

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
MEASURES M, D AND J GENERAL OBLIGATION BONDS**

**FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED JUNE 30, 2008

AND

INDEPENDENT AUDITOR'S REPORT

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
MEASURES M, D AND J GENERAL OBLIGATION BONDS
For the Year Ended June 30, 2008

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WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
MEASURES M, D AND J GENERAL OBLIGATION BONDS

For the Year Ended June 30, 2008

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
West Contra Costa Unified School District

We have audited the accompanying basic financial statements of West Contra Costa Unified School District (the "District") Measures M, D and J General Obligation Bonds (the "Bonds"), as of and for the year ended June 30, 2008, as listed in the Table of Contents. These basic financial statements are the responsibility of West Contra Costa Unified School District's management. Our responsibility is to express an opinion on these basic 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 basic financial statements of the Bonds are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. 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 basic financial statements referred to above present fairly, in all material respects, the financial position of the Measures M, D and J General Obligation Bonds of the District as of June 30, 2008, and the changes in financial position for the year then ended, 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 March 25, 2009 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 basic financial statements. 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 basic financial statements of the West Contra Costa Unified School District, Measures M, D and J General Obligation Bonds. The schedules on pages 10 through 57 of this report are presented for purposes of additional analysis. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Perry - Smith LLP

March 25, 2009

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
MEASURES M, D AND J GENERAL OBLIGATION BONDS

BALANCE SHEET

June 30, 2008

ASSETS

Cash and investments (Note 2)	
Cash in County Treasury	\$ 38,580,873
Cash with Fiscal Agent	12,006,621
Investments	21,189,191
Accounts receivable	<u>418,705</u>
 Total assets	 <u>\$ 72,195,390</u>

**LIABILITIES AND
FUND BALANCE**

Liabilities:	
Accounts payable	\$ 15,538,132
Retentions payable	12,721,104
Due to other resources	<u>58,278</u>
 Total liabilities	 28,317,514
 Fund balance	 <u>43,877,876</u>
 Total liabilities and fund balance	 <u>\$ 72,195,390</u>

The accompanying notes are an integral
part of these financial statements.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
MEASURES M, D AND J GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
For the Year Ended June 30, 2008

Revenues:	
Interest income	\$ 2,812,660
Other local revenue	<u>3,917</u>
Total revenues	<u>2,816,577</u>
Expenditures:	
Classified salaries	867,437
Employee benefits	326,728
Non-capitalized equipment and supplies	2,180,367
Professional services	3,511,475
Capital outlay	<u>121,366,873</u>
Total expenditures	<u>128,252,880</u>
Deficiency of revenues under expenditures	<u>(125,436,303)</u>
Other financing uses:	
Interfund transfers out (Note 4)	(2,539,820)
Other financing uses	<u>(58,278)</u>
Total other financing uses	<u>(2,598,098)</u>
Change in fund balance	(128,034,401)
Fund balance, July 1, 2007	<u>171,912,277</u>
Fund balance, June 30, 2008	<u>\$ 43,877,876</u>

The accompanying notes are an integral
part of these financial statements.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of West Contra Costa Unified School District (the "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 policies and procedures of the Department of Education's *California School Accounting Manual*. The activities of the Measure M, D and J Bonds are recorded along with other activities in the District's Building Fund. 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 more significant accounting policies:

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 basic financial statements 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 under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

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 Board of Education 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 Board of Education satisfied these requirements.

The District's Board of Education 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. 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. As milestones are reached in the design phase and as construction bids are approved, the individual school project budgets will be revised and presented to the governing board for their review and approval.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting (Continued)

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 the 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.

Accounting Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

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.

2. CASH AND INVESTMENTS

Cash and investments at June 30, 2008 consisted of the following:

Pooled Funds:

Cash in County Treasury	\$ 38,580,873
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Investments:

Cash with Fiscal Agent	\$ 12,006,621
Investments – Local Agency Investment Fund	\$ 21,189,191

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

(Continued)

2. CASH AND INVESTMENTS (Continued)

Pooled Funds

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Contra Costa County Treasury. The County pools these funds with those of school districts in the County and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. Earnings are calculated on an annual basis and funds allocated to participating funds are adjusted to the calculated annual rate at year end.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pooled investment fund does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable State laws, the Contra Costa County Treasurer may invest in derivative securities. However, at June 30, 2008, the Contra Costa County Treasurer has represented that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Cash with Fiscal Agent

The Cash with Fiscal Agent represents contract retentions that are placed with an independent third party. These amounts are carried in the contractor's name and all investment risk resides with the contractor.

Investments – Local Agency Investment Fund

West Contra Costa Unified School District places certain funds with the State of California's Local Agency Investment Fund (LAIF). The District is a voluntary participant in LAIF, which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California and the Pooled Money Investment Board. The State Treasurer's Office pools these funds with those of other governmental agencies in the State and invests the cash. The fair value of the District's investment in the pool is reported in the accompanying financial statements based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The monies held in the pooled investments funds are not subject to categorization by risk category. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, and floating rate securities issued by Federal agencies, government-sponsored enterprises and corporations. LAIF is administered by the State Treasurer.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

(Continued)

2. CASH AND INVESTMENTS (Continued)

Investments – Local Agency Investment Fund (Continued)

LAIF investments are audited annually by the Pooled Money Investment Board and the State Controller's Office. Copies of this audit may be obtained from the State Treasurer's Office; 915 Capitol Mall; Sacramento, California 95814. The Pooled Money Investment Board has established policies, goals, and objectives to make certain that their goal of safety, liquidity and yield are not jeopardized.

Interest Rate Risk

The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2008, the District had no significant interest rate risk related to cash and investments held.

Credit Risk

The District does not have a formal investment policy that limits its investment choices other than the limitations of State law.

Concentration of Credit Risk

The District does not place limits on the amount it may invest in any one issuer. At June 30, 2008, the District had no concentration of credit risk.

3. GENERAL OBLIGATION BOND ISSUES

The bonds are general obligations of the District, and Contra Costa County is obligated to levy ad valorem taxes for the payment of and interest on, 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 payment of interest and redemption of principal of the bonds issued by the District.

Measure M

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 8, 2001, the District issued \$15,000,000 of Measure M, Series A bonds to fund the construction, reconstruction or modernization of school facilities. The interest rate ranges from 5.0% to 8.0%. 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, reconstruction or modernization of school facilities. The interest rate ranges from 4.0% to 6.0%. The final maturity date is August 1, 2031.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

(Continued)

3. GENERAL OBLIGATION BOND ISSUES (Continued)

Measure M (Continued)

On April 1, 2003, the District issued \$95,000,000 of Measure M, Series C bonds to fund the construction, reconstruction or modernization of school facilities. The interest rate ranges from 2.5% to 5.0%. The final maturity date is August 1, 2032.

Measure D

In 2002, the District received authorization through Measure D from the March 5, 2002 election, to issue up to \$300,000,000 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 on and the principal of the bonds.

On June 13, 2002, the District issued \$30,000,000 of Measure D, Series A bonds to fund the acquisition, construction, reconstruction and modernization of school facilities. The interest rate ranges from 4.25% to 7.0%. The final maturity date is August 1, 2031.

