
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

MEASURE M GENERAL OBLIGATION BONDS

**FOR THE YEAR ENDED
JUNE 30, 2004**

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
MEASURE M GENERAL OBLIGATION BONDS
FOR THE YEAR ENDED
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INDEPENDENT AUDITOR'S REPORT

The Honorable Members of the Board of Education
West Contra Costa Unified School District

We have audited the accompanying Schedules of the West Contra Costa Unified School District (the District) Measure M General Obligation Bonds (the Bonds), as of and for the year ended June 30, 2004, as listed in the Table of Contents. These Schedules are the responsibility of West Contra Costa Unified School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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 of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Assets and Liabilities and Revenues and Expenditures of the Bonds are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Schedules referred to above present fairly, in all material respects, the transactions of Measure M General Obligation Bonds of the District as of and for the year ended June 30, 2004, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report, dated November 21, 2004 on our consideration of the District's internal control over financial reporting and on our tests of the District's compliance with certain provisions of laws, regulations, contracts and grants, as they relate to the Schedules. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the Schedules of the West Contra Costa Unified School District, Measure M General Obligation Bonds. The Schedules on pages 9 through 34 of this report are presented for purposes of additional analysis. Such information has been subjected to the auditing procedures applied in the audit of the Schedules and, in our opinion, is fairly stated, in all material respects, in relation to the Schedules taken as a whole.

Thompson, Cobb, Bazilio & Associates, PC

Torrance, California
November 21, 2004

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF ASSETS AND LIABILITIES
AS OF JUNE 30, 2004**

	<u>2004</u>
ASSETS	
Cash In County Treasury	\$36,510,196
Cash with Fiscal Agent	5,753,448
Investments - LAIF (Note 2)	-
Investments - Other (Note 2)	21,962,408
Interest Receivable	<u>82,230</u>
Total Assets	<u>64,308,282</u>
LIABILITIES	
Accounts Payable (Note 3)	20,533,489
Due to Other Funds	1,080,563
Contract Retention	<u>-</u>
Total Liabilities	<u>21,614,052</u>
EXCESS OF ASSETS OVER LIABILITIES	<u><u>\$42,694,230</u></u>

The accompanying notes are an integral part of this schedule.



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF REVENUES and EXPENDITURES
FOR THE YEAR ENDED
JUNE 30, 2004

	2004
REVENUES	
Interest	\$ 1,331,375
Other Local Revenues	39,398
Total Revenues	1,370,773
 EXPENDITURES	
Classified salaries	547,632
Employee benefits	190,584
Non-capitalized equipment and supplies	140,949
Services and other operating expenses	2,359,948
Capital outlay	78,767,780
Total Expenditures	82,006,893
 EXCESS (DEFICIENCY) OF REVENUES	
OVER (UNDER) EXPENDITURES	(80,636,120)
 OTHER FINANCING SOURCES (USES)	
Interfund Transfers In (Note 4)	1,218,026
Total Other Financing Sources (Uses)	1,218,026
 EXCESS (DEFICIENCY) OF REVENUE AND	
OTHER FINANCING SOURCES OVER	
(UNDER) EXPENDITURES	(\$79,418,094)
 Fund Balances, July 1	
	118,711,108
Adjustment for Restatement	3,401,216
Fund Balances, July 1, as restated	122,112,324
Fund Balances, June 30	\$42,694,230

The accompanying notes are an integral part of this schedule.



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
NOTE TO SCHEDULES
JUNE 30, 2004

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the West Contra Costa Unified School District conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies:

A. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The Schedules are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

B. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

The District's governing board and superintendent revise the budgets during the year to give consideration to unanticipated income and expenditures.

As a first step in developing the bond construction program, the District together with its Bond team consultants, completed an evaluation of all elementary and secondary schools in order to develop a recommended priority ranking of elementary, middle and high schools. This ranking was based on several factors including structural design and safety considerations. Based on this evaluation, Elementary and Secondary schools of the District were ranked in order of need on separate lists with the most needy schools being ranked highest. In addition, preliminary budgets were developed for each school based on the evaluation. These listings and preliminary budgets became the basis for the District's governing board and superintendent to authorize work to continue through design and construction drawings for first eighteen elementary campuses. Throughout this process cost estimations were completed and budgets were revised. The budgets presented in this report are based on the most up to date information available including construction bids for the first seventeen campuses. As milestones are reached in the design phase



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
NOTE TO SCHEDULES
JUNE 30, 2004

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

and as construction bids are approved, the individual school project budgets are revised and presented to the governing board for their review and approval. The District is now in the design phase for one elementary campus and five secondary campuses.

The District's construction program is not based solely on the proceeds from bonds. The district has other sources of revenue to fund some of the required expenditures. Budgets for the renovation of all schools are prepared and maintained together with all potential resources in order to keep track of the entire school renovation program, not just the sites being funded by currently available bond dollars. The supplementary information included in this report is based on this project based budget concept and therefore presents the total project budget for all schools of the district together with all potential revenue sources rather than just the campuses being worked on at the present time.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

C. Accounting Estimates

The presentation of the Schedules in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the Schedules and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

D. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

NOTE 2: INVESTMENTS

The District directs the County Treasurer to invest excess funds in the Local Agency Investment Fund (LAIF). The fund is an investment pool managed by the California State Treasurer. Monies in Measure M can be invested in any one or more investments generally permitted to school districts under the laws of the State including those authorized in the Resolution.

The District has invested in Guaranteed Investment Contracts (GIC) with various financial institutions.



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
NOTE TO SCHEDULES
JUNE 30, 2004**

The LAIF and GIC account are not subject to classification. Investments at June 30, 2004 are presented below:

	<u>Carrying Amount</u>	<u>Fair Value</u>
LAIF	\$ -	\$ -
GIC	<u>21,962,408</u>	<u>21,962,408</u>
Totals	<u>\$ 21,962,408</u>	<u>\$ 21,962,048</u>

NOTE 3: ACCOUNTS PAYABLE

Accounts Payable is comprised of payments due to vendors and LAIF:

	<u>Due to Vendor</u>
June 30, 2004	<u>\$ 20,533,489</u>

NOTE 4: INTERFUND TRANSFERS IN/OUT

Interfund Activities are reported as either loans, services provided, reimbursements or transfers. Interfund transfers consist of operating transfers from funds receiving resources to funds through which the resources are to be expended. During the fiscal year ending June 30, 2005, the Deferred Maintenance Fund transferred \$1,218,026 to the building to reimburse prior year transfers.

NOTE 5: GENERAL OBLIGATION BONDS ISSUES

The bonds are general obligations of the district, and Contra Costa County is obligated to levy ad valorem taxes for the payment of interest on, and the principal of, the bonds. The Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the interest and redemption of principal of the Bonds issued by the District.

In 2000, the District received authorization through Measure M from the November 7, 2000, election to issue up to \$150,000,000 of bonds. The bonds are general obligations of the District and Contra Costa County is obligated to levy ad valorem taxes for the payment of the interest and the principal of the bonds.

