b>91.6%</b>

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

Note 2: 1 School Name - Elementary school site name

Note 3: 2 School Name - Middle school site name

Note 4: 3 School Name - High school site name

Note 5: 4 Central/Program Name

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

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

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

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

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

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.

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

# WCCUSD CBOC Annual Report 2020

## APPENDIX H 2: Consolidated Budget Status Reports - Master Plan Projects

West Contra Costa Unified School District



Printed 1/5/2021

### Consolidated Budget Status Report Budgets versus Commitments and Expenditures for multiple Projects

Typo error.  
Data is as of  
12/31/2020

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

Data as of 12/31/2021

School/Project Name	Budget			Commitments			Expenditures	
	Original Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
<b>1 Cameron</b>								
* Critical Needs	1,300,000	-	1,300,000	-	0.0%	1,300,000	-	0.0%
	<b>1,300,000</b>	<b>-</b>	<b>1,300,000</b>	<b>-</b>	<b>0.0%</b>	<b>1,300,000</b>	<b>-</b>	<b>0.0%</b>
<b>1 Chavez Elementary School</b>								
Critical Needs	600,000	(527,153)	72,847	72,847	100.0%	-	72,847	100.0%
	<b>600,000</b>	<b>(527,153)</b>	<b>72,847</b>	<b>72,847</b>	<b>100.0%</b>	<b>-</b>	<b>72,847</b>	<b>100.0%</b>
<b>1 Collins Elementary School</b>								
* Critical Needs	3,500,000	-	3,500,000	-	0.0%	3,500,000	-	0.0%
	<b>3,500,000</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>0.0%</b>	<b>3,500,000</b>	<b>-</b>	<b>0.0%</b>
<b>1 Fairmont Elementary School</b>								
* Critical Needs	3,000,000	-	3,000,000	2,534,781	84.5%	465,219	2,254,553	75.2%
	<b>3,000,000</b>	<b>-</b>	<b>3,000,000</b>	<b>2,534,781</b>	<b>84.5%</b>	<b>465,219</b>	<b>2,254,553</b>	<b>75.2%</b>
<b>1 Grant Elementary School</b>								
Critical Needs	900,000	(688,533)	211,467	211,467	100.0%	-	211,467	100.0%
	<b>900,000</b>	<b>(688,533)</b>	<b>211,467</b>	<b>211,467</b>	<b>100.0%</b>	<b>-</b>	<b>211,467</b>	<b>100.0%</b>
<b>1 Harmon Knolls</b>								
Critical Needs	200,000	206,946	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	100,000	(58,511)	41,489	41,489	100.0%	-	41,489	100.0%
	<b>300,000</b>	<b>148,435</b>	<b>448,435</b>	<b>448,435</b>	<b>100.0%</b>	<b>-</b>	<b>448,435</b>	<b>100.0%</b>
<b>1 Highland Elementary School</b>								
* Water & Power Upgrade	-	747,125	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	800,000	(747,125)	52,875	52,875	100.0%	-	52,875	100.0%
	<b>800,000</b>	<b>-</b>	<b>800,000</b>	<b>52,875</b>	<b>6.6%</b>	<b>747,125</b>	<b>52,875</b>	<b>6.6%</b>
<b>1 Lake Elementary School</b>								
* Campus Replacement	65,600,000	-	65,600,000	192,949	0.3%	65,407,051	188,899	0.3%
Portable Demolition	500,000	(352,499)	147,501	147,501	100.0%	-	147,501	100.0%
	<b>66,100,000</b>	<b>(352,499)</b>	<b>65,747,501</b>	<b>340,450</b>	<b>0.5%</b>	<b>65,407,051</b>	<b>336,400</b>	<b>0.5%</b>
<b>1 Michelle Obama School</b>								
* Campus Replacement	40,300,000	-	40,300,000	39,280,339	97.5%	1,019,661	38,499,057	95.5%
	<b>40,300,000</b>	<b>-</b>	<b>40,300,000</b>	<b>39,280,339</b>	<b>97.5%</b>	<b>1,019,661</b>	<b>38,499,057</b>	<b>95.5%</b>
<b>1 Ohlone Elementary School</b>								
Critical Needs	800,000	(176,115)	623,885	623,885	100.0%	-	623,885	100.0%
	<b>800,000</b>	<b>(176,115)</b>	<b>623,885</b>	<b>623,885</b>	<b>100.0%</b>	<b>-</b>	<b>623,885</b>	<b>100.0%</b>
<b>1 Olinda Elementary School</b>								
Critical Needs	1,000,000	(206,753)	793,247	793,247	100.0%	-	793,247	100.0%
	<b>1,000,000</b>	<b>(206,753)</b>	<b>793,247</b>	<b>793,247</b>	<b>100.0%</b>	<b>-</b>	<b>793,247</b>	<b>100.0%</b>
<b>1 Riverside Elementary School</b>								
* Critical Needs	6,900,000	-	6,900,000	3,092,236	44.8%	3,807,764	134,273	1.9%
	<b>6,900,000</b>	<b>-</b>	<b>6,900,000</b>	<b>3,092,236</b>	<b>44.8%</b>	<b>3,807,764</b>	<b>134,273</b>	<b>1.9%</b>
<b>1 Shannon Elementary School</b>								
* Critical Needs	7,100,000	-	7,100,000	-	0.0%	7,100,000	-	0.0%
	<b>7,100,000</b>	<b>-</b>	<b>7,100,000</b>	<b>-</b>	<b>0.0%</b>	<b>7,100,000</b>	<b>-</b>	<b>0.0%</b>
<b>1 Stege Elementary School</b>								
* Critical Needs	2,900,000	-	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
	<b>2,900,000</b>	<b>-</b>	<b>2,900,000</b>	<b>35,900</b>	<b>1.2%</b>	<b>2,864,100</b>	<b>35,900</b>	<b>1.2%</b>
<b>1 Valley View Elementary School</b>								
Critical Needs	1,000,000	91,447	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
	<b>1,000,000</b>	<b>91,447</b>	<b>1,091,447</b>	<b>1,091,447</b>	<b>100.0%</b>	<b>-</b>	<b>1,091,447</b>	<b>100.0%</b>
<b>2 Crespi Middle School</b>								
Critical Needs	3,100,000	2,069,597	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
	<b>3,100,000</b>	<b>2,069,597</b>	<b>5,169,597</b>	<b>5,169,597</b>	<b>100.0%</b>	<b>-</b>	<b>5,169,597</b>	<b>100.0%</b>
<b>3 Hercules High School</b>								

# WCCUSD CBOC Annual Report 2020

West Contra Costa Unified School District



Printed 1/5/2021

## Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

Typo error.  
Data is as of  
12/31/2020

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

Data as of 12/31/2021

School/Project Name	Budget			Commitments			Expenditures	
	Original Budget	Approved Budget Changes	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
* Critical Needs	14,700,000	-	14,700,000	-	0.0%	14,700,000	-	0.0%
	<b>14,700,000</b>	<b>-</b>	<b>14,700,000</b>	<b>-</b>	<b>0.0%</b>	<b>14,700,000</b>	<b>-</b>	<b>0.0%</b>
<b>3 Kennedy High School</b>								
* Critical Needs	12,200,000	-	12,200,000	-	0.0%	12,200,000	-	0.0%
	<b>12,200,000</b>	<b>-</b>	<b>12,200,000</b>	<b>-</b>	<b>0.0%</b>	<b>12,200,000</b>	<b>-</b>	<b>0.0%</b>
<b>3 Richmond High School</b>								
* Gym and Seismic Classroom	15,100,000	5,900,000	21,000,000	20,817,393	99.1%	182,607	16,005,748	76.2%
	<b>15,100,000</b>	<b>5,900,000</b>	<b>21,000,000</b>	<b>20,817,393</b>	<b>99.1%</b>	<b>182,607</b>	<b>16,005,748</b>	<b>76.2%</b>
<b>4 Central</b>								
Program Coordination (Ed Specs & School Size)	200,000	-	200,000	148,128	74.1%	51,872	148,128	74.1%
	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>148,128</b>	<b>74.1%</b>	<b>51,872</b>	<b>148,128</b>	<b>74.1%</b>
<b>Totals</b>	<b>181,800,000</b>	<b>6,258,426</b>	<b>188,058,425</b>	<b>74,713,027</b>	<b>39.7%</b>	<b>113,345,399</b>	<b>65,877,858</b>	<b>35.0%</b>

REF: CBOC Meeting Agenda Jan 11, 2021, Item G (Bond Program Projects Status and Financial Reports) Item 7: Consolidated Budget Report-2016 Master Plan 12.31.20

APPENDIX I: Bond Program Financial Status (Report #13)

**Bond Program Financial Status at the START of 2020**

**West Contra Costa Unified School District  
Bond Program Financial Status As of December 2019**

Report #13

**Cash Projection to June-2021**

			<u>Notes</u>
<b><u>Adjusted Cash Balance</u></b>	\$	<b>65,709,212</b>	<b>1</b>
<b><u>Projected Revenues</u></b>			
Bond Sales 2010 Measure D	\$	65,000,000	<b>2</b>
Bond Sales 2012 Measure E	\$	65,000,000	<b>2</b>
Less: Cost of Issuance	\$	(510,000)	<b>2</b>
Interest Earnings	\$	1,970,000	<b>2</b>
		<u>\$ 131,460,000</u>	
<b><u>Projected Available Funds</u></b>	\$	<b>197,169,212</b>	
<b><u>Budget Balance</u></b>			
Board Approved Budget	\$	1,656,822,431	<b>3</b>
Less: Expenses to Date	\$	<u>(1,556,723,674)</u>	<b>3</b>
<b><u>Current Budget Balance</u></b>	\$	<b>100,098,757</b>	
<b>Projected Cash Balance June 2021</b>	\$	<b>97,070,454</b>	

**Items Pending State Approval**

**State Facility Grants Estimated Funding**

Current Planning Period	\$	23,400,090.00	<b>4</b>
2023-2024 Planning Period	\$	7,615,578.00	<b>4</b>

**Items Pending Board Approval**

Future Facilities Master Plan Projects	\$	103,400,000	<b>5</b>
2022-2023 Estimated Central Cost	\$	8,070,000	<b>6</b>
2022-2023 Estimated Other Revenue	\$	<u>840,000</u>	<b>3</b>

# WCCUSD CBOC Annual Report 2020

## West Contra Costa Unified School District Bond Program Financial Status As of December 2019

Report #13

### Note 1 Adjusted Cash Balance

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Description	Amount	Comments
Cash & Equivalents Building Fund 21	\$ 66,008,713	A
Cash & Equivalents County School Facilities Fund 35	\$ 2	B
Cash with Fiscal Agent (contract retentions)	\$ 8,264,041	C
Accounts Receivable	\$ -	
Accounts Payable	\$ -	D
Contract Retention	\$ (8,563,545)	C
<b>Adjusted Cash Balance</b>	<b>\$ 65,709,212</b>	

#### Comments

A. This cash balance is reflective of financial data from MUNIS and should agree with Report 1, Note 16 less cash in Fund 35.