On August 11, 2003, the District issued \$100,000,000 of Measure D, Series B bonds to fund the acquisition, construction, reconstruction and modernization of school facilities. The interest rate ranges from 4.1% to 5.0%. The final maturity date is August 1, 2032.

On July 28, 2004, the District issued \$69,999,377 of Measure D, Series C bonds to fund the acquisition, construction, reconstruction and modernization of school facilities. The interest rates range from 2.4% to 5.81%. The final maturity date is August 1, 2034.

On October 19, 2005, the District issued \$99,998,106 of Measure D, Series D bonds to fund the acquisition, construction, reconstruction and modernization of school facilities. The interest rates range from 3.15% to 5.05%. The final maturity date is August 1, 2034.

Measure J

In 2005, the District received authorization through Measure J from the November 8, 2005 election, to issue up to \$400,000,000 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 on and the principal of the bonds.

On May 17, 2006, the District issued \$70,000,000 of Measure J, Series A bonds to fund the acquisition, construction, reconstruction and modernization of school facilities. The interest rate ranges from 4.0% to 5.0%. The final maturity date is August 1, 2035.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

(Continued)

4. INTERFUND TRANSFERS

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. The interfund transfers for the year ended June 30, 2008 are as follows:

Transfer from the Building Fund to the General Fund for contribution to the routine restricted maintenance fund.	\$ 1,200,000
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Transfer from the Building Fund to the General Fund for contribution to the routine restricted maintenance fund to provide the funds necessary to make the District's matching contribution to the Deferred Maintenance Fund.	<u>1,339,820</u>
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	<u><u>\$ 2,539,820</u></u>
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SUPPLEMENTARY INFORMATION

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
MEASURES M, D AND J GENERAL OBLIGATION BONDS
COMBINING BALANCE SHEET

June 30, 2008

	<u>Measure M</u>	<u>Measure D</u>	<u>Measure J</u>	<u>Measure M Measure D Measure J Combined</u>
ASSETS				
Cash and investments:				
Cash in County Treasury	\$ 863,807	\$ (14,759,019)	\$ 52,476,085	\$ 38,580,873
Cash with Fiscal Agent		11,975,390	31,231	12,006,621
Investments		21,189,191		21,189,191
Accounts receivable		418,705		418,705
Due from (to) other measures		<u>6,071,146</u>	<u>(6,071,146)</u>	
Total assets	<u>\$ 863,807</u>	<u>\$ 24,895,413</u>	<u>\$ 46,436,170</u>	<u>\$ 72,195,390</u>
LIABILITIES AND FUND BALANCE				
Accounts payable	\$ 11,087	\$ 12,594,613	\$ 2,932,432	\$ 15,538,132
Retentions payable		12,300,800	420,304	12,721,104
Due to other resources			<u>58,278</u>	<u>58,278</u>
Total liabilities	11,087	24,895,413	3,411,014	28,317,514
Fund balance	<u>852,720</u>		<u>43,025,156</u>	<u>43,877,876</u>
Total liabilities and fund balance	<u>\$ 863,807</u>	<u>\$ 24,895,413</u>	<u>\$ 46,436,170</u>	<u>\$ 72,195,390</u>

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
MEASURES M, D AND J GENERAL OBLIGATION BONDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE

For the Year Ended June 30, 2008

	<u>Measure M</u>	<u>Measure D</u>	<u>Measure J</u>	<u>Measure M Measure D Measure J Combined</u>
Revenues:				
Interest income		\$ 2,812,660		\$ 2,812,660
Other local revenue		3,917		3,917
Total revenues		<u>2,816,577</u>		<u>2,816,577</u>
Expenditures:				
Classified salaries		867,088	\$ 349	867,437
Employee benefits		326,657	71	326,728
Non-capitalized equipment and supplies		1,605,657	574,710	2,180,367
Professional services		2,609,020	902,455	3,511,475
Capital outlay	\$ 54,523	105,251,615	16,060,735	121,366,873
Total expenditures	<u>54,523</u>	<u>110,660,037</u>	<u>17,538,320</u>	<u>128,252,880</u>
Deficiency of revenues under expenditures	<u>(54,523)</u>	<u>(107,843,460)</u>	<u>(17,538,320)</u>	<u>(125,436,303)</u>
Other financing sources (uses):				
Transfers from Measure J to Measure D		2,331,326	(2,331,326)	
Interfund transfers out			(2,539,820)	(2,539,820)
Other financing uses			(58,278)	(58,278)
Total other financing sources (uses)		<u>2,331,326</u>	<u>(4,929,424)</u>	<u>(2,598,098)</u>
Change in fund balance	(54,523)	(105,512,134)	(22,467,744)	(128,034,401)
Fund balance, July 1, 2007	<u>907,243</u>	<u>105,512,134</u>	<u>65,492,900</u>	<u>171,912,277</u>
Fund balance, June 30, 2008	<u>\$ 852,720</u>	<u>\$ -</u>	<u>\$ 43,025,156</u>	<u>\$ 43,877,876</u>

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
Facilities Construction Program
General Obligation Bonds Measures M, D and J and Other Revenue Sources
Schedule of Budget and Actual Revenues and Expenditures Program to Date
For the Period Beginning November 2000 through June 30, 2008

School/Project Description	Original Budget*	Current ** Budget	Actual to Date	Budget Variance, Positive or (Negative)	Variance as a Percent of Budget
Revenues					
Measure M Bond Proceeds	\$ 150,000,000	\$ 150,000,000	\$ 150,000,000	\$ -	0.00%
Measure D Bond Proceeds	300,000,000	300,000,000	299,997,483	(2,517)	0.00%
Measure J Bond Proceeds	-	400,000,000	70,000,000	(330,000,000)	(82.50%)
State Facilities Appropriations	87,765,630	119,976,316	41,558,367	(78,417,949)	(65.36%)
E-Rate Reimbursement	-	3,301,804	2,597,426	(704,378)	(21.33%)
FEMA Reimbursement	-	1,000,000	310,600	(689,400)	(68.94%)
Joint Use Agreements	2,900,000	8,150,000	900,000	(7,250,000)	(88.96%)
Interest Earnings	12,000,000	27,000,000	24,607,328	(2,392,672)	(8.86%)
Developer Fees	-	38,285,566	25,056,774	(13,228,792)	(34.55%)
Deferred Maintenance	-	1,200,000	1,218,026	18,026	1.50%
Other Miscellaneous Revenues	-	-	2,061,627	2,061,627	100.00%
Total Revenues	552,665,630	1,048,913,686	618,307,631	(430,606,055)	(41.05%)
Expenditures (see pages 13 and 14)	1,338,736,790	1,032,934,339	627,340,772	405,593,567	39.27%
Funds Available or (Funds Needed) for Project Completion	\$ (786,071,160)	\$ 15,979,347	\$ (9,033,141)	\$ (25,012,488)	

* The Original Budget represents the budget presented in the first Capital Asset Management Plan on November 19, 2003.

This budget included cost projections to complete renovation projects at substantially all campuses in the District.