On May 2, 2002, the District issued \$15,000,000 of Measure M, Series A bonds to fund the construction, re-construction or modernization of school facilities. The interest rate ranges from 4.8% to 7.9%. The final maturity date is August 1, 2031.

On February 12, 2002, the District issued \$40,000,000 of Measure M, Series B bonds to fund the construction, re-construction or modernization of school facilities. The interest rate ranges from 4% to 6%. The final maturity date is August 1, 2031.



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
NOTE TO SCHEDULES
JUNE 30, 2004**

On April 1, 2003, the District issued \$95,000,000 of Measure M, Series C bonds to fund the construction, re-construction or modernization of school facilities. The interest rate ranges from 2.5%-5%. The final maturity date is August 1, 2032.



SUPPLEMENTAL INFORMATION



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
MEASURE M
PURPOSE OF BOND ISSUANCE**

AUTHORITY FOR ISSUANCE

The District received authorization to issue \$150,000,000 of bonds at an election held on November 7, 2000 by an affirmative vote of more than two-thirds of the votes cast under the 2000 Authorization. The District has issued \$15 million General Obligation Bonds, Election of 2000, Series A, dated May 1, 2001, \$40,000,000 General Obligation Bonds, Election 2000, Series B, dated February 1, 2002, and \$95,000,000 General Obligation Bonds, Election 2000, Series C dated April 1, 2003

PURPOSE OF BONDS

The proceeds of the Bonds may be used to improve the learning climate for children by upgrading educational facilities through such projects such as reconstructing, modernizing, renovating and repairing bathrooms, electrical, plumbing, heating and ventilation systems, leaking roofs and fire safety systems, improving technology, making seismic upgrades and replacing deteriorating portable classrooms and buildings.

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET TO ACCUMULATED ACTUAL EXPENDITURES
FOR THE YEAR ENDED
JUNE 30, 2004**

EXPENDITURES	PROJECT EXPENDITURES			% OF
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Classified Salaries	\$ 3,082,486	\$ 849,489	\$ 2,232,997	72.44%
Employee Benefits	1,027,495	281,326	746,169	72.62%
Non-Capitalized Furniture & Equipment	1,615,613	163,163	1,452,450	89.90%
Services and Operating Expenses	18,521,020	4,190,112	14,330,908	77.38%
Buildings and Improvements	248,202,848	105,418,212	142,784,636	57.53%
Furniture and Equipment – Capitalized	2,209,387	223,129	1,986,258	89.90%
Interfund Transfers	2,439,665	2,440,493	(828)	-0.03%
Total Expenditures	\$ 277,098,514	\$ 113,565,924	\$ 63,532,590	59.02%

Planned Revenue Sources:

Measure M Bond	150,000,000
State Funding on Phase 1A Projects	10,663,331
State Funding on Quick Start Projects	3,863,449
Developer Fees – Growth Projects	2,000,000
Contra Costa County Head Start	900,000
Interest	6,000,000
E-Rate Reimbursement	2,413,150
FEMA Reimbursement	1,000,000
Support From Measure D	85,076,339
State Funding on Phase 1B Projects	15,182,245
Total Projected Funding	277,098,514

Additional Funding Required \$ -



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE SUMMARY
FOR THE YEAR ENDED JUNE 30, 2004**

SCHOOL/PROJECT DESCRIPTION	PHASE	PROJECT BUDGET	EXPENDITURES TO DATE	% OF	
				BUDGET REMAINING	CONSTRUCTION COMPLETED TO DATE
Bayview Elementary School Renovation	Phase 1B	\$ 16,370,386	\$ 1,986,205	87.87%	12.13%
Castro Elementary School Renovation	Phase 2A	447,401	394,194	11.89%	88.11%
Chavez Elementary School Renovation	Phase 3	709,407	118,854	83.25%	16.75%
Collins Elementary School Renovation	Phase 2A	405,864	357,685	11.87%	88.13%
Coronado Elementary School Renovation	Phase 2A	508,459	476,897	6.21%	93.79%
Dover Elementary School Renovation	Phase 2B	740,343	522,308	29.45%	70.55%
Downer Elementary School Renovation	Phase 1B	23,503,619	1,040,859	95.57%	4.43%
El Sobrante Elementary School Renovation	Phase 2A	499,610	453,647	9.20%	90.80%
Ellerhorst Elementary School Renovation	Phase 1B	11,235,206	1,204,263	89.28%	10.72%
Fairmont Elementary School Renovation	Phase 2B	740,606	622,160	15.99%	84.01%
Ford Elementary School Renovation	Phase 2B	626,587	430,513	31.29%	68.71%
Grant Elementary School Renovation	Phase 2A	871,745	661,444	24.12%	75.88%
Hanna Ranch Elementary School Renovation	Phase 3	537,500	78,773	85.34%	14.66%
Harding Elementary School Renovation	Phase 1A	14,517,215	7,204,679	50.37%	49.63%
Highland Elementary School Renovation	Phase 2B	354,213	137,162	61.28%	38.72%
Kensington Elementary School Renovation	Phase 1B	17,234,267	1,726,681	89.98%	10.02%
King Elementary School Renovation	Phase 2B	505,529	254,362	49.68%	50.32%
Lake Elementary School Renovation	Phase 2A	674,957	495,585	26.58%	73.42%
Lincoln Elementary School Renovation	Phase 1A	15,589,380	10,331,319	33.73%	66.27%
Lupine Hills Elementary School Renovation	Phase 1A	14,127,305	10,384,571	26.49%	73.51%
Madera Elementary School Renovation	Phase 1A	10,272,423	5,444,215	47.00%	53.00%
Mira Vista Elementary School Renovation	Phase 1B	12,480,446	1,614,310	87.07%	12.93%
Montalvin Elementary School Renovation	Phase 1A	10,648,562	7,175,939	32.61%	67.39%
Murphy Elementary School Renovation	Phase 1B	12,172,438	1,683,858	86.17%	13.83%
New Elementary School	Phase 3	216,685	8,739	95.97%	4.03%
Nystrom Elementary School Renovation	Phase 2A	955,345	868,328	9.11%	90.89%
Ohlone Elementary School Renovation	Phase 3	266,516	203,157	23.77%	76.23%
Olinda Elementary School Renovation	Phase 2B	420,557	437,779	-4.09%	100.00%
Peres Elementary School Renovation	Phase 1A	17,082,702	11,888,402	30.41%	69.59%
Riverside Elementary School Renovation	Phase 1A	12,372,218	6,807,109	44.98%	55.02%
Seaview Elementary School Renovation	Phase 3	462,954	458,099	1.05%	98.95%
Shannon Elementary School Renovation	Phase 2B	348,375	306,904	11.90%	88.10%
Sheldon Elementary School Renovation	Phase 1B	13,179,285	1,692,046	87.16%	12.84%
Stege Elementary School Renovation	Phase 2A	752,113	545,782	27.43%	72.57%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE SUMMARY
FOR THE YEAR ENDED JUNE 30, 2004**

