

# WCCUSD



## CITIZENS' BOND OVERSIGHT COMMITTEE

MEETING PACKET FOR: JANUARY 11, 2021

1400 MARINA WAY SOUTH RICHMOND, CA 94804

# **NORMS OF BEHAVIOR**

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

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

Team process includes:

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

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

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

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

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

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

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

# WCCUSD

## CITIZEN'S BOND OVERSIGHT COMMITTEE

### BASIC PARLIAMENTARY PROCEDURES

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

All discussions and actions go through the Chair.

All actions require a MOTION and a SECOND before proceeding.

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

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

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

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

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

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

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

A MOTION TO ADJOURN is always in order.



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

# A G E N D A

Monday January 11<sup>th</sup>, 2021 at 2:00 PM

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

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

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

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

Or by Telephone:

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

**Webinar ID: 949 7899 9187**

**Passcode: 657852**

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

The WCCUSD CBOC welcomes participation from concerned citizens.

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

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

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



# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

### A) OPENING PROCEDURES

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

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### C) ROLL CALL

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

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### D) APPROVAL OF AGENDA

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

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

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

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

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# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

### D I S T R I C T   R E P O R T S

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

**(Luis Freese/Melissa Payne/Ellen Meija Hooper)**

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

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

**01.11.20 Facilities Master Plan Projects Update**

**Page 8 of 107**

**Updating the 2016 Facilities Master Plan**

**Page 18 of 107**

**Michelle Obama School Project Status Report (January)**

**Page 21 of 107**

**Richmond HS Newsletter Number 18 (January)**

**Page 22 of 107**

**RHS Critical Needs Project Status Report (January)**

**Page 23 of 107**

**Consolidated Budget Report 12.31.20**

**Page 24 of 107**

**Consolidated Budget Report-2016 Master Plan 12.31.20**

**Page 30 of 107**

**Report #2 Bond Program Spending to Date 12.31.20**

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**12.31.20 Report #1 Bond KPI Summary**

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**Report #13 Bond Program Financial Status 12.31.20**

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# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

[Report #13A Variance Report 12.31.20](#)

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['20-'21 Accounts Payable Check List 12.31.20](#)

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[Cash Flow 12.31.20](#)

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[Project Management Plan \(PMP\) Comments](#)

**THIS FILE WILL BE INSERTED AFTER INITIAL  
POSTING OF AGENDA**

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

#### C O N S E N T I T E M S D I S C U S S I O N O N L Y

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

#### I) ADOPTION OF MINUTES

(Don Gosney)

[12.14.20 CBOC Draft Minutes](#)

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#### J) CBOC MEMBER INFORMATION REQUEST LOG

(Don Gosney)

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

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#### K) APPROVED RECOMMENDATIONS LOG

(Don Gosney)

[01.11.20 CBOC Approved Recommendations](#)

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# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

### COMMITTEE REPORTS

#### L) MEMBERSHIP

(Don Gosney)

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

[01.11.20 CBOC Attendance Review](#)

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#### M) MEMBERSHIP ROSTER

(Don Gosney)

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

[01.11.20 CBOC Roster](#)

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#### N) CHAIRPERSON REPORTS

(Don Gosney)

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

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

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#### O) AUDIT SCHEDULES

(Anton Jungherr)

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

Include a discussion of items to be discussed with the Bond Program Performance

Auditor prior to the Phase 2 Forensic Review scheduled for February 8<sup>th</sup>, 2021.

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

[01.11.20 2020 Audit Schedules](#)

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# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

### **P) AMEND BOARD POLICY 9270 (CONFLICT OF INTEREST)** **(Anton Jungherr)**

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

A C T I O N I T E M  
[BP 9270 Amendment Background](#)  
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### **Q) REQUESTS AND ADVICE**

Miscellaneous requests of the District and recommendations to the Board of Education as outlined below.

**(Anton Jungherr)**

A C T I O N I T E M S

- i) Recommend to the Board of Education that they appoint a representative from the CBOC to the Forensic Investigation Implementation Task Force to fill the vacancy caused when CBOC member Cameron Moore resigned from the CBOC.
- ii) Recommend to the Board of Education that they honor their own Board Policy 7214.2 and schedule the 2021 Joint Board/CBOC meetings during the first quarter (January through March 2021) and third quarter (July through September 2021).
- iii) Request that the District provide the CBOC with the backup documents for the following checks:

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

# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

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### R) CALENDAR

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

**(Don Gosney)**

A C T I O N I T E M

[2021 CBOC Meetings Calendar](#)

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### S) FUTURE AGENDA TOPICS

**(Don Gosney)**

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

A C T I O N I T E M

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

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### T) ADJOURNMENT

**NEXT SCHEDULED CBOC MEETING:**

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

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#### **Disability Information**

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



# Facilities Master Plan Projects Update

Citizens' Bond Oversight Committee  
January 11, 2021

# Bond Project Status Update

January 2021

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

## LEGEND & ACRONYMS

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

\*Contract funding includes non-bond funding sources



# Michelle Obama School



School Open January 4, 2021

Michelle Obama Grand Opening  
Ceremony available online

<https://www.facebook.com/WestContraCostaSchools/videos/385451992576286/>

# RICHMOND HIGH SCHOOL



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



# Richmond High School Critical Needs



**Gym Stucco Finish Front & Backside**

# Richmond High School Critical Needs



**Dance Studio Sub Floor**



**Gym Wood Flooring**



# Richmond High School Critical Needs



**Quad Concrete Paving**

# Richmond High School Critical Needs



**Science Elevator Tower**





# FAIRMONT ELEMENTARY SCHOOL



Phase 3 & 4: Replacement of 400 and 500 building hallway wall surface and painting of the hallways and 14 classrooms (casework, walls, and ceilings).

# Fairmont Elementary School Phase 4 Hallways



**Before**



**After**





# WCCUSD Updating the 2016 Facilities Master Plan

CBOC- January 2021

Community Survey

Prioritization  
Committee Criteria  
Recommendation

Board Approval of the  
Prioritization Criteria

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

## Prioritization Committee

The 4<sup>th</sup> committee meeting on December 15<sup>th</sup> resulted in the criteria was narrowed.

ID	Proposed Criteria
F	Schools already through stages of the construction process (interim campus, demo, rebuild, grounds)
P & Q	The number of portables on campus and Schools located in temporary facilities
L & S	Enrollment projections vs capacity of the site
V & X	% of Enrollment ESL, Foster, or Low Income & % of black/brown youth
B & H	Physical Condition
C	Seismic Needs
D	Lack of Technology Infrastructure
JJ	Age of School
R & E	Level of ventilation (operable windows and HVAC systems)
T	ADA Compliance
Y	Lack of cover or enclosed hallways
I	Number of restrooms/sinks per student
J&E	Lack of access to green space on campus, view windows, outdoor learning
K & EE, N & O	Functionality

## Next Steps

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

# Project Status Report: 1/4/2021



## Michelle Obama School Campus Replacement

629 42nd Street  
Richmond CA 94805

Project No: 1000002635 DSA No: 01-117849

Project Scope	New construction of single and two story k-6 academic buildings. The buildings include kindergarten/pre-kindergarten classrooms, administration office/reception, library, community rooms, multi-purpose room, kitchen, special education, flex office, learning suites, and supporting space. Site design includes public quads, parking, library patio, outdoor learning spaces, outdoor student dining, court and play yards.

Project Team	Owner	WCCUSD
	DBE	C.Overaa & Co.
	Construction Manager	Swinerton
	Inspector	Structure Groups

Schedule	NTP	8/2/2019
	Original Project Duration	362
	Final Completion	7/28/2020
	Approved Time Extensions	0
	Revised Project Duration	362
	Revised Completion Date	7/28/2020
	Calendar Days Lapsed	522 144%

Contract Summary	Original Scope	\$33,441,281
	District Contingency	\$836,032
	Project Contingency	\$836,032
	<b>Original Contract Amount</b>	<b>\$35,113,345</b>
	Amendment to Scope	\$849,748
	Amendment to District Contingency	\$1,800,000
	Amendment to Project Contingency	\$0
	<b>Amendments to Date</b>	<b>\$2,649,748</b>
	<b>Revised Contract Amount</b>	<b>\$37,763,093</b>
	<b>District Contingency</b>	<b>\$2,636,032</b>
	Executed CO	6 \$816,247 31%
	Remaining Contingency	\$1,819,785 69%
	<b>Project Contingency</b>	<b>\$836,032</b>
	Executed CO	8 \$658,974 79%
	Remaining Contingency	\$177,058 21%

Project Status	<b>Completed Work:</b> Buildings- Punchwork 98% complete.  Site - Punchwork 75% complete  Inspections made by District third party: fire sprinkler, play structure, play yard surfacing. Corrective work reflected in punchwork estimates above.  Closeout in progress
	<b>Upcoming Work:</b>  Complete punchlist items  Collect, organize, and review closeout documents (As-builts, O&M, Warranty)
	<b>Project Issues:</b> South play yard acrylic color surface- 75% complete in December. Winter weather conditions do not meet manufacturer minimum application temperature.  Occupant moved in on 12/22/20.



Gym / Main Entry & Student Quad

## CONSTRUCTION ACTIVITIES

### Previous Month:

Plaster scratch, brown and color applications performed at the GYM  
Interior Finish Painting continued in the GYM and locker room  
FRP installations were completed  
Epoxy Flooring installations were completed  
Permanent power went live in the GYM  
HVAC units were started  
Wood Sub Floor installation was completed at the GYM and the Dance room  
Restroom finish trim was installed and toilet partitions and accessories were installed  
HVAC and Electrical finish trim started  
Landscaping of Bioswale and planters continued  
Elevator installation continued  
Lath and flashings at Main Bldg continued

### Upcoming Month:

Plaster scaffolding removal at the GYM  
Plaster Applications at Main Bldg and Elevator  
Plank flooring installation at GYM and Dance  
Lockers are expected to arrive in January for Installation  
Electrical/ Low Voltage Trim to continue

Landscape irrigation and prep to continue  
Earthwork/ grading to resume after scaffolding is removed  
Concrete work to begin around GYM building



## PROJECT FACTS

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

**Completion:** The Science Classroom Building has been completed except for the exterior elevator. The new Auxiliary Gym is schedule to be complete in the first quarter of 2021, end of February.

### Design Build Contractor:

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

### Design Build Architect:

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

## CONTACT INFORMATION

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

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

### Construction Manger

**Peter Hempel**

Project Manager

Swinerton Management & Consulting

415.516.1250



# Project Status Report: 1/4/2021



## Richmond High School Critical Needs Project

1250 23rd Street  
Richmond CA 94804

Project No: 1000003023 DSA No: 01-118099

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

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

Schedule	NTP	11/11/2019
	Original Project Duration	459
	Final Completion	2/11/2021
	Approved Time Extensions	0
	Revised Project Duration	459
	Revised Completion Date	2/11/2021
	Calendar Days Lapsed	423 92%



Contract Summary	Original Scope	\$16,399,899		
	District Contingency	\$0		
	Project Contingency	\$1,639,990		
	<b>Original Contract Amount</b>	<b>\$18,039,889</b>		
	Amendment to Scope	\$1,092,952		
	Amendment to District Contingency	\$800,000		
	Amendment to Project Contingency	\$0		
	<b>Amendments to Date</b>	<b>\$1,892,952</b>		
	<b>Revised Contract Amount</b>	<b>\$19,932,841</b>		
	<b>District Contingency</b>		<b>\$800,000</b>	
	Executed CO	7	\$416,565	52%
	Remaining Contingency		\$383,435	48%
	<b>Project Contingency</b>		<b>\$1,639,990</b>	
	Executed CO	6	\$220,523	13%
	Remaining Contingency		\$1,419,467	87%
	Pending PCOs (District)	6	\$175,299	
	Pending PCOs (Project)	7	\$58,424	
	Rejected PCOs (District)	0	\$0	
	Rejected PCOs (Project)	0	\$0	
	<b>Completed &amp; Stored \$ Billed to Date</b>		<b>\$15,305,471</b>	<b>77%</b>
	Stop Notices		\$0	

Project Status	<b>Completed Work:</b>
	<b>At new Auxiliary Gymnasium:</b>
	Plaster scratch, brown and finish color coats installed on Gym building
	Interior finish paint in Gym and locker room completed
	FRP installations completed; Epoxy flooring installation completed
	Bathroom fixtures, accessories and toilet partitions completed
	Permanent power connected to the Gym; HVAC units started
	Wood sub-floor installed in Gym and Dance Studio, finish boards spread
	Light Fixtures installed in Gym, Dance Studio, Weight Room
	<b>At Quad:</b>
Project Status	Landscape irrigation of Bioswale and planters continued
	Lath and flashing work on Main Bldg patch started
	<b>At Science Building:</b>
	East stair handrails installed
	Elevator tower exterior lath and flashing installation started
	Adjustment to elevator second floor doorway started
	<b>Upcoming Work:</b>
	<b>At new Auxiliary Gymnasium:</b>
	Plaster scaffolding removal at Gym
	Finish plank flooring install in Gym and Dance Studio
Project Status	Lockers expected to arrive for installation
	Electrical and low voltage trim to continue
	<b>At Quad:</b>
	Landscape irrigation and prep to continue
	Earthwork/grading to resume after scaffolding is removed
	Concrete work to begin around Gym building
	Plaster application to start on Main Bldg patch
	<b>At Science Building:</b>
	Plaster application on elevator tower
	<b>Project Issues:</b>
	Elevator tower second floor doorway is being adjusted to match landing



## 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>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>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>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>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>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>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>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>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>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>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>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>121,944</b>	<b>100.0%</b>



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	Total Budget	Total Commitments	% Budget Committed	Remaining Against Budget	Total Expenditures	% Budget Spent
<b>1 Harding Elementary School</b>						
Legacy Project	22,632,446	22,632,446	100.0%	-	22,632,446	100.0%
	<b>22,632,446</b>	<b>22,632,446</b>	<b>100.0%</b>	-	<b>22,632,446</b>	<b>100.0%</b>
<b>1 Harmon Knolls</b>						
Critical Needs	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	41,489	41,489	100.0%	-	41,489	100.0%
	<b>448,435</b>	<b>448,435</b>	<b>100.0%</b>	-	<b>448,435</b>	<b>100.0%</b>
<b>1 Highland Elementary School</b>						
* Water & Power Upgrade	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	52,875	52,875	100.0%	-	52,875	100.0%
Legacy Project	1,879,839	1,879,839	100.0%	-	1,879,839	100.0%
	<b>2,679,839</b>	<b>1,932,714</b>	<b>72.1%</b>	<b>747,125</b>	<b>1,932,714</b>	<b>72.1%</b>
<b>1 Kensington Elementary School</b>						
Legacy Project	19,343,892	19,343,892	100.0%	-	19,343,892	100.0%
	<b>19,343,892</b>	<b>19,343,892</b>	<b>100.0%</b>	-	<b>19,343,892</b>	<b>100.0%</b>
<b>1 King Elementary School</b>						
Legacy Project	25,342,166	25,342,166	100.0%	-	25,342,166	100.0%
	<b>25,342,166</b>	<b>25,342,166</b>	<b>100.0%</b>	-	<b>25,342,166</b>	<b>100.0%</b>
<b>1 Lake Elementary School</b>						
* Campus Replacement	65,600,000	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>17,676,561</b>	<b>100.0%</b>
<b>1 Lupine Hills Elementary School</b>						
Legacy Project	15,395,678	15,395,678	100.0%	-	15,395,678	100.0%
	<b>15,395,678</b>	<b>15,395,678</b>	<b>100.0%</b>	-	<b>15,395,678</b>	<b>100.0%</b>
<b>1 Madera Elementary School</b>						
Legacy Project	12,233,801	12,233,801	100.0%	-	12,233,801	100.0%
	<b>12,233,801</b>	<b>12,233,801</b>	<b>100.0%</b>	-	<b>12,233,801</b>	<b>100.0%</b>
<b>1 Michelle Obama School</b>						
* Campus Replacement	40,300,000	39,280,339	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>16,651,130</b>	<b>100.0%</b>
<b>1 Montalvin K-8</b>						
Additional New Classrooms	4,028,011	4,028,011	100.0%	-	4,028,011	100.0%
Legacy Project	12,763,017	12,763,017	100.0%	-	12,763,017	100.0%
	<b>16,791,028</b>	<b>16,791,028</b>	<b>100.0%</b>	-	<b>16,791,028</b>	<b>100.0%</b>
<b>1 Murphy Elementary School</b>						
Legacy Project	15,619,655	15,619,655	100.0%	-	15,619,655	100.0%
	<b>15,619,655</b>	<b>15,619,655</b>	<b>100.0%</b>	-	<b>15,619,655</b>	<b>100.0%</b>
<b>1 Nystrom Elementary School</b>						
Classroom Renovation	30,233,455	30,233,455	100.0%	-	30,233,455	100.0%
Demo Portable and Sitework	518,285	518,285	100.0%	-	518,285	100.0%
Legacy Project	5,442,234	5,442,234	100.0%	-	5,442,234	100.0%





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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>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>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>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>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>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>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>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>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>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>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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<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>