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

C. The new liability for vendor contract retentions billed, not paid, is the net of the Contract Retentions and Cash with Fiscal Agent. The amounts are reflective of financial data from MUNIS and are displayed on Report #1, Bond Program Key Performance Indicators (page 1) and on Note 15 of this same Report #1.

D. Accounts payable is reflective of financial data from MUNIS and are adjusted at June 30 fiscal year end.

# WCCUSD CBOC Annual Report 2020

## West Contra Costa Unified School District Bond Program Financial Status As of December 2019

Report #13

### Note 2 Projected Revenues

Fiscal Year	Bond Sales 2010 Measure D	Bond Sales 2012 Measure E	Less: Cost of Bond Issuance	Interest Earnings	Total
FY2020	\$ 65,000,000	\$ 65,000,000	\$ (510,000)	\$ 1,050,000	\$ 130,540,000
FY2021				\$ 920,000	\$ 920,000
Sub-Totals	\$ 65,000,000	\$ 65,000,000	\$ (510,000)	\$ 1,970,000	\$ 131,460,000
FY2022				\$ 610,000	\$ 610,000
FY2023				\$ 230,000	\$ 230,000
Sub-Total	\$ -	\$ -	\$ -	\$ 840,000	\$ 840,000
<b>Grand Total</b>	<b>\$ 65,000,000</b>	<b>\$ 65,000,000</b>	<b>\$ (510,000)</b>	<b>\$ 2,810,000</b>	<b>\$ 132,300,000</b>

#### Comments

A. Wilson has a BOE approved budget increase on 6.26.19 with supplemental funds from Fund 25 of \$ 1.7M and Fund 01-9200 MRAD of \$850,000.

B. Richmond HS has a BOE approved budget increase on 11.6.19 with supplemental funds from Fund 40 of \$ 1M.

C. The average issuance cost for the last two issues is \$ 505,549.60

### Note 3 Budgeted and Projected Expenses

Description	Note
Board Approved Budget	This number comes from Report # 2, Bond Program Spending by Site. This represents the amount of contracts and purchase orders that have been issued but not yet paid.
 Expenses to Date	 This number comes from Report # 2, Bond Program Spending by Site. This represents the amount of project budgets that have not been committed or paid. It assumes that the balance of each project budget will be spent.

**WCCUSD CBOC Annual Report 2020**

**West Contra Costa Unified School District  
Bond Program Financial Status As of December 2019**

Report #13

**Note 4 California State Facilities Grants**

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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.

<b>School</b>	<b>Funding</b>	<b>OPSC * Status</b>	<b>SAB** Approval</b>	<b>SAB** Funded</b>	<b>Amount</b>
Pinole Valley HS	Modernization	Unfunded Approval List	07/19 - 12/19	Est. Jul-20	\$ 23,400,090
Helms	Modernization	On Work List	07/22 - 12/22	Est. Jul-23	\$ 4,133,414
Crespi MS	Modernization	On Work List	07/23 - 12/23	Est. Feb-24	\$ 3,482,164
				Total	\$ 31,015,668

\*Office of Public School Construction - OPSC

\*\*State Allocation Board - SAB



# WCCUSD CBOC Annual Report 2020

## West Contra Costa Unified School District Bond Program Financial Status As of December 2019

Report #13

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 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
Harmon Knolls	Soils Testing	\$ 100,000	\$ 41,489
Valley View Elementary School	Critical Needs	\$ 1,000,000	\$ 1,091,447
Crespi Middle School	Critical Needs	\$ 3,100,000	\$ 5,300,000
Riverside Elementary School	Critical Needs	\$ 6,900,000	\$ 6,900,000
Richmond High School	Critical Needs	\$ 15,100,000	\$ 21,000,000
Highland Elementary School	Critical Needs	\$ 800,000	\$ 800,000
Grant Elementary School	Critical Needs	\$ 900,000	\$ 211,467
Olinda Elementary School	Critical Needs	\$ 1,000,000	\$ 1,000,000
Chavez Elementary School	Critical Needs	\$ 600,000	\$ 72,847
Ohlone Elementary School	Critical Needs	\$ 800,000	\$ 623,885
Harmon Knolls	Critical Needs	\$ 200,000	\$ 406,946
Fairmont Elementary School	Critical Needs	\$ 3,000,000	\$ 3,000,000
Stege Elementary School	Critical Needs	\$ 2,900,000	\$ 2,900,000
Wilson Elementary School	RS Replacement	\$ 40,300,000	\$ 40,300,000
Lake Elementary School	Critical Needs	\$ -	\$ 147,501
Lake Elementary School	RS Replacement	\$ -	\$ 1,000,000
<b>Sub Total</b>		<b>\$ 76,900,000</b>	<b>\$ 84,995,582</b>

### Note 5: Future Facilities Master Plan Projects

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

#### TOTAL IMPLEMENTATION PLAN MODEL 1

**\$181,800,000\***    \$    **188,395,582**

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

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

Additionally, the cost of temporary housing has been included where it was known to be required at the time of the Master Plan (e.g., at Lake Elementary). It has not been included where it was not anticipated prior to the release of the Master Plan (e.g., at Wilson 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 <\$527,153>, Lake \$1,000,000 on 06/26/19 and Richmond HS \$2,000,000 on 11/6/19.

West Contra Costa Unified School District  
Bond Program Financial Status As of December 2019

Report #13

**Note 6 Unbudgeted Central Services Expenses FY2022-2023**

---

Description	Amount
Salaries & Benefits	\$ 5,200,000
Services & Other Cost	\$ 2,870,000
	<u>\$ 8,070,000</u>

**Bond Program Financial Status at the END of 2020**

Report#13



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
Bond Program Financial Status  
As of December 31, 2020**

**Cash Projection to June-2021**

			<u>Notes</u>
<b><u>Adjusted Cash Balance</u></b>		<b>167,925,331</b>	<b>1</b>
<b><u>Projected Revenues</u></b>			
Interest Earning & Other Revenue	\$ 2,420,000	<u>\$ 2,420,000</u>	<b>2</b>
<b><u>Projected Available Funds</u></b>		<b>\$ 170,345,331</b>	
<b><u>Budget Balance</u></b>			
Board Approved Budget		\$ 1,756,199,243	<b>3</b>
Less Expenses to Date		<u>\$ (1,609,262,446)</u>	<b>3</b>
<b><u>Current budget balance</u></b>		<b>\$ 146,936,797</b>	
<b>Projected Cash Balance June 2021</b>		<b>\$ 23,408,534</b>	

**State Facility Grants Pending State Approval**

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

**Items Pending Board Approval**

Future Bond Sale 2020 Measure R	\$ 575,000,000	
2022-2023 Estimated Central Cost	\$ 5,963,011	<b>6</b>
2022-2023 Estimated Other Revenue	\$ 2,530,000	<b>2</b>



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**Bond Program Financial Status**  
**As of December 31, 2020**

**Note 1 Adjusted Cash Balance**

Description	Amount	Comments
Cash & Equivalents Building Fund 21	\$ 168,078,693	A
Cash & Equivalents County School Facilities Fund 35	\$ -	B
Cash with Fiscal Agent (contract retentions)	\$ 2,139,394	C 3rd-Party held Retention
Accounts Receivable	\$ -	
Accounts Payable	\$ -	D
Contract Retention	\$ (2,292,755)	C District held Retention
<b>Adjusted Cash Balance</b>	<b>\$ 167,925,331</b>	

**Comments**

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

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

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

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



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**Bond Program Financial Status**  
**As of December 31, 2020**

**Note 2 Projected Revenues**

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

**Note 3 Budget Balance**

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



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**Bond Program Financial Status**  
**As of December 31, 2020**

**Note 4 State Facility Grants**

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

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

\*Office of Public School Construction - OPSC

\*\*State Allocation Board - SAB

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



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**Bond Program Financial Status**  
**As of December 31, 2020**

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

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

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

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

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

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

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

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

Definition of ROM<sup>1</sup>

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

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

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

<sup>1</sup>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



Report#13



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**Bond Program Financial Status**  
**As of December 31, 2020**

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

Description	FY 2021-22	FY 2022-23	Total
Salaries & Benefits	\$ 1,530,600	\$ 1,591,344	\$ 3,121,944
Services & Other Cost	\$ 1,550,177	\$ 1,290,890	\$ 2,841,067
<b>Total Projection</b>	<b>\$ 3,080,777</b>	<b>\$ 2,882,234</b>	<b>\$ 5,963,011</b>





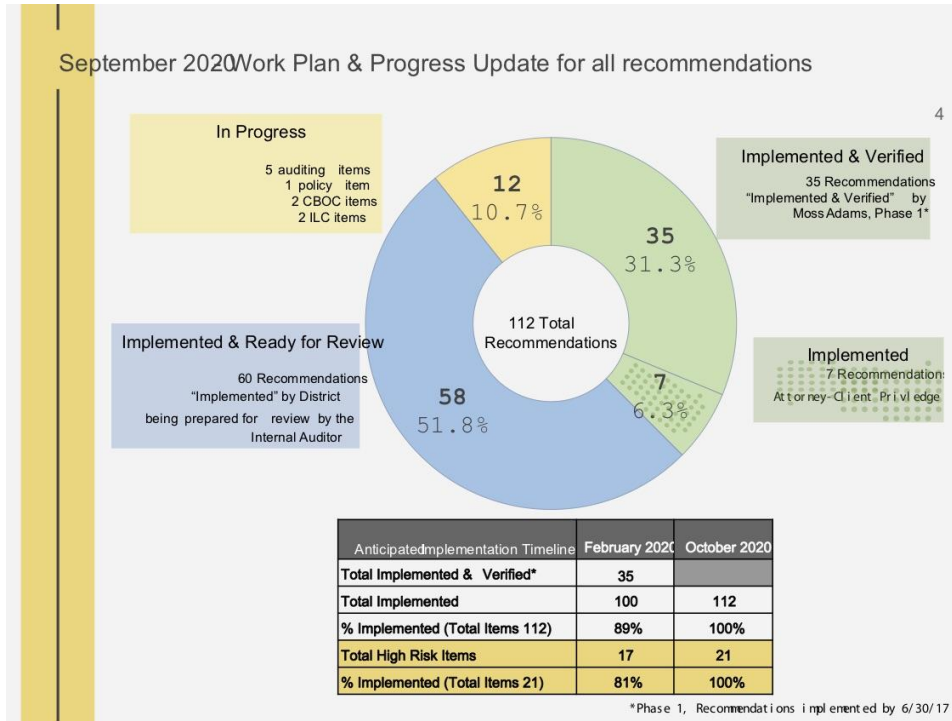
**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**Financial Impact of Report 13 Analysis**  
**From December 2019 to December 2020**