SCHOOL/PROJECT DESCRIPTION	PHASE	PROJECT BUDGET	EXPENDITURES TO DATE	% OF	
				BUDGET REMAINING	CONSTRUCTION COMPLETED TO DATE
Stewart Elementary School Renovation	Phase 1A	13,415,354	10,385,410	22.59%	77.41%
Tara Hills Elementary School Renovation	Phase 1B	11,575,174	1,604,366	86.14%	13.86%
Valley View Elementary School Renovation	Phase 2B	488,168	480,546	1.56%	98.44%
Verde Elementary School Renovation	Phase 1A	12,613,834	8,291,028	34.27%	65.73%
Vista Hills Elementary School Renovation	-	12,596	30,382	-141.20%	100.00%
Washington Elementary School Renovation	Phase 1B	13,351,698	1,628,464	87.80%	12.20%
Wilson Elementary School Renovation	Phase 2A	528,599	499,289	5.54%	94.46%
Adams Middle School	-	-	11,492	-100.00%	0.00%
DeJean Middle School	-	673,198	82,613	87.73%	12.27%
Pinole Middle School	-	-	38	-100.00%	0.00%
Operational Support Services *	All	12,609,675	12,535,472	0.59%	99.41%
Totals		\$ 277,098,514	\$ 113,565,924	59.02%	40.98%

Planned Revenue Sources:

Measure M Bond	\$ 150,000,000
State Funding on Phase 1A Projects	10,663,331
State Funding on Quick Start Projects	3,863,449
Developer Fees – Growth Projects	2,000,000
Contra Costa County Head Start	900,000
Interest	6,000,000
E-Rate Reimbursement	2,413,150
FEMA Reimbursement	1,000,000
Support From Measure D	85,076,339
State Funding on Phase 1B Projects	<u>15,182,245</u>
Total Projected Funding	<u>277,098,514</u>
Additional Funding Required	<u>\$ -</u>

* - To be Allocated to all Projects based on total Project Cost.

** - Projects have been completed and were charged to the individual site.



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 104 – BAYVIEW ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 11,652,970	\$ 56,290	\$ 11,596,680	99.52%
Architect Fees	1,398,749	804,242	594,507	42.50%
Preliminary Tests	10,649		10,649	100.00%
Inspection Services	177,295		177,295	100.00%
DSA/CDE Plan Check Fees	63,735	68,954	(5,219)	-8.19%
Site Surveys	0		0	
Temp Housing	1,464,231	426,257	1,037,974	70.89%
Administration Costs	95,416	44,547	50,869	53.31%
Planning	102,326	94,663	7,663	7.49%
Construction Testing	41,419		41,419	100.00%
Other Construction Costs	1,054,901	475,656	579,245	54.91%
Program Contingency	0		0	
Furniture and Equipment	308,695	15,596	293,099	94.95%
TOTAL COSTS	\$ 16,370,386	\$ 1,986,205	\$ 14,384,181	87.87%

SITE # 105 – CHAVEZ ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 576,657	\$ 64,929	\$ 511,728	88.74%
Architect Fees	82,887	15,157	67,730	81.71%
Preliminary Tests	0		0	
Inspection Services	0		0	
DSA/CDE Plan Check Fees	0		0	
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	984	2,424	(1,440)	-146.31%
Planning	12,729	5,150	7,579	59.54%
Construction Testing	0		0	
Other Construction Costs	36,150	24,540	11,610	32.12%
Program Contingency	0		0	
Furniture and Equipment	0	6,655	(6,655)	-100.00%
TOTAL COSTS	\$ 709,407	\$ 118,854	\$ 590,553	83.25%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 109 – CASTRO ELEMENTARY

				%
	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 253,252	\$ 246,770	\$ 6,482	2.56%
Architect Fees	114,876	36,191	78,685	68.50%
Preliminary Tests	4,577		4,577	100.00%
Inspection Services	4,391	4,391	0	0.00%
DSA /CDE Plan Check Fees	766	766	0	0.00%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	2,387	6,877	(4,490)	-188.11%
Planning	14,699	14,614	85	0.58%
Construction Testing	505	505	0	-0.00%
Other Construction Costs	51,948	80,131	(28,183)	-54.25%
Program Contingency				
Furniture and Equipment		3,948	(3,948)	-100.0%
TOTAL COSTS	\$ 447,401	\$ 394,194	\$ 53,207	11.89%

SITE # 110 – COLLINS ELEMENTARY

				%
	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 163,449	\$ 172,949	\$ (9,500)	-5.81%
Architect Fees	139,290	46,903	92,388	66.33%
Preliminary Tests	5,650		5,650	100.00%
Inspection Services	4,800	4,800	0	0.00%
DSA/CDE Plan Check Fees	2,108	2,108	0	0.00%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costa	3,409	7,612	(4,203)	-123.29%
Planning	17,787	16,175	1,612	9.06%
Construction Testing	524	524	0	0.00%
Other Construction Costs	68,847	106,615	(37,768)	-54.86%
Program Contingency	0		0	
Furniture and Equipment	0		0	
TOTAL COSTS	\$ 405,864	\$ 357,685	\$ 48,179	11.87%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 112 - CORONADO ELEMENTARY

				%
	PROJECT	EXPENDITURES		OF BUDGET
	BUDGET	TO DATE	VARIANCE	REMAINING
Construction	\$ 298,239	\$ 314,118	\$ 0	-5.32%
Architect Fees	127,464		127,464	100.00%
Preliminary Tests	3,174		3,174	100.00%
Inspection Services	5,238	5,238	0	0.00%
DSA/CDE Plan Check Fees	1,452	1,452	0	0.00%
Site Surveys	0		0	
Leases – Temp Housing	0		0	
Administration Costs	2,631	5,916	(3,285)	-124.87%
Planning	15,407	12,572	2,835	18.40%
Construction Testing	1,396	1,396	0	0.00%
Other Construction Costs	53,458	86,118	(32,660)	-61.10%
Program Contingency	0	46,128	(46,128)	-100.00%
Furniture and Equipment	0	3,959	(3,959)	-100.00%
TOTAL COSTS	\$ 508,459	\$ 476,897	\$ 31,562	6.21%

SITE # 115 - DOVER ELEMENTARY

				%
	PROJECT	EXPENDITURES		OF BUDGET
	BUDGET	TO DATE	VARIANCE	REMAINING
Construction	\$ 485,207	\$ 323,194	\$ 162,013	33.39%
Architect Fees	160,401	60,896	99,505	62.03%
Preliminary Tests	5,429		5,429	100.00%
Inspection Services	6,450	6,450	0	0.00%
DSA/CDE Plan Check Fees	4,689	4,899	(210)	-4.48%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	2,830	7,395	(4,565)	-161.31%
Planning	17,943	15,715	2,228	12.42%
Construction Testing	1,385	1,385	0	-0.00%
Other Construction Costs	56,009	98,520	(42,511)	-75.90%
Program Contingency	0		0	
Furniture and Equipment	0	3,852	(3,852)	-100.00%
TOTAL COSTS	\$ 740,343	\$ 522,308	\$ 218,035	29.45%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 116 – DOWNER ELEMENTARY

