

**WEST CONTRA COSTA UNIFIED SCHOOL
DISTRICT**

**MEASURE "G" PARCEL TAX
AUDIT REPORT**

JUNE 30, 2015

San Diego

Los Angeles

**San Francisco
Bay Area**

christywhite
A PROFESSIONAL
ACCOUNTANCY CORPORATION *associates*

**MEASURE "G" PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
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JUNE 30, 2015**

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INDEPENDENT AUDITORS' REPORT

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

Report on Performance

We have conducted an audit of the West Contra Costa Unified School District Measure "G" for the year ended June 30, 2015.

Management's Responsibility

Management is responsible for ensuring that the District expended Measure G funds for the year ended June 30, 2015 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure G proceeds.

Auditor's Responsibility

Our audit was limited to the objectives listed on page 4 of this report which included determining that the District expended Measure G funds for the year ended June 30, 2015 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure G proceeds.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of West Contra Costa Unified to determine if internal controls were adequate to help ensure the District's compliance with the requirements of the published election material specifying the intended use of Measure G proceeds. Accordingly, we do not express any assurance on the internal controls.

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Opinion

In our opinion, West Contra Costa Unified District expended Measure G funds for the year ended June 30, 2015 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure G proceeds.

Christy White Associates

San Diego, California
December 22, 2015

**MEASURE "G" PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
BACKGROUND INFORMATION
FOR THE YEAR ENDED JUNE 30, 2015**

SUMMARY

1. The Measure G was authorized by an election of the registered voters of West Contra Costa Unified School District. Measure G was approved to protect core academic – reading, writing, math and science, attract and retain qualified teachers, prepare students for college and the workforce, provide smaller class sizes for the youngest children, provide classroom computers and technology, improve safety on and around district campuses, support after-school programs to keep kids away from gangs and drugs, support science laboratories, materials and activities, and support libraries for West Contra Costa Unified School District by collecting taxes of 7.2 cents per square foot of total building area on each parcel of taxable real property within the District or a tax of \$7.20 per unimproved parcel of taxable real property.
2. In November of 2013 the District agreed to settle Case #C13-00024, Bypass 93 V WCCUSD by modifying the collection of parcel taxes to exclude vacant properties.
3. Total proceeds from parcel taxes for Measure G were \$9,699,098 for the fiscal year ending June 30, 2015.
4. For the fiscal year ending June 30, 2015, the District recorded expenditures of Measure G parcel tax revenues of \$10,122,900.
5. West Contra Costa Unified School District maintains a separate Cash in County sub-fund for the Measure G parcel tax, and as of June 30, 2015 the balance of this sub-fund was \$255,539.

SUMMARY OF REVENUES AND EXPENDITURES

REVENUES

Other local sources	\$ 9,699,098
Total Revenues	\$ 9,699,098

EXPENDITURES

Certificated salaries	\$ 3,528,531
Classified salaries	1,447,264
Employee benefits	2,156,739
Books and supplies	852,451
Services and other operating expenditures	2,126,848
Capital outlay	11,067
Total Expenditures	\$ 10,122,900

**MEASURE "G" PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS
FOR THE YEAR ENDED JUNE 30, 2015**

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure G funds for the year ended June 30, 2015 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure G proceeds.

SCOPE

The District provided to us a list of all Measure G expenditures for the year ended June 30, 2015. Approximately \$10,122,900 in expenditures from July 1, 2014 through June 30, 2015 were identified.

METHODOLOGY

1. Verified that the Measure G expenditures were accounted for separately in the accounting records of the District.
2. Verified that the net revenues received from the parcel taxes were deposited in total into the District's Measure G.
3. Tested expenditures of each Resource Code ensuring that such expenditures were spent in accordance with the scope of the published material specifying the intended use of proceeds for the Fund.
4. Testing performed (including those items above) included a total sample of 5 expenditures (\$987,944) and 25 employee payroll related salaries (\$2,005,322) totaling \$2,993,266.
5. Tested Exemptions granted to Senior Citizens to ensure approvals and denials are properly processed.

CONCLUSION

The results of our procedures indicated that, in all significant respects, West Contra Costa Unified School District expended Measure G funds for the year ended June 30, 2015 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure G proceeds.