** The current budget is the budget presented to the bond Oversight Committee included in the CAMP Report dated June 27, 2007.

West Contra Costa Unified School District
Facilities Construction Program
General Obligation Bonds Measures M, D and J and Other Revenue Sources
Schedule of Budget and Actual Expenditures Program to Date - By Site
For the Period Beginning November 2000 through June 30, 2008

School/Project Description	Site #	Original Budget *	Current ** Budget	Actual Expenditures to Date	Budget Variance, Positive or (Negative)	Variance as a Percent of Budget
Elementary Schools						
Bayview	104	\$ 16,070,480	\$ 18,869,385	\$ 13,695,322	\$ 5,174,063	27.42%
Cameron	108	-	2,441	-	2,441	100.00%
Castro	109	12,609,402	651,957	615,018	36,939	5.67%
Chavez	105	517,323	551,046	500,777	50,269	9.12%
Collins	110	15,106,955	474,278	413,917	60,361	12.73%
Coronado	112	11,200,106	530,434	144,442	385,992	72.77%
Dover	115	12,411,502	39,314,691	3,077,829	36,236,862	92.17%
Downer	116	29,317,693	31,404,416	29,332,226	2,072,190	6.60%
El Sobrante	120	10,094,823	505,382	446,601	58,781	11.63%
Ellerhorst	117	11,108,955	11,788,067	9,241,660	2,546,407	21.60%
Fairmont	123	10,881,095	710,413	839,791	(129,378)	(18.21%)
Ford	124	10,946,431	32,652,455	2,495,019	30,157,436	92.36%
Grant	125	14,635,922	868,628	868,666	(38)	0.00%
Hanna Ranch	128	522,244	808,420	584,937	223,483	27.64%
Harbor Way	191	3,665,811	121,639	96,737	24,902	20.47%
Harding	127	14,614,433	21,149,297	16,361,697	4,787,600	22.64%
Highland	122	13,098,342	344,827	163,570	181,257	52.56%
Kensington	130	16,409,903	18,984,732	15,740,732	3,244,000	17.09%
King	132	15,954,624	34,211,726	1,932,627	32,279,099	94.35%
Lake	134	12,122,084	735,756	704,279	31,477	4.28%
Lincoln	135	15,531,744	16,908,936	12,335,646	4,573,290	27.05%
Lupine Hills	126	15,543,208	14,277,349	7,393,071	6,884,278	48.22%
Madera	137	10,635,250	11,925,058	9,424,423	2,500,635	20.97%
Mira Vista	139	12,717,895	16,349,333	13,623,974	2,725,359	16.67%
Montalvin	140	10,944,114	12,999,022	10,809,894	2,189,128	16.84%
Murphy	142	12,462,005	14,889,108	12,906,273	1,982,835	13.32%
New Hercules	180	29,611,825	216,685	56,847	159,838	73.77%
Nystom	144	20,966,814	31,994,846	1,972,310	30,022,536	93.84%
Ohlone	146	13,469,357	34,022,808	487,204	33,535,604	98.57%
Olinda	145	7,575,692	474,049	515,557	(41,508)	(8.76%)
Peres	147	17,662,421	18,812,331	16,233,901	2,578,430	13.71%
Riverside	150	12,410,695	14,137,874	12,600,334	1,537,540	10.88%
Seaview	152	8,459,415	500,349	496,440	3,909	0.78%
Shannon	154	7,886,806	411,115	832,679	(421,564)	(102.54%)
Sheldon	155	14,214,736	15,200,981	13,366,437	1,834,544	12.07%
Stege	157	12,561,538	757,744	812,504	(54,760)	(7.23%)
Stewart	158	12,977,517	16,521,453	15,063,554	1,457,899	8.82%
Tara Hills	159	12,371,514	14,914,466	12,192,276	2,722,190	18.25%
Transition LC	131	-	118,020	104,611	13,409	11.36%
Valley View	160	11,009,475	525,516	516,734	8,782	1.67%
Verde	162	14,005,656	15,582,341	12,730,448	2,851,893	18.30%
Vista Hills	163	-	6,602,110	5,814,434	787,676	(11.93%)
Washington	164	13,829,061	15,369,140	11,525,728	3,843,412	25.01%
Wilson	165	13,674,656	549,728	530,969	18,759	3.41%
Totals for Elementary School Projects		531,809,522	488,740,352	269,602,095	219,138,257	44.84%
Middle Schools						
Adams MS	202	42,834,869	646,263	608,446	37,817	5.85%
Crespi MS	206	38,494,363	446,245	425,086	21,159	4.74%
DeJean MS	208	1,284,709	226,880	149,220	77,660	34.23%
Helms MS	210	63,000,000	70,692,136	33,170,011	37,522,125	53.08%
Hercules MS	211	65,502,276	83,071	694,153	(611,082)	(735.61%)
Pinole MS	212	40,000,000	53,410,411	30,734,520	22,675,891	42.46%
Portola MS	214	39,000,000	60,710,441	3,608,086	57,102,355	94.06%
Totals for Middle School Projects		290,116,217	186,215,447	69,389,522	116,825,925	62.74%

West Contra Costa Unified School District
Facilities Construction Program
General Obligation Bonds Measures M, D and J and Other Revenue Sources
Schedule of Budget and Actual Expenditures Program to Date - By Site
For the Period Beginning November 2000 through June 30, 2008
(Continued)

School/Project Description	Site #	Original Budget *	Current ** Budget	Actual Expenditures to Date	Budget Variance, Positive or (Negative)	Variance as a Percent of Budget
High Schools						
De Anza HS	352	107,000,000	160,229,163	13,129,323	147,099,840	91.81%
El Cerrito HS	354	89,000,000	120,469,492	95,790,940	24,678,552	20.49%
Hercules HS	376	2,632,685	429,375	2,768,156	(2,338,781)	(544.69%)
Kennedy HS	360	80,390,258	13,062,123	5,013,887	8,048,236	61.62%
Pinole Valley HS	362	73,388,191	3,449,179	2,836,059	613,120	17.78%
Richmond HS	364	89,851,858	11,358,846	5,719,969	5,638,877	49.64%
Totals for High School Projects		442,262,992	308,998,178	125,258,334	183,739,844	59.46%
Alternative Schools						
Delta HS	391	-	152,564	132,932	19,632	12.87%
Gompers HS	358	34,036,112	803,167	780,618	22,549	2.81%
Kappa HS	393	-	109,810	101,648	8,162	7.43%
North Campus	374	22,453,732	201,662	192,417	9,245	4.58%
Omega HS	395	-	118,639	103,788	14,851	12.52%
Sigma HS	396	-	110,728	102,586	8,142	7.35%
Vista HS	373	18,058,215	35,789	92,369	(56,580)	(158.09%)
Totals for Alternative School Projects		74,548,059	1,532,359	1,506,358	26,001	1.70%
Charter Schools						
Nystrom Community	544	-	500,000	312,057	187,943	37.59%
Richmond Charter	512	-	5,248,550	178,697	5,069,853	96.60%
Total Charter Schools		-	5,748,550	490,754	5,257,796	91.46%
Support and Program Costs						
Fiscal	606	-	15,924,428	1,513,576	14,410,852	90.50%
Operations	615	-	25,775,025	159,580,133	(133,805,108)	(519.13%)
Total Support and Program Costs		-	41,699,453	161,093,709	(119,394,256)	(286.32%)
Totals for Bond Program		\$ 1,338,736,790	\$ 1,032,934,339	\$ 627,340,772	\$ 405,593,567	39.27%

* The Original Budget represents the budget presented in the first Capital Asset Management Plan on November 19, 2003.