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<b>3 KAPPA NSS</b>						
Legacy Project	109,831	109,831	100.0%	-	109,831	100.0%
	<b>109,831</b>	<b>109,831</b>	<b>100.0%</b>	-	<b>109,831</b>	<b>100.0%</b>
<b>3 Kennedy High School</b>						
* Critical Needs	12,200,000	-	0.0%	12,200,000	-	0.0%
Legacy Project	33,854,981	33,854,981	100.0%	-	33,854,981	100.0%
	<b>46,054,981</b>	<b>33,854,981</b>	<b>73.5%</b>	<b>12,200,000</b>	<b>33,854,981</b>	<b>73.5%</b>
<b>3 North Campus High School</b>						
Legacy Project	205,450	205,450	100.0%	-	205,450	100.0%
	<b>205,450</b>	<b>205,450</b>	<b>100.0%</b>	-	<b>205,450</b>	<b>100.0%</b>
<b>3 OMEGA NSS</b>						
Legacy Project	118,313	118,313	100.0%	-	118,313	100.0%
	<b>118,313</b>	<b>118,313</b>	<b>100.0%</b>	-	<b>118,313</b>	<b>100.0%</b>
<b>3 Pinole Valley High School</b>						
* Campus Replacement	154,556,889	154,111,562	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>110,949</b>	<b>100.0%</b>
<b>3 Vista High School</b>						
Legacy Project	7,236,543	7,236,543	100.0%	-	7,236,543	100.0%
	<b>7,236,543</b>	<b>7,236,543</b>	<b>100.0%</b>	-	<b>7,236,543</b>	<b>100.0%</b>
<b>4 Technology</b>						
* Infrastructure	15,004,976	14,299,306	95.3%	705,670	14,299,306	95.3%
Computer Common Core	3,903,858	3,903,858	100.0%	-	3,903,858	100.0%
District Network Backbone	568,416	568,416	100.0%	-	568,416	100.0%
IT Data Center	1,400,746	1,400,746	100.0%	-	1,400,746	100.0%
Teacher Equipment	112,360	112,360	100.0%	-	112,360	100.0%
Tech Communication	1,130,966	1,130,966	100.0%	-	1,130,966	100.0%
Technology Equipment	1,885,661	1,885,661	100.0%	-	1,885,661	100.0%
Technology Wireless	10,993,016	10,993,016	100.0%	-	10,993,016	100.0%
	<b>35,000,000</b>	<b>34,294,330</b>	<b>98.0%</b>	<b>705,670</b>	<b>34,294,330</b>	<b>98.0%</b>



## Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

### Budget vs. Commitments and Expenditures

Fund 21 and Fund 35

Data as of 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>102,831,634</b>	<b>100,971,197</b>	<b>98.2%</b>	<b>1,860,437</b>	<b>99,543,620</b>	<b>96.8%</b>
<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 &amp; Hercules HS is combined and reported under Hercules HS

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

#### Measure 1998E Project

DeJean Middle School	36,836,215.33	36,836,215.33	100.0%	-	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>



## Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

### Budget vs. Commitments and Expenditures

#### 2016 MASTER PLAN PROJECT

Fund 21 and Fund 35

Data as of 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>1,300,000</b>	-	<b>0.0%</b>	<b>1,300,000</b>	-	<b>0.0%</b>
<b>1 Chavez Elementary School</b>								
Critical Needs	600,000	(527,153)	72,847	72,847	100.0%	-	72,847	100.0%
	<b>600,000</b>	<b>(527,153)</b>	<b>72,847</b>	<b>72,847</b>	<b>100.0%</b>	-	<b>72,847</b>	<b>100.0%</b>
<b>1 Collins Elementary School</b>								
* Critical Needs	3,500,000	-	3,500,000	-	0.0%	3,500,000	-	0.0%
	<b>3,500,000</b>	-	<b>3,500,000</b>	-	<b>0.0%</b>	<b>3,500,000</b>	-	<b>0.0%</b>
<b>1 Fairmont Elementary School</b>								
* Critical Needs	3,000,000	-	3,000,000	2,534,781	84.5%	465,219	2,254,553	75.2%
	<b>3,000,000</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>211,467</b>	<b>100.0%</b>
<b>1 Harmon Knolls</b>								
Critical Needs	200,000	206,946	406,946	406,946	100.0%	-	406,946	100.0%
Soil Testing	100,000	(58,511)	41,489	41,489	100.0%	-	41,489	100.0%
	<b>300,000</b>	<b>148,435</b>	<b>448,435</b>	<b>448,435</b>	<b>100.0%</b>	-	<b>448,435</b>	<b>100.0%</b>
<b>1 Highland Elementary School</b>								
* Water & Power Upgrade	-	747,125	747,125	-	0.0%	747,125	-	0.0%
Critical Needs	800,000	(747,125)	52,875	52,875	100.0%	-	52,875	100.0%
	<b>800,000</b>	-	<b>800,000</b>	<b>52,875</b>	<b>6.6%</b>	<b>747,125</b>	<b>52,875</b>	<b>6.6%</b>
<b>1 Lake Elementary School</b>								
* Campus Replacement	65,600,000	-	65,600,000	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>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>623,885</b>	<b>100.0%</b>
<b>1 Olinda Elementary School</b>								
Critical Needs	1,000,000	(206,753)	793,247	793,247	100.0%	-	793,247	100.0%
	<b>1,000,000</b>	<b>(206,753)</b>	<b>793,247</b>	<b>793,247</b>	<b>100.0%</b>	-	<b>793,247</b>	<b>100.0%</b>
<b>1 Riverside Elementary School</b>								
* Critical Needs	6,900,000	-	6,900,000	3,092,236	44.8%	3,807,764	134,273	1.9%
	<b>6,900,000</b>	-	<b>6,900,000</b>	<b>3,092,236</b>	<b>44.8%</b>	<b>3,807,764</b>	<b>134,273</b>	<b>1.9%</b>
<b>1 Shannon Elementary School</b>								
* Critical Needs	7,100,000	-	7,100,000	-	0.0%	7,100,000	-	0.0%
	<b>7,100,000</b>	-	<b>7,100,000</b>	-	<b>0.0%</b>	<b>7,100,000</b>	-	<b>0.0%</b>
<b>1 Stege Elementary School</b>								
* Critical Needs	2,900,000	-	2,900,000	35,900	1.2%	2,864,100	35,900	1.2%
	<b>2,900,000</b>	-	<b>2,900,000</b>	<b>35,900</b>	<b>1.2%</b>	<b>2,864,100</b>	<b>35,900</b>	<b>1.2%</b>
<b>1 Valley View Elementary School</b>								
Critical Needs	1,000,000	91,447	1,091,447	1,091,447	100.0%	-	1,091,447	100.0%
	<b>1,000,000</b>	<b>91,447</b>	<b>1,091,447</b>	<b>1,091,447</b>	<b>100.0%</b>	-	<b>1,091,447</b>	<b>100.0%</b>
<b>2 Crespi Middle School</b>								
Critical Needs	3,100,000	2,069,597	5,169,597	5,169,597	100.0%	-	5,169,597	100.0%
	<b>3,100,000</b>	<b>2,069,597</b>	<b>5,169,597</b>	<b>5,169,597</b>	<b>100.0%</b>	-	<b>5,169,597</b>	<b>100.0%</b>
<b>3 Hercules High School</b>								



## Consolidated Budget Status Report

Budgets versus Commitments and Expenditures for multiple Projects

### Budget vs. Commitments and Expenditures

#### 2016 MASTER PLAN PROJECT

Fund 21 and Fund 35

Data as of 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>



**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>	





**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>



# BOND PROGRAM KPI SUMMARY

Report # 1

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

Table 1 – Bonds Authorized

Bond Measures	Voter Approved		Bonds Issued					Bond Payments		
	Month Year	Amount (\$)	Latest Issue	Total Issued	Tax Rate per \$100k <sup>4</sup>	Not Yet Issued	Scheduled Issues <sup>5</sup>	Principal Paid	Finish Date	Interest Paid
<sup>1</sup> Msr 1998-E	Jun 1998	40,000,000	Jan 2001	40,000,000	\$4.50	0	0	30,055,000	Aug 2025	31,130,044
<sup>2</sup> Msr 2000-M	Nov 2000	150,000,000	Apr 2003	150,000,000	\$17.40	0	0	93,705,000	Aug 2032	91,006,610
<sup>3</sup> Msr 2002-D	Mar 2002	300,000,000	Oct 2005	299,997,483	\$60.00	2,517	0	107,825,606	Aug 2032	140,721,095
<sup>4</sup> Msr 2005-J	Nov 2005	400,000,000	Jun 2010	322,409,709	\$60.00	77,590,292	0	32,637,554	Aug 2036	163,228,300
<sup>5</sup> Msr 2010-D	Jun 2010	380,000,000	Jun 2020	380,000,000	\$48.00	0	0	51,095,000	Aug 2054	64,540,345
<sup>6</sup> Msr 2012-E	Nov 2012	360,000,000	Jun 2020	360,000,000	\$48.00	0	0	44,150,000	Aug 2054	51,442,338
<sup>7</sup> Msr 2020-R	Mar 2020	575,000,000				575,000,000	575,000,000	0		0
<b>Grand Totals</b>		<b>2,205,000,000</b>		<b>1,552,407,191</b>	<b>\$237.90</b>	<b>652,592,809</b>	<b>575,000,000</b>	<b>359,468,160</b>		<b>542,068,733</b>

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

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

Table 2 – Funds From Other Sources

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

Table 3 – Program Summary

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

Table 4 – Average Monthly Spending

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

# 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

Report # 1

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

### Notes:

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

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

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

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

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

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

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

10. Other Revenue by source:

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

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

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

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

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

# BOND PROGRAM KPI SUMMARY

Report # 1

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

### Notes:

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

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

-

#### Fund Adjustments by category:

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

-

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

in thousands

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

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

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

-

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

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

-

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

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

## BOND PROGRAM KPI SUMMARY

Report # 1

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

#### Notes:

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

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

Ending Cash on Hand by cash type:

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



# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

## Bond Program Financial Status

### As of 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>
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#### 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
Grand Total	\$ -	\$ -	\$ -	\$ 4,950,000	\$ 4,950,000

#### Note 3 Budget Balance

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



## WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

### Bond Program Financial Status

### As of 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
Steger Elementary School	Critical Needs	\$ 2,900,000	\$ 2,900,000
Valley View Elementary School	Critical Needs	\$ 1,000,000	\$ 1,091,447
<b>TOTAL IMPLEMENTATION PLAN MODEL 1</b>		<b>\$ 181,800,000</b>	<b>\$ 188,058,425</b>

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

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

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

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

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

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

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

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

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

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

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



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

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

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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>\$</b>	<b>3,080,777</b>	<b>\$</b>	<b>2,882,234</b>	<b>\$ 5,963,011</b>



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

Updated 01/05/2021

Items	Beginning Balance	Ending Balance	Variance	Notes
<b>Adjusted Cash Balance</b>	170,891,332	167,925,331	(2,966,001)	<\$2,966,001.15> expended in December 2020
<b>Projected Revenue</b>				
Bond Sales 2010 Measure D	-	-	-	
Bond Sales 2010 Measure E	-	-	-	
Less: Cost of Issuance	-	-	-	
Other Revenues estimated to 2021	2,420,000	2,420,000	-	
<b>Projected Revenue Total</b>	<b>2,420,000</b>	<b>2,420,000</b>	<b>-</b>	
<b>Projected Available Funds</b>	<b>173,311,332</b>	<b>170,345,331</b>	<b>(2,966,001)</b>	<b>&lt;\$2,966,001.15&gt; expended in December 2020</b>
<b>Budget Balance</b>				
Board Approved Budget	1,756,329,646	1,756,199,243	(130,403)	<\$130,402.83> 12/16/20 BOE approved Crespi CNP remaining fund reduced to fund balance
Less Expenses to Date	(1,606,296,445)	(1,609,262,446)	(2,966,001)	<\$2,966,001.15> expended in December 2020
<b>Budget Balance Total</b>	<b>150,033,201</b>	<b>146,936,797</b>	<b>(3,096,404)</b>	
<b>Projected Cash Balance June 2021</b>	<b>23,278,131</b>	<b>23,408,534</b>	<b>130,403</b>	<b>\$130,402.83 12/16/20 BOE approved Crespi CNP remaining fund to available fund balance</b>
<b>State Facility Grants</b>				
Estimated during current planning period	-	-	-	
Estimated after current planning period	12,340,748	12,340,748	-	
Future Facilities Master Plan Projects	-	-	-	
Future Bond Sale 2020 Measure R	575,000,000	575,000,000	-	
2022-2023 Estimated Central Cost	5,963,011	5,963,011	-	
2022-2023 Estimated Other Revenue	2,530,000	2,530,000	-	



# A/P Check List

## December, 2020

### Fund 21

Updated 01/04/2021

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
<b>Site 000 - UNDISTRIBUTED</b>						<b>95,068.47</b>	
C OVERAA & CO	199318	12/08/20	21-9745-9135-000	1000002635-27TRUST	12/08/20	41,836.86	1000002635 OCTOBER 2020 RETAINAGE
LATHROP CONSTRUCTION ASSOCIATE	199270	12/01/20	21-9745-9135-000	1000003023-00023TRUS	12/01/20	50,459.11	1000003023 OCT 2020 RETAINAGE
PRO-EX CONSTRUCTION	199665	12/22/20	21-9745-9570-000	1000003537-03	12/11/20	2,772.50	FINAL RETAINAGE CONTRACT 1000003537 10/27-11/19/20
<b>Site 123 - FAIRMONT</b>						<b>29,073.52</b>	
BIZON GROUP INC	199329	12/08/20	21-9748-5610-123	INV-065256	11/29/20	119.63	FAIRMONT ES CNP CONTAINERS LEA DEC 2020 UNIT#1235
BIZON GROUP INC	199329	12/08/20	21-9748-5610-123	INV-065258	11/29/20	119.63	FAIRMONT ES CNP CONTAINERS LEA DEC 2020 UNIT#3059
BIZON GROUP INC	199329	12/08/20	21-9748-5610-123	INV-065260	11/29/20	119.63	FAIRMONT ES CNP CONTAINERS LEA DEC 2020 UNIT#2079
BIZON GROUP INC	199329	12/08/20	21-9748-5610-123	INV-065261	11/29/20	119.63	FAIRMONT ES CNP CONTAINERS LEA DEC 2020 UNIT#4284
BRADLEY J WILLIAMSON	199446	12/08/20	21-9745-6214-123	1805	11/30/20	1,140.00	FAIRMONT ES PROJECT INSPECTOR NOV 2020
PRO-EX CONSTRUCTION	199409	12/08/20	21-9745-6211-123	1000003537-02	11/19/20	27,455.00	FAIRMONT ES CRITICAL NEEDS PH NOV 2020
<b>Site 134 - LAKE</b>						<b>15,330.00</b>	
VISTA ENVIRONMENTAL INC	199551	12/15/20	21-9745-6207-134	INV-21024	11/16/20	10,350.00	LAKE ES HAZMAT INSPECTION & TE
VISTA ENVIRONMENTAL INC	199551	12/15/20	21-9745-6207-134	INV-21135	12/03/20	4,980.00	LAKE ES HAZMAT INSPECTION & TE NOV 4, 5 & 9, 2020
<b>Site 150 - RIVERSIDE</b>						<b>4,053.40</b>	
ALAN KROPP AND ASSOCIATES INC	199303	12/08/20	21-9745-6190-150	27196	11/30/20	2,730.90	RIVERSIDE ES GEOTECHNICAL ENGI 7/7/20-9/17/20
ALAN KROPP AND ASSOCIATES INC	199303	12/08/20	21-9745-6190-150	27270	11/30/20	1,322.50	RIVERSIDE ES GEOTECHNICAL ENGI 10/1/20-11/2/20
<b>Site 165 - MICHELLE OBAMA ELEM</b>						<b>1,275,756.11</b>	
3QC	199450	12/15/20	21-9745-5890-165	62169	12/07/20	3,350.00	M OBAMA - CAMPUS REPLACEMENT SVCS THR 9/30/20
3QC	199556	12/22/20	21-9745-5890-165	62287	12/14/20	6,480.00	M OBAMA ES - CAMPUS REPLACEMENT NOV 2020
C OVERAA & CO	199239	12/01/20	21-9745-6201-165	1000002635-27B	11/20/20	10,510.00	M OBAMA ES - DESIGN OCT 2020
C OVERAA & CO	199239	12/01/20	21-9745-6211-165	1000002635-27	11/20/20	794,900.24	M OBAMA ES - CONSTRUCT OCT 2020
C OVERAA & CO	199579	12/22/20	21-9745-6211-165	1000002635-28	12/11/20	458,140.87	M OBAMA ES - CONSTRUCTION NOV 2020
STRUCTURE GROUPS	199538	12/15/20	21-9745-6214-165	190933-16	12/11/20	2,375.00	M OBAMA ES PROJECT INSPECTOR SE NOV 2020
<b>Site 362 - PINOLE VALLEY HIGH</b>						<b>54,754.98</b>	
ENOVIY INC	199345	12/08/20	21-9745-5890-362	0112.011.20R3	11/24/20	54,754.98	PINOLE VALLEY CAMPUS REP - CHP 10/1/19-6/7/20
<b>Site 364 - RICHMOND HIGH</b>						<b>1,315,001.60</b>	
AQUATECH CONSULTANCY, INC	199234	12/01/20	21-9745-5860-364	49615	11/14/20	3,900.00	RHS WATERPROOFING CONS OCT 2020
AQUATECH CONSULTANCY, INC	199565	12/22/20	21-9745-5860-364	49784	12/14/20	1,680.00	RICHMOND HS WATERPROOFING CONS NOV 2020
LATHROP CONSTRUCTION ASSOCIATE	199633	12/22/20	21-9745-6201-364	1000003023-00024A	12/14/20	36,236.90	RHS - DESIGN 11/30/20
LATHROP CONSTRUCTION ASSOCIATE	199633	12/22/20	21-9745-6211-364	1000003023-00024	12/14/20	1,241,875.70	RHS - CONSTRUCTION 11/30/20
STATE WATER RESOURCES CONTROL	199684	12/22/20	21-9748-6205-364	SW-0203625	12/08/20	509.00	RHS CRITICAL NEEDS PROJECT SWPPP PERMIT NO.429590
STRUCTURE GROUPS	199685	12/22/20	21-9745-6214-364	190934-13	10/31/20	15,900.00	RHS DSA PROJECT INSPEC OCT 2020
STRUCTURE GROUPS	199685	12/22/20	21-9745-6214-364	190934-14	11/30/20	14,900.00	RICHMOND HS DSA PROJECT INSPEC SVCS NOV 2020
<b>Site 615 - OPERATIONAL SUPPT SRVS CE</b>						<b>70,158.58</b>	
BPXPRESS REPROGRAPHICS	199574	12/22/20	21-9748-6207-615	BE00150765	12/03/20	616.86	FOC - DOCUMENT REPRODUCTION SE NOV 2020
EDUARDO DONOSO	199476	12/15/20	21-9745-5210-615	11/06/20-11/23/20	12/03/20	54.51	EC2 NOVEMBER 2020 REIMBURSEMENT
KBA DOCUMENT SOLUTIONS, LLC	199494	12/15/20	21-9745-4300-615	55Y1137913	11/25/20	93.82	BLANKET PURCHASE ORDER SVC & TONER 11/13/20
LISA NAGAI	199389	12/08/20	21-9745-6217-615	49	12/02/20	9,000.00	CONSTRUCTION MANAGEMENT-PROJEC NOV 30, 2020
MELISSA TRUITT	199548	12/15/20	21-9745-6203-615	0051	12/01/20	8,100.00	PROGRAM MANAGEMENT- PLANNING/C NOVEMBER 2020
ORBACH HUFF AND SUAREZ LLP	199506	12/15/20	21-9745-5895-615	91911	11/17/20	14,692.58	CONTINUING CONTRACT OCT 2020
ORBACH HUFF AND SUAREZ LLP	199647	12/22/20	21-9745-5895-615	91910	12/14/20	2,062.06	BOND LEGAL FUND21 OCT 2020
ORBACH HUFF AND SUAREZ LLP	199647	12/22/20	21-9745-5895-615	92185	12/14/20	9,683.75	NYSTRIN ES NOV 2020
PARLEY PRO INC	199658	12/22/20	21-9745-5850-615	1159	12/16/20	2,500.00	FOC - PARLEY PRO LICENSE 11/1-10/31/21
TIMOTHY R. HALEY	199358	12/08/20	21-9745-6203-615	1	11/25/20	19,650.00	FOC DESIGN MANAGEMENT PROG PLAN 9/1-11/30/20
WEI JUN WANG	199444	12/08/20	21-9745-6202-615	0004	12/01/20	3,705.00	DISTRICT WIDE FACILITIES MGMT NOV 2020
<b>Grand Total</b>						<b>2,859,196.66</b>	

