



West Contra Costa Unified School District  
 Projects to Fiscal Audits Reconciliation  
 Revenue by Year  
 as of June 30, 2014

Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
<b>2001</b>								
Bond Sales	15,000,000							15,000,000
Other Revenue	4							4
<b>2001 Total</b>	<b>15,000,004</b>							<b>15,000,004</b>
<b>2002</b>								
Bond Sales	40,000,000	30,000,000						70,000,000
Other Revenue	1,070,167	10,755						1,080,923
Net Transfers	(1,222,467)	(1,277,500)						(2,499,967)
1 Fund Balance	(141,903)						(18,951)	(160,854)
<b>2002 Total</b>	<b>39,705,798</b>	<b>28,733,255</b>					<b>(18,951)</b>	<b>68,420,102</b>
<b>2003</b>								
Bond Sales	95,000,000							95,000,000
Other Revenue	1,793,818	925,837				3,494,161	464,282	6,678,098
Net Transfers	(1,218,026)							(1,218,026)
Fund Balance	(2,451,949)							(2,451,949)
<b>2003 Total</b>	<b>93,123,843</b>	<b>925,837</b>				<b>3,494,161</b>	<b>464,282</b>	<b>98,008,123</b>
<b>2004</b>								
Bond Sales		100,000,000						100,000,000
Other Revenue	1,370,774	821,045				10,270,482	846,792	13,309,093
1 Net Transfers	1,218,026	(13,794)					(837,758)	366,474
Fund Balance	3,401,218						218,257	3,619,475
<b>2004 Total</b>	<b>5,990,018</b>	<b>100,807,252</b>				<b>10,270,482</b>	<b>227,291</b>	<b>117,295,042</b>
<b>2005</b>								
Bond Sales		69,999,377						69,999,377
Other Revenue	1,103,674	2,690,728				13,505,554	78,009	17,377,965
Net Transfers		(1,319,265)						(1,319,265)
<b>2005 Total</b>	<b>1,103,674</b>	<b>71,370,839</b>				<b>13,505,554</b>	<b>78,009</b>	<b>86,058,077</b>

<sup>1</sup> The receipt of \$837,758 on 2/5/04 for the sale of El Portal was recorded in the Building Fund and then transferred to the Debt Service Fund. The project accounting records show the sale and transfer at a net of zero (\$0) dollars in 2004, while the 2004 Bond Financial Fund Audit shows revenue of \$837,758, and a transfer out of \$837,758.



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Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
<b>2006</b>								
Bond Sales		99,998,106	70,000,000					169,998,106
Other Revenue	1,755,885	4,937,889	30			521,910	2,020,144	9,235,858
Other Sources			220,000					220,000
<sup>2</sup> Net Transfers		(750,000)						(750,000)
<sup>3</sup> Fund Balance	99,877	(99,877)						0
<b>2006 Total</b>	<b>1,855,762</b>	<b>104,086,118</b>	<b>70,220,030</b>			<b>521,910</b>	<b>2,020,144</b>	<b>178,703,964</b>
<b>2007</b>								
Other Revenue	(1,083)	3,454,789	134			1,634,026	33,324,196	38,412,061
<sup>4</sup> Net Transfers	(9,422,259)	(10,070,619)				18,742,878		(750,000)
<b>2007 Total</b>	<b>(9,423,342)</b>	<b>(6,615,830)</b>	<b>134</b>			<b>20,376,904</b>	<b>33,324,196</b>	<b>37,662,061</b>
<b>2008</b>								
Other Revenue		2,816,579				192,995	2,948,096	5,957,670
Net Transfers		2,331,326	(4,871,146)					(2,539,820)
Fund Balance			(58,278)					(58,278)
<b>2008 Total</b>		<b>5,147,905</b>	<b>(4,929,424)</b>			<b>192,995</b>	<b>2,948,096</b>	<b>3,359,572</b>
<b>2009</b>								
Bond Sales			120,000,000					120,000,000
Other Revenue			1,973,160			19,700,237	1,390,848	23,064,245
Net Transfers			(13,268,519)			13,268,519		0
<b>2009 Total</b>			<b>108,704,641</b>			<b>32,968,756</b>	<b>1,390,848</b>	<b>143,064,245</b>

<sup>2</sup> A 2006 transfer of \$1,271,368 to the Deferred Maintenance Fund from Measure 2002-D was later reversed and is shown at net (\$0) in the District's project records. The 2006 Financial Bond Audit Records this at gross with a \$1,271,368 debit (decrease) to transfers, and a \$1,271,368 credit (decrease) to expenditures.