This budget included cost projections to complete renovation projects at substantially all campuses in the District.

** The current budget is the budget presented to the bond Oversight Committee included in the CAMP Report dated June 25, 2008.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

The following supplemental information is presented to enable the reader to obtain complete and more detailed understanding of the District's Facilities Construction Program as well as to provide more detail regarding the transactions of the Bond Measures M, D and J.

Facilities Modernization and Construction Schedules

General Obligation Bond Measures M, D and J and Other Revenue Sources, Schedule of Budget and Actual Revenues and Expenditures Program to Date – These two schedules show the total projected revenues and expenditures and compares them to the actual revenues received and expenditures made to date from ALL available facilities construction related sources. In addition to the revenue generated by the sale of bonds, the district receives revenues from other sources such as State Apportionments, grants and joint use projects. The funds provided by these revenue sources are expended in the Districts Facilities Construction and Modernization program thus supplementing the funds provided by the sale of bonds. These schedules present a financial statement presentation reflecting all available sources of funds and projects by project how those funds have been and will be spent.

MEASURE M SUPPLEMENTARY INFORMATION

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

MEASURE M GENERAL OBLIGATION BONDS

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 \$15,000,000 General Obligation Bonds, Election of 2000, Series A, dated May 8, 2001, \$40,000,000 General Obligation Bonds, Election 2000, Series B, dated February 12, 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 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
Budget Summary by Transaction Category - Measure M
Program to Date As of June 30, 2008**

<u>Description</u>	<u>Object</u>	<u>Project Budget</u>	<u>Actuals to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Expenditures					
Architect Fees for Plans	6201	\$ 29,611,652	\$ 16,888,194	\$ 12,723,458	42.97%
CDE Plan Check Fee	6203	122,850	65,488	57,362	46.69%
Construction	6211	214,644,122	71,046,772	143,597,350	66.90%
DSA Plan Check Fee	6202	5,206,981	762,195	4,444,786	85.36%
Furniture & Equipment	6400	6,268,791	221,005	6,047,786	96.47%
Inspection	6214	166,579	1,668,875	(1,502,296)	0.00%
Labor	2000	2,967,953	2,881,116	86,837	2.93%
Labor Compliance	6216	961,120	365,587	595,533	61.96%
Materials and Supplies	4300	-	28,577	(28,577)	0.00%
Other Construction	6219	12,888,401	67,638	12,820,763	99.48%
Other Interfund Transfers Out	7619	-	11,862,752	(11,862,752)	0.00%
Planning Other	6207	23,945,021	21,598,538	2,346,483	9.80%
Preliminary Tests	6205	-	102,084	(102,084)	0.00%
Services	5000	-	6,628,403	(6,628,403)	0.00%
Tests - Construction	6213	1,373,080	599,075	774,005	56.37%
Quick Starts		6,705,327	4,412,077	2,293,250	34.20%
Technology and Telecom		5,474,787	4,507,344	967,443	17.67%
Temporary Housing		16,420,024	14,660,067	1,759,957	10.72%
Grand Total		<u>\$ 326,756,688</u>	<u>\$ 158,365,787</u>	<u>\$ 168,390,901</u>	<u>51.53%</u>
Revenues					
Sale of Bonds		\$ 150,000,000			
Potential State Apportionments		30,101,814			
E-Rate Reimbursement		2,413,150			
FEMA Reimbursement		1,000,000			
Deferred Maintenance Funding					
Interest Revenues		6,000,000			
Joint Use Project Revenue		900,000			
Contribution From Measure D *		108,959,769			
Contribution From Measure J *					
Developer Fees		24,900,038			
Total Revenues		<u>\$ 324,274,771</u>			
Amount Available or To Be (Identified)		<u>\$ 2,481,917</u>			

* Actual contributions to other bond measures are shown as expenditures within the contributing bond measure, not as actual revenue transfers in order to maintain accountability of the proceeds of each measure and prevent the co-mingling of funds.

West Contra Costa Unified School District
Budget and Actual Summary by Project - Measure M
Modernization and Construction Projects
As of June 30, 2008

School	Site #	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Bayview	104	\$ 18,869,385	\$ 3,651,681	\$ 15,217,704	80.65%
Cameron	108	2,441	-	2,441	100.00%
Castro	109	301,957	420,371	(118,414)	0.00%
Chavez	105	551,046	484,483	66,563	12.08%
Collins	110	474,278	390,827	83,451	17.60%
Coronado	112	530,434	130,927	399,507	75.32%
Dover	115	581,152	1,075,792	(494,640)	0.00%
Downer	116	31,404,416	2,046,721	29,357,695	93.48%
El Sobrante	120	505,382	446,601	58,781	11.63%
Ellerhorst	117	11,788,067	1,689,129	10,098,938	85.67%
Fairmont	123	710,413	824,473	(114,060)	0.00%
Ford	124	475,837	593,424	(117,587)	0.00%
Grant	125	868,628	853,338	15,290	1.76%
Hanna Ranch	128	808,420	584,937	223,483	27.64%
Harding	127	21,149,297	12,120,145	9,029,152	42.69%
Highland	122	344,827	142,389	202,438	58.71%
Kensington	130	18,984,732	3,098,324	15,886,408	83.68%
King	132	320,247	413,673	(93,426)	0.00%
Lake	134	735,756	690,320	45,436	6.18%
Lincoln	135	16,908,936	11,474,929	5,434,007	32.14%
Lupine Hills	126	14,277,349	7,029,720	7,247,629	50.76%
Madera	137	11,925,058	8,541,929	3,383,129	28.37%
Mira Vista	139	16,349,333	2,712,182	13,637,151	83.41%
Montalvin	140	12,999,022	9,413,750	3,585,272	27.58%
Murphy	142	14,889,108	9,929,993	4,959,115	33.31%
New Hercules	180	216,685	56,847	159,838	73.77%
Nystom	144	786,844	823,941	(37,097)	0.00%
Ohlone	146	67,609	276,398	(208,789)	0.00%
Olinda	145	474,049	507,598	(33,549)	0.00%
Peres	147	18,812,331	15,724,136	3,088,195	16.42%
Riverside	150	14,137,874	11,843,073	2,294,801	16.23%
Seaview	152	500,349	486,140	14,209	2.84%
Shannon	154	411,115	349,457	61,658	15.00%
Sheldon	155	15,200,981	2,349,462	12,851,519	84.54%
Stege	157	757,744	798,466	(40,722)	0.00%
Stewart	158	16,521,453	13,109,217	3,412,236	20.65%
Tara Hills	159	14,914,466	2,277,974	12,636,492	84.73%
Valley View	160	525,516	510,402	15,114	2.88%
Verde	162	15,582,341	12,098,506	3,483,835	22.36%
Vista Hills	163	6,482,875	(75,714)	6,558,589	101.17%
Washington	164	15,369,140	2,134,870	13,234,270	86.11%
Wilson	165	549,728	530,969	18,759	3.41%
Adams MS	202	-	11,492	(11,492)	0.00%
Fiscal	606	8,165,628	819,217	7,346,411	89.97%
Operations	615	524,439	14,973,278	(14,448,839)	0.00%
Program Totals		\$ 326,756,688	\$ 158,365,787	\$ 168,390,901	51.53%