				%
	PROJECT	EXPENDITURES	OF BUDGET	
	BUDGET	TO DATE	VARIANCE	REMAINING
Construction	\$ 16,983,477	\$ 65,127	\$ 16,918,350	99.62%
Architect Fees	2,703,375	442,034	2,261,341	83.65%
Preliminary Tests	142,249		142,249	100.00%
Inspection Services	310,000		310,000	100.00%
DSA/CDE Plan Check Fees	73,241		73,241	100.00%
Site Surveys	29,578		29,578	100.00%
Temp Housing	143,220	3,032	140,188	97.88%
Administration Costs	114,591		114,591	100.00%
Planning	119,506	32,345	87,161	72.93%
Construction Testing	54,215	68,733	(14,518)	-26.78%
Other Construction Costs	1,720,728	425,615	1,295,113	75.27%
Program Contingency	696,788		696,788	100.00%
Furniture and Equipment	412,651	3,973	408,678	99.04%
TOTAL COSTS	\$ 23,503,619	\$ 1,040,859	\$ 22,462,760	95.57%

**SITE # 117 – ELLERHORST
ELEMENTARY**

				%
	PROJECT	EXPENDITURES	OF BUDGET	
	BUDGET	TO DATE	VARIANCE	REMAINING
Construction	\$ 8,401,019	\$ 20,319	\$ 8,380,700	99.76%
Architect Fees	1,094,882	493,962	600,920	54.88%
Preliminary Tests	9,093		9,093	100.00%
Inspection Services	154,683		154,683	100.00%
DSA/CDE Plan Check Fees	44,361	47,429	(3,068)	-6.92%
Site Surveys	0		0	
Temp Housing	326,961	176,437	150,524	46.04%
Administration Costs	88,305		88,305	100.00%
Planning	74,919	32,685	42,234	56.37%
Construction Testing	33,471	69,456	(35,985)	-107.51%
Other Construction Costs	797,255	353,207	444,048	55.70%
Program Contingency	0		0	
Furniture and Equipment	210,257	10,768	199,489	94.88%
TOTAL COSTS	\$ 11,235,206	\$ 1,204,263	\$ 10,030,943	89.28%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

**SITE # 120 – EL SOBRANTE
ELEMENTARY**

				%
	PROJECT	EXPENDITURES		OF BUDGET
	BUDGET	TO DATE	VARIANCE	REMAINING
Construction	\$ 286,797	\$ 295,469	\$ (8,672)	-3.02%
Architect Fees	125,113	42,414	82,699	66.10%
Preliminary Tests	4,005		4,005	100.00%
Inspection Services	3,425	3,425	0	0.00%
DSA/CDE Plan Check Fees	2,020	2,196	(176)	-8.69%
Site Surveys	0		0	
Temporary Housing	0		0	
Administration Costs	2,664	6,365	(3,701)	-138.92%
Planning	15,536	13,525	2,011	12.94%
Construction Testing	824	824	0	0.00%
Other Construction Testing	59,226	85,484	(26,258)	-44.34%
Program Contingency	0		0	
Furniture and Equipment	0	3,945	(3,945)	-100.00%
TOTAL COSTS	\$ 499,610	\$ 453,647	\$ 45,963	9.20%

SITE # 123 – FAIRMONT ELEMENTARY

				%
	PROJECT	EXPENDITURES		OF BUDGET
	BUDGET	TO DATE	VARIANCE	REMAINING
Construction	\$ 519,935	\$ 458,961	\$ 60,974	11.73%
Architect Fees	141,068	50,697	90,371	64.06%
Preliminary Test	3,552		3,552	100.00%
Inspection Services	7,694	7,694	0	0.00%
DSA/CDE Plan Check Fees	1,199	1,508	(309)	-25.75%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costa	2,355	6,249	(3,894)	-165.33%
Planning	16,201	13,278	2,923	18.04%
Construction Testing	987	987	0	0.00%
Other Construction Costs	47,615	82,788	(35,173)	-73.87%
Program Contingency	0		0	
Furniture and Equipment	0		0	
TOTAL COSTS	\$ 740,606	\$ 622,160	\$ 118,446	15.99%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 124 – FORD ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 199,665	\$ 264,302	\$ -64,637	-32.37%
Architect Fees	299,370	42,722	256,648	85.73%
Preliminary Tests	10,028		10,028	100.00%
Inspection Services	3,756	3,756	0	0.00%
DSA/CDE Plan Check Fees	1,209	1,209	0	0.00%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	2,620	6,994	(4,374)	-166.93%
Planning	56,377	14,862	41,516	73.64%
Construction Testing	721	721	0	0.00%
Other Construction Costs	52,841	92,097	(39,256)	-74.29%
Program Contingency	0		0	
Furniture and Equipment	0	3,852	(3,852)	
TOTAL COSTS	\$ 626,587	\$ 430,513	\$ 196,074	31.29%

SITE # 125 – GRANT ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 587,138	\$ 420,375	\$ 166,763	28.40%
Architect Fees	162,155	68,370	93,785	57.84%
Preliminary Tests	6,138		6,138	100.00%
Inspection Services	7,803	7,803	0	0.00%
DSA/CDE Plan Check Fees	2,318	2,525	(207)	-8.93%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	3,818	7,804	(3,986)	-104.40%
Planning	18,442	16,584	1,858	10.08%
Construction Testing	980	980	0	0.00%
Other Construction Costs	82,953	130,379	(47,426)	-57.17%
Program Contingency	0		0	
Furniture and Equipment	0	6,623	(6,623)	-100.00%
TOTAL COSTS	\$ 871,745	\$ 661,444	\$ 210,301	24.12%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 128 – HANNA RANCH

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 369,031	\$ 19,487	\$ 349,544	94.72%
Architect Fees	99,972	15,661	84,311	84.34%
Preliminary Tests	0		0	
Inspection Services	0		0	
DSA/CDE Plan Check Fees	62	62	0	0.00%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	984	2,676	(1,692)	-171.93%
Planning	21,016	5,686	15,330	72.94%
Construction Testing	0		0	
Other Construction Costs	46,435	31,244	15,191	32.71%
Program Contingency	0		0	
Furniture and Equipment	0	3,956	(3,956)	-100.00%
TOTAL COSTS	\$ 537,500	\$ 78,773	\$ 458,727	85.34%

SITE # 127 – HARDING ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$		\$ 5,631,741	55.43%
Architect Fees	1,493,289	876,469	616,820	41.31%
Preliminary Tests	20,132		20,132	100.00%
Inspection Services	238,082	125,217	112,865	47.41%
DSA/CDE Plan Check Fees	44,521	44,521	0	0.00%
Site Surveys	1,347		1,347	100.00%
Temp Housing	1,296,168	912,477	383,691	29.60%
Administration Costs	73,345	44,104	29,241	39.87%
Planning	108,543	93,721	14,822	13.66%
Construction Testing	0	25,180	(25,180)	0.00%
Other Construction Costs	870,524	544,475	326,049	37.45%
Program Contingency	0		0	
Furniture and Equipment	211,048	10,040	201,008	95.24%
TOTAL COSTS	\$		\$ 7,312,536	50.37%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 122 – HIGHLAND ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 191,815	\$ 28,927	\$ 162,888	84.92%
Architect Fees	100,689	7,767	92,922	92.29%
Preliminary Tests	5,943		5,943	100.00%
Inspection Services	0		0	
DSA/CDE Plan Check Fees	0		0	
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	1,871	7,896	(6,025)	-322.01%
Planning	16,270	16,779	(509)	-3.13%
Construction Testing	0		0	
	37,625	75,793	(38,168)	-101.44%
Program Contingency	0		0	
Furniture and Equipment	0		0	
TOTAL COSTS	\$ 354,213	\$ 137,162	\$ 217,051	61.28%