<b>AP CHECKS TOTAL</b>	<b>2,859,196.66</b>
Non expense account - RETENTION TO VENDOR'S ESCROW ACCOUNT	(92,295.97)
Non expense account - RETENTION PAID TO VENDOR	(2,772.50)
unpaid RETENTION WITHHELD AMOUNT	132,756.42
Dec.2020 PAYROLL	94,229.71
MANUAL JOURNAL ENTRY	(25,113.17)
<b>TOTAL Nov.2020 EXPENSE AMOUNT</b>	<b>2,966,001.15</b>



# A/P Check List

December, 2020  
Fund 21

Updated 01/04/2021

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
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Object 9570 - Retention withheld amount:

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Invoice Description
PRO-EX CONSTRUCTION	199409	12/08/20	21-9745-6211-123	1000003537-02	11/19/20	1,445.00	FAIRMONT ES CRITICAL NEEDS PH NOV 2020
C OVERAA & CO	199239	12/01/20	21-9745-6211-165	1000002635-27	11/20/20	41,836.86	M OBAMA ES - CONSTRUCT OCT 2020
C OVERAA & CO	199579	12/22/20	21-9745-6211-165	1000002635-28	12/11/20	24,112.68	M OBAMA ES - CONSTRUCTION NOV 2020
LATHROP CONSTRUCTION ASSOCIATE	199633	12/22/20	21-9745-6211-364	1000003023-00024	12/14/20	65,361.88	RHS - CONSTRUCTION 11/30/20
<b>Grand Total</b>						<b>132,756.42</b>	

## Payroll

Project#	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
66901396-01		12/31/20				76,337.46	Facility Program Staff Dec Pay
67001396-01		12/31/20				17,892.25	Assoc Supt Operation Staff Dec Pay
<b>Grand Total</b>						<b>94,229.71</b>	

## Manual Journal

Vendor Name	Check No.	Check Date	Short Account	Invoice Number	Invoice Date	Amount	Notes
November 2020 Facility Staff Salary Adjustment thru Timesheet						(19,945.37)	See 3rd page for detail
November 2020 Assoc Supt Operat Staff Salary Adjustment thru Timesheet						(5,167.80)	
<b>Grand Total</b>						<b>(25,113.17)</b>	

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



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

<b>Facility Program Staff</b>	<b>Regular Payroll</b>	<b>Adjustment</b>	<b>Adjusted Amount</b>
DIRECTOR FAC/PLANNING	\$ 12,345.54	\$ 2,292.73	\$ 14,638.27
BOND REGIONAL FACILT	\$ 14,093.10	\$ (1,691.18)	\$ 12,401.92
BOND REGIONAL FACILT	\$ 2,223.28	\$ 444.63	\$ 2,667.91
DIRECTOR OF CONTRACT	\$ 13,430.82	\$ 540.15	\$ 13,970.97
ADMIN SVCS MANAGER	\$ 5,138.77	\$ (4,933.23)	\$ 205.54
ADMIN SVCS MANAGER	\$ 5,036.42	\$ (3,525.48)	\$ 1,510.94
ADMINISTRATIVE TECH	\$ 3,481.50	\$ (3,133.35)	\$ 348.15
COORDINATOR-FISCAL	\$ 11,937.41	\$ (4,774.95)	\$ 7,162.46
ACCOUNTING TECH	\$ -	\$ 621.51	\$ 621.51
ACCOUNTING TECH	\$ 5,329.10	\$ (213.17)	\$ 5,115.93
SR BUDGET CLERK	\$ 6,634.54	\$ (5,573.03)	\$ 1,061.51
<b>Facility Program Staff Total</b>	<b>\$ 79,650.48</b>	<b>\$ (19,945.37)</b>	<b>\$ 59,705.11</b>

<b>Assoc Supt Operations Staff</b>			
ASSO SUPT-FAC MAI BO	\$ 15,209.38	\$ (4,309.28)	\$ 10,900.10
SR ADMIN SECRETARY	\$ 2,682.87	\$ (858.52)	\$ 1,824.35
<b>Assoc Supt Operations Staff Total</b>	<b>\$ 17,892.25</b>	<b>\$ (5,167.80)</b>	<b>\$ 12,724.45</b>
<b>Total November Payroll</b>	<b>\$ 97,542.73</b>	<b>\$ (25,113.17)</b>	<b>\$ 72,429.56</b>

**Bond Program Cash Flow Projection, Data as of 12/31/2020**  
**Schedule includes Unfunded State Funding Applications**

Updated 01/05/2021

Based on Forensic Audit Recommendation; TC 16-3

	<b>TOTAL to FY 2023</b>	<b>Projected 7/1/20-06/30/23</b>	<b>Prior YR thru FY 2020</b>
<b>Beginning Cash</b>			
Msr 2000 M	150,000,000	-	150,000,000
Msr 2002 D	299,997,483	-	299,997,483
Msr 2005 J	322,409,709	-	322,409,709
Msr 2010 D	380,000,000	-	380,000,000
Msr 2012 E	360,000,000	-	360,000,000
<b>Bond Measures Total</b>	<b>1,512,407,191</b>	<b>-</b>	<b>1,512,407,191</b>
<b>OTHER REVENUES</b>			
Fund 35 State Funding	183,368,295	23,400,090	159,968,205
Prior Year Funding Adjustments	34,836,951	-	34,836,951
Interest Earnings & Other Misc Revenue	51,525,339	5,555,670	45,969,669
<b>Other Revenue Total</b>	<b>269,730,585</b>	<b>28,955,760</b>	<b>240,774,825</b>
<b>TOTAL REVENUE</b>	<b>1,782,137,777</b>	<b>28,955,760</b>	<b>1,753,182,017</b>

9150 Local Agency Investment Fund(LAIF)	21,308,907		21,186,449
9135 Cash with Fiscal Agent (Escrow Account)	2,139,394		5,830,600.87
9200 Accounts Receivable	40,000		183,599.01
9500 Accounts Payable	(3,650)		(4,340,388.22)
9570 Retention Held by WCCUSD	(2,292,755)		(6,274,985.72)
<b>9110 Cash in County Treasury</b>	<b>3,622,918</b>		<b>142,086,084</b>
9110 Cash on Hand - Msr 2010 D (9745)	473,791		67,967,221
9110 Cash on Hand - Msr 2012 E (9748)	1,308,857		70,029,946
9110 Cash on Hand - Non-Bond Measure (9749)	1,840,270		4,088,917
9110 Cash on Hand - Fund 35 State Funding	-		(0)
Ending Fund Balance	24,814,813		158,671,359
<b>TOTAL EXPENSE</b>	<b>1,757,322,964</b>	<b>162,812,306</b>	<b>1,594,510,658</b>

<b>Completed Site Projects</b>	<b>1,143,966,253</b>	<b>-</b>	<b>1,143,966,253</b>
CAMERON CRITICAL NEEDS	1,300,500	1,300,500	-
COLLINS CRITICAL NEEDS	3,500,000	3,500,000	-
FAIRMONT CRITICAL NEEDS	3,000,000	2,054,316	945,684
HIGHLAND CRITICAL NEEDS	552,875	500,000	52,875
LAKE CAMPUS REPLACEMENT	65,600,000	65,502,350	97,650
RIVERSIDE CRITICAL NEEDS	3,900,000	3,769,780	130,220
SHANNON CRITICAL NEEDS	7,100,000	7,100,000	-
STEGE CRITICAL NEEDS	2,900,000	2,864,100	35,900
OBAMA CAMPUS REPLACEMENT	40,300,000	6,827,137	33,472,863
CRESPI GYM SEISMIC RETROFIT	5,169,597	196,726	4,972,871
KOREMATSU LEGACY PROJECT	73,382,178	724,888	72,657,291
HERCULES CRITICAL NEEDS	14,700,000	14,700,000	-
KENNEDY CRITICAL NEEDS	12,200,000	12,200,000	-
PINOLE VALLEY LEGACY PROJECT	216,549,580	20,067,889	196,481,690
RICHMOND GYM SEISMIC RETROFIT	21,000,000	12,062,988	8,937,012
CENTRAL PROGRAM COORDINATION	107,201,981	8,735,961	98,466,020
TECHNOLOGY	35,000,000	705,670	34,294,330
<b>Active Site Projects</b>	<b>613,356,711</b>	<b>162,812,306</b>	<b>450,544,405</b>
<b>Total Site Projects</b>	<b>1,757,322,964</b>	<b>162,812,306</b>	<b>1,594,510,658</b>

**Bond Program Cash Flow Projection, Data as of 12/31/2020**  
**Schedule includes Unfunded State Funding Applications**

Updated 01/05/2021

	2021 Jul-20	2021 Aug-20	2021 Sep-20	2021 Oct-20	2021 Nov-20	2021 Dec-20	2021 Jan-21	2021 Feb-21	2021 Mar-21	2021 Apr-21	2021 May-21	2021 Jun-21	2021 Acc Jul	2021 TOTAL
<b>Beginning Cash</b>	<b>142,086,084</b>	<b>137,616,790</b>	<b>156,630,049</b>	<b>153,873,172</b>	<b>151,679,620</b>	<b>149,698,100</b>	<b>146,769,786</b>	<b>144,196,612</b>	<b>141,056,490</b>	<b>138,119,284</b>	<b>136,043,913</b>	<b>132,133,329</b>	<b>124,778,902</b>	<b>124,778,902</b>
Msr 2000 M														-
Msr 2002 D														-
Msr 2005 J														-
Msr 2010 D														-
Msr 2012 E														-
<b>Bond Measures Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>
<b>OTHER REVENUES</b>														
Fund 35 State Funding		23,400,090												23,400,090
Prior Year Funding Adjustments														
Interest Earnings & Other Misc Revenue		5,819		249,851	350,000		920,000			900,000			600,000	3,025,670
<b>Other Revenue Total</b>	<b>-</b>	<b>23,405,909</b>	<b>-</b>	<b>249,851</b>	<b>350,000</b>	<b>-</b>	<b>920,000</b>	<b>-</b>	<b>-</b>	<b>900,000</b>	<b>-</b>	<b>-</b>	<b>600,000</b>	<b>26,425,760</b>
<b>TOTAL REVENUE</b>	<b>-</b>	<b>23,405,909</b>	<b>-</b>	<b>249,851</b>	<b>350,000</b>	<b>-</b>	<b>920,000</b>	<b>-</b>	<b>-</b>	<b>900,000</b>	<b>-</b>	<b>-</b>	<b>600,000</b>	<b>26,425,760</b>
9150 Local Agency Investment Fund(LAIF)	71,485	5,819		45,153										21,308,907
9135 Cash with Fiscal Agent (Escrow Account)	167,931	(4,346,590)	180,829	214,327		92,296								2,139,394
9200 Accounts Receivable	(183,599)												600,000	600,000
9500 Accounts Payable	4,246,237	94,152											(2,599,730)	(2,599,730)
9570 Retention Held by WCCUSD	18,108	4,179,954	(113,672)	(100,655)	128,480	(129,984)								(2,292,755)
<b>9110 Cash in County Treasury</b>	<b>137,616,790</b>	<b>156,630,049</b>	<b>153,873,172</b>	<b>151,679,620</b>	<b>149,698,100</b>	<b>146,769,786</b>	<b>144,196,612</b>	<b>141,056,490</b>	<b>138,119,284</b>	<b>136,043,913</b>	<b>132,133,329</b>	<b>124,778,902</b>	<b>124,778,902</b>	<b>124,778,902</b>
9110 Cash on Hand - Msr 2010 D (9745)	63,470,333	59,087,922	56,382,042	54,103,662	51,787,177	48,860,468	49,160,468	49,160,468	46,223,262	44,147,891	40,237,307	32,882,880	32,882,880	32,882,880
9110 Cash on Hand - Msr 2012 E (9748)	70,054,313	70,049,893	69,998,896	70,051,305	70,036,269	70,034,665	67,161,491	64,021,369	64,021,369	64,021,369	64,021,369	64,021,369	64,021,369	64,021,369
9110 Cash on Hand - Non-Bond Measure (9749)	4,092,144	27,492,234	27,492,234	27,524,653	27,874,653	27,874,653	27,874,653	27,874,653	27,874,653	27,874,653	27,874,653	27,874,653	27,874,653	27,874,653
9110 Cash on Hand - Fund 35 State Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	<b>158,522,227</b>	<b>177,468,820</b>	<b>174,779,099</b>	<b>172,744,373</b>	<b>170,891,332</b>	<b>167,925,331</b>	<b>165,352,157</b>	<b>162,212,035</b>	<b>159,274,829</b>	<b>157,199,458</b>	<b>153,288,874</b>	<b>145,934,447</b>	<b>143,934,717</b>	<b>143,934,717</b>
<b>TOTAL EXPENSE</b>	<b>149,132</b>	<b>4,459,316</b>	<b>2,689,720</b>	<b>2,284,578</b>	<b>2,203,040</b>	<b>2,966,001</b>	<b>3,493,174</b>	<b>3,140,122</b>	<b>2,937,206</b>	<b>2,975,371</b>	<b>3,910,584</b>	<b>7,354,427</b>	<b>2,599,730</b>	<b>41,162,402</b>
<b>Completed Site Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
CAMERON CRITICAL NEEDS	-	-	-	-	-	-	-	1,800	1,650	3,300	14,800	9,000	12,100	42,650
COLLINS CRITICAL NEEDS	-	-	-	-	-	-	-	7,000	7,500	11,550	10,050	10,500	18,850	65,450
FAIRMONT CRITICAL NEEDS	3,021	604,802	7,540	20,833	642,154	30,519	52,478	88,570	93,532	127,282	257,000	126,585	-	2,054,316
HIGHLAND CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	280,000	220,000	-	500,000
LAKE CAMPUS REPLACEMENT	-	-	44,469	27,775	3,675	15,330	276,190	440,818	445,600	416,670	474,750	989,700	280,225	3,415,202
RIVERSIDE CRITICAL NEEDS	-	-	-	-	-	4,053	40,501	59,000	118,162	88,165	125,782	742,117	438,000	1,615,780
SHANNON CRITICAL NEEDS	-	-	-	-	-	-	-	-	1,000	38,980	56,825	60,650	109,500	266,955
STEGE CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	22,000	2,842,100	-	2,864,100
OBAMA CAMPUS REPLACEMENT	-	1,805,722	1,031,777	812,132	34,858	1,341,706	1,221,706	522,505	47,432	9,300	-	-	-	6,827,137
CRESPI GYM SEISMIC RETROFIT	-	150	-	-	196,576	-	-	-	-	-	-	-	-	196,726
KOREMATSU LEGACY PROJECT	-	2,168	(2,168)	2,168	-	-	-	4,840	105,290	100,000	512,590	-	-	724,888
HERCULES CRITICAL NEEDS	-	-	-	-	-	-	88,000	51,800	75,000	79,500	70,000	75,500	58,000	497,800
KENNEDY CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PINOLE VALLEY LEGACY PROJECT	-	(59,694)	(25,869)	-	7,000	54,755	462,184	645,000	915,290	1,160,000	1,193,450	1,316,618	1,147,055	6,815,789
RICHMOND GYM SEISMIC RETROFIT	-	1,990,240	1,371,864	1,271,533	1,054,735	1,380,363	1,091,715	1,041,989	870,000	665,324	630,867	338,357	90,000	11,796,988
CENTRAL PROGRAM COORDINATION	146,111	115,929	262,106	150,137	264,042	139,275	260,400	276,800	256,750	275,300	256,800	273,300	96,000	2,772,950
TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	5,670	350,000	350,000	705,670
<b>Active Site Projects</b>	<b>149,132</b>	<b>4,459,316</b>	<b>2,689,720</b>	<b>2,284,578</b>	<b>2,203,040</b>	<b>2,966,001</b>	<b>3,493,174</b>	<b>3,140,122</b>	<b>2,937,206</b>	<b>2,975,371</b>	<b>3,910,584</b>	<b>7,354,427</b>	<b>2,599,730</b>	<b>41,162,402</b>
<b>Total Site Projects</b>	<b>149,132</b>	<b>4,459,316</b>	<b>2,689,720</b>	<b>2,284,578</b>	<b>2,203,040</b>	<b>2,966,001</b>	<b>3,493,174</b>	<b>3,140,122</b>	<b>2,937,206</b>	<b>2,975,371</b>	<b>3,910,584</b>	<b>7,354,427</b>	<b>2,599,730</b>	<b>41,162,402</b>