**West Contra Costa Unified School District
Budget and Actual Summary by Project - Measure M
Modernization and Construction Projects
As of June 30, 2008
(Continued)**

<u>School</u>	<u>Site #</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Revenues					
Sale of Bonds		\$ 150,000,000			
Potential State Apportionments		30,101,814			
E-Rate Reimbursement		2,413,150			
FEMA Reimbursement		1,000,000			
Deferred Maintenance Funding					
Interest Revenues		6,000,000			
Joint Use Project Revenue		900,000			
Contribution From Measure D *		108,959,769			
Contribution From Measure J *					
Developer Fees		<u>24,900,038</u>			
Total Revenues		<u><u>324,274,771</u></u>			
Amount Available or To Be (Identified)		<u><u>\$ 2,481,917</u></u>			

* Actual contributions to other bond measures are shown as expenditures within the contributing bond measure, not as actual revenue transfers in order to maintain accountability of the proceeds of each measure and prevent the co-mingling of funds.

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure M
Modernization and Construction Projects
Program to Date As of June 30, 2008

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Bayview	104	Architect Fees for Plans	\$ 1,698,933	\$ 997,548	\$ 701,385	
		CDE Plan Check Fee	6,876	4,997	1,879	
		Construction	12,993,350		12,993,350	
		DSA Plan Check Fee	368,930	58,738	310,192	
		Furniture & Equipment	410,040	10,768	399,272	
		Labor Compliance	82,883		82,883	
		Other Construction	876,810		876,810	
		Planning Other	719,538	927,285	(207,747)	
		Services	-	89,587	(89,587)	
		Tests - Construction	51,879		51,879	
		Quick Starts	18,162	18,248	(86)	
		Technology and Telecom	284,937	284,938	(1)	
		Temporary Housing	1,357,047	1,259,572	97,475	
		School Totals	<u>18,869,385</u>	<u>3,651,681</u>	<u>15,217,704</u>	<u>80.65%</u>
Cameron	108	Other Construction	2,433		2,433	
		Planning Other	8		8	
		School Totals	<u>2,441</u>	<u>-</u>	<u>2,441</u>	<u>100.00%</u>
Castro	109	Architect Fees for Plans	-	4,577	(4,577)	
		Planning Other	-	104,551	(104,551)	
		Quick Starts	282,471	291,272	(8,801)	
		Technology and Telecom	19,486	19,971	(485)	
		School Totals	<u>301,957</u>	<u>420,371</u>	<u>(118,414)</u>	<u>0.00%</u>
Chavez	105	Architect Fees for Plans	81,970	9,711	72,259	
		Construction	236,579	238,113	(1,534)	
		Other Construction	25,404		25,404	
		Planning Other	20,182	50,040	(29,858)	
		Quick Starts	15,426	18,004	(2,578)	
		Technology and Telecom	171,485	168,615	2,870	
		School Totals	<u>551,046</u>	<u>484,483</u>	<u>66,563</u>	<u>12.08%</u>
Collins	110	Architect Fees for Plans	114,974	5,650	109,324	
		Construction	3,225	9,500	(6,275)	
		Other Construction	10,168		10,168	
		Planning Other	41,375	73,389	(32,014)	
		Quick Starts	253,242	259,016	(5,774)	
		Technology and Telecom	51,294	43,272	8,022	
		School Totals	<u>474,278</u>	<u>390,827</u>	<u>83,451</u>	<u>17.60%</u>
Coronado	112	Architect Fees for Plans	81,343	3,174	78,169	
		Construction	-	11,600	(11,600)	
		Other Construction	5,607		5,607	
		Planning Other	32,623	89,942	(57,319)	
		Quick Starts	383,422		383,422	
		Technology and Telecom	27,439	26,211	1,228	
		School Totals	<u>530,434</u>	<u>130,927</u>	<u>399,507</u>	<u>75.32%</u>
Dover	115	Architect Fees for Plans	-	5,219	(5,219)	
		Construction	-	15,000	(15,000)	
		Other Interfund Transfers Out	-	511,820	(511,820)	
		Planning Other	-	112,213	(112,213)	
		Quick Starts	406,209	255,835	150,374	
		Technology and Telecom	174,943	175,705	(762)	
		School Totals	<u>581,152</u>	<u>1,075,792</u>	<u>(494,640)</u>	<u>0.00%</u>

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure M
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Downer	116	Architect Fees for Plans	2,570,785	1,200,835	1,369,950	
		CDE Plan Check Fee	2,500		2,500	
		Construction	22,815,020	3,320	22,811,700	
		DSA Plan Check Fee	539,268		539,268	
		Furniture & Equipment	388,526		388,526	
		Labor Compliance	33,703		33,703	
		Other Construction	2,131,639		2,131,639	
		Planning Other	2,413,520	360,202	2,053,318	
		Services	-	155,287	(155,287)	
		Tests - Construction	101,124		101,124	
		Quick Starts	34,434	19,594	14,840	
		Technology and Telecom	146,384	30,509	115,875	
		Temporary Housing	227,513	276,974	(49,461)	
		School Totals	<u>31,404,416</u>	<u>2,046,721</u>	<u>29,357,695</u>	<u>93.48%</u>
El Sobrante	120	Architect Fees for Plans	87,509	3,829	83,680	
		Construction	-	17,000	(17,000)	
		Other Construction	8,262		8,262	
		Other Interfund Transfers Out	-	280,027	(280,027)	
		Planning Other	34,979	61,440	(26,461)	
		Quick Starts	348,821	57,663	291,158	
		Technology and Telecom	25,811	26,642	(831)	
		School Totals	<u>505,382</u>	<u>446,601</u>	<u>58,781</u>	<u>11.63%</u>
Ellerhorst	117	Architect Fees for Plans	1,132,529	760,554	371,975	
		CDE Plan Check Fee	6,193		6,193	
		Construction	8,614,066		8,614,066	
		DSA Plan Check Fee	249,744	40,415	209,329	
		Furniture & Equipment	315,539	10,768	304,771	
		Labor Compliance	61,037		61,037	
		Other Construction	246,001		246,001	
		Planning Other	751,856	434,817	317,039	
		Services	-	70,273	(70,273)	
		Tests - Construction	64,762		64,762	
		Quick Starts	29,605	30,498	(893)	
		Technology and Telecom	13,098	5,047	8,051	
		Temporary Housing	303,637	336,757	(33,120)	
		School Totals	<u>11,788,067</u>	<u>1,689,129</u>	<u>10,098,938</u>	<u>85.67%</u>
Fairmont	123	Architect Fees for Plans	91,989	3,243	88,746	
		Other Construction	13,879	53,250	(39,371)	
		Other Interfund Transfers Out	-	381,063	(381,063)	
		Planning Other	35,205	88,676	(53,471)	
		Services	-	804	(804)	
		Quick Starts	537,671	111,629	426,042	
		Technology and Telecom	31,669	185,808	(154,139)	
		School Totals	<u>710,413</u>	<u>824,473</u>	<u>(114,060)</u>	<u>0.00%</u>
Ford	124	Architect Fees for Plans	-	4,639	(4,639)	
		Construction	-	14,900	(14,900)	
		Planning Other	-	106,121	(106,121)	
		Services	-	1,000	(1,000)	
		Quick Starts	321,682	311,832	9,850	
		Technology and Telecom	154,155	154,932	(777)	
		School Totals	<u>475,837</u>	<u>593,424</u>	<u>(117,587)</u>	<u>0.00%</u>