SITE # 130 – KENSINGTON ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 12,091,196	\$ 9,726	\$ 12,081,470	99.92%
Architect Fees	1,556,518	934,745	621,773	39.95%
Preliminary Tests	10,408	15,883	(5,475)	-52.60%
Inspection Services	187,489		187,489	100.00%
DSA/CDE Plan Check Fees	65,758	66,709	(951)	-1.45%
Site Surveys	0		0	
Temp Housing	1,563,823	87,487	1,476,336	94.41%
Administration Costs	128,378		128,378	100.00%
Planning	106,144	43,736	62,408	58.80%
Construction Testing	45,161	92,938	(47,777)	-105.79%
Other Construction Costs	1,151,739	473,546	678,193	58.88%
Program Contingency	0		0	
Furniture and Equipment	327,653	1,910	325,743	99.42%
TOTAL COSTS	\$ 17,234,267	\$ 1,726,681	\$ 15,507,586	89.98%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 132 – King Elementary

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 241,144	\$ 53,695	\$ 187,449	77.73%
Architect Fees	163,187	44,367	118,820	72.81%
Preliminary Tests	5,806		5,806	100.00%
Inspection Services	2,932	2,932	0	0.00%
DSA/CDE Plan Check Fees	2,273	2,273	0	0.00%
Site Surveys	0		0	
Temporary Housing	0		0	
Administration Costs	3,294		3,294	100.00%
Planning	19,052	7,801	11,251	59.06%
Construction Testing	0	16,577	(16,577)	-100.00%
Other Construction Costs	67,841	120,095	(52,254)	-77.02%
Program Contingency	0		0	
Furniture and Equipment	0	6,623	(6,623)	-100.00%
TOTAL COSTS	\$ 505,529	\$ 254,362	\$ 251,167	49.68%

SITE # 134 – LAKE ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 417,715	\$ 333,530	\$ 84,185	20.15%
Architect Fees	133,569	47,283	86,286	64.60%
Preliminary Tests	4,294		4,294	100.00%
Inspection Services	3,150	3,150	0	0.00%
DSA/CDE Plan Check Fees	2,480	2,671	(191)	-7.69%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	2,735	6,553	(3,818)	-139.59%
Planning	55,907	13,924	41,983	75.09%
Construction Testing	1,078	1,078	0	0.00%
Other Construction Costs	54,029	87,397	(33,368)	-61.76%
Program Contingency	0		0	
Furniture and Equipment	0		0	
TOTAL COSTS	\$ 674,957	\$ 495,585	\$ 179,372	26.58%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 135 – LINCOLN ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 11,166,807	\$ 7,414,623	\$ 3,752,184	33.60%
Architect Fees	1,577,033	922,347	654,686	41.51%
Preliminary Test	22,473	1,200	21,273	94.66%
Inspection Services	221,343	147,326	74,017	33.44%
DSA/CDE Plan Check Fees	50,047	50,047	0	0.00%
Site Surveys	1,470		1,470	100.00%
Temp Housing	1,329,402	834,217	495,185	37.25%
Administration Costs	76,907	51,504	25,403	33.03%
Planning	109,440	109,343	97	0.00%
Construction Testing	81,011	75,362	5,649	6.97%
Other Construction Costs	953,447	713,984	239,464	25.12%
Program Contingency	0		0	
Furniture and Equipment	0	11,366	(11,366)	-100.00%
TOTAL COSTS	\$ 15,589,380	\$ 10,331,319	\$ 5,258,061	33.73%

SITE # 126 – LUPINE HILLS

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 11,057,987	\$ 8,371,773	\$ 2,686,214	24.29%
Architect Fees	1,315,250	812,828	502,422	38.20%
Preliminary Test	34,221	0	34,221	100.00%
Inspection Services	49,062	129,176	(80,114)	-163.29%
DSA/CDE Plan Check Fees	180,392	55,592	124,800	69.18%
Site Surveys	0	0	0	0
Temp Housing	309,839	221,962	87,877	28.36%
Administration Costs	70,866	53,620	17,246	24.34%
Planning	89,635	113,873	(24,238)	-27.04%
Construction Testing	98,666	70,574	28,092	28.47%
Other Construction Costs	733,448	555,173	178,275	24.31%
Program Contingency	0	0	0	
Furniture and Equipment	187,939	0	187,939	100.00%
TOTAL COSTS	\$ 14,127,305	\$ 10,384,571	\$ 3,742,734	26.49%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 137 – MADERA ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 7,314,088	\$ 3,563,933	\$ 3,750,155	51.27%
Architect Fees	1,133,452	715,468	417,984	36.88%
Preliminary Tests	19,565		19,565	100.00%
Inspection Services	198,359	82,737	115,622	58.29%
DSA/CDE Plan Check Fees	36,940	36,940	0	0.00%
Site Surveys	1,593		1,593	100.00%
Temp Housing	655,958	450,310	205,648	31.35%
Administration Costs	64,329	36,495	27,834	43.27%
Planning	79,211	77,482	1,729	2.18%
Construction Testing	0	32,297	(32,297)	
Other Construction Costs	617,651	439,724	177,927	28.81%
Program Contingency	0		0	
Furniture and Equipment	151,277	8,829	142,448	94.16%
TOTAL COSTS	\$ 10,272,423	\$ 5,444,215	\$ 4,828,208	47.00%

SITE # 139 – MIRA VISTA ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 8,483,434	\$ 9,000	\$ 8,474,434	99.89%
Architect Fees	1,190,073	675,334	514,739	43.25%
Preliminary Tests	10,693		10,693	100.00%
Inspection Services	173,786	386	173,400	99.78%
DSA/CDE Plan Check Fees	50,072	54,751	(4,679)	-9.35%
Site Surveys	0		0	
Temp Housing	1,234,525	366,492	868,033	70.31%
Administration Costs	73,451	35,419	38,032	51.78%
Planning	86,545	75,266	11,279	13.03%
Construction Testing	35,662		35,662	100.00%
Other Construction Costs	907,771	386,893	520,878	57.38%
Program Contingency	0		0	
Furniture and Equipment	234,434	10,768	223,666	95.41%
TOTAL COSTS	\$ 12,480,446	\$ 1,614,310	\$ 10,866,136	87.07%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 142 - MONTALVIN ELEMENTARY