Updated 01/23/2021

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

### 3. 2016 Forensic Accounting Investigation (FAI)

#### APPENDIX J: District Report Sept. 30, 2020, re: FAI Implementation to date



#### Recommendations In Process

5

Master List #	VLSFAI Reference	Strategy & Next Steps	Risk	Description
33	TC 8-8		Med	Audit vendor contracting
37	TC 11-3		Med	Audit vendor invoice rejection process
51	TC 13-10		High	Audit add service and change order process
54	TC 14-2		High	Review Multi-Year use and function in MUNIS
61	TC 14-9		High	MUNIS access rights - Designated to Director of Internal Auditor, requires DIA oversight for Munis access rights
76	FI 1-1			District Business Ethics Expectation Policy for vendors
77	FI1-2			ILC Policy Review
78	FI1-3			ILC Material Review
96	FI6-2		High	Board Policy - Use of resources for CBOC
97	FI6-3		High	Board Policy - Establish CBOC budget

APPENDIX K: CBOC 2020 Resolution 20-2 (passed 7-13-2020)



WCCUSD  
CITIZENS' BOND OVERSIGHT  
COMMITTEE

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**RESOLUTION 20-2**  
**Capital Improvement Budget Control**  
**and**  
**Effective Bond Oversight**

**Whereas:** A Capital Improvement Budget identifies community goals and needs and can ensure major capital expenditures are in line with community expectations, anticipated growth, and project financial capability.

**Whereas:** A Capital Improvement Budget contains all the individual capital projects in conjunction with construction and completion schedules, and in consort with financing plans. It coordinates strategic planning, financing capacity, and physical development. It should institutionalize collaboration among departments and enable links between annual budgets and long-term infrastructure plans. The capital budget is typically five to ten years; and

**Whereas:** WCCUSD currently does not have a Board Policy on five-year capital improvement budget for the four capital improvement funding sources:

- Fund 21 Building Fund.
- Fund 25 Capital Facilities Fund.
- Fund 35 County School Facilities Fund.
- Fund 40 Special Reserve Fund for Capital Outlay Projects.

and

**Whereas:** A Capital Improvement Budget Board Policy has the following benefits:

- Systematically evaluates competing demands for resources.
- Identifies, prioritizes, and optimizes the financing of capital projects.

## WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

- 34                   • Links strategic and comprehensive plans with fiscal capacity.  
35                   • Informs the public about WCCUSD investment in infrastructure.  
36                   • Provides a capital program budget control management process.  
37                   and  
38

39   **Whereas:** The CBOC's Compliance Opinion concerning Accountability  
40   Requirement B of CA Ed Code 15278, released in the CBOC's 2018  
41   Annual Report, was that compliance "Cannot be determined"  
42   because "... Measures D and E both passed without a list of "specific  
43   school facilities projects to be funded...". WCCUSD's prior CBOC's  
44   gave the same opinion in 2016 and 2017.  
45

46   **Whereas:** In 2016, 2017 and 2018, in stating their Compliance Opinion, the  
47   CBOC cited guidelines and best practices for strong bond oversight  
48   put forth in Report #236 released in 2017, by the **Little Hoover**  
49   **Commission**, a bipartisan state board which works to foster  
50   economy, efficiency and improved services in the use of public funds;  
51   and  
52

53   **Whereas:** The **Little Hoover Commission's** 2017 Report #236 included the  
54   following concerning the need for specificity in bond measure  
55   language as the basis for effective bond oversight:  
56                   • Concerns shared by other CBOC's in California that "... districts  
57                   are not following Proposition 39 requirements to specifically list  
58                   projects that will be paid for with local bond proceeds. Some  
59                   expressed concerns about the role that bond counsel, bond issuers  
60                   and construction companies – all who stand to profit when a bond  
61                   measure is enacted – play in supporting bond measures, often  
62                   called "pay-to- play" practices. When bond measures are vague  
63                   about what is going to be paid for with bond proceeds, it adds yet  
64                   another hurdle to effective oversight by the bond oversight  
65                   committees."<sup>1</sup>

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<sup>1</sup> **Borrowed Money: Opportunities for Stronger Bond Oversight** , Report #236, February 2017,  
by **The Little Hoover Commission**, formally known as the Milton Marks "Little Hoover"

## WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

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- Particular improvements in natural resource bond oversight—which could be a “model” for school bonds—including a three-part “accountability framework” implemented by executive order in 2006, by Governor Schwarzenegger. This framework required development of a strategic plan before bond money is spent, documentation to ensure projects stayed within cost and scope, and audits to check whether expenditures were in line with the strategic plan.<sup>2</sup>
  - Recommended improvements be made in bond oversight, including that California’s Governor and Legislature “update and overhaul the education code related to the Strict Accountability in Local School Construction Bonds Act of 2000”, for example, “Require bond measures proposed to voters under the reduced threshold to include specific project lists.”<sup>3</sup>

81 **Whereas:** In 2016, WCCUSD Board of Education approved a comprehensive  
82 Facility Master Plan (FMP). Moss Adams & Assoc who completed  
83 the District’s “effectiveness and results” performance audit of the  
84 bond program in 2017, 2018 and 2019, called this plan “...a highly  
85 integrated process that included several community meetings, focus  
86 groups, surveys, and school site and steering committee meetings,  
87 which included a prioritization committee...” adding, “...The  
88 prioritization of projects is clearly defined and an integral part of the  
89 master plan.”<sup>4</sup>; and

90

91 **Whereas:** The 2016 Forensic Accounting Investigation (FAI) Phase II Final  
92 Report by Vicenti, Lloyd, Stutzman (VLS) was approved by  
93 WCCUSD’s Board of Education in September 2016. It included 112  
94 recommendations made by VLS to improvement oversight of  
95 WCCUSD’s bond program. One related to regular and

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Commission on California State Government Organization and Economy, an independent state oversight agency. See section, Limited Progress Improving Bond Oversight, pg. 17.

<sup>2</sup> **Ibid.** pg. 8

<sup>3</sup> **Ibid.** See 2017 Recommendations for Local Bond Oversight # 7, pg. 20.

<sup>4</sup> **Proposition 39 Bond Performance Audit Report for the Fiscal Year Ended June 30, 2018** by Moss Adams (March 19, 2019), pg. 16-17.

## WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

96 comprehensive updates to the Facility Master Plan (TC 2-1), and  
97 another called for language in future bond measures, "...that  
98 specifically refers to the Board approved Long- Range Facilities  
99 Master Plan..." (TC 2-2)<sup>5</sup> Both recommendations related to Conflict  
100 of Interest (COI) allegations which were deemed "medium"<sup>6</sup> risk to  
101 the District—i.e., "... the dollar impact may be large, and there may  
102 be an impact on public perception/trust."; and  
103

104 **Whereas: WCCUSD Staff's initial response to FAI recommendations TC**  
105 **2-1 and TC 2-2, as quoted in VLS' final report in 2016:**  
106

107 "...Pursuant to the recommended implementation timeline in the  
108 Facilities Master Plan and subject to available funding and Board  
109 approval, District Staff will complete a comprehensive update of the  
110 Facilities Master Plan in 2020, which will include all District sites.  
111 Every five years thereafter, staff will recommend to the Board a  
112 comprehensive update of all District sites. If any event occurs that  
113 potentially could impact availability of funding resources or project  
114 timelines, updates will be provided to the Facilities Subcommittee  
115 and Board, if needed and/or required.  
116

117 "In the event of a future Bond Measure, District staff will  
118 recommend to the Board that the Facilities Master Plan is referenced  
119 in the bond measure language. The recommendation will also include

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<sup>5</sup> VLS recommendation TC2-2/ITF Master List Recommendation #3: "When the District seeks the passage of a future bond measure(s), include language in the bond measure that specifically refers to the Board approved Long- Range Facilities Master Plan. Adding this language to the bond measure will afford the District increased transparency, allow the voters to better understand the projects and timeline of the projects that will be undertaken with the bond proceeds, and will hold the District and Board members accountable to the public. The language added to the bond measure should include a statement that provides the District with some flexibility in the event of an unforeseen or catastrophic event, requires that the Board approve revisions made to the Facilities Master Plan, and indicates the means by which the public could obtain a copy of the approved Facilities Master Plan." This was related allegations of Conflict of Interest (COI), deemed "medium" risk:

<sup>6</sup> VLS defines risk assessments on page 16 of the VLS 2016 FAI report. "**Medium** – It is possible that the District may be at risk for waste, improper expenditure or fraud (financial irregularity) related to the Bond Program expenditures, the dollar impact may be large, and there may be an impact on public perception/trust."

## WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

120 that projects in the Facilities Master Plan whose construction  
121 schedules fit within the timeframe of the bond measure be placed in  
122 the bond measure language. Language shall be recommended to the  
123 Board to provide the District with flexibility in the event of a  
124 catastrophic event. The Facilities Master Plan contains specific  
125 projects with estimated costs and recommended schedules. Any  
126 revision of the recommended scope of the Facilities Master Plan will  
127 be recommended to and approved by the Board and those changes  
128 can be reflected in the bond measure language, if applicable.”<sup>7</sup>  
129

130 **Whereas:** In June 2019, the CBOC approved **Facilities Roadmap 2023**  
131 **Excellence Every Day** included the following provisions under  
132 Features of a Transparent Bond Measure:

- 133 • Specified prioritized Project List with estimated cost of each  
134 project and a commitment to build the projects in the priority order  
135 promised.
- 136 • A statement in the ballot language that includes the total amount  
137 of bonds to be issued, the duration of the bonds debt service, an  
138 estimate of average annual tax rate provided by an official source;  
139 and  
140

141 **Whereas:** The ballot summary statement (“The Question”) for Measure R,  
142 passed in March 2020, **does not reference WCCUSD’s Facility**  
143 **Master Plan at all;** and  
144

145 **Whereas:** The full text of Measure R totals 2550 words, **only 10% of which**  
146 **reference WCCUSD’s Facility Master Plan.** The full text includes  
147 a long list of generalized “projects” and allowances that go far beyond  
148 what one might reasonably consider necessary in case of “unexpected  
149 catastrophes”. For example, among many other allowances, Measure  
150 R funds can be used for “a theater with stage, backstage, scene shop,  
151 costume shop, dressing rooms, lighting system, sound system,  
152 recording system, orchestra pit, public lobby, box office, and other

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<sup>7</sup> VLS PHASE II REPORT OF FORENSIC ACCOUNTING INVESTIGATION September 16,  
2016 FINAL REPORT, pg. 41.

## WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

153 related services..” and “...completion of projects authorized under  
154 [bond measures] previously approved by the voters.”<sup>8</sup>; therefore be  
155 it

156

157 **Resolved:** that in the CBOC’s opinion:

158

159 The current Board Policy BP 7100 Facilities Planning, Facilities  
160 Master Plan should be amended by adding the following Section:

161

162 1. A Five-Year Capital Improvement Budget shall be prepared by  
163 the Superintendent or designee and presented to the Board of  
164 Education in July of each year for action. Said budget will  
165 reference the Facilities Master Plan. The Capital Improvement  
166 Budget shall include by fiscal year for each of the next five fiscal  
167 years all capital improvement projects funded by:

168

- Fund 21 Building Fund.

169

- Fund 25 Capital Facilities Fund.

170

- Fund 35 County School Facilities Fund.

171

- Fund 40 Special Reserve Fund for Capital Outlay Projects.

172

173 2. The Board of Education has not yet implemented the 2016  
174 Forensic Accounting Investigation recommendation **TC 2-1**, nor  
175 the District’s own recommendation, made in 2016 in response to  
176 **TC 2-1**, specifically to “...complete a comprehensive update of  
177 the Facilities Master Plan in 2020.”

178

179 3. 2020 Measure R bond ballot measure language cannot be used as  
180 the basis for effective bond oversight and, therefore, the Board of  
181 Education has not yet effectively implemented the 2016 Forensic  
182 Accounting Investigation recommendation **TC 2-2**.

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<sup>8</sup> <https://www.cocovote.us/measure-r-west-contra-costa-unified-school-district/>



## 5. Other General References

### APPENDIX L: Recommendations Concerning Ballot Measure Language Leading up to Passage of Measure R

#### FAI Recommendation TC 2-2 -

Notably, the 2016 Forensic Accounting Investigation (FAI) Phase II Final Report by Vicenti, Lloyd, Stutzman (VLS), included a recommendation (TC 2-2) concerning ballot language in future bond measures which called for “...*language in the bond measure that specifically refers to the Board approved Long-Range Facilities Master Plan. Adding this language to the bond measure will afford the District increased transparency, allow the voters to better understand the projects and timeline of the projects that will be undertaken with the bond proceeds, and will hold the District and Board members accountable to the public...*”<sup>61</sup>

The District’s initial response in 2016, to FAI recommendation TC2-2 was as follows:

*In the event of a future Bond Measure, District staff will recommend to the Board that the Facilities Master Plan is referenced in the bond measure language. The recommendation will also include that projects in the Facilities Master Plan whose construction schedules fit within the timeframe of the bond measure be placed in the bond measure language. Language shall be recommended to the Board to provide the District with flexibility in the event of a catastrophic event. The Facilities Master Plan contains specific projects with estimated costs and recommended schedules. Any revision of the recommended scope of the Facilities Master Plan will be recommended to and approved by the Board and those changes can be reflected in the bond measure language, if applicable.*<sup>62</sup>

In 2019, Measure R was the first WCCUSD bond measure approved by the Board since VLS made this recommendation and the Board of Education accepted it in 2016. Therefore, Measure R was the Board’s first opportunity to implement FAI recommendation TC2-2.

Despite VLS’s recommendation and others like it made by the Little Hoover Commission in 2017, and, in June, 2019, by WCCUSD’s CBOC<sup>63</sup>, plus the District’s own response to TC2-2, the Board chose not to reference WCCUSD’s 2016 Facility Master Plan at all in Measure R’s ballot summary statement.

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<sup>61</sup> See references to CBOC Compliance Opinion, Accountability Requirement B in Section 4 of this report, for further details, including the full text of VLS’ recommendation TC2-2 (ITF Master List Recommendation #3). VLS’ recommendation was related to allegations of Conflict of Interest (COI), deemed “medium” risk to the District—i.e., “... the dollar impact may be large, and there may be an impact on public perception/trust.”

<sup>62</sup> VLS PHASE II REPORT OF FORENSIC ACCOUNTING INVESTIGATION September 16, 2016 FINAL REPORT, pg 41.

<sup>63</sup> See Appendix L.

Instead, Measure R's generalized wording is similar to that of both Measure D (2010) and Measure E (2012). For example, "*...To repair, upgrade neighborhood schools, shall West Contra Costa Unified School District modernize core classrooms; provide safe, secure school environments, including updated technology and air conditioning, that improve academic achievement and provide relevant career pathways for all students....*"

The FMP was referenced briefly in the full text of Measure R, however, most (90%) included broad scoped project descriptions which went well beyond "*...a statement that provides the District with some flexibility in the event of an unforeseen or catastrophic event...*"<sup>64</sup>

Measure R's similarity to both Measure D (2010) and Measure E (2012) with respect to wording is notable in light of the CBOC's Proposition 39 compliance opinion concerning Accountability Requirement B of CA Ed Code 15278, included in annual reports since 2016. Concerning Measures D and E, the CBOC has opined "that compliance "Cannot be determined" because these measures were approved "...without a list of 'specific school facilities projects to be funded..."<sup>65</sup> It's reasonable to assume that future CBOC compliance opinions concerning Measure R will be the same as for Measures D and E.

Guidelines and best practices for strong bond oversight put forth in Report #236 released in 2017, by the Little Hoover Commission, a bipartisan state board which works to foster economy, efficiency and improved services in the use of public funds included the following:

(Pg 17) Concerns shared by other CBOC's in California that "... districts are not following Proposition 39 requirements to specifically list projects that will be paid for with local bond proceeds. Some expressed concerns about the role that bond counsel, bond issuers and construction companies – all who stand to profit when a bond measure is enacted – play in supporting bond measures, often called "pay-to-play" practices. When bond measures are vague about what is going to be paid for with bond proceeds, it adds yet another hurdle to effective oversight by the bond oversight committees."

(Pg 8) Particular improvements in natural resource bond oversight—which could be a "model" for school bonds—including a three-part "accountability framework" implemented by executive order in 2006, by Governor Schwarzenegger. This framework required development of a strategic plan before bond money is spent, documentation to ensure projects stayed within cost and scope, and audits to check whether expenditures were in line with the strategic plan.

(Pg 20) Recommendations for Local Bond Oversight # 7) Recommended improvements be made in bond oversight, including that California's Governor and Legislature "update and overhaul the education code related to the Strict Accountability in Local School Construction Bonds Act of 2000", for example, "Require bond measures proposed to voters under the reduced threshold to include specific project lists.

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<sup>64</sup> See the full text of Measure R in the CBOC's 2019 Annual Report, Appendix R

<sup>65</sup> See Section 4 of this report, concerning Accountability Requirement B of CA Ed Code, for a detailed explanation of the CBOC's Measure D and E compliance opinion.

**APPENDIX M: CBOC Member Roster and Bios  
Who Served from January 2020 through December 2021**

**Dr. John Anderson\*** ~ Richmond Resident Representative

Subcommittee: Annual Report

A resident of Richmond since 1985, Dr. Anderson has over 45 years of experience in design and construction of heavy civil works with emphasis on geotechnical and foundation engineering. He has served in various capacities for projects in the US and Internationally as chief engineer, project manager, technical consultant and design task lead.

Dr. Anderson attended Northwestern University in Evanston IL where he earned a BS in Civil Engineering, MS in Civil-Geotechnical Engineering and a PhD in Civil-Structural Engineering and holds a California professional engineers license as a Civil Engineer and a California Geotechnical Engineering authority license. He has served as President and Board Member of the American Society of Civil Engineers (ASCE) Geo-Institute, President of the California Geotechnical Engineers Association, President of ASCE's Civil Engineering Certification Inc. and President of the Academy of GeoProfessionals. He was co-chairperson of the American Society of Civil Engineers Committee that addressed lessons learned from Hurricane Katrina and served for six years on the California Board of Registration for Professional Engineers and Land Surveyors Geotechnical Engineering Technical Advisory Committee.

Dr. Anderson served on the Contra Costa County Civil Grand Jury from 2018 to 2020 and is a member of the California Grand Jury Association.

**Ken Burns** ~ Building Trades Council

As a long time Richmond resident, Ken was a 25+ year member of the Operating Engineer Local #3. Ken was also a Richmond business owner with deep roots in Richmond and Contra Costa County. He was the landlord of numerous properties throughout Richmond and plans to make Richmond his home when he retires.

**Maisha Cole\*** ~ Richmond Resident Representative

When Maisha's two children entered District schools, she wanted to learn as much as she could about the school, the school district and the K-12 education system. She realized very early on that she was not satisfied with the quality of education for students of color and needed to make

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sure her children would get the best education possible. Maisha became a volunteer at the school and took on several leadership positions—including the PTA presidency and she also served as the School Site Council Chairperson.

Maisha says that she has always been an advocate, not only for her children, but for children across the state. In order to affect change, she believes that one has to be involved in the process. She felt that being an active participant within the WCCUSD, specifically on committees, would be the perfect opportunity for her to develop her knowledge of the District and attempt to make changes.

She wanted to be informed about the school construction funding and work with the District to maintain the commitment to all students, staff and the community. She says that the District has not always been transparent when it comes to expenditures, and this has greatly damaged their reputation in the community.