<sup>3</sup> The 2007 \$99,877 fund balance adjustment between Measure 2002-D and 2005-J reflects a difference between the ending 2005 and beginning 2006 fund balances, and not a transaction.

<sup>4</sup> A 2007 transfer of \$1,333,192 to the Deferred Maintenance Fund from Measure 2002-D was later reversed and is shown at net (\$0) in the District's project records. The 2007 Financial Bond Audit records this at gross with a \$1,333,192 debit (decrease) to transfers, and a \$1,333,192 credit (decrease) to expenditures.



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Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
<b>2010</b>								
Bond Sales			132,409,709					132,409,709
Other Revenue			313,714			575,998	587,023	1,476,735
Other Sources			5,137,323					5,137,323
Net Transfers			(1,998,422)			570,548		(1,427,874)
<b>2010 Total</b>			<b>135,862,323</b>			<b>1,146,546</b>	<b>587,023</b>	<b>137,595,892</b>
<b>2011</b>								
Other Revenue			383,836			20,406,400	295,995	21,086,231
Net Transfers	(1,294,713)		7,512,437					6,217,724
<b>2011 Total</b>	<b>(1,294,713)</b>		<b>7,896,273</b>			<b>20,406,400</b>	<b>295,995</b>	<b>27,303,955</b>
<b>2012</b>								
Bond Sales				100,000,000				100,000,000
Other Revenue			296,701			15,847,380	1,227,093	17,371,175
<b>2012 Total</b>			<b>296,701</b>	<b>100,000,000</b>		<b>15,847,380</b>	<b>1,227,093</b>	<b>117,371,175</b>
<b>2013</b>								
Other Revenue			127,006	1,102,693		19,031,114	175,443	20,436,256
<b>2013 Total</b>			<b>127,006</b>	<b>1,102,693</b>		<b>19,031,114</b>	<b>175,443</b>	<b>20,436,256</b>
<b>2014</b>								
Bond Sales				39,835,000	84,685,000			124,520,000
Other Revenue				250,927	0	34,422,195	285,274	34,958,396
<b>2014 Total</b>				<b>40,085,927</b>	<b>84,685,000</b>	<b>34,422,195</b>	<b>285,274</b>	<b>159,478,396</b>
<b>Grand Total</b>	<b>146,061,044</b>	<b>304,455,376</b>	<b>318,177,684</b>	<b>141,188,620</b>	<b>84,685,000</b>	<b>172,184,397</b>	<b>43,004,743</b>	<b>1,209,756,865</b>

<sup>5</sup> The 2011 transfer to close out Measure 2000-M moved \$1,294,713 into Measure 2005-J. The transfers into Measure 2005-J included \$6,077,014 from Measure 1998-E, \$750,138 from Fund 40, \$990,573 from special project accounts within the Building Fund, and \$1,600,000 to the Bond Interest and Redemption Fund to refund Measure 2002-D bonds.

<sup>6</sup> The 2012 Bond Financial Audit includes transfers from Measure 2010-D of \$2,200,000 for Districts new accounting system, and \$3,500,000 to offset Bond legal fees paid out of the General Fund. Both transactions are included in the District's expenditures in the project records.

<sup>7</sup> The 2013 2010-D and 2012-D bond sale was recorded by the District at a net of \$124,520,000 into the Building Fund, discounted by \$480,000 underwriters discount, and \$625,000 cost of issuance. The 2014 financial audit shows the sale at \$125,000,000 face value, and \$625,000 bond premium. An additional \$1,920,085 bond premium was posted to the District BIR fund.



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Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
<b>2001</b>								
4000s	4,691							4,691
5000s	446,955							446,955
<b>2001 Total</b>	<b>451,646</b>							<b>451,646</b>
<b>2002</b>								
2000s	12,777							12,777
3000s	3,818							3,818
4000s	5,832							5,832
5000s	820,178	251,222						1,071,400
6000s	8,921,376	28,690						8,950,066
<b>2002 Total</b>	<b>9,763,982</b>	<b>279,912</b>						<b>10,043,894</b>
<b>2003</b>								
2000s	289,080							289,080
3000s	86,923							86,923
4000s	11,692	1,294,367						1,306,059
5000s	563,031	129,662						692,693
6000s	17,952,186	11,175,461						29,127,647
<b>2003 Total</b>	<b>18,902,911</b>	<b>12,599,491</b>						<b>31,502,401</b>
<b>2004</b>								
2000s	547,632							547,632
3000s	190,584							190,584
4000s	140,949	129,261				7,936		278,146
5000s	2,359,948	557,490				1,257,165		4,174,603
6000s	78,767,780	9,292,821						88,060,601
<b>2004 Total</b>	<b>82,006,893</b>	<b>9,979,572</b>				<b>1,265,101</b>		<b>93,251,566</b>