**Bond Program Cash Flow Projection, Data as of 12/31/2020**  
**Schedule includes Unfunded State Funding Applications**

Updated 01/05/2021

	2022 Jul-21	2022 Aug-21	2022 Sep-21	2022 Oct-21	2022 Nov-21	2022 Dec-21	2022 Jan-22	2022 Feb-22	2022 Mar-22	2022 Apr-22	2022 May-22	2022 Jun-22	2022 Acc Jul	2022 TOTAL
<b>Beginning Cash</b>	124,778,902	122,403,422	116,997,160	110,536,215	105,875,645	99,427,472	92,020,351	84,607,849	78,736,723	71,871,784	65,876,674	60,158,188	53,995,039	53,995,039
Msr 2000 M														-
Msr 2002 D														-
Msr 2005 J														-
Msr 2010 D														-
Msr 2012 E														-
<b>Bond Measures Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>OTHER REVENUES</b>														
Fund 35 State Funding														-
Prior Year Funding Adjustments														
Interest Earnings & Other Misc Revenue				630,000			480,000			300,000			120,000	1,530,000
<b>Other Revenue Total</b>	-	-	-	630,000	-	-	480,000	-	-	300,000	-	-	120,000	1,530,000
<b>TOTAL REVENUE</b>	-	-	-	630,000	-	-	480,000	-	-	300,000	-	-	120,000	1,530,000
9150 Local Agency Investment Fund(LAIF)														21,308,907
9135 Cash with Fiscal Agent (Escrow Account)														2,139,394
9200 Accounts Receivable	(600,000)												120,000	120,000
9500 Accounts Payable	2,599,730												(3,679,116)	(3,679,116)
9570 Retention Held by WCCUSD														(2,292,755)
<b>9110 Cash in County Treasury</b>	<b>122,403,422</b>	<b>116,997,160</b>	<b>110,536,215</b>	<b>105,875,645</b>	<b>99,427,472</b>	<b>92,020,351</b>	<b>84,607,849</b>	<b>78,736,723</b>	<b>71,871,784</b>	<b>65,876,674</b>	<b>60,158,188</b>	<b>53,995,039</b>	<b>53,995,039</b>	<b>53,995,039</b>
9110 Cash on Hand - Msr 2010 D (9745)	34,007,400	28,601,138	28,601,138	28,811,138	28,811,138	28,811,138	29,051,138	29,051,138	22,186,199	22,186,199	16,467,713	10,304,564	10,304,564	10,304,564
9110 Cash on Hand - Msr 2012 E (9748)	60,521,369	60,521,369	54,060,424	48,979,854	42,531,681	35,124,560	27,472,058	21,600,932	21,600,932	15,305,822	15,305,822	15,305,822	15,305,822	15,305,822
9110 Cash on Hand - Non-Bond Measure (9749)	27,874,653	27,874,653	27,874,653	28,084,653	28,084,653	28,084,653	28,084,653	28,084,653	28,084,653	28,384,653	28,384,653	28,384,653	28,384,653	28,384,653
9110 Cash on Hand - Fund 35 State Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	143,558,967	138,152,705	131,691,760	127,031,190	120,583,017	113,175,896	105,763,394	99,892,268	93,027,329	87,032,219	81,313,733	75,150,584	71,591,468	71,591,468
<b>TOTAL EXPENSE</b>	<b>375,750</b>	<b>5,406,262</b>	<b>6,460,945</b>	<b>5,290,570</b>	<b>6,448,173</b>	<b>7,407,121</b>	<b>7,892,502</b>	<b>5,871,126</b>	<b>6,864,939</b>	<b>6,295,110</b>	<b>5,718,486</b>	<b>6,163,149</b>	<b>3,679,116</b>	<b>73,873,249</b>
<b>Completed Site Projects</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAMERON CRITICAL NEEDS	-	115,000	136,500	137,500	138,500	136,200	136,700	178,850	132,200	66,200	80,200	-	-	1,257,850
COLLINS CRITICAL NEEDS	-	341,100	456,850	436,100	447,000	455,000	437,150	232,600	601,750	27,000	-	-	-	3,434,550
FAIRMONT CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIGHLAND CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LAKE CAMPUS REPLACEMENT	120,000	1,191,800	2,222,600	2,377,600	3,360,000	3,289,925	3,686,500	2,164,640	3,208,000	3,195,760	3,186,500	3,720,500	3,050,000	34,773,825
RIVERSIDE CRITICAL NEEDS	-	1,073,000	1,010,000	58,000	10,000	3,000	-	-	-	-	-	-	-	2,154,000
SHANNON CRITICAL NEEDS	-	426,520	481,852	496,677	494,352	597,852	599,952	586,852	550,900	571,000	553,000	573,000	154,704	6,086,661
STEGE CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OBAMA CAMPUS REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CRESPI GYM SEISMIC RETROFIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KOREMATSU LEGACY PROJECT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HERCULES CRITICAL NEEDS	-	22,000	67,000	108,000	110,000	708,000	1,146,000	1,138,900	1,144,000	1,132,200	1,162,400	1,119,000	-	7,857,500
KENNEDY CRITICAL NEEDS	-	-	-	11,500	20,421	49,093	64,400	78,344	54,589	143,000	336,707	477,520	474,412	1,709,986
PINOLE VALLEY LEGACY PROJECT	-	1,897,813	1,762,243	1,359,343	1,560,000	1,875,701	1,570,000	1,240,000	925,000	910,000	150,000	2,000	-	13,252,100
RICHMOND GYM SEISMIC RETROFIT	-	62,000	54,000	50,000	50,000	50,000	-	-	-	-	-	-	-	266,000
CENTRAL PROGRAM COORDINATION	255,750	277,029	269,900	255,850	257,900	242,350	251,800	250,940	248,500	249,950	249,679	271,129	-	3,080,777
TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Active Site Projects</b>	<b>375,750</b>	<b>5,406,262</b>	<b>6,460,945</b>	<b>5,290,570</b>	<b>6,448,173</b>	<b>7,407,121</b>	<b>7,892,502</b>	<b>5,871,126</b>	<b>6,864,939</b>	<b>6,295,110</b>	<b>5,718,486</b>	<b>6,163,149</b>	<b>3,679,116</b>	<b>73,873,249</b>
<b>Total Site Projects</b>	<b>375,750</b>	<b>5,406,262</b>	<b>6,460,945</b>	<b>5,290,570</b>	<b>6,448,173</b>	<b>7,407,121</b>	<b>7,892,502</b>	<b>5,871,126</b>	<b>6,864,939</b>	<b>6,295,110</b>	<b>5,718,486</b>	<b>6,163,149</b>	<b>3,679,116</b>	<b>73,873,249</b>

**Bond Program Cash Flow Projection, Data as of 12/31/2020**  
**Schedule includes Unfunded State Funding Applications**

Updated 01/05/2021

	2023 Jul-22	2023 Aug-22	2023 Sep-22	2023 Oct-22	2023 Nov-22	2023 Dec-22	2023 Jan-23	2023 Feb-23	2023 Mar-23	2023 Apr-23	2023 May-23	2023 Jun-23	2023 Acc Jul	2023 TOTAL
<b>Beginning Cash</b>	53,995,039	50,016,499	44,308,585	37,670,441	32,035,207	26,765,089	21,709,915	18,524,202	15,155,762	11,727,280	8,601,609	5,697,858	3,622,918	3,622,918
Msr 2000 M														-
Msr 2002 D														-
Msr 2005 J														-
Msr 2010 D														-
Msr 2012 E														-
<b>Bond Measures Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>OTHER REVENUES</b>														
Fund 35 State Funding		-							-					-
Prior Year Funding Adjustments														
Interest Earnings & Other Misc Revenue				400,000			360,000			200,000			40,000	1,000,000
<b>Other Revenue Total</b>	-	-	-	400,000	-	-	360,000	-	-	200,000	-	-	40,000	1,000,000
<b>TOTAL REVENUE</b>	-	-	-	400,000	-	-	360,000	-	-	200,000	-	-	40,000	1,000,000
9150 Local Agency Investment Fund(LAIF)											-			21,308,907
9135 Cash with Fiscal Agent (Escrow Account)														2,139,394
9200 Accounts Receivable	(120,000)												40,000	40,000
9500 Accounts Payable	3,679,116												(3,650)	(3,650)
9570 Retention Held by WCCUSD														(2,292,755)
<b>9110 Cash in County Treasury</b>	<b>50,016,499</b>	<b>44,308,585</b>	<b>37,670,441</b>	<b>32,035,207</b>	<b>26,765,089</b>	<b>21,709,915</b>	<b>18,524,202</b>	<b>15,155,762</b>	<b>11,727,280</b>	<b>8,601,609</b>	<b>5,697,858</b>	<b>3,622,918</b>	<b>3,622,918</b>	<b>3,622,918</b>
9110 Cash on Hand - Msr 2010 D (9745)	6,326,024	6,326,024	6,326,024	6,526,024	6,526,024	6,526,024	6,706,024	6,706,024	3,277,542	3,377,542	473,791	473,791	473,791	473,791
9110 Cash on Hand - Msr 2012 E (9748)	15,305,822	9,597,908	9,597,908	9,797,908	9,797,908	9,797,908	9,977,908	6,609,468	6,609,468	3,383,797	3,383,797	1,308,857	1,308,857	1,308,857
9110 Cash on Hand - Non-Bond Measure (9749)	28,384,653	28,384,653	21,746,509	15,711,275	10,441,157	5,385,983	1,840,270	1,840,270	1,840,270	1,840,270	1,840,270	1,840,270	1,840,270	1,840,270
9110 Cash on Hand - Fund 35 State Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	71,172,044	65,464,130	58,825,986	53,190,752	47,920,634	42,865,460	39,679,747	36,311,307	32,882,825	29,757,154	26,853,403	24,778,463	24,814,813	24,814,813
<b>TOTAL EXPENSE</b>	<b>419,424</b>	<b>5,707,914</b>	<b>6,638,144</b>	<b>6,035,234</b>	<b>5,270,118</b>	<b>5,055,174</b>	<b>3,545,713</b>	<b>3,368,440</b>	<b>3,428,482</b>	<b>3,325,671</b>	<b>2,903,751</b>	<b>2,074,940</b>	<b>3,650</b>	<b>47,776,655</b>

<b>Completed Site Projects</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAMERON CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COLLINS CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAIRMONT CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIGHLAND CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LAKE CAMPUS REPLACEMENT	95,480	3,177,620	3,646,300	3,706,840	3,165,090	3,192,750	1,742,663	1,783,520	2,203,962	2,073,741	1,733,957	787,750	3,650	27,313,323
RIVERSIDE CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SHANNON CRITICAL NEEDS	-	203,000	508,400	3,000	31,984	-	-	-	-	-	-	-	-	746,384
STEGE CRITICAL NEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OBAMA CAMPUS REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CRESPI GYM SEISMIC RETROFIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KOREMATSU LEGACY PROJECT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HERCULES CRITICAL NEEDS	-	1,319,200	1,268,900	1,129,300	871,500	698,330	606,670	405,000	40,800	5,000	-	-	-	6,344,700
KENNEDY CRITICAL NEEDS	-	743,000	972,500	958,000	962,500	942,000	950,000	957,000	963,340	1,026,500	948,414	1,066,760	-	10,490,014
PINOLE VALLEY LEGACY PROJECT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RICHMOND GYM SEISMIC RETROFIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CENTRAL PROGRAM COORDINATION TECHNOLOGY	323,944	265,094	242,044	238,094	239,044	222,094	246,380	222,920	220,380	220,430	221,380	220,430	-	2,882,234
Active Site Projects	419,424	5,707,914	6,638,144	6,035,234	5,270,118	5,055,174	3,545,713	3,368,440	3,428,482	3,325,671	2,903,751	2,074,940	3,650	47,776,655
Total Site Projects	419,424	5,707,914	6,638,144	6,035,234	5,270,118	5,055,174	3,545,713	3,368,440	3,428,482	3,325,671	2,903,751	2,074,940	3,650	47,776,655



# **WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE**

## **DRAFT MINUTES Meeting of December 14<sup>th</sup>, 2020**

### **A) OPENING PROCEDURES**

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

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

Mr. Gosney called the meeting to order at 2:05 PM.

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### **C) ROLL CALL**

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

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

Board Liaison: None appointed.

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

After Mr. Jungherr pulled Item J (CBOC Member Information Request Log) the rest of the agenda was approved via consent.

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

None

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### **F) ELECTION OF CBOC OFFICERS FOR 2021**

Luis Freese conducted the election of officers for 2021

For Chair, Anton Jungherr nominated Don Gosney to continue. With no other nominations, a white ballot was cast.

For Vice Chair, Don Gosney nominated Guadalupe Enllana to continue. With no other nominations, a white ballot was cast.

For Secretary, Don Gosney nominated Anton Jungherr. Mr. Jungherr declined the nomination. Sallie DeWitt nominated John Anderson. With no other nominations, a white ballot was cast.

# WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

## D I S T R I C T   R E P O R T S

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

Mr. Freese presented the project reports and updates:

- 12.14.20 Facilities Master Plan Projects Update
- Michelle Obama School Project Status Report (December)
- Michelle Obama Newsletter (December)
- Richmond HS Newsletter Number 17 (December)
- RHS Critical Needs Project Status Report (December)

Ellen Meija-Hooper presented reports on

- Facilities Master Plan Update
- Facilities Master Plan Prioritization Committee

Melissa Payne presented the financial reports:

- Consolidated Budget Report 11.30.20
- Consolidated Budget Report-2016 Master Plan 11.30.20
- Report #2 Bond Program Spending to Date 11.30.20
- Site Budget Authorization 12.14.20
- Report #13 Bond Program Financial Status 11.30.20
- Report #13A Variance Report 11.30.20
- '20-'21 Accounts Payable Check List 11.30.20

## C O M M I T T E E   R E P O R T S   # 1

### H) **2019 ANNUAL REPORT AND UPDATE**

Ms. DeWitt presented the 2019 Annual Report (Rev-3).