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

### **Joseph Camacho\*\*** - Parent or Guardian representative

The investment of his time and efforts to WCCUSD is personal for he has three children presently enrolled in the school system - two of them are in the Individualized Education Plans Program.

Joseph has an Associate Degree in Social & Behavioral Science, a Bachelor of Arts in Political Science and is presently working on his Master of Social Work degree. He also has a history of public service which includes military service, Veterans' Services Liaison, staff member in the California State Senate and House of Representatives, various roles within higher education, non-profit board membership, other public facing positions, and membership on the El Sobrante Municipal Advisory Council. (ELMAC).

### **Sallie DeWitt\*** ~ Business Organizations Representative

Subcommittees: Annual Report (2016, 2018 and 2019 Chairperson) & Audit

Sallie attended public schools in the Bay Area and then received two degrees from UC Berkeley: a BA in History (Phi Beta Kappa) and an MBA.

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She and her husband, Jim DeWitt, have lived in Richmond since 1975. Their children and grandchildren attended WCCUSD schools, and now, two great grandchildren are at Washington School.

Sallie is an ardent supporter of public education. In the 1990s, she founded the Many Hands Project at Washington School and served on the Board of the West Contra Costa Ed Fund in 1995. Sallie began her work at Chevron as an Education Outreach Coordinator and budget analyst and continued until she retired in 2015.

She is motivated to ensure all public-school students receive a top-notch education and an opportunity to achieve their full potential. Sallie joined the CBOC in January 2017, wanting to put her experience in business planning, budgeting and variance analysis to work overseeing WCCUSD's Bond Program.

### **Guadalupe (Calvario) Enllana\*** ~ Richmond Resident Representative

CBOC Vice Chairperson

Guadalupe is a lifelong Richmond resident who was also a student and now a parent of WCCUSD students as well as a volunteer on a number of nonprofits within Richmond.

Guadalupe wants to support the CBOC and have an opportunity to collaborate in ensure that bond funds are properly spent. Lupe believes she can be an effective advocate as a member of the CBOC by bringing diversity and new ideas to the table believing this will also help her see things from the financial perspective in governance. She says that she's a team player and has great collaboration skills as well as very in depth knowledge and experience when it comes to data and fine print of systems.

### **Don Gosney** ~ Richmond Resident & Senior Citizen Organizations Representative (2008 - 2012 and 2015 – 2020)

CBOC Chair 2018, 2019 and 2020

Subcommittees: Bylaws (Chairperson), Audit (Co-Chairperson), Website (Chairperson), Nystrom Subcommittee, Site Visit

Don was first appointed to the CBOC in 2008 where he served two terms before terming out and was reappointed in 2015.

Don attended high school in West County and graduated from JFK in 1972.

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He later studied theoretical physics at UC Berkeley and has worked for 50 years building petro-chemical complexes and serving the ranks of Organized Labor.

Don asked to serve on the CBOC because he says that every project needs another set of eyes looking at it to make sure it's built right, built economically, and built serving the best interests of the owners (in this case, the people). Don has worked with the Bond Program since before it first went to the voters in 1998.

### **Vanessa Hill** ~ Parent Representative (2018 – 2020)

Subcommittees: Audit Subcommittee 2018

Vanessa attended public schools in Oregon and California before attending Pepperdine University for her undergraduate degree (accounting) and University of San Francisco (MBA with emphasis in finance).

She has lived in El Cerrito with her husband since 1999 and her two sons attend WCCUSD schools.

Vanessa is a co-founder and partner of Evidentia Consulting, LLP, a forensic accounting and consulting firm with offices in Berkeley and Redwood City. Her work includes serving as an expert witness on accounting and economic damage issues for business disputes as well as providing economic loss analysis for individuals in wrongful termination, personal injury, and wrongful death litigation.

A strong supporter of public education, Vanessa joined the CBOC in July 2018 to support the continued upgrading of the District's school facilities.

### **Lorraine Humes\*** ~ Taxpayers' Organization Representative (2019 – 2020)

Subcommittees: Annual Report

Lorraine has resided in San Pablo for approximately 41 years.

Retiring after 29 years as a food microbiologist for the U.S. Department of Food and Drug Administration.

While Lorraine has no children, she knows the value to society in having every child get a good education. Being a taxpayer, Lorraine wants to provide the children of West County with a safe and interesting learning environment at a reasonable price to the taxpayers.

She became interested in the CBOC when she learned during a school construction bond campaign and learned of the CBOC and a committee vacancy. She reached out to a taxpayer

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organization and asked if they would sanction her application representing a bona fide taxpayer organization.

**Anton Jungherr** ~ Hercules Representative (2004 – 2006 & 2009 - 2010), Senior Citizen Organization (2010 – 2011), Hercules Representative (2015), Taxpayer Organization (2015 – 2017), Hercules Representative (2017 – 2021).

Subcommittees: Audit, Bylaws, Annual Report, Website

Anton was first appointed to the CBOC in 2004 and served as Secretary and the Executive Director (volunteer) and Co-Chair of the Audit Subcommittee.

Anton is a Co-Founder of the California League of Bond Oversight Committees and has served as Board Director and Executive Director.

Anton served as Associate Superintendent Berkeley Unified School District; Deputy Superintendent for San Francisco Unified School District; Deputy Superintendent of Yonkers School District; Director of Finance, Newark, NJ; Controller City of Anchorage, AK; Controller of Anchorage School District, AK; Assistant City Manager for Lake Forest, IL; and the Founding Business Manager Making Waves Academy (public charter school).

Anton is the coauthor of Operational PPBS (Planning -Programming-Budgeting-Systems for Education.)

He earned his Master of Education degree in Educational Administration from Columbia University, received a Master of Public Administration degree from Syracuse University and a B.S. in Business Administration from the University of Connecticut.

### **Jason Linsey\*\*** - Building Trades Representative

Jason wants to serve on the CBOC as a voice for the Contra Costa Building Trades. After graduating from Alhambra High School, Martinez, CA, he has spent his professional life in the ironworking field. He is a certified welder and a certified welding inspector. He has been a foreman and a job steward for a steel company. Besides working in the field, he has completed several college programs: he has a Career Education Teaching Credential, served on area Central labor Councils, was elected to the Executive Board of Ironworkers Local 378, and since 2018 has been elected the Business Agent for that union.

### **Cameron "Mac" Moore** ~ Parent and PTA Representative

CBOC Secretary 2017, 2018 and 2019

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Mac has lived in West County for 16 years and has two children in WCCUSD schools.

He has a B.A. in Mathematics and Anthropology from Middlebury College in Vermont and an M.B.A. in Finance from New York University.

After a career in finance in New York City, Mac has worked in the solar energy industry for over 20 years, most recently for a company that develops and operates large solar power projects.

Mac joined the CBOC because he believes that all children should be able to attend safe and attractive public schools.

### **Gregg Visineau ~ Senior Citizen Organization Representative**

Subcommittees: Annual Report, Audit

Gregg first joined the CBOC in April 2017 but has been involved in District affairs much longer.

Gregg and his family are 38+-year residents of El Cerrito, with two grown sons who attended Castro Elementary, Portola Middle and El Cerrito High Schools beginning in 1993. Gregg and his wife were active PTA members, Site Council members and school parents throughout that

Gregg says that they've witnessed firsthand an activist Superintendent (with a quiescent Board) lead the District to bankruptcy in the late 1980's and recently witnessed activist Board members (with a laissez faire Superintendent) lead the District into Grand Jury, Securities & Exchange Commission and Forensic Accounting investigations.

Gregg regularly attended Board of Education, CBOC, Audit, Facilities Subcommittee and Governance Subcommittee meetings and continues to present written and oral Public Comments to all of them on topics as diverse as bond funding for technology purchases, conflicts of interest for Board members, and learning from past school design and construction errors to improve on future projects.

Gregg's education includes degrees in mechanical engineering, naval architecture and business. His professional skills reflect time spent in mergers and acquisitions, economic and project analysis, strategic planning, emergency response, project finance, supply chain management, logistics and trading, and asset management.

\*Current members as of December 31, 2020.

\*\* Current members who were appointed in 2021



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### APPENDIX N: CBOC Annual Report Chronology 1998 - 2020

The WCCUSD has received voter approval for 6 local school bond measures since 1998 (see Appendix A for details), the last five of which have been approved under the conditions of California State Proposition 39 (see Appendix A for more information). These are 2002's Measure D (2002 - D), 2005 - J, 2010 - D, 2012 - E, and 2020 - R. Under the requirements of Proposition 39 (enshrined in the California Education Code), the District commissioned its CBOC in 2002; it began operations in early 2003. With respect to CBOC annual reports, the Education Code Section 15820.(b) says:

“The Citizens Bond Oversight Committee shall issue regular reports on the results of its activities. A report shall be issued at least once a year”.

Here is the chronology of those annual reports from the WCCUSD CBOC since its inception.

<b>Annual Report</b>	<b>Delivered</b>	<b>Chairperson</b>	<b>Type of Report</b>
AR2003	Dec 2003	Mr Richard King	A 3-page letter from the CBOC to the WCCUSD.
AR2004	NO ANNUAL REPORT		
AR2005	NO ANNUAL REPORT		
AR2006	Jan 2008	Mr William Savidge	A 5-page letter from the CBOC Audit Subcommittee to the WCCUSD.
AR2007	Dec 2008	None shown	3-page “Executive Summary”-style.
AR2008	Mar 2010	Ms Sue Pricco	1st real “Annual Report”-type format. 15-pages.
AR2009	NO ANNUAL REPORT		
AR2010	Feb 2012	None shown	The first of 5 consecutive “glossy brochure”-style AR’s with content, verbiage, photo’s, formatting and production by the WCCUSD. 3-pages.
AR2011	Nov 2012	None shown	The second of 5, same District sourcing and production as AR2010. 2-page glossy brochure.
AR2012	Dec 2013	None shown	The third of 5, same District sourcing and production as AR2010 and AR2011. 2-page glossy brochure.