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure M
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Grant	125	Architect Fees for Plans	107,299	5,930	101,369	
		Construction	-	21,500	(21,500)	
		Other Construction	13,217		13,217	
		Other Interfund Transfers Out	-	246,192	(246,192)	
		Planning Other	42,386	118,641	(76,255)	
		Quick Starts	454,698	206,791	247,907	
		Technology and Telecom	251,028	254,284	(3,256)	
		School Totals	<u>868,628</u>	<u>853,338</u>	<u>15,290</u>	<u>1.76%</u>
Hanna Ranch	128	Architect Fees for Plans	130,106	33,779	96,327	
		Construction	578,285	431,700	146,585	
		Other Construction	44,942		44,942	
		Planning Other	20,261	77,664	(57,403)	
		Services	-	1,257	(1,257)	
		Quick Starts	19,805	25,516	(5,711)	
		Technology and Telecom	15,021	15,021	-	
		School Totals	<u>808,420</u>	<u>584,937</u>	<u>223,483</u>	<u>27.64%</u>
Harding	127	Architect Fees for Plans	2,088,189	1,013,858	1,074,331	
		CDE Plan Check Fee	7,869	4,523	3,346	
		Construction	14,306,273	6,806,485	7,499,788	
		DSA Plan Check Fee	354,949	52,525	302,424	
		Furniture & Equipment	374,312	65,038	309,274	
		Inspection	25,860	200,299	(174,439)	
		Labor	-	863	(863)	
		Labor Compliance	47,281	36,143	11,138	
		Materials and Supplies	-	41	(41)	
		Other Construction	1,124,993		1,124,993	
		Other Interfund Transfers Out	-	1,351,435	(1,351,435)	
		Planning Other	1,583,610	1,288,908	294,702	
		Preliminary Tests	-	379	(379)	
		Services	-	202,954	(202,954)	
		Tests - Contruction	94,299	60,901	33,398	
		Quick Starts	5,157	11,750	(6,593)	
		Technology and Telecom	157,122	157,122	-	
		Temporary Housing	979,383	866,921	112,462	
		School Totals	<u>21,149,297</u>	<u>12,120,145</u>	<u>9,029,152</u>	<u>42.69%</u>
Highland	122	Architect Fees for Plans	107,417	5,943	101,474	
		Other Construction	12,961		12,961	
		Planning Other	38,007	119,810	(81,803)	
		Quick Starts	16,474	16,636	(162)	
		Technology and Telecom	169,968		169,968	
		School Totals	<u>344,827</u>	<u>142,389</u>	<u>202,438</u>	<u>58.71%</u>

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure M
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Kensington	130	Architect Fees for Plans	1,767,276	995,287	771,989	
		CDE Plan Check Fee	8,087	5,372	2,715	
		Construction	12,983,018	948	12,982,070	
		DSA Plan Check Fee	313,458	53,227	260,231	
		Furniture & Equipment	352,016	10,481	341,535	
		Labor Compliance	85,184		85,184	
		Other Construction	374,275		374,275	
		Planning Other	1,369,729	573,511	796,218	
		Preliminary Tests	-	16,639	(16,639)	
		Services	-	110,309	(110,309)	
		Tests - Construction	81,069		81,069	
		Quick Starts	5,428	8,069	(2,641)	
		Technology and Telecom	164,617	14,773	149,844	
		Temporary Housing	1,480,575	1,309,708	170,867	
		School Totals	<u>18,984,732</u>	<u>3,098,324</u>	<u>15,886,408</u>	<u>83.68%</u>
King	132	Architect Fees for Plans	-	5,806	(5,806)	
		Construction	-	2,000	(2,000)	
		Planning Other	-	75,301	(75,301)	
		Quick Starts	93,960	101,390	(7,430)	
		Technology and Telecom	226,287	229,176	(2,889)	
		School Totals	<u>320,247</u>	<u>413,673</u>	<u>(93,426)</u>	<u>0.00%</u>
Lake	134	Architect Fees for Plans	90,093	4,103	85,990	
		Construction	-	24,229	(24,229)	
		Other Construction	(7,891)		(7,891)	
		Other Interfund Transfers Out	-	206,625	(206,625)	
		Planning Other	69,831	99,616	(29,785)	
		Quick Starts	414,408	194,350	220,058	
		Technology and Telecom	169,315	161,397	7,918	
		School Totals	<u>735,756</u>	<u>690,320</u>	<u>45,436</u>	<u>6.18%</u>
Lincoln	135	Architect Fees for Plans	1,461,512	994,256	467,256	
		CDE Plan Check Fee	9,566	7,007	2,559	
		Construction	12,102,859	7,481,404	4,621,455	
		DSA Plan Check Fee	304,718	42,842	261,876	
		Furniture & Equipment	308,456	12,046	296,410	
		Inspection	12,822	209,159	(196,337)	
		Labor	-	548	(548)	
		Labor Compliance	39,728	36,143	3,585	
		Materials and Supplies	-	657	(657)	
		Other Construction	324,881		324,881	
		Other Interfund Transfers Out	-	220,704	(220,704)	
		Planning Other	909,478	1,026,728	(117,250)	
		Preliminary Tests	-	1,461	(1,461)	
		Services	-	258,418	(258,418)	
		Tests - Construction	118,056	99,536	18,520	
		Quick Starts	106,457	111,780	(5,323)	
		Technology and Telecom	136,285	136,285	-	
		Temporary Housing	1,074,118	835,955	238,163	
		School Totals	<u>16,908,936</u>	<u>11,474,929</u>	<u>5,434,007</u>	<u>32.14%</u>