Ms. DeWitt also offered a handout with two amendments to the report under consideration:

Proposed amendments:

**AMEND 2019 ANNUAL REPORT (Pg 3)** shown on *12.14.20 CBOC Agenda (Pg 57)* as follows:

The second paragraph reads (last sentence highlighted):

# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

- Construction commenced on Wilson Elementary School campus replacement project on August 2, 2019. The community requested changing the name to Michelle Obama School and, in February, 2020, the Board approved the name change. In this report, Michelle Obama School is referred to as Wilson Elementary School to align with 2019 district financial reports. **At the end of 2019, the budget for the Wilson Elementary School replacement project was \$44.1 million.**

### **Amendment #1: Change last sentence to:**

- Construction commenced on Wilson Elementary School campus replacement project on August 2, 2019. The community requested changing the name to Michelle Obama School and, in February, 2020, the Board approved the name change. In this report, Michelle Obama School is referred to as Wilson Elementary School to align with 2019 district financial reports. **At the end of 2019, the bond fund budget for Wilson Elementary School totaled \$44.1 million, including the campus replacement project and other legacy projects.**

The third paragraph reads (last sentence highlighted):

- In 2019, work was done on a seismic upgrade project for the gymnasium at Juan Crespi Middle School. **By the end of 2019, a total of \$6.5 million in bond funds had been allocated to Crespi.**

### **Amendment #2: Change last sentence to:**

- In 2019, work was done on a seismic upgrade project for the gymnasium at Juan Crespi Middle School. **By the end of 2019, a total of \$6.5 million in bond funds had been allocated to Crespi, including critical needs and legacy projects.**

Ms. Humes made a motion to accept the amended Annual Report with Ms. Enllana seconding the motion.

The motion was approved with Enllana, Jungherr, DeWitt, Anderson, Humes and Cole voting in the affirmative with Gosney abstaining. [6-0-1-0]

Ms. Humes presented a proposed schedule for the 2020 Annual Report which will gather and process information starting at the beginning of 2021 and processed as gathered. The goal is to have the Annual Report available

# **WCCUSD**

## **CITIZENS' BOND OVERSIGHT COMMITTEE**

for review by the CBOC, the Board of Education and the public much earlier than in previous years.

Ms. Humes also repeated her request for the District to provide the CBOC with an account for Zoom meetings or through some other meeting sharing application (Google Meet?). Mr. Freese replied that he would look into what the District can provide.

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

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

**I) ADOPTION OF MINUTES**

Approved with no objection:

11.09.20 CBOC Draft Minutes

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**J) CBOC MEMBER INFORMATION REQUEST LOG**

Mr. Jungherr spoke on Item #147 on Page 195 of the Agenda Packet to address a request for information made 10 weeks prior. Mr. Jungherr also reference Item #149 on Page 196 of the Agenda Packet which requested information 6 weeks prior to this meeting.

Mr. Gosney requested of Mr. Freese that these requests be addressed by the end of the week (12/18). Staff confirmed that they could at least provide an update.

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**K) APPROVED RECOMMENDATIONS LOG**

Approved with no objection:

12.14.20 CBOC Approved Recommendations

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

**L) MEMBERSHIP**

Mr. Gosney presented:

12.14.20 CBOC Attendance Review

# **WCCUSD**

## **CITIZENS' BOND OVERSIGHT COMMITTEE**

### **M) MEMBERSHIP ROSTER**

Mr. Gosney presented:

12.14.20 CBOC Roster

Mr. Gosney reported that the CBOC roster was down to only seven members and that efforts need to be made to fill the unfilled positions.

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### **N) CHAIRPERSON REPORTS**

Mr. Gosney noted his report to the Board, which was included in the agenda packet.

12.09.20 Chair Report

Mr. Gosney spoke about some of the problems he envisioned with regards to proposed changes that the new Board of Education has mentioned that would severely limit the ability of the CBOC to perform the oversight of the Bond Program in the future.

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### **O) AUDIT SCHEDULES**

Mr. Jungherr presented an update on the relevant dates surrounding the 2020 Financial and Performance Audits.

Mr. Jungherr expressed his severe disapproval of the response provided by Eide Bailey regarding firm credentials and performance and asked Mr. Nathan Edelman to provide follow-up information and documentation on (1) the firm's peer review report, (2) details on how the firm was engaged, since the services were not subject to an RFP, and (3) a response to issues related to the firm's audit of the Vallejo USD.

Mr. Jungherr believed that the responses were nonresponsive, superficial and inadequate. [See attached responses]

Through the Chair, Mr. Jungherr requested from staff a more thorough response sent to the full CBOC. Mr. Freese responded that he would try to provide an update by the end of the week (12.18).

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### **P) MEASURE R POTENTIAL BOND ISSUANCE SCHEDULE**

Mr. Jungherr presented a report provided by KNN at the Board meeting of November 4<sup>th</sup> advising that there might be an issuance of Measure R bonds in March of 2021.

# WCCUSD

## CITIZENS' BOND OVERSIGHT COMMITTEE

Mr. Jungherr expressed his opinion that, since there is no need for the funds at this time, that the sale would be in violation of applicable laws and codes.

Mr. Freese responded that since this was a financial matter and not under his control, he couldn't speak with authority but he did not believe that there would be a sale at that time.

Mr. Gosney said that he would reach out to Dr. Wold for a clarification.

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### Q) CALENDAR

The CBOC members and staff discussed dates that would best for CBOC meetings in 2021. The working calendar listed holidays, personal conflict dates and District conflicts so the meeting dates would be more conducive to full attendance. The accepted meeting dates are:

J a n 1 1	A p r 1 2	A u g 9
F e b 8	M a y 1 7	S e p t 1 3
M a r 0 8	J u n 1 4	S e p t 2 9
		(proposed joint meeting)
M a r 3 1	J u l 1 2	O c t 1 8
(proposed joint meeting)		
N o v 0 8	D e c 1 3	

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### R) FUTURE AGENDA TOPICS

Mr. Jungherr requested an update and discussion with the Board's efforts to amend BP9270 (Conflict of Interest). Mr. Jungherr's concern was that what was on the Board Agenda for the 16<sup>th</sup> did not address Item #76 from the Forensic Accounting Investigation.

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### S) ADJOURNMENT

Before the meeting was adjourned at 4:27 PM, the CBOC and staff expressed their appreciation and thanks for Cameron Moore's time on the CBOC and as CBOC Secretary.

It was pointed out that Mr. Moore also served as a CBOC representative on the Forensic Accounting Investigation Implementation Task Force but since his resignation from the CBOC, the CBOC representation on this task force needed to be filled. Mr. Gosney pointed out that when the task



# **WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE**

force was created, a seat was reserved for someone from the CBOC but it was not the purview of the CBOC to select someone who that person might be. Mr. Gosney recommended that if anyone wanted to be considered for this position, they should petition the Board for consideration.

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**NEXT SCHEDULED CBOC MEETING:****January 11, 2021**

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Submitted by CBOC Chair Don Gosney  
01.07.21

DRAFT



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## Fwd: CBOC Audit Entrance Questions/Comments

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Mon, Dec 14, 2020 at 11:11 AM

----- Forwarded message -----

From: **Nathan Edelman** <[nedelman@eidebailly.com](mailto:nedelman@eidebailly.com)>  
Date: Tue, Nov 17, 2020 at 9:28 AM  
Subject: Re: CBOC Audit Entrance Questions/Comments  
To: Margarita Romo <[margarita.romo@wccusd.net](mailto:margarita.romo@wccusd.net)>

Good morning Margarita - Responses are below. Let me know if you have any questions.

*Why aren't your audit reports on the State Controller's Office website for the last three years?*  
Vavrinek, Trine, Day & Co., LLP combined its practice with the CPA and business advisory firm of [Eide Bailly LLP](#), effective July 22, 2019. As of today, the most recent information published on the State Controller's website is applicable to the fiscal year 2017-18.

Has your firm done business with Tony Wold/districts he has worked with in the past?  
Two current firm partners have worked with Tony prior to them joining Eide Bailly.

Can you please send the CBOC the quality control report for the audits done for Vallejo USD?  
All the State Controller Quality Control Review Reports are publicly accessible from the SCO website. Here is the specific link to the most recent: <https://cpads.sco.ca.gov/CPADetail.aspx?id=1046>

The peer-review letter is attached.

### **Nathan Edelman, CPA**

Partner  
Eide Bailly LLP  
San Mateo, CA  
415.260.3206

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 **October 16 2020\_Friday Memo\_Final.pdf**  
469K

West Contra Costa Unified School District  
*Office of the Superintendent*

- Absence Soft is a comprehensive leave management to streamlined document software that will provide tracking and notification to both Human Resources and employees about their status. It will ensure that the District does not over or under pay employees who are utilizing leaves as allowable by law or the bargaining contract. Due to COVID related leaves this is a necessary contract for compliance to both Federal and State laws.
- Powerschool: We have six different contracts with Powerschool, all of the other contracts have been to the board for approval. However we missed this one due to a transitional oversight as we had contracts in multiple departments for the same vendor and did not get them consolidated in June as we were transitioning. The contracts will be consolidated and brought to the board at the same time next year.

The Office of African American Student Achievement is bringing forward one contract

- Beauty Scholars will provide workshops that are tailored to develop the students' ability to cultivate leadership skills, and excel academically through a host of relevant topics, structured interactive exercises and events led by highly qualified community leaders, and various activities focusing on promoting positive self-reinforcement, education, leadership and life skills.

Elementary Literacy is bringing forward an increase to an existing contract

- Reading Writing Project Network: On June 10<sup>th</sup> the District contract for Reading Writing Project Network was approved. This contract includes conference days, Leadership and Teacher Leader Days as well as School Based professional development. We are now increasing that contract by \$6,600 to add Teachers in K-3 for DLI conference days.

The Information Technology Department is bringing forward an increase to an existing contract

- T-Mobile: Increase existing contract to provide mobility to designated West Contra Costa Unified School District Staff via mobile phone and devices to ensure seamless communication between sites and central office. This increase is needed to provide cell phones and hotspots for staff for distance learning.

**Bond Performance and Validation Audits - Tony Wold (Melissa Payne and Margarita Romo)**

Every year, the District must complete a Bond Program Financial and Performance Audit of the active Program. For the fiscal year 2020, Christy White is under contract to conduct the Bond Financial Audit and the District Wide Annual Financial Audit. The District solicited two proposals for the Bond Performance Audit and recommended awarding a contract to Eide Bailly to complete the Bond Program Performance Audit. This is on the agenda for the upcoming board meeting.

In addition, to the standard Bond Program compliance audits, the District is committed to independent third-party verification of implementation for recommendations provided by VLS in the Forensic Accounting Investigation Phase II Report and the Performance and Program Effectiveness Audits for FY 2017-2019.

With the publication of the bond Program Management Plan (PMP), the District has produced detailed processes and procedures to implement many recommendations. At the Joint Board and CBOC on September 30, 2020, the District agreed to seek independent third-party verification of implementation.

West Contra Costa Unified School District  
*Office of the Superintendent*

To that end, the District solicited proposals to verify the implementation of the 28 recommendations made by Moss Adams in the cumulative Performance and Program Effectiveness Audit for fiscal years 2017-2019 and the 29 recommendations that Moss Adams did not deem “implemented” in their Phase 1 report.

Staff believes that it is **essential to finalize the verification process and maintain appropriate audits moving forward.** To ensure independent validation, staff recommends that the District maintain the contract with Moss Adams to validate the 50 items, which are part of the Phase 2.0 contract. **To avoid any potential conflict of interest,** the District recommends contracting with Eide Bailly to complete verification of the 29 items left over from Phase 1.0 as well as the 28 items identified by Moss Adams in the enhanced effectiveness/performance audits. **It should be noted that Eide Bailly will review current and 2019 – 2020 expenditures as part of verification, which was one of the concerns brought up by the CBOC.**

Staff believes that the 2020 – 2021 school year should focus on **completing what was started by validating the remaining recommendation. The Lead Internal Auditor’s work will include independent verification of all of the previous additional audit issues along with Eide Bailly and Moss Adams.** At the end of this school year, upon completing those reports, staff would then recommend that the Board then address and commission a new Effectiveness Audit if there are areas that the Board believes have not been sufficiently addressed. This should not be part of the required Bond Financial Audit or required Bond Performance Audit, but additional, if the need requires it.

We are committed to maintaining an accountability system that provides confidence in the integrity of our operations. This will include appropriate audits. For the past 5 years the District has been in a continual process of review and verification. **During that period by the end of December there will have been 100% turnover in the Board of Education and senior management responsible for the Bond Program.** With the verification audits done by Eide Bailly and Moss Adams this school year we will be able to identify a new baseline for the next board of education to utilize to determine the appropriate scope of audits beginning in the 2021 - 2022 school year. We believe that the course of action will provide the necessary accountability that we have been discussing for the past year.

#### **Special Education (Kristen Hardy)**

The Board Policy updates associated with Significant Disproportionality are going through final revisions. These are anticipated to be ready for review at the next Board Meeting.

#### **Educational Services Team Update (Rubén Aurelio and team)**

The following [slide deck](#) is here for your reference. The goal of this presentation was for a full introduction to the Educational Division with an emphasis on major initiatives from each of the eight offices that comprise the team. We’ve decided to table the agenda topic for a deeper look in upcoming board meetings. We will be updating our district Roadmap with the goal to operationalize the graduate profile and focus on deeper learning. Each of the offices are fast at work supporting our distance learning efforts and success for all. We hope that the slide deck provides a snapshot of the quality work that this department is producing in support of students, families, schools, and the organization.

## Report on the Firm's System of Quality Control

December 28, 2017

To the Partners of Eide Bailly LLP and the  
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.



Cherry Bekaert LLP



# CBOC MEMBER RECORDS REQUEST AND STATUS LOG

01.11.21

REQUESTER	DATE REC'D	SUBJECT	FORWARDED FOR RESPONSE	RESPONSE DATE	RESPONSE
111) Anton Jungherr	3/16/19	Copy of 03/20/19 Closed Session referenced case and District's related cross-action	03/18/19 to L. LeBlanc	04/02/19 emailed A. Jungherr documents requested	04/02/19
112) Anton Jungherr	4/15/19	Copy of Riverside RFQ Design Build	4/15/19 to L. LeBlanc	4/17/19 emailed A. Jungherr requested documents	4/17/19
113) Anton Jungherr	4/15/19	Disclosure Procedures	5/15/19 to J. al-Amin	4/17/19 emailed A. Jungherr requested documents	4/17/19
114) Anton Jungherr	5/2/19	Parley Pro agreement	5/2/19 to M. Payne	5/6/19 emailed A. Jungherr requested documents	5/6/19
115) Anton Jungherr	5/6/19	Copy of Moss Adams proposal for systems and procedures services	5/6/19 to L. LeBlanc	5/6/19 emailed A. Jungherr requested documents	5/6/19
116) Anton Jungherr	5/5/19	Copy of DDLN agreement and amendments 1-6	5/6/19 to M. Payne	5/9/19 emailed A. Jungherr requested documents	5/9/19
117) Anton Jungherr	5/16/19	Details for 4 items discussed at FSC meeting -5-15-19	5/16/19	6-17-19 emailed A. Jungherr documents	6/17/19
118) Anton Jungherr	5/16/19	Details of Bond Program Cash Position Projection Summary	5/16/19 to M. Payne	6/17/19 emailed A. Jungherr documents(duplicate of #117)	6/17/19
119) Anton Jungherr	5/16/19	Melissa Truitt Project Administration Agreement	5/17/19 to M. Payne	6/17/19 emailed agreement to A. Jungherr	6/17/19
120) Anton Jungherr	5/17/19	Lisa Nagai Consulting Project Agreement	5/17/19-to M. Payne	6/17/19 emailed agreement to A. Jungherr	6/17/19
121) Anton Jungherr	5/17/19	Colbi Implementation Survey	5/17/19-to M. Payne	6/24/19 emailed A. Jungherr survey	6/24/19



# CBOC MEMBER RECORDS REQUEST AND STATUS LOG

01.11.21

REQUESTER	DATE REC'D	SUBJECT	FORWARDED FOR RESPONSE	RESPONSE DATE	RESPONSE
122) Anton Jungherr	5/17/19	Bond Program Management Plan table of contents	5/17/19 to M. Payne	7/15/19 Emailed Jungherr and Gosney	7/25/19
123) Anton Jungherr	5/17/19	Current version of Bond Program Budget Practices and Procedures (duplicate from 4.16.19)	5/17/19 to M. Payne	Withdrawn by A. Jungherr	7/27/19
124) Anton Jungherr	5/17/19	Copies of Adam Ferber's invoices for assorted listed months	5/20/19 to S. Garfield	5/28/19 emailed copies of invoices to A. Jungherr	5/28/19
125) Anton Jungherr	5/24/19	Bond Program staffing positions for 2015-16 and 2016-17.	5/24 to Payne 10/16 to Bueno/Wold	2/10/20 emailed A. Jungherr & D. Gosney updated report	2/10/20
126) Anton Jungherr	5/26/19	Current version of Munis Training Manual	5/28/19 to S. Garfield	5/28/19 emailed response to A. Jungherr to access manual through the District's website under Purchasing Dept.	5/28/19
127) Anton Jungherr	5/1/19	Copies of sample reports provided by Colbi	5/1/19 to M. Payne	5/1/19 emailed reports to G. Visineau, A. Jungherr, D. Gosney	5/1/19
127A) Anton Jungherr	6/22/19	Explanation in Variance between Report 13 and staff report	6/24/19 to M. Payne	Emailed information to Jungherr and Gosney to share with CBOC	6/28/19
128) Anton Jungherr	6/30/19	Master List Numbers for various Phase 1 & Phase 2 recommendations	7/1/19 to M. Payne	04/13/20 ~ A. Jungherr requested for it to be marked Completed	04/13/20
129) Anton Jungherr	6/30/19	Completed version of the Colbi District information document.	7/1/19 to M. Payne	2-7-20 emailed Jungherr/Gosney requested information	2/7/20
130) Gregg Visineau	7/4/19	Questions on KNN schedules & clarification on previously answered inquiries.	7/8/19 to M. Payne	7/19/19 emailed to G. Visineau with comments and documents	7/19/19