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<b>Annual Report</b>	<b>Delivered</b>	<b>Chairperson</b>	<b>Type of Report</b>
AR2013	Jan 2015	None shown	The fourth of 5, same District sourcing and production as AR2010, AR2011 and AR2012. 3-page glossy brochure.
AR2014	Apr 2015	None shown	The fifth of 5, same District sourcing and production as AR2010, AR2011, AR2012 and AR2013. 3-page glossy brochure.
AR2015	Jun 2016	Mr Anton Jungherr	Composed and produced by the CBOC's ad hoc Annual Report Subcommittee for AR2015. 188-pages, including appendices.
AR2016	Aug 2017	Ms Sallie DeWitt	Composed and produced by the CBOC's ad hoc Annual Report Subcommittee for AR2016. 48-pages, including appendices.
AR2017	Aug 2018	Ms Kathy Fleming	Composed and produced by the CBOC's ad hoc Annual Report Subcommittee for AR2017. 91-pages, including appendices.
AR2018	Aug 2019	Ms Sallie DeWitt	Composed and produced by the CBOC's ad hoc Annual Report Subcommittee for AR2018. 102 pages, including appendices.
AR2019	Nov 2020	Ms Sallie DeWitt/Ms Lorraine Humes	Composed and produced by the CBOC's ad hoc Annual Report Subcommittee for AR2019. 129 pages, including appendices.
AR 2020	Dec 2021	Ms. Lorraine Humes	Composed and produced by the CBOC ad hoc Annual Report Subcommittee for AR2020. 119 pages, including appendices.

## APPENDIX O: Other References & Links

**Purpose:** To provide references and online links to documents that support the work of the West Contra Costa Unified School District (WCCUSD) Citizens' Bond Oversight Committee (CBOC).

- The purpose, role and responsibilities of the Citizens' Bond Oversight Committee is governed by California Constitutional Amendment Proposition 39 (2000)<sup>66</sup>, California Education Code<sup>67</sup>, WCCUSD Board of Education Policy<sup>68</sup> (BP 7214.2 Facilities) and the CBOC's Bylaws<sup>69</sup>.
- Various bond resolutions approved by the Board of Education and various ballot measures approved by the voters authorized \$2,205,000,000 of general obligations bonds the principal and interest to be paid by the taxpayers of the WCCUSD (ref: WCCUSD Bond Measure Information<sup>70</sup>.)
- The Board of Education, on June 15, 2016, approved a Five Year 2016-2021 Master Facilities Plan<sup>71</sup> for twenty-one (21) projects in an amount of \$181,800,000 based on the available bond monies that had been previously approved by the voters. Yearly updates for the plan, for the period of 2018 - 2021, can be found at the same link.
- A forensic accounting investigation<sup>72</sup> of the school construction program was performed Vincenti, Lloyd & Stutzman, LLP (VLS) in 2015-16. The District has established a Task Force to implement the 112 recommendations made by the forensic investigator.
- CBOC activities including agenda packets, minutes and voice records are available on the CBOC website<sup>73</sup>. Subcommittee agenda, minutes, voice recordings and reports are also available on the Subcommittee website. Information on how to join the CBOC is also available. District reports given to the CBOC.
- WCCUSD Financial and Performance Audits can be viewed on the CBOC website: [www.wccusd-bond-oversight.com](http://www.wccusd-bond-oversight.com)

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<sup>66</sup>[www.wccusd.net/cms/lib/CA01001466/Centricity/domain/1873/Regulatory%20Documents/Prop39.pdf](http://www.wccusd.net/cms/lib/CA01001466/Centricity/domain/1873/Regulatory%20Documents/Prop39.pdf)

<sup>67</sup> See Appendix Q

<sup>68</sup>[www.wccusd.net/cms/lib/CA01001466/Centricity/domain/1873/Regulatory%20Documents/Board%20Policy%207214.2.pdf](http://www.wccusd.net/cms/lib/CA01001466/Centricity/domain/1873/Regulatory%20Documents/Board%20Policy%207214.2.pdf) / Language for Measure R can be found in Annual report 2019, Appendix R

<sup>69</sup>[www.wccusd.net/cms/lib03/CA01001466/Centricity/Domain/1873/Regulatory%20Documents/CBOC%20By-Laws%20Rev%202014.pdf](http://www.wccusd.net/cms/lib03/CA01001466/Centricity/Domain/1873/Regulatory%20Documents/CBOC%20By-Laws%20Rev%202014.pdf)

<sup>70</sup> See the Bond Program KPI Summary chart in Appendix C

<sup>71</sup>[www.wccusd.net/Page/6945](http://www.wccusd.net/Page/6945) / Facilities Master Plan.

<sup>72</sup> [www.wccusd.net/domain/1723](http://www.wccusd.net/domain/1723) / Forensic Accounting Investigation

<sup>73</sup> [www.wccusd.net/cboc](http://www.wccusd.net/cboc) / CBOC Website

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- The California Association of Bond Oversight Committees (CABOC)<sup>74</sup> has an excellent website with training resources for CBOC members. They also publish a free newsletter on CBOC activities throughout California.
- The California Little Hoover Commission<sup>75</sup>, a State Agency to promote economy and efficiency in State and local governments, issued a report in February 2017<sup>76</sup> with recommendations to improve the effectiveness of CBOCs. The California's Coalition for Adequate School Housing<sup>77</sup> issued in 2014 an important report on school construction costs in California.

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<sup>74</sup>[www.bondoversight.org](http://www.bondoversight.org)

<sup>75</sup>[www.lhc.ca.gov](http://www.lhc.ca.gov)

<sup>76</sup><https://lhc.ca.gov/report-library>

<sup>77</sup>[www.cashnet.org/](http://www.cashnet.org/)

APPENDIX P: Measure D (2010) & Measure E (2012)

Listed Projects and Ballot Wording

Source: California League of Women Voters of California Education Fund via “smartvoter.org”

June 8, 2010 Election Measure D: \$380,000,000	November 6, 2012 Election Measure E, \$360,000,000
“PRIORITY SCHOOL PROJECTS LIST”	“PROJECT LIST”
<b>“School Renovation, Repair and Upgrade Projects”</b>	
Repair, upgrade and replace worn-out leaking roofs.	← Same as Measure D (indicated at left)
Replace existing wiring systems to meet current electrical and accessibility codes.	← Same as Measure D (indicated at left)
Additional electrical service capacity to relieve currently overloaded electrical systems.	← Same as Measure D (indicated at left)
Replace existing water, sewer, plumbing and storm drain systems to meet current codes, including the elimination of lead-containing fixtures.	← Same as Measure D (indicated at left)
Upgrade aging and deteriorating school restrooms.	← Same as Measure D (indicated at left)
Replace older ceilings, heating, ventilation, air conditioning and lighting systems with building code compliant, energy efficient systems.	← Same as Measure D (indicated at left)
Install code-compliant ventilating systems in restrooms.	Not Listed in Measure E
Provide improved, upgraded computer labs.	← Same as Measure D (indicated at left)
(1) Upgrade and equip classrooms, science labs, multipurpose rooms, physical education facilities, kitchens, auditoriums, libraries, arts and music rooms, childcare, preschool, adult education and educational support spaces.	Upgrade and equip classrooms, science labs and multipurpose rooms and facilities.  See also (1) below
Classroom interiors will receive new paint, carpet/vinyl tile/asbestos abatement, white marker boards, tackable surfaces, storage for instructional materials and equipment.	Not Listed in Measure E
(2) Federal and State-mandated Americans with Disabilities Act (ADA) accessibility upgrades including site access, parking, staff and student restrooms, relocation of some existing electrical devices, drinking fountains, playground equipment, etc.	Not Listed here; see (2) below for Measure E
Replace old, portable classrooms.	← Same as Measure D (indicated at left)
Repair aging schools.	← Same as Measure D (indicated at left)

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<b>June 8, 2010 Election Measure D: \$380,000,000</b>	<b>November 6, 2012 Election Measure E, \$360,000,000</b>
<b>“PRIORITY SCHOOL PROJECTS LIST”</b>	<b>“PROJECT LIST”</b>
<b>“School Health, Safety and Security, Earthquake Safety and Energy Efficiency School Projects”</b>	
Install new security systems, such as security (surveillance) cameras, outdoor lighting, fencing, gates and classroom door locks.	← Same as Measure D (indicated at left)
Remove or abate asbestos, lead paint, mold and hazardous materials.	← Same as Measure D (indicated at left)
Upgrade emergency communication systems.	← Same as Measure D (indicated at left)
Fire alarm systems upgraded to automatic systems, repair fire safety equipment, add sprinklers and fire safety doors.	← Same as Measure D (indicated at left)
Upgrades to schools to meet handicap accessibility requirements.	← Same as Measure D (indicated at left)
Acquire and install a card access system.	Not Listed in Measure E
Inspect for/repair gas pipe leaks.	Not Listed in Measure E
Replace/upgrade existing signage, bells and clocks.	← Same as Measure D (indicated at left)
Install/replace/upgrade security fencing, cameras and exterior lighting, and establish a standard of complete fencing in good repair at all schools.	Not Listed in Measure E
Replace/upgrade existing security and irrigation systems.	Not Listed in Measure E
Install energy efficient systems, including solar panels, energy efficient heating, ventilation, and cooling systems for cost savings and energy efficiency.	← Same as Measure D (indicated at left)
Replace existing window systems with energy efficient systems.	← Same as Measure D (indicated at left)
Upgrade site playground equipment replacement to meet current safety standards.	← Same as Measure D (indicated at left)
(3) Relocate or improve student drop-off areas for safety, including a separate area for buses.	Not Listed here; see (3) below for Measure E.
Inspect and improve play area fields for safety and drainage.	Not Listed in Measure E
Replace existing doors, door frames and ceilings.	Not Listed in Measure E
Add emergency exits for faster evacuation in an emergency.	Not Listed in Measure E
Upgrade school site parking, utilities and grounds.	Not Listed in Measure E
Repair termite damage to structures and doors/door frames.	Not Listed in Measure E
Strengthen and repair schools and classrooms vulnerable to serious damage in a major earthquake, as required by State law.	Not Listed in Measure E

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<b>June 8, 2010 Election Measure D: \$380,000,000</b>	<b>November 6, 2012 Election Measure E, \$360,000,000</b>
<b>“PRIORITY SCHOOL PROJECTS LIST”</b>	<b>“PROJECT LIST”</b>
<b>“District-Wide Wiring and Instructional Technology for Effective Learning Environment and Job Training Projects”</b>	
Update computer labs.	Not Listed in Measure E
Provide and maintain upgraded technology, data and communication equipment.	← Same as Measure D (indicated at left)
Upgrade and expand wireless systems, telecommunications, Internet access.	← Same as Measure D (indicated at left)
Upgrade and replace computers, hardware and software systems.	← Same as Measure D (indicated at left)
Upgrade and replace classroom furniture, equipment and instructional aids.	← Same as Measure D (indicated at left)
Upgrade media and audio/visual equipment.	← Same as Measure D (indicated at left)
Expand bandwidth to allow student greater access to the Internet.	← Same as Measure D (indicated at left)
Install up-to-date learning technology and equipment used in job training programs.	← Same as Measure D (indicated at left)
<b>No Further Projects (or Project Categories) Listed in Measure D</b>	<b>“New Construction Education Enhancement/ Class Size Reduction Projects at School Sites”</b>
Similar to (1) above for Measure D →	(1) Multi-purpose rooms, including the cafeteria, serving kitchen, staff and student bathrooms, storage, educational support spaces, and classrooms.
Not Listed in Measure D	New classrooms/classroom buildings, which will reduce dependency on portable classrooms.
Not Listed in Measure D	Lunch shelters, playground equipment and playground storage for outdoor activities.
Similar to (2) above for Measure D →	(2) ADA accessibility upgrades as mandated by the Division of the State Architect (DSA).
Not Listed in Measure D	Additional electrical service capacity.
Not Listed in Measure D	Additional staff and student restrooms.
Similar to (3) above for Measure D →	(3) Additional staff, visitor and student parking/drop-off areas.