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Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
<b>2005</b>								
2000s	636,412	522						636,934
3000s	244,273	60						244,333
4000s	75,957	265,035				1,418,511		1,759,503
5000s	1,689,697	3,603,255				3,052,457		8,345,409
6000s	41,770,023	67,707,225				9,101,592		118,578,839
<b>2005 Total</b>	<b>44,416,362</b>	<b>71,576,097</b>				<b>13,572,559</b>		<b>129,565,018</b>
<b>2006</b>								
2000s	619,569	9,401	41					629,011
3000s	250,048	1,458	(13)					251,492
4000s	40,454	696,841				2,361,161		3,098,457
5000s	9,628,360	3,815,552	220,881			(7,667,678)		5,997,116
<sup>1</sup> 6000s	(1,301,607)	37,094,421	359,081			17,745,302		53,897,197
<b>2006 Total</b>	<b>9,236,824</b>	<b>41,617,673</b>	<b>579,991</b>			<b>12,438,785</b>		<b>63,873,273</b>
<b>2007</b>								
2000s	0	818,283	0					818,283
3000s	0	299,871	0					299,871
4000s	1,340	178,896	611,220			42,689		834,146
<sup>2</sup> 5000s	1,348,439	1,061,861	409,461			7,980		2,827,741
<sup>3</sup> 6000s	(19,679,883)	55,383,681	3,126,593			15,988,423	24,900,038	79,718,852
<b>2007 Total</b>	<b>(18,330,103)</b>	<b>57,742,592</b>	<b>4,147,274</b>			<b>16,039,092</b>	<b>24,900,038</b>	<b>84,498,893</b>

- <sup>1</sup> The 2006 audit overstates Measure 2002-D and understates Measure 2000-M capital expenditures (6000s) by \$99,877. The audit includes a check to Contra Costa County for \$123, and a transfer to the Deferred Maintenance Fund for \$100,000 from resource 9702 (2000-M) instead of 9712 (2002-D).
- <sup>2</sup> A 2007 transfer of \$1,333,192 to Deferred Maintenance from Measure 2002-D is shown as a transfer in the Districts records, but as an expense in the audit.
- <sup>3</sup> In the 2007 Bond Financial Audit the Measure 2005-J costs are shown offset by one row in both the detail column and the combined totals.



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Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
<b>2008</b>								
2000s		867,088	348					867,436
3000s		326,657	71					326,728
4000s		1,605,657	574,710			(17,716)		2,162,651
5000s		2,609,020	902,456					3,511,475
6000s	54,522	105,251,616	16,060,735					121,366,873
<b>2008 Total</b>	<b>54,522</b>	<b>110,660,038</b>	<b>17,538,320</b>			<b>(17,716)</b>		<b>128,235,163</b>
<b>2009</b>								
2000s		0	765,271					765,271
3000s		0	313,056					313,056
4000s		0	2,028,822					2,028,822
5000s		(0)	5,227,298					5,227,298
6000s	(441,992)	(0)	38,237,288			37,991,884		75,787,180
<b>2009 Total</b>	<b>(441,992)</b>	<b>0</b>	<b>46,571,735</b>			<b>37,991,884</b>		<b>84,121,627</b>
<b>2010</b>								
2000s			621,030					621,030
3000s			240,784					240,784
4000s			1,966,563					1,966,563
5000s			9,467,677					9,467,677
6000s			62,583,387			1,141,096		63,724,483
<b>2010 Total</b>			<b>74,879,440</b>			<b>1,141,096</b>		<b>76,020,536</b>
<b>2011</b>								
2000s			701,102					701,102
3000s			233,215					233,215
4000s	1,300,158	609,380	2,195,243					4,104,780
5000s	817,001	249,501	3,711,318					4,777,820
6000s	(2,117,158)	(858,881)	72,636,243			20,438,952		90,099,156
7000s			316,867					316,867
<b>2011 Total</b>	<b>(0)</b>	<b>(0)</b>	<b>79,793,987</b>			<b>20,438,952</b>		<b>100,232,939</b>