	PROJECT	EXPENDITURES		%
	BUDGET	TO DATE	VARIANCE	OF BUDGET
				REMAINING
Construction	\$ 7,542,128	\$ 5,274,488	\$ 2,267,640	30.07%
Architect Fees	1,206,135	683,300	522,835	43.35%
Preliminary Tests	21,104		21,104	100.00%
Inspection Services	106,207	81,091	25,116	23.65%
DSA/CDE Plan Check Fees	43,121	43,121	0	0.00%
Site Surveys	1,715		1,715	100.00%
Temp Housing	639,334	390,335	248,999	38.95%
Administrating Costs	62,223	36,561	25,662	41.24%
Planning	75,685	77,589	(1,904)	-2.52%
Construction Testing	68,339	33,544	34,795	50.92%
Other Construction costs	706,852	538,353	168,499	23.84%
Program Contingency	0		0	
Furniture and Equipment	175,719	17,558	158,161	90.01%
TOTAL COSTS	\$ 10,648,562	\$ 7,175,939	\$ 3,472,623	32.61%

SITE # 142- MURPHY ELEMENTARY

	PROJECT	EXPENDITURES		%
	BUDGET	TO DATE	VARIANCE	OF BUDGET
				REMAINING
Construction	\$ 8,349,727	\$ 15,771	\$ 8,333,956	99.81%
Architect Fees	1,108,599	626,196	482,403	43.51%
Preliminary Tests	11,067		11,067	100.00%
Inspection Services	154,683		154,683	100.00%
DSA/CDE Plan Check Fees	50,461	53,838	(3,377)	-6.69%
Site Surveys	0		0	
Temp Housing	1,265,458	497,550	767,908	60.68%
Administration Costs	88,875	35,391	53,484	60.18%
Planning	79,289	75,207	4,082	5.15%
Construction Testing	35,131		35,131	100.00%
Other Construction Costs	797,359	369,136	428,223	53.71%
Program Contingency	0		0	
Furniture and Equipment	231,789	10,768	221,021	95.35%
TOTAL COSTS	\$ 12,172,438	\$ 1,683,858	\$ 10,488,580	86.17%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
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FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 180 - NEW ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction				
Architect Fees	\$ 135,863		\$ 135,863	100.00%
Preliminary Tests				
Inspection Services				
DSA/CDE Plan Check Fees				
Site Surveys				
Temp Housing				
Administration Costs	2,842		2,842	100.00%
Planning	23,976	\$ 8,739	15,237	63.55%
Construction Testing				
Other Construction Costs	54,004		54,004	100.00%
Program Contingency				
Furniture and Equipment				
TOTAL COSTS	\$ 216,685	\$ 8,739	\$ 207,946	95.97%

SITE # 144 – NYSTROM ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 626,343	\$ 609,942	\$ 16,401	2.62%
Architect Fees	197,148	76,171	120,977	61.36%
Preliminary Tests	7,078		7,078	100.00%
Inspection Services	7,833	7,833	0	0.00%
DSA/CDE Plan Check Fees	2,627	2,983	(356)	-13.55%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	4,246	8,347	(4,101)	-96.57%
Planning	20,362	17,736	2,626	12.90%
Construction Testing	2,040	2,040	0	-0.00%
Other Construction Costs	87,668	136,654	(48,986)	-55.88%
Program Contingency	0		0	
Furniture and Equipment	0	6,623	(6,623)	100.00%
TOTAL COSTS	\$ 955,345	\$ 868,328	\$ 87,017	9.11%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 146 OHLONE ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 10,874	\$ 59,899	\$ (49,025)	-450.85%
Architect Fees	175,063	11,978	163,085	93.16%
Preliminary Tests	9,728		9,728	100.00%
Inspection Services	0		0	
DSA/CDE Plan Check Fees	48	48	0	0.48%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	2,467	10,356	(7,889)	-319.79%
Planning	21,447	22,007	(560)	-2.61%
Construction Testing	0		0	
Other Construction Costs	46,889	98,869	(51,980)	-110.86%
Program Contingency	0		0	
Furniture and Equipment	0		0	
TOTAL COSTS	\$ 266,516	\$ 203,157	\$ 63,359	23.77%

SITE # 145 – OLINDA ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 226,081	\$ 294,102	\$ (68,021)	-30.09%
Architect Fees	121,685	35,795	85,890	70.58%
Preliminary Tests	3,698		3,698	100.00%
Inspection Services	4,093	4,093	0	0.00%
DSA/CDE Plan Check Fees	819	819	0	0.00%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	2,411	6,342	(3,931)	-163.04%
Planning	15,760	13,476	2,284	14.49%
Construction Testing	93	93	0	-0.00%
Other Construction Costs	45,917	83,059	(37,142)	-80.89%
Program Contingency	0		0	
Furniture and Equipment	0		0	
TOTAL COSTS	\$ 420,557	\$ 437,779	\$ (17,222)	-4.09%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 147 – PERES ELEMENTARY

				%
	PROJECT	EXPENDITURES		OF BUDGET
	BUDGET	TO DATE	VARIANCE	REMAINING
Construction	\$ 12,623,968	\$ 9,012,228	\$ 3,611,740	28.61%
Architect Fees	1,706,372	1,060,452	645,920	37.85%
Preliminary Tests	24,454	1,200	23,254	95.09%
Inspection Services	268,866	128,834	140,032	52.08%
DSA/CDE Plan Check Fees	62,947	62,947	0	0.00%
Site Surveys	1,960		1,960	100.00%
Temp Housing	1,023,098	685,729	337,369	32.98%
Administration Costs	76,354	51,354	25,000	32.74%
Planning	110,599	109,023	1,576	1.42%
Construction Testing	34,823	33,314	1,509	4.33%
Other Construction Costs	976,428	731,955	244,473	25.04%
Program Contingency	0		0	
Furniture and Equipment	172,833	11,366	161,467	93.42%
TOTAL COSTS	\$ 17,082,702	\$ 11,888,402	\$ 5,194,300	30.41%

SITE # 150 – RIVERSIDE ELEMENTARY

				%
	PROJECT	EXPENDITURES		OF BUDGET
	BUDGET	TO DATE	VARIANCE	REMAINING
Construction	\$ 8,763,341	\$ 4,541,134	\$ 4,222,207	48.18%
Architect Fees	1,274,463	802,473	471,990	37.03%
Preliminary Tests	12,720		12,720	100.00%
Inspection Services	198,628	141,906	56,722	28.56%
DSA/CDE Plan Check Fees	39,628	39,628	0	0.00%
Site Surveys	2,572		2,572	100.00%
Temp Housing	828,453	490,470	337,983	40.80%
Administration Costs	65,693	41,250	24,443	37.21%
Planning	84,728	87,605	(2,877)	-3.40%
Construction Testing	57,981	51,631	6,350	10.95%
Other Construction Costs	877,628	605,329	272,299	31.03%
Program Contingency	0		0	
Furniture and Equipment	166,383	5,683	160,700	96.58%
TOTAL COSTS	\$ 12,372,218	\$ 6,807,109	\$ 5,565,109	44.98%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 152 – SEAVIEW ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 246,186	\$ 278,473	\$ (32,287)	-13.11%
Architect Fees	113,301	39,397	73,904	65.23%
Preliminary Tests	2,850		2,850	100.00%
Inspection Services	3,750	3,750	0	0.00%
DSA/CDE Plan Check Fees	1,800	1,800	0	0.00%
Site Surveys	0		0	
Temp Housing	39,710	43,562	(3,852)	-9.70%
Administration Costs	2,070	5,431	(3,361)	-162.37%
Planning	13,659	11,541	2,118	15.51%
Construction Testing	302	302	0	-0.00%
Other Construction Costs	39,326	73,842	(34,516)	-87.77%
Program Contingency	0		0	
Furniture and Equipment	0		0	
TOTAL COSTS	\$ 462,954	\$ 458,099	\$ 4,855	1.05%