Ballot Summary Wording<sup>78</sup>

**Measure D:** “To make schools safe, complete essential health/safety repairs, qualify for State matching grants, shall West Contra Costa Unified School District upgrade schools for earthquake safety/handicap accessibility, remove asbestos, upgrade restrooms, vocational classrooms/technology/energy systems to reduce costs, install lighting and security systems, acquire, repair, construct, equipment/sites/facilities, by issuing \$380,000,000 in bonds within legal rates and bonding capacity limits with independent audits, citizen oversight, and no money for administrators’ salaries?”

**Measure E:** “To make schools safe, complete essential health/safety repairs, qualify for State matching grants, shall West Contra Costa Unified School District upgrade schools for earthquake safety and handicap accessibility, remove asbestos, upgrade science labs, restrooms, vocational classrooms, technology and energy systems to reduce costs, install lighting and security systems, and acquire, repair, construct, equipment, sites and facilities, by issuing \$360,000,000 in bonds within legal rates and bonding capacity limits with independent audits, citizen oversight, and no money for administrators’ salaries?”

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<sup>78</sup> Ballot wording and election results are readily available from the *Ballotpedia* website. The full text of the ballot measure – not just what appears on the sample & actual election day ballots (directly above) – is archived by the *California League of Women Voters of California Education Fund* and is the basis for transcribing the WCCUSD Measure D and Measure E “Listed Projects” quoted in the table above (from the “smartvoter.org” website).



## APPENDIX Q: Overview of “Prop 39 Bonds”

The interplay between Proposition 39, the California Education Code and the California State Constitution (facilitated by California Assembly Bill 1908), is important for understanding the auditing and other requirements which make a local school bond measure – and the management of the subsequent bond program by the school district – “Prop 39 compliant” in the eyes of the law.

### **Proposition 39, AB1908 and the California Education Code**

**Proposition 39**, the “*Smaller Classes, Safer Schools and Financial Accountability Act (School Facilities; 55% Local Vote; Bonds, Taxes; Accountability Requirements)*” was passed by the voters of California in November 2000. A major element of interest to both school districts and the voters was the ability to reduce the threshold for passing a new local school bond measure from two-thirds to 55% if certain conditions were met.

**Assembly Bill (AB) 1908** was passed by the California State Assembly in June 2000, to enhance the favorability of Proposition 39 with the voters and to enable its implementation (should it pass, which it did in November 2000).

Proposition 39 and AB1908 amended the **California State Constitution** (see verbatim text later in this appendix) and the California Education Code (see key elements immediately below).

**The California Education Code**, Sections 15278, 15280 and 15282, deal with the requirement for; the scope of; school district support for; and the membership of a “*Citizens’ [Bond] Oversight Committee*” (a CBOC), as a result of the passage of Proposition 39.

Sections 15264 – 15276 deal with the “*General Provisions*” of “*Strict Accountability in Local School Construction Bonds*”, but with particular reference to the above-cited provisions in the California State Constitution, as a result of the passage of Proposition 39.

#### From Moss Adams LLP “*Bond Program Performance Audit*” for FY 2018

“A Construction Bond Program performance audit is required for WCCUSD Measure D (2010) and Measure E (2012) Construction Bonds by Proposition 39, State Constitution Article XII A, and Education Code Section 15272. These State requirements specify that the proceeds from the sale of school facilities bonds are expended only on Listed Projects. Both the State Constitution and Education Code require an annual independent performance audit to verify Bond proceeds are used on Listed Projects. Listed Projects are defined as follows:

“School district boards are required to evaluate safety, class size reduction, and information technology needs in developing a list of specific projects to present to the voters” and “Before they vote, voters will be given a list of specific projects their bond money will be used for.”

See Appendix P for the WCCUSD’s Measure D & Measure E Listed Projects.

**The California State Constitution re “Prop 39 Bonds”**

Article XIII: Taxation

Article XIII A: Tax Limitation

Section 1: Ad Valorem Tax on Real Property

Subdivision (a): [Maximum 1% Ad Valorem Tax on Real Property]

Subdivision (b): “The limitation provided for in Subdivision (a) shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any of the following:”

Part (3): “Bonded indebtedness incurred by a school district, community college district, or county office of education for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, approved by 55 percent of the voters of the district or county, as appropriate, voting on the proposition on or after the effective date of the measure adding this paragraph. This paragraph shall apply only if the proposition approved by the voters and resulting in the bonded indebtedness includes all of the following accountability requirements [(A) – (D), below]:”

“(A): A requirement that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1 (b) (3) [above], and not for any other purpose, including teacher and administrator salaries and other school operating expenses.”
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“(B): A list of the specific school facilities projects to be funded and certification that the school district board, community college board, or county office of education has evaluated safety, class size reduction, and information technology needs in developing that list.”
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“(C): A requirement that the school district board, community college board, or county office of education conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed.”
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“(D): A requirement that the school district board, community college board, or county office of education conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects.”
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APPENDIX R: Measure R Approved by the Board in 2019;  
Approved by the West Contra Costa County voters in 2020

BALLOT SUMMARY STATEMENT :

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT CLASSROOM MODERNIZATION AND SAFETY UPDATE MEASURE. To repair, upgrade neighborhood schools, shall West Contra Costa Unified School District modernize core classrooms; provide safe, secure school environments, including updated technology and air conditioning, that improve academic achievement and provide relevant career pathways for all students, by issuing \$575 million of bonds, at legal rates, averaging \$34.48 million annually while bonds are outstanding, at 6¢ per \$100 assessed value, with strict citizens' oversight, annual audits and all money for local schools?

FULL TEXT<sup>87</sup> PROJECT LIST:

The Board of Education of the West Contra Costa Unified School District certifies that it has evaluated the District 's urgent and critical school needs, including school and student safety issues, enrollment trends, class size reduction, student capacity, energy efficiency and information technology, seismic safety requirements, and aging, outdated or deteriorating school buildings in developing the scope of projects to be funded. In developing the scope of projects, the District has prioritized the key health and safety and sustainability needs so that the most critical school site needs are addressed. The District conducted an evaluation of its school sites, and this study concluded that if these needs were not addressed now, the problem would only get worse and more expensive to address in the future. In approving this Project List, the Board of Education determines that the District should: (i) Upgrade classrooms to support the core academics of math, science, reading and writing. (ii) Upgrade technology and science labs. (iii) Provide safe and secure school sites. (iv) Upgrade and install air conditioning to classrooms. (v) Provide classrooms for job training to prepare students for the workforce. (vi) Qualify for millions of dollars of State matching funds. (vii) Adhere to specific FISCAL ACCOUNTABILITY safeguards such as these: (a) Sacramento will be prohibited from taking any of the funds raised. (b) All expenditures will be subject to annual independent financial and performance audits. (c) No funds will be used for administrators' salaries or pensions. (d) All funds will be subject to local control and provide improvements at all of our schools. <sup>87</sup> Available on the CBOC's website (Oct 13, 2020):

<https://www.wccusd.net/cms/lib/CA01001466/Centricity/Domain/1873/Measure%20R%20Text.pdf> 114 WCCUSD CBOC Annual Report 2019 (e) An independent citizens' oversight committee will be appointed to ensure that all funds are spent only as authorized. (viii) Develop a method of using proceeds of the Bonds in part to provide for a tax rate stabilization fund with the County, to insure that target tax rates for property owners within the District on this and prior Bond Measures supporting the Bond Construction Program of the District can be stabilized. Priority School Projects Prior to developing the Project List set forth below, the District has conducted a study, incorporated into the District 's Long Range Facilities Master Plan