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Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
<b>2012</b>								
2000s			793,422	3,135				796,557
3000s			317,478	217				317,695
5 4000s			2,011,412	392,983				2,404,396
5000s			3,744,407	2,055,995				5,800,402
6000s	0		81,586,621	9,610,260				91,196,881
7000s				5,700,000				5,700,000
<b>2012 Total</b>	<b>0</b>		<b>88,453,341</b>	<b>17,762,590</b>				<b>106,215,931</b>
<b>2013</b>								
2000s			8,702	1,055,168				1,063,870
3000s			3,326	410,382				413,708
4000s			201,533	1,732,298				1,933,831
5000s			267,206	3,822,155			1,585,691	5,675,051
6000s			5,732,831	23,508,490		24,946,405	13,601,982	67,789,708
<b>2013 Total</b>			<b>6,213,598</b>	<b>30,528,493</b>		<b>24,946,405</b>	<b>15,187,673</b>	<b>76,876,168</b>
<b>2014</b>								
2000s				1,420,820				1,420,820
3000s				582,237				582,237
4000s				1,946,579	5,086,531			7,033,110
6 5000s			3,924	7,672,372	698,925	79		8,375,299
6000s			203	81,059,642	22,500,050			103,559,894
<b>2014 Total</b>			<b>4,126</b>	<b>92,681,650</b>	<b>28,285,506</b>	<b>79</b>		<b>120,971,361</b>
<b>Grand Total</b>	<b>146,061,044</b>	<b>304,455,376</b>	<b>318,181,810</b>	<b>140,972,733</b>	<b>28,285,506</b>	<b>127,816,236</b>	<b>40,087,711</b>	<b>1,105,860,416</b>

<sup>4</sup> The 2009 Bond Financial Audit shows Services (5000s) as \$3,114 greater and Capital Expenditures (6000s) lower than the Districts records.

<sup>5</sup> In fiscal 2012 a series of reallocation entries for prior years were posted to Measures 2000-M and 2002-D that were not included in the Bond Financial Audit.

<sup>6</sup> The 2014 Bond Financial Audit recorded \$1,105,000 in costs associated with the 2013 bond sale that were not recorded by the District.



West Contra Costa Unified School District  
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**Revenue, Transfers, and Adjustments**

Fiscal Year	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
2001	15,000,004							15,000,004
2002	39,705,798	28,733,255					(18,951)	68,420,102
2003	93,123,843	925,837				3,494,161	464,282	98,008,123
2004	5,990,018	100,807,252				10,270,482	227,291	117,295,042
2005	1,103,674	71,370,839				13,505,554	78,009	86,058,077
2006	1,855,762	104,086,118	70,220,030			521,910	2,020,144	178,703,964
2007	(9,423,342)	(6,615,830)	134			20,376,904	33,324,196	37,662,061
2008		5,147,905	(4,929,424)			192,995	2,948,096	3,359,572
2009			108,704,641			32,968,756	1,390,848	143,064,245
2010			135,862,323			1,146,546	587,023	137,595,892
2011	(1,294,713)		7,896,273			20,406,400	295,995	27,303,955
2012			296,701	100,000,000		15,847,380	1,227,093	117,371,175
2013			127,006	1,102,693		19,031,114	175,443	20,436,256
2014				40,085,927	84,685,000	34,422,195	285,274	159,478,396
<b>Grand Total</b>	<b>146,061,044</b>	<b>304,455,376</b>	<b>318,177,684</b>	<b>141,188,620</b>	<b>84,685,000</b>	<b>172,184,397</b>	<b>43,004,743</b>	<b>1,209,756,865</b>

**Expenditures**

Fiscal Year	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
2001	451,646							451,646
2002	9,763,982	279,912						10,043,894
2003	18,902,911	12,599,491						31,502,401
2004	82,006,893	9,979,572				1,265,101		93,251,566
2005	44,416,362	71,576,097				13,572,559		129,565,018
2006	9,236,824	41,617,673	579,991			12,438,785		63,873,273
2007	(18,330,103)	57,742,592	4,147,274			16,039,092	24,900,038	84,498,893
2008	54,522	110,660,038	17,538,320			(17,716)		128,235,163
2009	(441,992)	0	46,571,735			37,991,884		84,121,627
2010			74,879,440			1,141,096		76,020,536
2011	(0)	(0)	79,793,987			20,438,952		100,232,939
2012	0		88,453,341	17,762,590				106,215,931





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**Expenditures (cont.)**

Fiscal Year	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
2013			6,213,598	30,528,493		24,946,405	15,187,673	76,876,168
2014			4,126	92,681,650	28,285,506	79		120,971,361
<b>Grand Total</b>	<b>146,061,044</b>	<b>304,455,376</b>	<b>318,181,810</b>	<b>140,972,733</b>	<b>28,285,506</b>	<b>127,816,236</b>	<b>40,087,711</b>	<b>1,105,860,416</b>