SITE # 134 – SHANNON ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 176,452	\$ 211,036	\$ (34,584)	-19.60%
Architect Fees	109,167		109,167	100.00%
Preliminary Tests	2,875		2,875	100.00%
Inspection Services	1,800	1,800	0	0.00%
DSA/CDE Plan Check Fees	1,892	1,892	0	0.00%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	2,116	5,772	(3,656)	-172.78%
Planning	13,869	12,266	1,603	11.56%
Construction Testing	0		0	
Other Construction Costs	40,204	74,138	(33,934)	-84.40%
Program Contingency	0		0	
Furniture and Equipment	0		0	
TOTAL COSTS	\$ 348,375	\$ 306,904	\$ 41,471	11.90%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 155 – SHELDON ELEMENTARY

				%
	PROJECT	EXPENDITURES		OF BUDGET
	BUDGET	TO DATE	VARIANCE	REMAINING
Construction	\$ 9,325,171	\$ 20,543	\$ 9,304,628	99.78%
Architect Fees	1,207,149	704,971	502,178	41.60%
Preliminary Tests	11,014		11,014	100.00%
Inspection Services	185,248		185,248	100.00%
DSA/CDE Plan Check Fees	48,054	44,553	3,501	7.28%
Site Surveys	0		0	
Temp Housing	1,153,418	417,970	735,448	63.76%
Administrating Costs	93,045	36,043	57,002	61.26%
Planning	87,387	76,591	10,796	12.35%
Construction Testing	40,106		40,106	100.00%
Other Construction Costs	776,168	380,607	395,561	50.96%
Program Contingency	0		0	
Furniture and Equipment	252,525	10,768	241,757	95.74%
TOTAL COSTS	\$ 13,179,285	\$ 1,692,046	\$ 11,487,239	87.16%

SITE # 157 – STEGE ELEMENTARY

				%
	PROJECT	EXPENDITURES		OF BUDGET
	BUDGET	TO DATE	VARIANCE	REMAINING
Construction	\$ 514,091	\$ 370,959	\$ 143,132	27.84%
Architect Fees	146,668	48,791	97,877	66.73%
Preliminary Tests	4,167		4,167	100.00%
Inspection Services	6,775	6,775	0	0.00%
DSA/CDE Plan Check Fees	1,507	1,714	(207)	-13.75%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	2,796	6,454	(3,658)	-130.84%
Planning	17,603	13,716	3,887	22.08%
Construction Testing	1,681	1,681	0	0.00%
Other Construction Costs	56,825	89,070	(32,245)	-56.74%
Program Contingency	0		0	
	0	6,623	(6,623)	-100.00%
TOTAL COSTS	\$ 752,113	\$ 545,782	\$ 206,331	27.43%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 158 – STEWART ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 8,120,295	\$ 5,741,338	\$ 2,378,957	29.30%
Architect Fees	1,523,933	685,923	838,010	54.99%
Preliminary Tests	43,046	4,462	38,584	89.63%
Inspection Services	120,350	81,604	38,746	32.19%
DSA/CDE Plan Check Fees	45,277	42,537	2,740	6.05%
Site Surveys	5,329		5,329	100.00%
Temp Housing	2,535,785	3,051,536	(515,751)	-20.34%
Administration Costs	61,698	38,373	23,325	37.81%
Planning	119,177	74,417	44,760	37.56%
Construction Testing	32,240	24,192	8,048	24.96%
Other Construction Costs	641,634	641,027	607	0.09%
Program Contingency	0		0	
Furniture and Equipment	166,590		166,590	100.00%
TOTAL COSTS	\$ 13,415,354	\$ 10,385,410	\$ 3,029,944	22.59%

SITE # 159 – TARA HILLS ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 7,933,903	\$ 12,459	\$ 7,921,444	99.84%
Architect Fees	1,088,042	604,464	483,578	44.44%
Preliminary Tests	9,968		9,968	100.00%
Inspection Services	163,506		163,506	100.00%
DSA/CDE Plan Check Fees	46,832	50,180	(3,348)	-7.15%
Site Surveys	0		0	
Temp Housing	1,172,579	432,457	740,122	63.12%
Administration Costs	83,230	36,186	47,044	56.52%
Planning	80,494	76,896	3,598	4.47%
Construction Testing	33,167		33,167	100.00%
Other Construction Costs	744,101	380,956	363,145	48.80%
Program Contingency	0		0	
Furniture and Equipment	219,352	10,768	208,584	95.09%
TOTAL COSTS	\$ 11,575,174	\$ 1,604,366	\$ 9,970,808	86.14%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

**SITE # 160 – VALLEY VIEW
ELEMENTARY**

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 275,443	\$ 308,878	\$ (33,435)	-12.14%
Architect Fees	132,400	43,621	88,779	67.05%
Preliminary Tests	4,938		4,938	100.00%
Inspection Services	3,250	3,250	0	0.00%
DSA/CDE Plan Check Fees	2,177	2,357	(180)	-8.26%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	2,635	7,018	(4,383)	-166.32%
Planning	16,599	14,912	1,687	10.16%
Construction Testing	658	658	0	0.00%
Other Construction Costs	50,068	96,090	(46,022)	-91.92%
Program Contingency	0		0	
Furniture and Equipment	0	3,763	(3,763)	-100.00%
TOTAL COSTS	\$ 488,168	\$ 480,546	\$ 7,622	1.56%

SITE # 162 – VERDE ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 9,133,077	\$ 5,996,900	\$ 3,136,177	34.34%
Architect Fees	1,410,964	867,444	543,520	38.52%
Preliminary Tests	20,900	1,200	19,700	94.26%
Inspection Services	176,699	129,213	47,486	26.87%
DSA/CDE Plan Check Fees	38,385	38,385	0	0.00%
Site Surveys	3,185		3,185	100.00%
Temp Housing	670,136	398,174	271,962	40.58%
Administration Costs	65,244	44,447	20,797	31.88%
Planning	90,284	94,345	(4,061)	-4.50%
Construction Testing	77,732	39,274	38,458	49.47%
Other Construction Costs	782,256	666,320	115,936	14.82%
Program Contingency	0		0	
Furniture and Equipment	144,972	15,326	129,646	89.43%
TOTAL COSTS	\$ 12,613,834	\$ 8,291,028	\$ 4,322,806	34.27%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 163 – VISTA HILLS ELEMENTARY