West Contra Costa Unified School District
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(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Lupine Hills	126	Architect Fees for Plans	1,317,025	939,062	377,963	
		CDE Plan Check Fee	8,509	6,539	1,970	
		Construction	10,931,575	3,470,782	7,460,793	
		DSA Plan Check Fee	242,319	49,005	193,314	
		Furniture & Equipment	286,596	680	285,916	
		Inspection	-	170,610	(170,610)	
		Labor Compliance	40,200	36,143	4,057	
		Materials and Supplies	-	596	(596)	
		Other Construction	136,621		136,621	
		Other Interfund Transfers Out	-	767,711	(767,711)	
		Planning Other	778,251	983,301	(205,050)	
		Services	-	117,760	(117,760)	
		Tests - Construction	92,970	78,709	14,261	
		Quick Starts	14,649	15,056	(407)	
		Technology and Telecom	181,348	181,348	-	
		Temporary Housing	247,286	212,418	34,868	
		School Totals	<u>14,277,349</u>	<u>7,029,720</u>	<u>7,247,629</u>	<u>50.76%</u>
Madera	137	Architect Fees for Plans	1,184,399	812,346	372,053	
		CDE Plan Check Fee	5,785	3,592	2,193	
		Construction	8,145,057	5,088,369	3,056,688	
		DSA Plan Check Fee	191,048	33,348	157,700	
		Furniture & Equipment	237,391	11,569	225,822	
		Inspection	31,120	119,109	(87,989)	
		Labor	-	128	(128)	
		Labor Compliance	41,191	36,143	5,048	
		Materials and Supplies	-	507	(507)	
		Other Construction	667,469		667,469	
		Other Interfund Transfers Out	-	811,278	(811,278)	
		Planning Other	748,325	790,217	(41,892)	
		Preliminary Tests	-	237	(237)	
		Services	-	198,586	(198,586)	
		Tests - Construction	65,269	49,392	15,877	
		Quick Starts	16,011	15,690	321	
		Technology and Telecom	91,879	90,881	998	
		Temporary Housing	500,114	480,537	19,577	
		School Totals	<u>11,925,058</u>	<u>8,541,929</u>	<u>3,383,129</u>	<u>28.37%</u>
Mira Vista	139	Architect Fees for Plans	1,676,410	839,483	836,927	
		CDE Plan Check Fee	5,556	3,933	1,623	
		Construction	11,149,700		11,149,700	
		DSA Plan Check Fee	300,155	46,139	254,016	
		Furniture & Equipment	324,231	10,768	313,463	
		Labor Compliance	62,018		62,018	
		Other Construction	832,227		832,227	
		Planning Other	549,254	896,837	(347,583)	
		Services	-	79,974	(79,974)	
		Tests - Construction	77,530		77,530	
		Quick Starts	30,965	30,016	949	
		Technology and Telecom	170,195	5,154	165,041	
		Temporary Housing	1,171,092	799,878	371,214	
		School Totals	<u>16,349,333</u>	<u>2,712,182</u>	<u>13,637,151</u>	<u>83.41%</u>

West Contra Costa Unified School District
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(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Montalvin	140	Architect Fees for Plans	1,217,559	819,592	397,967	
		CDE Plan Check Fee	6,313	4,024	2,289	
		Construction	8,579,511	6,432,690	2,146,821	
		DSA Plan Check Fee	194,034	39,097	154,937	
		Furniture & Equipment	283,308	13,940	269,368	
		Inspection	-	108,658	(108,658)	
		Labor	-	10,695	(10,695)	
		Labor Compliance	40,241	36,144	4,097	
		Materials and Supplies	-	598	(598)	
		Other Construction	1,149,260	14,127	1,135,133	
		Other Interfund Transfers Out	-	216,345	(216,345)	
		Planning Other	801,003	695,043	105,960	
		Preliminary Tests	-	784	(784)	
		Services	-	295,973	(295,973)	
		Tests - Construction	70,374	46,820	23,554	
		Quick Starts	18,962	128,450	(109,488)	
		Technology and Telecom	168,800	168,800	-	
		Temporary Housing	469,657	381,970	87,687	
		School Totals	<u>12,999,022</u>	<u>9,413,750</u>	<u>3,585,272</u>	<u>27.58%</u>
Murphy	142	Architect Fees for Plans	1,042,616	830,353	212,263	
		CDE Plan Check Fee	6,596	3,978	2,618	
		Construction	10,596,187	6,732,169	3,864,018	
		DSA Plan Check Fee	298,255	49,003	249,252	
		Furniture & Equipment	275,071	11,508	263,563	
		Inspection	-	195,447	(195,447)	
		Labor Compliance	68,803	57,211	11,592	
		Materials and Supplies	-	11,286	(11,286)	
		Other Construction	277,658	-	277,658	
		Planning Other	963,586	923,457	40,129	
		Preliminary Tests	-	224	(224)	
		Services	-	149,262	(149,262)	
		Tests - Construction	60,184	31,493	28,691	
		Quick Starts	22,586	25,318	(2,732)	
		Technology and Telecom	72,013	5,047	66,966	
		Temporary Housing	1,205,553	904,237	301,316	
		School Totals	<u>14,889,108</u>	<u>9,929,993</u>	<u>4,959,115</u>	<u>33.31%</u>
New Hercules	180	Architect Fees for Plans	159,838	-	159,838	
		Planning Other	56,847	56,847	-	
		School Totals	<u>216,685</u>	<u>56,847</u>	<u>159,838</u>	<u>73.77%</u>
Nystom	144	Architect Fees for Plans	-	6,722	(6,722)	
		Construction	-	18,800	(18,800)	
		Other Interfund Transfers Out	-	574,260	(574,260)	
		Planning Other	-	6,129	(6,129)	
		Services	-	1,000	(1,000)	
		Quick Starts	709,419	138,053	571,366	
		Technology and Telecom	77,425	78,977	(1,552)	
		School Totals	<u>786,844</u>	<u>823,941</u>	<u>(37,097)</u>	<u>0.00%</u>
Ohlone	146	Architect Fees for Plans	-	9,728	(9,728)	
		Planning Other	-	157,571	(157,571)	
		Services	-	49,025	(49,025)	
		Quick Starts	15,126	15,534	(408)	
		Technology and Telecom	52,483	44,540	7,943	
		School Totals	<u>67,609</u>	<u>276,398</u>	<u>(208,789)</u>	<u>0.00%</u>