**Ending Fund Balance**

Fiscal Year	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
2001	14,548,358	-	-	-	-	-	-	14,548,358
2002	44,490,174	28,453,343	-	-	-	-	(18,951)	72,924,566
2003	118,711,106	16,779,689	-	-	-	3,494,161	445,331	139,430,288
2004	42,694,231	107,607,369	-	-	-	12,499,542	672,622	163,473,764
2005	(618,456)	107,402,111	-	-	-	12,432,537	750,631	119,966,823
2006	(7,999,518)	169,870,556	69,640,040	-	-	515,662	2,770,774	234,797,514
2007	907,243	105,512,134	65,492,900	-	-	4,853,474	11,194,932	187,960,683
2008	852,721	-	43,025,156	-	-	5,064,185	14,143,028	63,085,091
2009	1,294,713	-	105,158,063	-	-	41,057	15,533,876	122,027,710
2010	1,294,713	-	166,140,946	-	-	46,508	16,120,899	183,603,066
2011	-	-	94,243,232	-	-	13,956	16,416,894	110,674,082
2012	-	-	6,086,592	82,237,410	-	15,861,336	17,643,988	121,829,326
2013	-	-	-	52,811,610	-	9,946,045	2,631,758	65,389,413
2014	-	-	(4,126)	215,887	56,399,494	44,368,161	2,917,033	103,896,448



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Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
<b>Bond Sales</b>	<b>150,000,000</b>	<b>299,997,483</b>	<b>322,409,709</b>	<b>139,835,000</b>	<b>84,685,000</b>			<b>996,927,191</b>
Bond Sales	150,000,000	299,997,483	322,409,709	139,835,000	84,685,000			996,927,191
<b>Other Revenue</b>	<b>7,093,240</b>	<b>15,657,621</b>	<b>3,094,581</b>	<b>1,353,620</b>	<b>0</b>	<b>139,602,452</b>	<b>43,643,195</b>	<b>210,444,709</b>
Bond Refunding							550,000	550,000
Developer Fees							24,900,038	24,900,038
Expense Offsets	49,700	193,717	40					243,457
FEMA							906,437	906,437
Interest	4,967,794	14,785,928	1,373,462			1,687,214	16,325,429	39,139,828
Joint Use			1,669,440	500,000				2,169,440
Land Sale							836,291	836,291
Other	2,075,746	677,976	51,638	398,768	0		125,000	3,329,128
State Revenue				454,852		137,915,238		138,370,090
<b>Net Transfers</b>	<b>(11,939,439)</b>	<b>(11,099,851)</b>	<b>(12,625,650)</b>			<b>32,581,945</b>	<b>(837,758)</b>	<b>(3,920,753)</b>
District Match	(9,422,259)	(9,320,619)	(13,839,067)			32,581,945		0
From Fund 40			750,138					750,138
From Measure E			6,077,014					6,077,014
Intra-Fund	(1,294,713)	4,871,146	(3,576,433)					(0)
Land Sale							(837,758)	(837,758)
Special Projects to BIRF	(828)	(13,794)	(3,027,874)	990,573				(3,042,495)
To Maintenance	(1,221,639)	(6,636,585)	0					(7,858,224)
<b>Other Sources</b>			<b>5,357,323</b>					<b>5,357,323</b>
Bond Premium			5,357,323					5,357,323
<b>Fund Balance</b>	<b>907,243</b>	<b>(99,877)</b>	<b>(58,278)</b>				<b>199,306</b>	<b>948,394</b>
Fund Adjustments	907,243	(99,877)	(58,278)				199,306	948,394
<b>Grand Total</b>	<b>146,061,044</b>	<b>304,455,376</b>	<b>318,177,684</b>	<b>141,188,620</b>	<b>84,685,000</b>	<b>172,184,397</b>	<b>43,004,743</b>	<b>1,209,756,865</b>



West Contra Costa Unified School District  
 Projects to Fiscal Audits Reconciliation  
 Fund Adjustments  
 as of June 30, 2014