# CBOC MEMBER RECORDS REQUEST AND STATUS LOG

01.11.21

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

# CBOC MEMBER RECORDS REQUEST AND STATUS LOG

01.11.21

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

# CBOC MEMBER RECORDS REQUEST AND STATUS LOG

01.11.21

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
01.11.21

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

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

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**01.11.21**

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



**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**01.11.21**

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**01.11.21**

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**01.11.21**

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**01.11.21**

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**01.11.21**

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**01.11.21**

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



**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**01.11.21**

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

**West Contra Costa Unified School District**  
**Citizens' Bond Oversight Committee**  
**CBOC Approved Recommendations**  
**01.11.21**

Item No.	Recommendation	Date CBOC Approved	District's Response
33	<p>That the District provide to the CBOC a monthly report on the status of the Lead Internal Auditor's review of the implementation of forensic accounting investigation recommendations in the following format, including a listing of the specific recommendations reviewed, beginning with October 2020:</p> <ul style="list-style-type: none"><li>• Balance to review beginning of month (77)</li><li>• Reviewed this month</li><li>• Balance to review end of month:</li></ul>	10.19.20	



# WCCUSD CITIZENS' BOND OVERSIGHT COMMITTEE

## ATTENDANCE REPORT for PREVIOUS 12 MONTHS 01.11.21

	2020												
	1/13	2/10	3/9	4/13	5/11	6/8	7/13	8/10	9/14	9/30	10/19	11/09	12/14
John Anderson				C A N C E L L E D									
Ken Burns							UA	UA	UA	UA	UA		
Maisha Cole								EA					
Sallie DeWitt													
Guadalupe Enllana									UA			EA	
Kathy Fleming													
Don Gosney													
Vanessa Hill													
Lorraine Humes		EA	EA										
Anton Jungherr													
Cameron Moore													
Gregg Visineau		EA											
BOE Liason*	UA	EA	UA		UA	UA	UA	UA	UA	UA	UA	UA	

### Key Codes:

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

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

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

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

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



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

**CITIZENS' BOND OVERSIGHT COMMITTEE**  
**MEMBERSHIP ROSTER**  
**01/11/21**

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

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

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

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

# FY2020 AUDIT SCHEDULES

01.11.21

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

Description	Entity See Key Below	Financial Audit FY2020 Christy White <sup>1</sup>	Performance Audit Compliance FY 2020 Eide Bailly	Forensic Review Phase 2 Moss Adams <sup>2</sup>	Forensic Review Phase 1.5 and Performance Audit FY 2019 Review Eide Bailly	Performance Audit Effectiveness & Results FY 2020 Need Auditor <sup>3</sup>
Entrance Conference	CBOC	11.09.20	11.09.20	02.08.21	01.11.21	?
Exit Conference	CBOC	02.08.21	02.08.21 <sup>4</sup>	05.10.21	05.10.10	?
Accept Report	CBOC	03.08.21	03.08.21 <sup>5</sup>	06.14.21	06.14.21	?
Accept Report	Board	03.24.21	03.24.21 <sup>6</sup>	?	?	?
Legal Deadline	Board	03.31.21	03.31.21	N/A	N/A	N/A
Annual Evaluation of Auditor	CBOC	04.12.21	04.12.21	N/A	N/A	N/A
Responses to Audit Recommendations <sup>7</sup>	Staff	06.30.21	06.30.21	N/A	N/A	N/A
Cost		\$9,411	\$27,500	\$50,000	\$70,000	?
Funding Source		Bond	Bond	General *	General *	Bond

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

### Entity Key:

**CBOC ~ Citizens’ Bond Oversight Committee    Board ~ WCCUSD Board of Education**

<sup>1</sup> “Christy White is okay with the dates listed for the financial audit.” Lead Internal Auditor Margarita Romo, January 4, 2021 email to Anton Jungherr.

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

<sup>3</sup> On January 13, 2020, the CBOC recommended effective and results performance audits for FY2020, FY2021 and FY2022. The Board of Education on October 21, 2020 rejected this recommendation.

<sup>4</sup> Eide Bailly considers this “progress update.” Romo email to Jungherr, January 4, 2021.

<sup>5</sup> Eide Bailly states audit may not be complete by this date. Romo email to Jungherr, January 4, 2021.

<sup>6</sup> Eide Bailly said would be on a CBOC/Board agenda for acceptance on or near March 31, 2021. Romo email to Jungherr, January 4, 2021. It is noted that the Board has not scheduled this joint meeting.

<sup>7</sup> Education Code Section 15280 (a)(2) provides, “The governing board of the district shall provide the citizens’ oversight committee with responses ... within three months of receiving the audits.”

## FY2020 AUDIT SCHEDULES

01.11.21

The schedule for the Moss Adams LLP Phase 2 Final Forensic Accounting Investigation Review (upon completion of the implementation of the 112 recommendations) was June 20, 2020. District staff now have a target date of June 30, 2021 to have Moss Adams, LLP complete this review.<sup>8</sup>

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

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

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

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

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<sup>8</sup> Bond Program Audits Overview, Board of Education Meeting September 9, 2020, page 10, agenda item E.2.



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December 14, 2020

TO: WCCUSD Board of Education

Subject: WCCUSD Board of Education December 16, 2020 Agenda Item  
C.5 Revisions to Board Bylaws 9270 (Conflict of Interest) and Approval of  
Resolution No. 46-2021

## **I. Table Revision to Bylaw 9270**

It is recommended that the proposed revision to Bylaw 9270 Conflict of Interest be tabled because the revision does not conform to the recommendations approved by the Board of Education on September 21, 2016.

On September 21, 2016, the Board of Education accepted the *Phase II Report of Forensic Accounting Investigation*, Final Report, September 16, 2016, prepared by Vicenti, Lloyd & Stutzman LLP (VLS). This report included Recommendation (ML-76/F11-1)<sup>1</sup> referenced in Dr. Wold's December 16, 2020 Item C.5 precis. In addition, VLS acknowledged the District's agreement with the recommendations provided.

VLS assigned these recommendations as "high risk" which they defined as follows: "There is a high likelihood that the District may be at risk for waste, improper expenditure or fraud (financial irregularity) related to the Bond Program expenditures, the dollar impact would be significant, and the impact on public perception/trust would be significant."

**These recommendations were made more than four years ago.**

Attachment 1 displays the complete VLS Recommendations on this matter.

**None of the VLS recommendations are included in the proposed revisions to Bylaws 9270.**

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<sup>1</sup> ML-76 is the District's master list identification number for the 112 forensic recommendations. F11-1 is VLS identification number for the conflict of interest recommendations.

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Attachment 2 is the results of VLS investigation on this matter and the basis for their conflict of interest recommendations.

## **II. Table Approval of Resolution Number 46-2021**

It is recommended that Resolution Number 46-2021 *Adopting a Conflict of Interest Code* be tabled because the referenced *Appendix of Designated Employees and Disclosure Categories* is not attached to the Resolution making the Resolution incomplete and not meeting the Brown Act disclosure requirement.

Anton Jungherr  
Member CBOC (for identification only and not on behalf of the CBOC)

cc: Superintendent Duffy, Associate Superintendent Wold, CBOC Members

### **Attachments**

1. Forensic Accounting Investigation Recommendation F11-1 (Conflict of Interest)
2. Forensic Accounting Investigation Recommendation F11-1 Results of Investigation and Recommendations (Conflict of Interest)

# **BOARD PROPOSED AMENDMENT TO BOARD POLICY 9270 (Conflict of interest)**

## **AGENDA ITEM C5 FROM 12.16.20WCCUSD BOARD AGENDA**

“Business Ethics Expectations for Vendors, Contractors and Others Doing  
Business with the District Bond Program:

Vendors, contractors and subcontractors, who will be doing business with  
the District Bond Program, must disclose in writing to the District's Lead  
Internal Auditor when they make any donation at the request of district  
staff or a member of the board.”

Legal Reference (partial list):

### **EDUCATION CODE**

1006	Qualifications for holding office
35107	School district employees
35230-35240	Corrupt practices, especially:
35233	Prohibitions applicable to members of governing boards
41000-41003	Moneys received by school districts
41015	Investments

### **FAMILY CODE**

297.5	Rights, protections, and benefits of registered domestic partners
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### **GOVERNMENT CODE**

1090-1 098	Prohibitions applicable to specified officers
1125-1129	Incompatible activities
81000-91015	Political Reform Act of 1974, especially:
82011	Code reviewing body
82019	Definition of designated employee
82028	Definition of gifts
82030	Definition of income
87100-87103.6	General prohibitions
87200-87210	Disclosure
87300-87313	Conflict of interest code

# Exhibit VII-1

## MASTER LIST OF RECOMMENDATIONS BY RISK AREA

**FI 1-1** Draft a "District Business Ethics Expectations" policy which articulates business ethics requirements for vendors, contractors and others doing business with the District Bond Program. Require all vendors, contractors, and subcontractors who will be doing business with the District Bond Program to implement a program requiring their employees sign acknowledgements that they have read and understand the "District's Business Ethics Expectations" policy and the related obligations. This policy can be incorporated within the existing Board policy 9270.

a. Include language in this "District's Business Ethics Expectations" policy which requires vendors, contractors and subcontractors, who will be doing business with the District Bond Program, to disclose in writing to the District when they make any contribution or donation to any organizations or nonprofit charitable organizations in any way related or connected to the District or District Board member and any contributions to campaigns for District Board members and Bond campaigns.

b. This "District's Business Ethics Expectations" policy should also address:

i. District expectations that vendors, contractors, and subcontractors, while performing contract work, maintain business ethics standards aimed at avoiding any impropriety or conflict of interest which could be construed to have an adverse impact on the District's best interests.

ii. Vendors, contractors, and subcontractors shall permit interviews of employees, reviews and audits of accounting or other records by District representatives to evaluate compliance with the spirit of these business ethics expectations.

c. Require Board members and District staff to fully disclose to the Board in writing any solicitation of contributions from vendors, contractors, subcontractors doing business with the District organizations related to campaigns and other organizations with some connection to the District and/or the District Bond Program. Encouragement of full disclosure will discourage the potential for any improper influences and encourage the consideration of possible recusal by a Board member.



**VLS FORENSIC SERVICES DIVISION**  
**A PROFESSIONAL SERVICE OF VICENTI, LLOYD & STUTZMAN, LLP**

Working together to build a culture of integrity and productivity within your workplace

**WEST CONTRA COSTA  
UNIFIED SCHOOL DISTRICT**

**BOND PROGRAM**

**PHASE II**  
**REPORT OF FORENSIC ACCOUNTING INVESTIGATION**

September 16, 2016

**FINAL REPORT**

Prepared by:  
Vicenti, Lloyd & Stutzman LLP  
CPAs and Business Advisors

RESPECT  
FOR THE INDIVIDUAL



HIGH ETHICAL  
STANDARDS



INNOVATION  
CREATIVITY  
CHANGE



MUTUAL TRUST



UNEQUIVOCAL  
EXCELLENCE



**FI (1) Work Step**

Conduct appropriate investigative steps to identify contributions, gifts, or other payments made by District vendors to specific outside organizations, District Board members, or District employees, which may have been given as a result of undue influence by District Board members or District employees.

**Related Allegation**

COI (3) – Allegations of kickbacks to Charles Ramsey

**Results of Testing**

As more fully articulated in Section V, Work Performed by VLS, VLS performed certain investigative steps to identify contributions, gifts, or other payments made by District vendors to specific outside organizations that are closely related or connected to the District, District Board members, or District employees, which may have been given as a result of undue influence by District Board members or District employees.<sup>114</sup>

A summary of investigative steps performed by VLS included interviews of certain District employees, both present and former; interviews of certain current and former vendors of the District Bond Program; and certain other individuals.

VLS also requested in writing specific financial information from vendors of the Bond program. Some vendors fully complied with the request. Other vendors, did not provide VLS with this information. Section VI of this report fully documents vendors who did not comply with VLS's request.

To meet this objective, VLS approached this in a three-part test.

- Part (A) is to determine whether vendors of the District Bond Program made any contributions to organizations related to campaigns and other organizations with some connection to the District and/or the District Bond Program.
- Part (B) is whether any Board member or District staff solicited either directly or indirectly any vendors to make these contributions.

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<sup>114</sup> Undue influence refers to whether vendor(s) felt any pressure either directly or indirectly to make a contribution.



- Part (C) is whether vendors felt any pressure (either directly or indirectly) to make these contributions in order to do business with the District or to continue to do business with the District.<sup>115</sup>

**(A) Contributions made by vendors to organizations related to campaigns and other organizations with some connection to the District and/or the District Bond Program.**

**Results of Work Performed**

Results of the work performed reveal that vendors of the District Bond Program did make contributions to organizations related to campaigns and other organizations with some connection to the District and/or the District Bond Program. The schedules that follow detail the vendors of the District Bond Program and the amount of the contributions they made to the various organizations listed.

Table 6 details the contributions made by District vendors/subcontractors to organizations related to campaigns and other organizations with some connection to the District for the fiscal years 2008/09 through 2014/15.<sup>116</sup> The columns have been numbered for reference as follows:

1. This column lists the vendor/subcontractor name. The companies/entities listed in this section were either District vendors or the subcontractors of the District vendors.<sup>117</sup>
2. This column represents the total amount paid by the District to the vendor listed in column (1).<sup>118</sup> These amounts were identified through the District general ledger.
3. This column lists the amounts contributed by District vendors to the Ivy League Connection. The contributions listed are according to the records provided to VLS by the Ivy League Connection's fiscal sponsor.

<sup>115</sup> The professional standards promulgated by the American Institute of Certified Public Accountants (AICPA) and the Association of Certified Fraud Examiners (ACFE) prohibit VLS from rendering an opinion as to whether there has been any fraud, criminal activity, corruption or bribery by anyone associated with this engagement. Therefore, VLS renders no opinion as to whether there has been any fraud, criminal activity, corruption or bribery by anyone associated with this engagement.

<sup>116</sup> The source of the detail is stated in its respective summary below.

<sup>117</sup> Subcontractors of SGI were identified from a list provided by SGI and through their invoices to the District. Service providers of the vendors were identified through labor and expense detail reports provided by the vendors.

<sup>118</sup> There is no dollar amount included for subcontractors or service providers as the District did not pay them directly. There may be vendors listed that at one time were subcontractors to another District vendor.

4. This column lists the amounts contributed by District vendors to The West Contra Costa Public Education Fund (Ed Fund), who is the fiscal sponsor for the Ivy League Connection. The contributions listed are according to records provided to VLS by the Ed fund.
5. This column lists the amounts contributed by District vendors to For the Children of West County, which is a Political Action Committee (PAC) that represents the WCCUSD bond & parcel tax campaigns. These amounts were identified by VLS in the Contra Costa County "CampaignDocs Web Public Access" and reflect the amounts reported by the recipients on FPPC Form 460.<sup>119</sup>
6. This column lists the amounts contributed by District vendors to individual campaigns of District Board members. These amounts were identified by VLS in the Contra Costa County "CampaignDocs Web Public Access" and reflect the amounts reported by the recipients on FPPC Form 460.
7. This column lists total gifts from vendors/subcontractors to District employees or District Board members as reported by the Form 700.
8. This column shows the total amounts contributed by the District vendors/subcontractors.

Table 7 through Table 11, which follow Table 6, provide the detail related to columns three to seven within this table.

**Table 6: Contributions Made by District Bond Program Vendors/Subcontractors**

Vendor/ Subcontractor Name	Total Payments from District to Vendor/ Subcontractor	Total Vendor Contributions to Ivy League Connection	Total Vendor Contributions to Education Fund	Total Vendor Contributions to "For the Children of West County"	Total Vendor Contributions to all other Campaigns	Total Gifts from Vendor Reported on Form 700	Grand Total (Columns 3-7)
1	2	3	4	5	6	7	8
WLC Architects, Inc.	\$ 17,011,399	\$ 268,500	\$ 17,583	\$ 296,000	\$ -	\$ 850	\$ 582,933
The Seville Group (SGI)	57,518,511	275,000	5,000	120,000	16,500	2,501	419,001
Deems Lewis McKinley	8,288,797	167,500	17,500	115,000	-	-	300,000
Hibser Yamauchi Architects	10,961,463	44,000	2,500	81,000	8,000	-	135,500
Powell & Partners Architects	8,521,565	38,000	-	61,000	20,250	-	119,250
Interactive Resources	5,381,284	57,000	-	55,250	2,500	-	114,750

<sup>119</sup> Form 460 is titled "Recipient Committee Campaign Statement" and is filed with the Contra Costa County Elections agency in accordance with Government Code Sections 84200-84216.54.