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(<https://www.wccusd.net/Page/6945>), to determine the most compelling capital needs among the District 's schools. While any Project included on this Project List may be undertaken at any of the District 's schools or sites, the District has identified 21 Priority Schools, taking factors such as facility age, years since the last improvements were made, ADA needs, student demographics, capacity and existing technology into account. The Priority Schools include the following: Early Intervention and Elementary Schools: Cameron School, Chavez Elementary School, Collins Elementary School, Fairmont Elementary School, Grant Elementary School, Highland Elementary School, Lake Elementary School, Ohlone Elementary School, Olinda Elementary School, Riverside Elementary School, Serra/West County Mandarin School, Shannon Elementary School, Stege Elementary School, Valley View Elementary School, and Wilson Elementary School. Middle Schools, High Schools and Adult Schools: Crespi Middle School, Hercules Middle School, Hercules High School, Kennedy High School, Richmond High School, and Alvarado Adult School. The Board of Education intends to apply proceeds of the bonds to make improvements included on the below Project List at these Priority Schools and other schools of the District, taking into account the timing of bond issues, school schedules and the most vital needs of the District 's students. The Project List was developed based on the District 's Long Range Facilities Master Plan, and includes safety upgrades at all schools and the construction, reconstruction, rehabilitation, furnishing and equipping of school facilities at any current or future site in the event of an unforeseen or catastrophic event. The Project List includes the following types of projects: School Construction, Renovation, Repair and Upgrade Projects Goal and Purpose: Schools will benefit from the modernization, renovation, repair, upgrade, construction, furnishing and equipping of deteriorating, outdated school buildings, science labs, classrooms, multipurpose rooms, technical education and school libraries and equipment, in order to ensure compliance with handicap accessibility requirements and that students and teachers have the resources they need to excel and students are prepared for college and the real world when they graduate, by undertaking the following: Repair, upgrade and replace worn-out leaking roofs. Replace existing wiring systems to meet current electrical and accessibility codes. Additional electrical service capacity to relieve currently overloaded electrical systems. 115 WCCUSD CBOC Annual Report 2019 Replace existing water, sewer, plumbing and storm drain systems to meet current codes. Upgrade aging and deteriorating school restrooms. Upgrade and equip classrooms, science and STEAM labs and multipurpose rooms and facilities. Comply with Federal and State-mandated Americans with Disabilities Act (ADA) handicap accessibility requirements. Upgrade aging schools and replace old portable classrooms with new construction, including potential construction of one or more new schools or reconstruction of existing school sites, or portions thereof. School Health, Safety and Security, Earthquake Safety and Energy Efficiency School Projects Goal and Purpose: To ensure that the learning process is not interrupted by gangs and drugs or juvenile crime, to maintain healthy students and improve daily attendance, to help attract and retain excellent teachers, and to deter vandalism, schools and school sites will benefit from a variety of health and safety projects, such as: Student Safety Install new security systems, such as security (surveillance) cameras, outdoor lighting, fencing, gates and classroom door locks. Remove or abate asbestos, lead paint, mold and other hazardous materials. Upgrade emergency communication systems. Upgrade fire alarm systems to automatic systems, repair and replace fire safety equipment, add sprinklers and fire safety doors. Upgrades to schools in order to meet

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handicap accessibility requirements. Replace/upgrade existing signage, bells and clocks. Upgrade and replace playground equipment and athletic fields to meet current safety standards. Energy Efficiency—Returning Savings to the Classrooms. Install energy-efficient systems, including windows, solar panels, energy-efficient heating, ventilation and cooling systems for cost savings and energy efficiency. Upgrade and install classroom air conditioning. Replace older ceilings, heating, ventilation, air conditioning and lighting systems with building code-compliant, energy-efficient systems. District-Wide Wiring and Instructional Technology Projects For Effective Learning Environment and Job Training Goal and Purpose: To upgrade technology, improve both current instruction methods and to expand job training programs by applying modern technology infrastructure: 116 WCCUSD CBOC Annual Report 2019 Provide and maintain upgraded and updated technology, data and communication equipment. Upgrade and expand wireless systems, telecommunications and internet access. Upgrade and replace computers, hardware and software systems. Upgrade and replace classroom furniture, equipment and instructional aids. Upgrade media and audio/visual equipment. Expand bandwidth to allow students greater access to the Internet. Construct new facilities and install up-to-date learning technology and equipment to be used in job programs. Listed building, repair and rehabilitation projects and upgrades may be completed as needed. Each project is assumed to include its share of furniture, equipment, architectural, engineering, and similar planning costs, program/project management, staff training expenses and a customary contingency for unforeseen design and construction costs. In addition to the listed repair and construction projects stated above, the Project List also includes the acquisition of a variety of instructional, maintenance and operational equipment; the reduction or retirement of outstanding lease or capital facility note obligations, including interim funding incurred to advance fund projects from the Project List, or the reimbursement of the District for such reduction, as well as the refinancing of outstanding general obligation bond debt of the District and creation of a fund to stabilize tax rates levied on District property owners; the construction, reconstruction, remodeling, upgrading and furnishing of new classrooms or schools, if necessary, to serve students; the construction, reconstruction, remodeling, modernization, upgrading and furnishing of performing arts facilities and schools, which may include classrooms, practice rooms, art studios and galleries, a theater with stage, backstage, scene shop, costume shop, dressing rooms, lighting system, sound system, recording system, orchestra pit, public lobby, box office, and other related services, the acquisition of land and/or the construction, reconstruction, remodeling, upgrading and furnishing of administrative support spaces and district administrative offices; installation of signage and fencing; the payment of the costs of preparation of all facility planning, facility assessment reviews, facility master plan updates, environmental studies (including environmental investigation, remediation and monitoring) and construction documentation; gymnasium and athletic facilities and field upgrades; the acquisition or prepayment of outstanding ground leases, acquiring and leasing of real property for school facilities, including the purchase of leased facilities and the refinancing of outstanding lease obligations; acquiring or leasing of staff parking or transportation lots; paving of parking lots, play areas, and other ground surfaces at schools or school sites; acquiring and leasing of property for temporary housing of dislocated District activities caused by bond projects and the completion of projects authorized under the District's 2010 Measure D and 2012 Measure E projects, previously approved by the voters. The upgrading of technology

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infrastructure includes, but is not limited to, computers, LCD projectors, portable interface devices, servers, switches, routers, modules, sound projection, card access systems, laser printers, digital white boards, document projectors, upgraded voice-over IP, call manager and network security/firewall, and other miscellaneous equipment and software. Any project on this Project List may be undertaken at any current or future school site, including Priority Schools. In the event an unforeseen catastrophic event occurs in the District, proceeds may be used for the construction, reconstruction, rehabilitation, furnishing and equipping of school facilities at affected sites. The District will pursue the maximum amount of State matching funds available to complete the Projects. In addition to the projects listed above, the construction, reconstruction, upgrading, repair and renovation of each of the existing school facilities may include, but not be limited to, some or all of the following: 117 WCCUSD CBOC Annual Report 2019 renovation of student and staff restrooms; upgrade of facilities to reduce fire risks; repair and replacement of worn-out and leaky roofs, windows, walls, doors and drinking fountains; demolition of unsafe schools or facilities; installation of wiring and electrical systems to safely accommodate computers, technology and other electrical devices and needs; resurfacing or replacing of hard courts, turf and irrigation systems and campus landscaping; building new and/or renovating existing gymnasiums and high school stadiums; upgrading or replacing inadequate libraries and multi-purpose rooms, or construction of new libraries and multi-purpose rooms; upgrading locker rooms; installing lunch shelters, artificial turf, and bleachers; improving sanitation and recycling; replacing and expanding parking lots; building a new stadium; installing interior and exterior painting and floor covering; installing covered walkways or shelters; adding administrative support spaces; upgrading school site kitchens; repairing rubberized play apparatus surfaces; demolition; and construction of various forms of storage and support spaces; upgrading classrooms; repairing, upgrading and installing interior and exterior lighting systems; and replacing outdated security fences and security systems. The allocation of bond proceeds will be affected by the District's receipt of State matching funds and the final costs of each project. Approval of Measure \_\_\_\_ does not guarantee that the proposed Project or Projects within the District that are the subject of bonds under Measure \_\_\_\_ will be funded beyond the local revenues generated by Measure \_\_\_\_\_. The District 's proposal for the project or projects may assume the receipt of matching state funds, which could be subject to appropriation by the Legislature or approval of a statewide bond measure. In the absence of State matching funds, which the District will aggressively pursue to reduce the District 's share of the costs of the projects, the District may not be able to complete all of the projects listed above. The budget for each project is an estimate and may be affected by factors beyond the District 's control. The final cost of each project will be determined as plans are finalized, construction bids are awarded and projects are completed. Based on the final costs of each project, certain projects described above may be delayed or may not be completed. Demolition of existing facilities and reconstruction of facilities scheduled for repair and upgrade may occur, if the Board determines that such an approach would be more cost-effective in creating more enhanced and operationally efficient campuses. Necessary site preparation/restoration may occur in connection with new construction, renovation or remodeling, or installation or removal of relocatable classrooms, including ingress and egress, removing, replacing or installing irrigation, storm drain, and utility lines, trees and landscaping, relocating fire access roads, and acquiring any necessary easements, licenses, or rights of way to the property. Proceeds of the bonds may

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be used to pay or reimburse the District for the costs of District staff when performing work on or necessary and incidental to bond projects. Bond proceeds shall only be expended for the specific purposes identified herein. In order to fund the projects and prior to the issuance of any bonds authorized by this Measure, the District may seek one or more waivers from the State Board of Education of the applicable bonding limit requirements of Section 15106 of the Education Code. The District shall create an account into which proceeds of the bonds shall be deposited and comply with the reporting requirements of Government Code § 53410. As required by the California Constitution, the proceeds from the sale of the bonds will be used only for the provision of school facilities by construction, reconstruction, rehabilitation, refinancing or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses. 118 WCCUSD CBOC Annual Report 2019 The District will conduct an annual, independent performance audit to ensure that the funds have been expended only on projects included in the Project List set forth above. The District will conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended on projects included in the Project List set forth above. Pursuant to Section 15772 of the Education Code, the Board will appoint a citizens' oversight committee and conduct annual independent audits to assure that bond proceeds are spent only on projects included in the Project List set forth above and for no other purposes. NO ADMINISTRATOR SALARIES. PROCEEDS FROM THE SALE OF THE BONDS AUTHORIZED BY THIS PROPOSITION SHALL BE USED ONLY FOR THE ACQUISITION, CONSTRUCTION, RECONSTRUCTION, REHABILITATION, OR REPLACEMENT OF SCHOOL FACILITIES, INCLUDING THE FURNISHING AND EQUIPPING OF FACILITIES, AND NOT FOR ANY OTHER PURPOSE, INCLUDING PENSIONS, TEACHER AND SCHOOL ADMINISTRATOR SALARIES AND OTHER OPERATING EXPENSES. FISCAL ACCOUNTABILITY. THE EXPENDITURE OF BOND MONEY ON THESE PROJECTS IS SUBJECT TO STRINGENT FINANCIAL ACCOUNTABILITY REQUIREMENTS. BYLAW, PERFORMANCE AND FINANCIAL AUDITS WILL BE PERFORMED ANNUALLY, AND 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. THE CITIZENS' BOND OVERSIGHT COMMITTEE MUST INCLUDE, AMONG OTHERS, REPRESENTATIVES OF A BONA FIDE TAXPAYERS ASSOCIATION, A BUSINESS ORGANIZATION AND A SENIOR CITIZENS ORGANIZATION. NO DISTRICT EMPLOYEES OR VENDORS ARE ALLOWED TO SERVE ON THE CITIZENS' BOND OVERSIGHT COMMITTEE. Available on the CBOC's website (Oct 13, 2020):

<https://www.wccusd.net/cms/lib/CA01001466/Centricity/Domain/1873/Measure%20R%20Text.pdf>