Row Labels	Primary Ref	Transaction Description	2000M	2002D	2005J	Other	Grand Total
<b>2002 Audit</b>							
6/29/2003	JE515717	DISTRIBUTE AUDIT/CORR RESC	(141,903)			(18,951)	(160,854)
<b>2002 Audit Total</b>			<b>(141,903)</b>			<b>(18,951)</b>	<b>(160,854)</b>
<b>2003 Audit</b>							
1 7/1/2001	JE511239	BALANCE FORWARD	(21,203,493)				(21,203,493)
1 10/31/2002	JE513332	ADJ OPENING BAL	17,946,284				17,946,284
6/29/2003	JE515951	adjust fema	(805,260)				(805,260)
	JE515956	corr je 515951/515955 bkwdpost	1,610,520				1,610,520
<b>2003 Audit Total</b>			<b>(2,451,949)</b>				<b>(2,451,949)</b>
<b>2004 Audit</b>							
1 11/30/2003	JE516277	CORR OPENING BAL BY RESOURCE	3,257,209			218,257	3,475,466
2/29/2004	JE517878	REVERSE JE5-15718 06-29-03	144,009				144,009
<b>2004 Audit Total</b>			<b>3,401,218</b>			<b>218,257</b>	<b>3,619,475</b>
<b>2006 Audit</b>							
2 7/1/2006	Beg Bal	Adjust Beginning Fund Balance	99,877	(99,877)			0
<b>2006 Audit Total</b>			<b>99,877</b>	<b>(99,877)</b>			<b>0</b>
<b>2008 Audit</b>							
6/30/2008	JE532173	correct JE531134 & resr 9724			(27,973)		(27,973)
	JE532174	close out resr 9725			(30,305)		(30,305)
<b>2008 Audit Total</b>					<b>(58,278)</b>		<b>(58,278)</b>
<b>Grand Total</b>			<b>907,243</b>	<b>(99,877)</b>	<b>(58,278)</b>	<b>199,306</b>	<b>948,394</b>

- <sup>1</sup> On July 1, 2001 the District implement SACS account codes with a new implementation of the Bitech accounting system. In the first three years three adjustments to the fund beginning balances were made. The Bond Financial Audits reflected these adjustments in FYE 2002 and 2003. The net of all three adjustments is zero in Measure 2000-M.
- <sup>2</sup> The 2006 audit overstates Measure 2002-D and understates Measure 2000-M capital expenditures (6000s) by \$99,877. Schedules given to the auditors include a check to Contra Costa County for \$123, and a transfer to the Deferred Maintenance Fund for \$100,000 from resource 9702 (2000-M) instead of 9712 (2002-D). The following year's beginning fund balances were posted according to the audit, with no transaction posted to either object 9793-Audit Adjustments, or 9795-Other Restatements.



West Contra Costa Unified School District  
 Project Records to Bond Fiscal Audits Reconciliation  
 Expenditures by Project Group  
 as of June 30, 2014

Project Group	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
<b>Msr 1998-E Projects</b>	<b>(86,315)</b>	<b>2,771,096</b>	<b>(215,000)</b>					<b>2,469,781</b>
Pre-Design	0	5,540						5,540
Design	0	279,861	(215,000)					64,861
Construction Services	0	81,597						81,597
Construction/Hard Costs	(86,315)	2,404,097	0					2,317,782
<b>Msr 2000-M Projects</b>	<b>144,225,456</b>	<b>111,515,029</b>	<b>(4,774,677)</b>	<b>22,579</b>		<b>51,321,621</b>	<b>24,900,038</b>	<b>327,210,045</b>
Pre-Design	902,312	607,409	272,665	203				1,782,588
Design	38,635,433	11,022,501	1,018,744	22,376		76,800		50,775,855
Construction Services	13,607,930	3,931,267	67,493			(9,101,592)		8,505,099
Construction/Hard Costs	80,816,959	95,953,852	(6,133,580)			60,346,413	24,900,038	255,883,682
Program Coordination	5,625,195							5,625,195
District Costs	4,637,628							4,637,628
<b>Msr 2002-D Projects</b>	<b>97,807</b>	<b>186,055,520</b>	<b>71,908,446</b>	<b>14,648,438</b>	<b>17,631,807</b>	<b>32,143,559</b>	<b>1,846,925</b>	<b>324,332,503</b>
Pre-Design		1,744,035	503,049	421,754				2,668,839
Design	11,492	42,174,899	13,267,093	4,063,703			562,050	60,079,238
Construction Services		4,128,921	2,468,915	1,454,993				8,052,829
Construction/Hard Costs	86,315	129,875,693	55,669,388	8,707,988	17,631,807	32,143,559	1,284,875	245,399,625
Program Coordination		3,096,827						3,096,827
District Costs		5,035,144						5,035,144
<b>Msr 2005-J Projects</b>	<b>1,116,087</b>	<b>4,111,601</b>	<b>232,712,145</b>	<b>24,661,239</b>		<b>44,350,977</b>	<b>5,042,259</b>	<b>311,994,309</b>
Pre-Design	36,691	95,867	1,304,875	163,072				1,600,506
Design	1,079,395	3,979,025	49,715,737	6,880,596			446,371	62,101,125
Construction Services			7,494,726	1,501,175			103,340	9,099,241
Construction/Hard Costs	(0)	36,708	154,432,597	15,909,736		42,871,848	4,492,548	217,743,437
Program Coordination			6,809,369	203,460		1,479,130		8,491,958
District Costs			12,954,841	3,200				12,958,041