Vendor/ Subcontractor Name	Total Payments from District to Vendor/ Subcontractor	Total Vendor Contributions to Ivy League Connection	Total Vendor Contributions to Education Fund	Total Vendor Contributions to "For the Children of West County"	Total Vendor Contributions to all other Campaigns	Total Gifts from Vendor Reported on Form 700	Grand Total (Columns 3-7)
Quattrocchi Kwok Architects	1,871,249	34,000	-	65,000	2,500	-	101,500
Baker Vilar Architects	4,144,121	30,600	-	55,000	2,500	-	88,100
Orbach Huff & Suarez LLP	1,313,182	18,000	7,583	17,500	-	-	43,083
Davillier-Sloan, Inc.	2,437,102	32,500	-	4,000	4,000	-	40,500
John P Grossman & Associates	3,283,900	17,500	-	15,000	-	-	32,500
Amanco	-	5,000	-	12,500	7,325	425	25,250
HMC Architects	3,104,157	11,000	-	10,450	-	-	21,450
KNN Public Finance	222,189	8,000	-	12,000	-	931	20,931
Aeko Consulting	542,972	5,000	-	11,000	4,000	-	20,000
Lathrop Construction Associates Inc.	102,655,387	-	-	10,000	-	-	10,000
Sally Swanson Architects	1,302,852	3,250	1,500	2,500	400	75	7,725
AE3 Partners, Inc.	533,765	1,000	-	6,000	-	-	7,000
Kelling Northcross & Nobriga	15,359	2,000	-	4,000	-	-	6,000
Vallier Design Associates Inc.	28,568	-	-	4,000	-	-	4,000
Bothman Construction	6,518,570	-	-	-	-	1,747	1,747
ISSA Structural Engineers	13,300	400	-	1,000	-	-	1,400
RGA Environmental Inc.	1,265,043	-	-	1,250	-	-	1,250
Kleinfelder	2,066,718	-	-	1,000	-	-	1,000
Luk and Associates	98,591	-	-	300	-	-	300
Ninyo & Moore	466,031	-	-	100	-	-	100
<b>Total</b>	<b>\$ 239,566,074</b>	<b>\$ 1,018,250</b>	<b>\$ 51,666</b>	<b>\$ 960,850</b>	<b>\$ 67,975</b>	<b>\$ 6,529</b>	<b>\$ 2,105,270</b>

Table 7 contains the detail of total vendor contributions to the Ivy League Connection as shown in column 3 of Table 6. The Ivy League Connection (ILC) is a privately financed scholarship program designed to promote the college going culture in the high schools of the West Contra Costa Unified School District.<sup>120</sup> Records for the ILC were received for 7/1/2009 through

<sup>120</sup> The WCCUSD website, under student parent resources, has a link to the ILC website. The ILC website indicates that it was founded by school Board members Madeline Kronenberg and Charles Ramsey. It also states that the school administrators volunteer their time and efforts. The Ed Fund is the Fiscal Sponsor of the ILC.

2/29/2016.<sup>121</sup> ILC was founded by Board members Madeline Kronenberg and Charles Ramsey and it is administered by Ms. Kronenberg, Mr. Ramsey and Don Gosney.<sup>122</sup> Don Gosney and Madeline Kronenberg are currently the only two administrators of the ILC. Many District vendors have contributed to the ILC, as well as the Ed Fund, and some Board members have had their children benefit from this program. Specifically, Charles Ramsey's two children benefitted from the program and Todd Groves' daughter benefitted from the program.

**Table 7: Contributions Made to Ivy League Connection - Fiscal Years 2009/10-2015/16**

Vendor/Subcontractor Name	Fiscal Year 2009/10	Fiscal Year 2010/11	Fiscal Year 2011/12	Fiscal Year 2012/13	Fiscal Year 2013/14	Fiscal Year 2014/15	Fiscal Year 2015/16	Total Contributions to ILC
The Seville Group (SGI)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ 50,000	\$ -	\$ -	\$ 275,000
WLC Architects	3,500	45,000	50,000	40,000	105,000	25,000	-	268,500
Deems Lewis McKinley	12,500	25,000	25,000	25,000	25,000	25,000	30,000	167,500
Interactive Resources	7,500	7,500	7,500	11,000	20,000	3,500	-	57,000
Hibser Yamauchi Architects	8,500	17,000	10,000	-	5,000	3,500	-	44,000
Powell & Partners Architects	4,500	2,500	10,000	4,000	7,000	10,000	-	38,000
Quattrocchi Kwok Architects	2,000	-	10,000	10,000	10,000	2,000	-	34,000
Davilier-Sloan	10,000	5,000	7,500	5,000	-	5,000	-	32,500
Baker Vilar Architects	3,100	4,000	7,500	5,000	10,000	1,000	-	30,600
Orbach Huff & Suarez LLP	-	-	-	5,000	10,000	3,000	-	18,000
John P Grossman & Associates	-	2,500	5,000	5,000	5,000	-	-	17,500
HMC Architects	-	-	-	3,500	5,000	2,500	-	11,000
KNN Public Finance	-	2,000	2,000	2,000	2,000	-	-	8,000
Aeko Consulting	-	-	-	5,000	-	-	-	5,000
Sally Swanson Architects	-	1,500	750	500	-	500	-	3,250
Kelling Northcross & Nobriga	2,000	-	-	-	-	-	-	2,000
AE3 Partners Inc.	-	-	-	-	-	-	1,000	1,000
Amanco	-	-	5,000	-	-	-	-	5,000
ISSA Structural Engineers	400	-	-	-	-	-	-	400
<b>Total</b>	<b>\$104,000</b>	<b>\$162,000</b>	<b>\$190,250</b>	<b>\$196,000</b>	<b>\$254,000</b>	<b>\$ 81,000</b>	<b>\$ 31,000</b>	<b>\$ 1,018,250</b>

Table 8 contains the detail of total vendor and subcontractor contributions to the West Contra Costa Public Education Fund as shown in column 4 of Table 6. The West Contra Costa Public Education Fund is the fiscal sponsor for the Ivy League Connection. It became the fiscal sponsor in October 2009. **Exhibit F11-01** shows a copy of the fiscal sponsor agreement between ILC and the Ed Fund.

<sup>121</sup>The records received for the ILC were received starting with fiscal year 2009/10, which is the time when the West Contra Costa Public Education became the ILC public sponsor.

<sup>122</sup>The names of funding members and administration for the ILC were identified through the ILC website.



**Table 8: Total Vendor Contributions to the Education Fund**

Vendor/Subcontractor Name	Date	Amount
WLC Architects, Inc.	5/25/2012	\$ 5,000
	6/6/2013	5,083
	3/31/2014	2,500
	4/10/2015	2,500
	3/4/2016	2,500
Total		\$ 17,583
Deems Lewis McKinley	2/19/2009	\$ 5,000
	4/16/2012	2,500
	1/11/2013	2,500
	4/15/2014	2,500
	3/19/2015	2,500
	1/21/2016	2,500
Total		\$ 17,500
Orbach Huff & Suarez LLP	4/15/2013	\$ 2,583
	3/20/2015	5,000
Total		\$ 7,583
The Seville Group (SGI)	12/27/2010	\$ 5,000
Hibser Yamauchi Architects	5/3/2012	\$ 1,500
	2/12/2016	1,000
Total		\$ 2,500
Sally Swanson Architects	5/31/2012	\$ 1,500

Table 9 contains the detail of vendor and subcontractor contributions to For the Children of West County as shown in column 5 of Table 6. For the Children of West County is a Political Action Committee (PAC) that represents the WCCUSD bond & parcel tax campaigns. Kenneth Pon CPA is the Treasurer.<sup>123</sup> Although not much more information is available related to this PAC, VLS obtained documentation that states that Charles Ramsey was the Fundraising Chair (Exhibit FI1-02).

**Table 9: Vendor Contributions to “For the Children of West County”**

Vendor/Subcontractor Name	Amount
WLC Architects, Inc.	\$ 296,000
The Seville Group (SGI)	120,000
Deems Lewis McKinley	115,000
Hibser Yamauchi Architects, Inc.	81,000
Quattrocchi Kwok Architects	65,000
Powell & Partners Architects	61,000
Interactive Resources	55,250
Baker Vilar Architects	55,000

<sup>123</sup> VLS obtained the contributions information from the Contra Costa County website “CampaignDocs Web Public Access”

[http://64.166.146.18/listimages.asp?orgid=63&currentpage=1&txtName=For+th&chkPartial=on&searchtype=1&yearid=2012&ballot\\_id=All&district\\_id=All&jurisdiction\\_id=All&electtype\\_id=All&election\\_id=All&form\\_id=All&startdate=&enddate=&firstenter=0&nextbutton=0&backpage=searchresult.asp&checkforyearange=0&yearrange=](http://64.166.146.18/listimages.asp?orgid=63&currentpage=1&txtName=For+th&chkPartial=on&searchtype=1&yearid=2012&ballot_id=All&district_id=All&jurisdiction_id=All&electtype_id=All&election_id=All&form_id=All&startdate=&enddate=&firstenter=0&nextbutton=0&backpage=searchresult.asp&checkforyearange=0&yearrange=)

Vendor/Subcontractor Name	Amount
Orbach Huff & Suarez LLP	17,500
John P Grossmann & Associates	15,000
Amanco	12,500
KNN Public Finance	12,000
Aeko Consulting	11,000
HMC Architects	10,450
Lathrop Construction Associates Inc.	10,000
AE3 Partners	6,000
Vallier Design Associates Inc.	4,000
Davillier Sloan, Inc.	4,000
Kelling Northcross & Nobriga	4,000
Sally Swanson Architects	2,500
RGA Enviromental Inc.	1,250
ISSA Structural Engineers	1,000
Kleinfelder	1,000
Luk and Associates	300
Ninyo & Moore	100
<b>Total</b>	<b>\$ 960,850</b>

Table 10 contains the detail of vendor and subcontractor contributions to campaigns as shown in column 6 of Table 6. District vendors contributed to individual campaigns of District Board members. This includes contributions to Madeline Kronenberg for School Board, Charles Ramsey for City Council, Charles Ramsey for Mayor of Richmond, Elaine Merriweather for School Board and Tony Thurmond for School Board.

**Table 10: Vendor Contributions to All Other Campaigns**

Vendor/Subcontractor Name	(Kronenberg for) School Board 2014	Charles Ramsey for City Council 2014	Charles Ramsey for Mayor of Richmond 2014	Elaine Merriweather for School Board	Tony Thurmond for School Board	Grand Total
Powell & Partners Architects	\$ 17,500	\$ -	\$ 2,750	\$ -	\$ -	\$ 20,250
The Seville Group (SGI)	7,500	-	2,500	4,000	2,500	16,500
Hibser Yamauchi Architects, Inc.	5,500	-	2,500	-	-	8,000
Amanco	3,525	-	2,500	1,100	200	7,325
Davillier Sloan, Inc.	2,000	500	-	-	1,500	4,000
Aeko Consulting	4,000	-	-	-	-	4,000
Baker Vilar Architects	-	-	2,500	-	-	2,500
Interactive Resources	2,500	-	-	-	-	2,500
Quattrocchi Kwok Architects	-	-	2,500	-	-	2,500
Sally Swanson Architects	250	-	-	-	150	400
<b>Total</b>	<b>\$ 42,775</b>	<b>\$ 500</b>	<b>\$ 15,250</b>	<b>\$ 5,100</b>	<b>\$ 4,350</b>	<b>\$ 67,975</b>

Table 11 contains the detail of gifts from vendors and subcontractors as reported by the recipients in Form 700s as shown in column 7 of Table 6. These are amounts of gifts from vendors/subcontractors to District employees or District Board members as reported on Form



700s filed with the county office.<sup>124</sup> Form 700s for District employees and District Board members were reviewed and the gifts as reported on these forms were summarized.<sup>125</sup> Every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest, also known as the Form 700. The Form 700 provides transparency and ensures accountability.

**Table 11: Gifts from Vendors as Reported on Form 700**

Vendor/Contractor Name	Martin Coyne	Sheri Gamba	Madeline Kronenberg	Audrey Miles	Charles Ramsey	Grand Total
The Seville Group (SGI)	\$ -	\$ -	\$ 75	\$ 226	\$ 2,200	\$ 2,501
Bothman Construction	-	-	-	-	1,747	1,747
KNN Public Finance	170	158	128	-	475	931
WLC Architects, Inc.	-	-	-	-	850	850
Amanco	-	-	-	-	425	425
Sally Swanson Architects	-	-	-	-	75	75
<b>Total</b>	<b>\$ 170</b>	<b>\$ 158</b>	<b>\$ 203</b>	<b>\$ 226</b>	<b>\$ 5,772</b>	<b>\$ 6,529</b>

### Conclusion

This investigation revealed that certain vendors of the District Bond Program did in fact make contributions to organizations related to campaigns and other organizations with some connection to the District and/or the District Bond Program as documented and explained above. This is documented in Table 6 through Table 11.

### (B) Whether any Board member or District staff solicited either directly or indirectly any vendors to make these contributions.

### Results of Work Performed

Results of the work performed reveal that vendors were in fact directly or indirectly contacted by District Board members<sup>126</sup> and possibly other District staff to solicit contributions to the organizations identified in Part (A). Through VLS's interviews of vendors and others, and review and analysis of records and documents, the following was conveyed to VLS concerning the person(s) who solicited the organization for contributions and the method used by them to make the solicitation. See FI1-1 recommendation for this area.

<sup>124</sup> Except for one vendor who provided VLS with some information concerning gifts, no other vendors provided any financial information for VLS to review. As a result VLS's scope was limited concerning reviewing any gifts from vendors in terms of reconciling the amounts stated by vendors to the amounts reported by the recipients in Form 700s.

<sup>125</sup> Of the individuals for whom the Form 700 was reviewed, only five reported receiving gifts from District Vendors/subcontractors; therefore only these five were included in the corresponding summary schedules. These five individuals were: Sheri Gamba, Charles Ramsey, Madeline Kronenberg, Audrey Miles, and Martin Coyne.

<sup>126</sup> Board members at the time of the solicitation.

Ivy League Connection (ILC) and West Contra Costa Education Fund (Ed Fund)

It was conveyed to VLS consistently by the vendors and others interviewed that they were contacted primarily by then Board member Charles Ramsey. It was also conveyed to VLS that the fundraising solicitations more recently have been made primarily by Don Gosney. This was also corroborated by District Executives who advised that fundraising was done by Mr. Ramsey when he was on the Board. One vendor recalls being contacted in the early years when the ILC was starting by both Glenn Price and Mr. Ramsey, both Board members at the time the contributions were solicited. Some vendors stated that Madeline Kronenberg also has made requests of them for contributions. Ms. Kronenberg confirmed she did send out emails soliciting contributions to a list of individuals Mr. Ramsey had initiated. To her knowledge, the list came from people who had contributed to bond measures and people who had been interested in the ILC program. See FI1-2 and FI1-3 recommendations for this area.

It was conveyed to VLS consistently that the method used to solicit vendors for contributions was by either a letter mailed to them directly, an email, a personal phone call or a combination of these. Vendors stated that, generally, when Mr. Ramsey was involved in the fundraising, he would typically make a phone call soliciting a donation either before or after a letter or email had been sent to them. VLS did review an email correspondence to a vendor from Mr. Ramsey soliciting a contribution to the ILC and the request was in the names of Madeline Kronenberg and Charles T. Ramsey, Ivy League Connection (**Exhibit FI1-03**). This email correspondence states the contribution can be mailed to Ivy League Connection Attn: Charles T. Ramsey. More than one vendor stated that Mr. Ramsey would sometimes pick up the checks himself. One vendor recalled that they delivered a contribution check (they did not specify if the check was for the ILC or “For the Children of West County”) to the “superintendent who just retired last week.”

Some vendors recall attending a dinner on behalf of the ILC. In attendance were some of the architect vendors and some Board members.

For the Children of West County)

It was conveyed to VLS consistently by the vendors and others interviewed that Mr. Ramsey was the primary fundraiser for For the Children of West County. This was also corroborated by District Executives who advised that fundraising was done by Mr. Ramsey when he was on the Board. VLS also reviewed a letter from Mr. Ramsey on behalf of For the Children of West County to a vendor soliciting a contribution to For the Children of West County in the amount of \$20,000 (**Exhibit FI1-04**). This letter also mentioned to mail the check not to the address on the letterhead but to the address: For the Children of West County c/o Charles Ramsey, For the Children of West County, Fundraising Chair. The address listed for Mr. Ramsey in the letter is the same address that was listed as the mailing address for Mr. Ramsey on Form 700s.

It was consistently conveyed to VLS that the method used to solicit vendors for contributions was by mass emails, letters, and phone calls.