%

	PROJECT EXPENDITURES			OF BUDGET
	BUDGET	TO DATE	VARIANCE	REMAINING
Construction	\$ 7,207	\$ 25,392	\$ (18,185)	-252.32%
Architect Fees	5,389	4,990	399	7.40%
Preliminary Tests	0		0	
Inspection Services	0		0	
DSA/CDE Plan Check Fees	0		0	
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	0		0	
Planning	0		0	
Construction Testing	0		0	
Other Construction Costs	0		0	
Program Contingency	0		0	
Furniture and Equipment	0		0	
TOTAL COSTS	\$ 12,596	\$ 30,382	\$ (17,786)	-141.20%

SITE # 164 – WASHINGTON ELEMENTARY

%

	PROJECT EXPENDITURES			OF BUDGET
	BUDGET	TO DATE	VARIANCE	REMAINING
Construction	\$ 9,701,802	\$ 13,780	\$ 9,688,022	99.86%
Architect Fees	1,183,712	674,826	508,886	42.99%
Preliminary Tests	8,806		8,806	100.00%
Inspection Services	181,057		181,057	100.00%
DSA/CDE Plan Check Fees	49,421	52,320	(2,899)	-5.86%
Site Surveys	0		0	
Temp Housing	868,921	358,152	510,769	58.78%
Administration Costs	99,978	38,120	61,858	61.87%
Planning	86,675	81,005	5,670	6.54%
Construction Testing	40,028		40,028	100.00%
Other Construction Costs	880,415	399,493	480,922	54.62%
Program Contingency	0		0	
Furniture and Equipment	250,883	10,768	240,115	95.71%
TOTAL COSTS	\$ 13,351,698	\$ 1,628,464	\$ 11,723,234	87.80%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 165 – WILSON ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 294,395	\$ 312,802	\$ (18,407)	-6.25%
Architect Fees	141,119	52,556	88,563	62.76%
Preliminary Tests	4,901		4,901	100.00%
Inspection Services	5,099	5,099	0	0.00%
DSA/CDE Plan Check Fees	1,768	1,960	(192)	-10.87%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	3,091	6,967	(3,876)	-125.39%
Planning	17,036	14,805	2,231	13.10%
Construction Testing	1,279	1,279	0	0.00%
Other Construction Costs	59,911	99,874	(39,963)	-66.70%
Program Contingency	0		0	
Furniture and Equipment	0	3,948	(3,948)	-100.00%
TOTAL COSTS	\$ 528,599	\$ 499,289	\$ 29,310	5.54%

SITE # 202 – ADAMS MIDDLE

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction				
Architect Fees				
Preliminary Tests				
Inspection Services				
DSA/CDE Plan Check Fees				
Site Surveys				
Temp Housing				
Administration Costs				
Planning				
Construction Testing				
Other Construction Costs	\$ 0	\$ 11,492	\$ (11,492)	-100.00%
Program Contingency				
Furniture and Equipment				
TOTAL COSTS	\$ 0	\$ 11,492	\$ (11,492)	-100.00%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE #208 – DeJean

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 261,812	\$ 82,575	\$ 179,237	68.46%
Architect Fees	348,917	38	348,879	99.99%
Preliminary Tests	0		0	
Inspection Services	0		0	
DSA/CDE Plan Check Fees	0		0	
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	0		0	
Planning	61,574		61,574	100.00%
Construction Testing	0		0	
Other Construction Costs	895		895	100.00%
Program Contingency	0		0	
Furniture and Equipment	0		0	
TOTAL COSTS	\$ 673,198	\$ 82,613	\$ 590,585	87.73%

SITE #212 - PINOLE

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 0	\$ 38	\$ 38	-100.00%
Architect Fees				
Preliminary Tests				
Inspection Services				
DSA/CDE Plan Check Fees				
Site Surveys				
Temp Housing				
Administration Costs				
Planning				
Construction Testing				
Other Construction Costs				
Program Contingency				
Furniture and Equipment				
TOTAL COSTS	\$ 0	\$ 38	\$ 38	-100.00%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE YEAR ENDED JUNE 30, 2004**

SITE # 615 - ADMINISTRATION

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 386,197	\$ 658,264	\$ (272,067)	-70.45%
Architect Fees	9,185		9,185	100.00%
Preliminary Tests	0	74,169	(74,169)	-100.00%
Inspection Services	0		0	
DSA/CDE Plan Check Fees	0	7,193	(7,193)	-100.00%
Site Surveys	0		0	
Temp Housing	0		0	
Administration Costs	3,580,925	1,093,174	2,487,751	69.47%
Planning	4,991,266	8,126,122	(3,134,856)	-62.81%
Construction Testing	0		0	
Other Construction Costs	3,642,100	2,440,494	1,201,606	32.99%
Program Contingency	0		0	
Furniture and Equipment	0	136,056	(136,056)	-100.00%
TOTAL COSTS	\$ 12,609,673	\$ 12,535,472	\$ 74,201	0.59%



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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Board of Education
West Contra Costa Unified School District

We have audited the accompanying Schedules of Assets and Liabilities and Revenues and Expenditures (the Schedules) of the West Contra Costa Unified School District (the District) for the Measure M General Obligation Bonds (the Bonds), as of and for the year ended June 30, 2004 and have issued our report thereon dated November 21, 2004. We have conducted our audit in accordance with 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.

Compliance

Specifically we tested, compliance with laws, regulations, and contracts applicable to personal services, employee benefits, travel consulting services and operating expenses. As part of obtaining reasonable assurance about whether the District's Schedules are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct material effect on the determination of amounts shown on the Schedule. 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the Schedules and not to provide assurance on the internal control over financial reporting. Our consideration of the internal controls over financial reporting applicable to the Schedules would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk of misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the District in a separate letter dated November 21, 2004.



This report is intended for the information of the Board of Education, Citizen's Oversight Committee and West Contra Costa Unified School District's management and is not intended and should not be used by anyone other than these specified parties.

Thompson, Cobb, Bazilio & Associates, PC

Torrance, California

November 21, 2004



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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

The Honorable Members of the Board of Education
West Contra Costa Unified School District

We have audited the accompanying Schedules of Assets and Liabilities and Revenue and Expenditures (the Schedules) of the West Contra Costa Unified School District (the District) Measure M General Obligation Bond, as of and for the year ended June 30, 2004. Our audit was made in accordance with auditing standards generally accepted in the United States of America and the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Schedules presentation. We believe that our audit provides reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with specified requirements.

The District's management is responsible for the District's compliance with laws and regulations. In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the following requirements:

- Bond proceeds are used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities or the acquisition or lease of real property for school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
- Pubic Contract Code
- Governmental Code

Based on our audit, we found that, for the items tested, the West Contra Costa Unified School District complied with the state laws and regulations referred to above. Further, based on our examination for items not tested, nothing came to our attention to indicate that the West Contra Unified School District has not complied with the state laws and regulations.

This report is intended for the information of the Board of Education, Citizen's Oversight Committee and West Contra Costa Unified School District's management and is not intended and should not be used by anyone other than these specified parties.

Thompson, Cobb, Bazilio & Associates, PC

Torrance, California
November 21, 2004