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 as of June 30, 2014

Project Group	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
<b>Msr 2010-D Projects</b>	<b>708,010</b>	<b>2,130</b>	<b>18,550,896</b>	<b>101,470,873</b>	<b>505,832</b>	<b>79</b>	<b>8,298,489</b>	<b>129,536,309</b>
Pre-Design	25,785	612	645,329	1,198,882				1,870,607
Design	682,224		15,028,004	17,934,576			2,676,889	36,321,693
Construction Services		1,518	204,784	2,761,120				2,967,422
Construction/Hard Costs			2,668,856	54,947,782			3,559,771	61,176,409
Program Coordination			3,924	11,929,181	175,285		1,223,052	13,331,441
District Costs				12,699,333	330,548	79	838,777	13,868,737
<b>Msr 2012-E Projects</b>				<b>169,603</b>	<b>10,147,866</b>			<b>10,317,469</b>
Pre-Design				22,412				22,412
Design				146,840	343,472			490,312
Construction Services				351	3,901			4,252
Construction/Hard Costs				0	3,532,638			3,532,638
Program Coordination				0	1,468,956			1,468,956
District Costs				0	4,798,900			4,798,900
<b>Grand Total</b>	<b>146,061,044</b>	<b>304,455,376</b>	<b>318,181,810</b>	<b>140,972,733</b>	<b>28,285,506</b>	<b>127,816,236</b>	<b>40,087,711</b>	<b>1,105,860,416</b>

Cost Group	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
Pre-Design	964,788	2,453,463	2,725,918	1,806,322				7,950,492
Design	40,408,545	57,456,287	78,814,578	29,048,092	343,472	76,800	3,685,310	209,833,085
Construction Services	13,607,930	8,143,303	10,235,919	5,717,639	3,901	(9,101,592)	103,340	28,710,440
Construction/Hard Costs	80,816,959	228,270,350	206,637,261	79,565,506	21,164,445	135,361,820	34,237,232	786,053,574
Program Coordination	5,625,195	3,096,827	6,813,293	12,132,641	1,644,240	1,479,130	1,223,052	32,014,376
District Costs	4,637,628	5,035,144	12,954,841	12,702,533	5,129,447	79	838,777	41,298,450
<b>Grand Total</b>	<b>146,061,044</b>	<b>304,455,376</b>	<b>318,181,810</b>	<b>140,972,733</b>	<b>28,285,506</b>	<b>127,816,236</b>	<b>40,087,711</b>	<b>1,105,860,416</b>



West Contra Costa Unified School District  
 Project Records to Bond Fiscal Audits Reconciliation  
 Expenditures by Cost Group  
 as of June 30, 2014

Cost Code Description	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
<b>Pre-Design</b>	<b>964,788</b>	<b>2,453,463</b>	<b>2,725,918</b>	<b>1,806,322</b>				<b>7,950,492</b>
Site Surveys	432,667	440,132	340,514	236,175				1,449,488
Geotechnical Report	453,478	1,717,463	2,359,131	1,557,214				6,087,286
Invasive Testing	53,850	161,122	4,100					219,072
DTSC Approval		35,084	11	9,367				44,461
CCTV Sewer/Drain Lines	15,279	25,763	270					41,313
Other Pre-Design Tests	9,514	73,899	21,892	3,567				108,872
<b>Design</b>	<b>40,408,545</b>	<b>57,456,287</b>	<b>78,814,578</b>	<b>29,048,092</b>	<b>343,472</b>	<b>76,800</b>	<b>3,685,310</b>	<b>209,833,085</b>
Bond Program Manager	3,291,551	7,080,958	8,917,334	1,118,445				20,408,288
Master Architect	10,664,878	12,054,483	(89,674)					22,629,687
BPM Reimbursements		2,570	1,359,958	1,000,735				2,363,263
Design Manager		2,497,566	2,572,106	762,282				5,831,954
A/E of Record (AOR)	14,856,233	19,811,072	44,805,923	14,804,743	314,753		2,927,514	97,520,237
Construction Manager	7,989,148	12,545,111	13,569,495	6,675,321			436,208	41,215,283
Specialty Consultants	244,559	1,161,989	3,882,721	1,836,664	28,719	76,800		7,231,452
DSA Fees	800,135	1,164,173	1,919,603	1,360,231			321,589	5,565,731
CDE Fees	67,514	76,197	127,124	87,465				358,299
Energy Analysis Fee	47,300	22,075	6,747					76,122
Printing Costs	402,063	132,779	332,680	15,304				882,827
Hazardous Materials	1,954,984	773,136	1,070,440	840,725				4,639,284
Other Planning Costs	90,180	134,178	340,120	546,178				1,110,657
<b>Construction Services</b>	<b>13,607,930</b>	<b>8,143,303</b>	<b>10,235,919</b>	<b>5,717,639</b>	<b>3,901</b>	<b>(9,101,592)</b>	<b>103,340</b>	<b>28,710,440</b>
Material Testing	613,529	1,855,827	2,015,915	670,340				5,155,611
DSA Inspectors	1,782,146	3,836,446	4,094,192	2,084,045			103,340	11,900,169
Labor Compliance	474,058	1,000,939	1,354,870	300,072				3,129,939
Commissioning				49,142				49,142
Special Inspections		69,819	717,838	473,413				1,261,070
Security	1,013,773	524,620	317,578	111,724				1,967,695
Other Services	9,724,424	855,652	1,735,526	2,028,904	3,901	(9,101,592)		5,246,815
<b>Construction/Hard Costs</b>	<b>80,816,959</b>	<b>228,270,350</b>	<b>206,637,261</b>	<b>79,565,506</b>	<b>21,164,445</b>	<b>135,361,820</b>	<b>34,237,232</b>	<b>786,053,574</b>
General Construction	61,726,955	193,827,241	150,680,664	69,263,783	17,631,807	125,875,326	33,474,775	652,480,551
Other Construction	1,032,636	14,267,810	35,108,089	3,165,260		2,132	253,495	53,829,422