Additionally, more than one vendor conveyed to VLS that vendors were contacted by people who worked at the District or represented the District. The vendors advised VLS that, typically, the caller would emphasize that they were calling as a private citizen. One vendor explained,<sup>127</sup> “They don’t call from school phones. They don’t send letters on District letterhead. They kept it completely separate. The last request [I received] was a text from someone at the District that was from their personal cell and it said that they were contacting me as a private citizen. But it was mostly Charles Ramsey who was reaching out. And when he reached out, most of the time he said he was calling as a private citizen. Mr. Ramsey said he was taking off his Board of Trustee hat and needed to talk about the bond campaign.”

One vendor explained the process as: “When the bond campaign starts, they [the employees of the District] separate themselves from the District. These are people donating or volunteering time. They call you or you get a letter saying they have a bond. They go through marketing information. In some cases that request comes with a dollar amount. Requests have come by text, by email, by letter.”<sup>128</sup> One District Executive confirmed he/she has volunteered on campaigns when not on official business duty.

It was consistently conveyed that vendors were asked to participate in “Phone Banks,” typically a request made of the vendors by Mr. Ramsey who would say, “We really need the help - we really need to call these people.”<sup>129</sup> Volunteers were needed to make phone calls to get the word out to people to vote to pass the bond. These “Phone Banks” occurred when a bond measure was on the ballot, and some vendors recalled that the phone banking was held at the offices of Interactive Resources, a District vendor.

Vendors also conveyed attending a couple of fundraising events where other architects were there and Mr. Ramsey was there and they discussed participation in the phone banks and contributions. The architects were asked to come and bring a check. Mr. Ramsey would give his speech and a vendor recalls that WLC Architects, Inc. would provide a fruit plate.<sup>130</sup>

#### Campaign Contributions and Gifts

Very limited information was provided to VLS concerning whether Board members or District staff solicited them either directly or indirectly to make campaign contributions. One vendor

<sup>127</sup> These statements represent summaries of some of the statements provided to VLS and are not meant to be exact quotes of individuals interviewed or documents reviewed.

<sup>128</sup> It was conveyed to VLS by other vendors that dollar amounts were sometimes included in the letter as a suggested amount. One vendor who wished to remain anonymous advised they were told by Mr. Ramsey of the specific amount to contribute and what he wanted them to contribute.

<sup>129</sup> These statements represent summaries of some of the statements provided to VLS and are not meant to be exact quotes of individuals interviewed or documents reviewed.

<sup>130</sup> VLS’s analysis revealed that most of the organizations that made contributions were SGI and architects and there were very few, if any, construction companies.

recalls being contacted by the professional manager of the various campaigns. One vendor recalls that Mr. Ramsey asked them directly for a contribution for Ramsey as Mayor, to which they did contribute.

Of the vendors that VLS requested financial information concerning any gifts provided to any District Board members or District staff, only a few vendors provided VLS with relevant financial information. Of the limited financial information provided from these vendors, VLS's limited testing identified some differences between the amount of the gifts and meals listed in the Form 700 and the amount provided by the vendors. For example, one vendor reported a meal and that meal was not listed in the Form 700. These differences were not fully investigated due to the limited amount of financial information provided.<sup>131</sup>

### **Conclusion**

The investigation by VLS revealed that certain Board members, and possibly District staff, did solicit, either directly or indirectly, vendors to make these contributions.

### **(C) Whether vendors felt any pressure (either direct or indirect) to make these contributions in order to do business with the District or to continue to do business with the District.**

### **Results of Work Performed**

Through interviews of vendors and others, and review and analysis of records and documents, the following was conveyed to VLS concerning whether vendors felt any pressure (either direct or indirect) to make these contributions in order to do business with the District or to continue to do business with the District.<sup>132</sup> See FI1-4 and FI1-5 recommendations for this area.

#### **Ivy League Connection and West Contra Costa Education Fund**

Vendors provided information to VLS about the Ivy League Connection program and Ed Fund and commented as to whether they believed they were being pressured to contribute.<sup>133</sup>

<sup>131</sup> As stated in the Scope Limitation section, SGI was one of the vendors that did not provide VLS with all of the financial information requested, including financial information concerning gifts, meals, and entertainment provided to Board members and District staff.

<sup>132</sup> Some individuals provided information and documentation to VLS but were reluctant to provide further detailed information. Some also requested to remain anonymous and not be identified in the report.

<sup>133</sup> The scope of the work by VLS in this engagement does not involve an audit of the financial statements of the ILC, Ed Fund, and the For the Children of West County or an assessment and review of the effectiveness, efficiency, or legality of these same organizations.

Some of the statements include:<sup>134</sup>

- ILC is something I feel a connection with. It gets kids from low-income areas exposed to these options to Ivy League schools. This is a program I'm personally attached to. I make a pitch in this firm to donate.
- I think it's a good program. It's more of a personal connection. I do this for personal reasons and not the business relationship.
- The ILC was something I really believed in and was happy to contribute. They take kids on field trips in the summer to Ivy League schools. They help encourage them to apply. They build relationships with those universities so they give special attention to the kids in this District. It's good publicity for the District. It's a good program because of what it does and it encourages students.
- I never felt that if I didn't give money they were going to give the work to someone else. I never saw a decrease in work based on not paying or a decrease in payments [contributions].
- I thought it was an amazing program, and I was happy to contribute.
- These guys are all friends of ours. Most things we contribute to as a business is because it's a personal connection. Someone calls you up and you do it. In the future, I may be making a call to them for one of my favorite charities. ILC is a favorite charity of Mr. Ramsey.
- I spoke with Ramsey and said that I have \$5,000 earmarked for WCCUSD this year. Asked him what he'd prefer – to ILC or to bond campaign or split it in half. He said to give it to ILC. He didn't flinch, he just said give it to ILC. He never said you need to give more or you're not getting any more work.

#### For the Children of West County

Vendors provided information to VLS about For the Children of West County and commented as to whether they believed they were being pressured to contribute.

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<sup>134</sup> These statements represent summaries of some of the statements provided to VLS and are not meant to be exact quotes of individuals interviewed or documents reviewed.

Some of the statements include:<sup>135</sup>

- We have an annual budget set aside for contributions to clients. We have policies about how much we donate. Generally, we don't donate to people we don't know. We make budgets at the beginning of the year. We are a big firm, and we get a lot of requests. We can't donate to all and not to the level they request. It's common for districts to contact the companies doing work for them. Other districts contact us and we donate to other school districts, so it didn't seem unusual.
- We do that with every school district we work with. It's a cost of doing business. Every district is told to go to vendors that benefit from the program and ask for contributions. It's something that we do. I'm sure every architect does the same thing. It's in our best interest to make sure these things pass.
- Whatever campaign contribution we gave, we never heard back from him [Ramsey] if it didn't match the suggested amount. He never said, "It wasn't enough." He's a smart guy and he knows where the boundaries are.
- The bond campaign is different. If vendors contribute, they do benefit. It's big business.
- The people that drive the campaigns are the bond consultants. They say that the people with the money are the vendors. That's who drives the process. In that respect, Ramsey is not the mastermind, he's the agent.
- Contributing to bond campaigns, it's normal. Every school district we work with operates in the same mode. They contact everyone who's worked for them before, everyone who wants to work for them. They work hard trying to get everyone to contribute to the campaigns. You just do it; it's what happens. It's a pain in the ass, but it's a cost of doing business.
- I've never seen any indication that making a contribution is tied to whether you get continued business with the District. I've never seen it happen. It's hard for people to understand this. They ask, why would you contribute if you didn't think there was going to be a quid-pro-quo? It's hard for people to understand. Short answer is no. I never felt that this was a quid pro quo for getting work from the District.

Other Statements made but not specific to any organization

Some of the statements include:<sup>136</sup>

<sup>135</sup> These statements represent summaries of some of the statements provided to VLS and are not meant to be exact quotes of individuals interviewed or documents reviewed.



- Ramsey would call and say you are making money off the District so give back. It was more of I'm calling you because I need your help.
- We felt pressure to give money but not to the point that I worried I would lose business. I felt comfortable in pushing back because we didn't have the money.
- Felt pressure? Yes. Coercion? No.
- There was pressure yes, but coercion no. Ramsey would call and say, "You need to do these things."
- On contributions Ramsey would tell each of the contractors, I guess based on the amount of their contract, what he wanted them to contribute; he basically required every participant in the program to give to whatever political [cause] because he believed appropriate.
- He would extract from each of us what, in his mind, a contribution based on the value of service being provided to the district and the desire to remain working for the district.
- I will need a contribution check to take to this event. This is how we continue to get work from WCCUSD.
- He never hesitated to remind that you wouldn't be around here if you didn't come up with a certain amount.
- Every political season that the message came out. The message was always clear – here's what it costs to stay in.
- It was pretty well known that if didn't contribute to what Ramsey says; you're not going to get work with the district.
- Ramsey would ask you to pick up his meals tab – he would expect it
- He received a lot of tickets (Tickets)
- It was mostly just tickets...not meals, dinners, etc.

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<sup>136</sup> These statements represent summaries of some of the statements provided to VLS and are not meant to be exact quotes of individuals interviewed or documents reviewed.

## **Conclusion**

The results of testing performed by VLS reveal that vendors/subcontractors of the District Bond Program were directly and indirectly solicited by District Board members and possibly other District staff to solicit contributions to organizations related to campaigns and other organizations with some connection to the District and/or the District Bond Program. In addition, more than one vendor conveyed that in making these contributions, they felt pressured (both directly and indirectly) to make these contributions in order to continue to do business with the District. Taking all these factors into consideration, this created at a minimum an environment where some vendors did feel undue influence to make these contributions when solicited.

As stated, VLS, by professional standards, makes no opinion as to whether there has been any fraud, criminal activity, corruption, bribery by anyone associated with this matter; this includes an opinion as to whether Mr. Ramsey was paid any kickbacks.<sup>137</sup>

## **Recommendations**

Our recommendations in this area are best practices for the District in order to promote transparency, full disclosure, and minimize not only any actual conflicts of interest but also avoid any appearance of a conflict of interest by Board members and District staff. These recommendations also help to minimize any pressure and undue influence on vendors to make contributions to District related organizations.

FI1-1. Draft a “District Business Ethics Expectations” policy which articulates business ethics requirements for vendors, contractors and others doing business with the District Bond Program. Require all vendors, contractors, and subcontractors who will be doing business with the District Bond Program to implement a program requiring their employees sign acknowledgements that they have read and understand the “District’s Business Ethics Expectations” policy and the related obligations.<sup>138</sup> This policy can be incorporated within the existing Board policy 9270.

- a. Include language in this “District’s Business Ethics Expectations” policy which requires vendors, contractors and subcontractors, who will be doing business with the District Bond Program, to disclose in writing to the District when they

<sup>137</sup> The professional standards promulgated by the American Institute of Certified Public Accountants (AICPA) and the Association of Certified Fraud Examiners (ACFE) prohibit VLS from rendering an opinion as to whether there has been any fraud, criminal activity, corruption or bribery by anyone in this matter. Therefore, VLS renders no opinion as to whether there has been any fraud, criminal activity, corruption, or bribery by anyone in this matter.

<sup>138</sup> This recommendation is complementary to TC7-5 and TC8-4 recommendation.

make any contribution or donation to any organizations or nonprofit charitable organizations in any way related or connected to the District or District Board member and any contributions to campaigns for District Board members and Bond campaigns.

- b. This “District’s Business Ethics Expectations” policy should also address:
  - i. District expectations that vendors, contractors, and subcontractors, while performing contract work, maintain business ethics standards aimed at avoiding any impropriety or conflict of interest which could be construed to have an adverse impact on the District’s best interests.
  - ii. Vendors, contractors, and subcontractors shall permit interviews of employees, reviews and audits of accounting or other records by District representatives to evaluate compliance with the spirit of these business ethics expectations.<sup>139</sup>
- c. Require Board members and District staff to fully disclose to the Board in writing any solicitation of contributions from vendors, contractors, subcontractors doing business with the District organizations related to campaigns and other organizations with some connection to the District and/or the District Bond Program. Encouragement of full disclosure will discourage the potential for any improper influences and encourage the consideration of possible recusal by a Board member.<sup>140</sup>

FI1-2. Review any agreement(s), or policies with the ILC to ensure they are current, relevant and in compliance with all appropriate legal, administrative, and best business and ethical practices. Establish clear criteria with the ILC concerning eligibility of scholarships by children and family members of Board members or District Executives (including whether children of the same should be allowed to be recipients) and full disclosure to the public of these family recipients of ILC scholarships.<sup>141</sup>

<sup>139</sup> See FI3-4 for further recommendations concerning the right to audit clause.

<sup>140</sup> See TC4-3 for further recommendations concerning governance and conflict of interest by Board members.

<sup>141</sup> VLS was advised that Mr. Ramsey’s and Mr. Groves’ children were recipients of scholarships of the ILC. The following is a summary of what Ms. Kronenberg advised VLS concerning the selection of Mr. Ramsey’s children: It was in approximately 2008 or 2009. I think they are both in college now. One is a senior and one is a sophomore. Concerning their selection, I did not see or ever hear anything concerning a conflict with their selection. I was present at the interview. I was just an observer. I was not on the committee for the interviews. The interview committee was comprised of community members, people involved in funding and alums of the universities they were going to. I said nothing. The people there did not know

- FI1-3. In coordination with the ILC, review and evaluate marketing materials and information brochures about the ILC to ensure these materials fully disclose information about the donors and their vendor relationship with the District Bond Program.
- FI1-4. As previously stated, the professional standards promulgated by the American Institute of Certified Public Accountants (AICPA) and the Association of Certified Fraud Examiners (ACFE) prohibit VLS from rendering an opinion as to whether there has been any fraud, criminal activity, corruption or bribery by anyone associated with this engagement. Therefore, VLS renders no opinion as to whether there has been any fraud, criminal activity, corruption, or bribery by anyone associated with this engagement. However, VLS recommends that legal counsel provide guidance and counsel to the Subcommittee for the Clay Investigation and the Board to determine whether this report should be referred to appropriate law enforcement agencies for appropriate action.
- FI1-5. The District should consult with legal counsel to determine whether further course of action is appropriate. Specifically, the failure of SGI to provide requested documents and allow interviews of SGI personnel, which resulted in a scope limitation of the work VLS was able to perform. Therefore, SGI may have been in breach of the Right to Audit Clause of the contract between the District and SGI by failing to provide VLS access to requested documents after reasonable notice was provided.

#### **Response by District**

- FI1-1. The District agrees with the recommendation that policy provisions are needed which further articulate business ethics requirements for vendors, contractors and others doing business with the District bond program. District staff will make a recommendation to the Board's Governance Subcommittee to review the audit firm's recommendations, together with the existing Board Policy 9270, and make a recommendation to the full Board for language revisions, if any.
- FI1-2. The District agrees with the recommendation to review policies regarding the Ivy League Connection to ensure that they are current, relevant, compliant and encourage best business and ethical practices.
- FI1-3. The District agrees with the recommendation.
- FI1-4. The District agrees with the recommendation.
- FI1-5. The District agrees with the recommendation.

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who those people were. It was all very open – it was completely known. The only thing that was not known was the people in the room. The information has only their first names.

**VLS's Assessment of Response by District**

VLS has reviewed the District response to VLS's recommendations and acknowledges the District's agreement with the recommendations provided.



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

**2021**  
**CBOC MEETINGS CALENDAR**

Until Further Notice Meetings will begin at 2:00 PM

J a n 11	A p r 12	A u g 9
F e b 8	M a y 17	S e p t 13
M a r 08	J u n 14	S e p t 29 (proposed joint meeting)
M a r 31 (proposed joint meeting)	J u l 12	O c t 18
N o v 08	D e c 13	

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**SCHOOL BOARD MEETINGS**

J a n 13	M a y 05	S e p t 08
J a n 27	M a y 19	S e p t 22
		S e p t 29 (proposed joint meeting)
F e b 10	J u n 9	O c t 06
F e b 24	J u n 23	O c t 20
M a r 10	J u l 14	N o v 03
M a r 24		N o v 17
M a r 31 (proposed joint meeting)		
A p r 14	A u g 04	D e c 08
A p r 28	A u g 25	D e c 15

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**CBOC Bylaw Requirements**

There must be a December meeting for officer elections  
2 joint meetings with Board of Education



# FUTURE AGENDA ITEM LOG

01/11/21

Item #	Description	Suggested	Agendized
18-2	CBOC Handbook	10.24.18	ongoing
18-8	Updated By-Laws		TBD
19-1	Bring Draft ByLaws to CBOC for review	02/06/19	TBD
19-6	PVHS Lessons Learned	08/15/19	TBD
19-8	Facilities Master Plan Update	08/15/19	08/10/20
20-01	CBOC Training	01/13/20	TBD
20-03	Brown Act Training	06/08/20	TBD
20-04	CBOC Contact Info	06/08/20	TBD
20-05	Update CBOC Web Site	10/19/20	10/19/20
20-06	FMP Prioritization Update	10/19/20	11/09/20
20-07	Elect 2021 Officer	11/09/20	12/14/20
20-08	Select 2021 Meeting Dates	11/09/20	12/14/20
20-09	Web Site Update	11/09/20	ongoing
20-10	FMP Prioritization Update	11/09/20	12/14/20
20-11	Review and discussion of BP9270	12/14/20	01/11/21