

**WEST CONTRA COSTA UNIFIED SCHOOL
DISTRICT**

**MEASURE G PARCEL TAX
AUDIT REPORT**

JUNE 30, 2018

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, 2018

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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, 2018.

Management's Responsibility

Management is responsible for ensuring that the District expended Measure G funds for the year ended June 30, 2018 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 5 of this report which included determining that the District expended Measure G funds for the year ended June 30, 2018 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 School District 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 School District expended Measure G funds for the year ended June 30, 2018 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

March 11, 2019

**MEASURE G PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
BACKGROUND INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018**

SUMMARY

1. 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. Total proceeds from parcel taxes for Measure G were \$9,650,041 for the year ending June 30, 2018. In addition, the District contributed \$553,588 from unrestricted resources to the parcel tax sub-fund during the year ended June 30, 2018.
3. For the year ending June 30, 2018, the District recorded expenditures of Measure G parcel tax revenues of \$10,203,629.
4. The 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, 2018 the balance of this sub-fund was \$142,264.

SUMMARY OF REVENUES AND EXPENDITURES

REVENUES	
Other local sources	\$ 10,203,629
Total Revenues	<u>\$ 10,203,629</u>
 EXPENDITURES	
Certificated salaries	\$ 4,046,059
Classified salaries	1,547,036
Employee benefits	2,432,416
Books and supplies	788,222
Services and other operating expenditures	654,384
Transfers to charter schools	735,512
Total Expenditures	<u>\$ 10,203,629</u>

**MEASURE G PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
BACKGROUND INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018**

SUMMARY OF EXPENDITURES BY CATEGORY

Protecting core academics	
Books and supplies	\$ 724,200
Total	<u>724,200</u>
Attracting and retaining qualified teachers	
Certificated salaries	2,444,730
Employee benefits	995,402
Total	<u>3,440,132</u>
Improving safety on and around our campuses	
Classified salaries	371,874
Employee benefits	256,330
Services and other operating expenditures	31,540
Total	<u>659,744</u>
Supporting after-school programs	
Certificated salaries	577,539
Classified salaries	111,028
Employee benefits	128,988
Books and supplies	64,022
Services and other operating expenditures	622,844
Total	<u>1,504,421</u>
Supporting libraries	
Certificated salaries	1,023,790
Classified salaries	1,064,134
Employee benefits	1,051,696
Total	<u>3,139,620</u>
Payment to charter schools	<u>735,512</u>
Total Expenditures	<u>\$ 10,203,629</u>

**MEASURE G PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS
FOR THE YEAR ENDED JUNE 30, 2018**

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure G funds for the year ended June 30, 2018 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, 2018. There were \$10,203,629 in expenditures from July 1, 2017 through June 30, 2018 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 Sub-Fund.
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 Measure G funds.
4. Testing performed (including those items above) included a sample of expenditures and employee payroll related expenditures totaling \$6,074,949.
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, 2018 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.

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

Independent Auditors' Report

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Contra Costa Unified School District Measure G, as of and for the year ended June 30, 2018, which collectively comprise the West Contra Costa Unified School District Measure G's basic financial statements, and have issued our report thereon dated March 11, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Contra Costa Unified School District Measure G's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Contra Costa Unified School District Measure G's internal control. Accordingly, we do not express an opinion on the effectiveness of West Contra Costa Unified School District Measure G's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Contra Costa Unified School District Measure G's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White Associates

San Diego, California
March 11, 2019

FINDINGS AND RESPONSES SECTION

**MEASURE G PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

FIVE DIGIT CODE

30000

60000

AB 3627 FINDING TYPE

Internal Control

Miscellaneous

There were no findings for the year ended June 30, 2018.

**MEASURE G PARCEL TAX
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

There were no findings for the year ended June 30, 2017.