West Contra Costa Unified School District  
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 as of June 30, 2014

Cost Code Description	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
Supplies, FF&E	174,330	3,372,621	6,924,220	2,307,324		3,636,720		16,415,215
Technology	4,512,019	5,366,389	5,114,401	2,398,881	3,532,638	165,794		21,090,122
Temporary Housing	13,371,018	11,436,289	8,809,887	2,430,258		5,681,849	508,961	42,238,263
<b>Program Coordination</b>	<b>5,625,195</b>	<b>3,096,827</b>	<b>6,813,293</b>	<b>12,132,641</b>	<b>1,644,240</b>	<b>1,479,130</b>	<b>1,223,052</b>	<b>32,014,376</b>
Bond Program Manager	0	0		4,173,714				4,173,714
BPM Reibursemnts	1,272,342	1,930,698	2,935,615	3,675,434			985,099	10,799,188
Master Planning	1,535,359	(886,727)	(509,455)	607,297	30,000	1,479,130		2,255,603
Supplies, FF&E	298,096	106,933	185,519	124,368	12,979			727,895
Technology	1,368,438	517,275	3,213,464	398,399	1,455,977			6,953,553
Community Outreach	86,504	90,047	115,595	117,903				410,049
Community Outreach			2,847					2,847
OPSC Consultant	99,126	64,093	175,940	567,770				906,928
Labor Compliance	132,568	151,043	7,461	326,727				617,799
Specialty Consultants	532,472	189,542	103,912	708,086			237,953	1,771,965
Telephone	43,938	60,578	1,317					105,833
Postage	15,229	14,444	21,018	236				50,927
Legal Advertising	20,135	28,563	55,747	34,251				138,696
Printing Costs	212,710	328,231	313,801	437,397				1,292,139
Security		72,804	98,569	35,409				206,782
Other Construction	1,630	240,512	2,330	300,483	52,337			597,293
Other Services				277,357	92,947			370,305
Other Services	6,648	188,793	89,612	347,810				632,863
<b>District Costs</b>	<b>4,637,628</b>	<b>5,035,144</b>	<b>12,954,841</b>	<b>12,702,533</b>	<b>5,129,447</b>	<b>79</b>	<b>838,777</b>	<b>41,298,450</b>
District Salaries	2,850,679	2,293,194	3,992,500	3,459,121				12,595,494
Supplies, FF&E	179	0	14,941	233,158	3,108			251,386
Technology	0		307,278	6,006,577	4,498,494			10,812,349
Consultants			10,545	59,776	292,798			363,119
Fiscal Audit	40,573	44,773	50,200	183,395				318,942
Performance Audit	444,060	952,795	937,794	271,506				2,606,156
Legal Fees	625,488	1,045,979	2,466,321	1,892,708			838,777	6,869,273
Bond Finance Consultant	38,528		15,359	177,682				231,569
Bond Issuance	541,108	539,479	3,056,339	370,588				4,507,514



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Cost Code Description	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
Other Bond Costs	94,380	152,510	2,097,121	129				2,344,141
Other Services	2,632	6,413	6,443	47,893	335,048	79		398,508
<b>Grand Total</b>	<b>146,061,044</b>	<b>304,455,376</b>	<b>318,181,810</b>	<b>140,972,733</b>	<b>28,285,506</b>	<b>127,816,236</b>	<b>40,087,711</b>	<b>1,105,860,416</b>