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(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Olinda	145	Architect Fees for Plans	86,276	3,698	82,578	
		Other Construction	9,823		9,823	
		Planning Other	28,959	96,231	(67,272)	
		Services	-	1,088	(1,088)	
		Quick Starts	295,736	361,285	(65,549)	
		Technology and Telecom	53,255	45,296	7,959	
		School Totals	<u>474,049</u>	<u>507,598</u>	<u>(33,549)</u>	<u>0.00%</u>
Peres	147	Architect Fees for Plans	1,596,913	1,151,896	445,017	
		CDE Plan Check Fee	11,331	8,964	2,367	
		Construction	13,515,798	10,500,510	3,015,288	
		DSA Plan Check Fee	286,556	53,950	232,606	
		Furniture & Equipment	332,379	12,046	320,333	
		Inspection	83,907	185,248	(101,341)	
		Labor	-	3,838	(3,838)	
		Labor Compliance	41,787	36,143	5,644	
		Materials and Supplies	-	2,148	(2,148)	
		Other Construction	605,416	261	605,155	
		Other Interfund Transfers Out	-	1,099,599	(1,099,599)	
		Planning Other	1,105,567	1,096,574	8,993	
		Preliminary Tests	-	1,461	(1,461)	
		Services	-	535,623	(535,623)	
		Tests - Construction	71,978	54,844	17,134	
		Quick Starts	35,176	35,703	(527)	
		Technology and Telecom	269,835	269,835	-	
		Temporary Housing	855,688	675,493	180,195	
		School Totals	<u>18,812,331</u>	<u>15,724,136</u>	<u>3,088,195</u>	<u>16.42%</u>
Riverside	150	Architect Fees for Plans	1,564,955	892,712	672,243	
		CDE Plan Check Fee	6,937	4,453	2,484	
		Construction	9,728,323	7,774,387	1,953,936	
		DSA Plan Check Fee	287,462	35,175	252,287	
		Furniture & Equipment	269,160	6,363	262,797	
		Inspection	-	205,379	(205,379)	
		Labor Compliance	41,984	19,231	22,753	
		Materials and Supplies	-	558	(558)	
		Other Construction	424,396		424,396	
		Other Interfund Transfers Out	-	794,315	(794,315)	
		Planning Other	967,702	850,381	117,321	
		Preliminary Tests	-	784	(784)	
		Services	-	421,109	(421,109)	
		Tests - Construction	113,661	91,864	21,797	
		Quick Starts	7,268	9,516	(2,248)	
		Technology and Telecom	237,332	237,332	-	
		Temporary Housing	488,694	499,514	(10,820)	
		School Totals	<u>14,137,874</u>	<u>11,843,073</u>	<u>2,294,801</u>	<u>16.23%</u>
Seaview	152	Architect Fees for Plans	77,788	2,850	74,938	
		Construction	-	15,911	(15,911)	
		Other Construction	5,283		5,283	
		Planning Other	27,106	86,230	(59,124)	
		Quick Starts	283,153	270,198	12,955	
		Technology and Telecom	67,309	71,241	(3,932)	
		Temporary Housing	39,710	39,710	-	
		School Totals	<u>500,349</u>	<u>486,140</u>	<u>14,209</u>	<u>2.84%</u>

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<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Shannon	154	Architect Fees for Plans	82,525	2,875	79,650	
		Construction	200		200	
		Other Construction	16,850		16,850	
		Planning Other	26,274	67,068	(40,794)	
		Quick Starts	236,053	238,118	(2,065)	
		Technology and Telecom	49,213	41,396	7,817	
		School Totals	<u>411,115</u>	<u>349,457</u>	<u>61,658</u>	<u>15.00%</u>
Sheldon	155	Architect Fees for Plans	1,558,123	908,118	650,005	
		CDE Plan Check Fee	6,577		6,577	
		Construction	10,163,227	120	10,163,107	
		DSA Plan Check Fee	284,650	37,945	246,705	
		Furniture & Equipment	317,119	10,768	306,351	
		Labor Compliance	59,963		59,963	
		Other Construction	273,749		273,749	
		Planning Other	1,224,464	498,759	725,705	
		Services	-	77,341	(77,341)	
		Tests - Construction	62,777		62,777	
		Quick Starts	30,427	31,879	(1,452)	
		Technology and Telecom	126,169	5,533	120,636	
		Temporary Housing	1,093,736	778,999	314,737	
		School Totals	<u>15,200,981</u>	<u>2,349,462</u>	<u>12,851,519</u>	<u>84.54%</u>
Stege	157	Architect Fees for Plans	88,743	3,960	84,783	
		Construction	-	102,845	(102,845)	
		Other Construction	12,119		12,119	
		Planning Other	35,402	98,123	(62,721)	
		Quick Starts	430,559	402,607	27,952	
		Technology and Telecom	190,921	190,931	(10)	
		School Totals	<u>757,744</u>	<u>798,466</u>	<u>(40,722)</u>	<u>0.00%</u>
Stewart	158	Architect Fees for Plans	1,413,738	763,844	649,894	
		CDE Plan Check Fee	5,158	3,762	1,396	
		Construction	10,208,042	6,920,641	3,287,401	
		DSA Plan Check Fee	188,645	38,776	149,869	
		Furniture & Equipment	374,401	680	373,721	
		Inspection	-	104,496	(104,496)	
		Labor	-	7,979	(7,979)	
		Labor Compliance	39,114	36,143	2,971	
		Materials and Supplies	-	578	(578)	
		Other Construction	689,797		689,797	
		Other Interfund Transfers Out	-	764,708	(764,708)	
		Planning Other	851,470	620,305	231,165	
		Preliminary Tests	-	4,462	(4,462)	
		Services	-	338,122	(338,122)	
		Tests - Construction	48,847	31,535	17,312	
		Quick Starts	513	30,305	(29,792)	
		Technology and Telecom	194,215	194,833	(618)	
		Temporary Housing	2,507,513	3,248,048	(740,535)	
		School Totals	<u>16,521,453</u>	<u>13,109,217</u>	<u>3,412,236</u>	<u>20.65%</u>

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<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Tara Hills	159	Architect Fees for Plans	1,312,596	787,168	525,428	
		CDE Plan Check Fee	5,705		5,705	
		Construction	9,913,104		9,913,104	
		DSA Plan Check Fee	314,456	45,500	268,956	
		Furniture & Equipment	366,800	10,768	356,032	
		Labor	-	918	(918)	
		Labor Compliance	65,667		65,667	
		Other Construction	474,069		474,069	
		Planning Other	1,140,584	477,624	662,960	
		Services	-	82,919	(82,919)	
		Tests - Construction	59,823		59,823	
		Quick Starts	20,019	21,099	(1,080)	
		Technology and Telecom	145,561	5,503	140,058	
		Temporary Housing	1,096,082	846,475	249,607	
		School Totals	<u>14,914,466</u>	<u>2,277,974</u>	<u>12,636,492</u>	<u>84.73%</u>
Valley View	160	Architect Fees for Plans	96,259	4,758	91,501	
		Construction	(5,214)	15,000	(20,214)	
		Other Construction	13,804		13,804	
		Other Interfund Transfers Out	-	193,476	(193,476)	
		Planning Other	32,208	106,639	(74,431)	
		Services	-	787	(787)	
		Quick Starts	351,094	148,445	202,649	
		Technology and Telecom	37,365	41,297	(3,932)	
		School Totals	<u>525,516</u>	<u>510,402</u>	<u>15,114</u>	<u>2.88%</u>
Verde	162	Architect Fees for Plans	1,399,536	998,280	401,256	
		CDE Plan Check Fee	6,344	4,344	2,000	
		Construction	10,947,584	8,205,680	2,741,904	
		DSA Plan Check Fee	230,408	34,008	196,400	
		Furniture & Equipment	190,844	12,046	178,798	
		Inspection	-	170,470	(170,470)	
		Labor	-	5,468	(5,468)	
		Labor Compliance	39,475	36,143	3,332	
		Materials and Supplies	-	582	(582)	
		Other Construction	1,236,854		1,236,854	
		Other Interfund Transfers Out	-	786,730	(786,730)	
		Planning Other	757,144	802,148	(45,004)	
		Preliminary Tests	-	1,484	(1,484)	
		Services	-	365,995	(365,995)	
		Tests - Construction	74,457	53,981	20,476	
		Quick Starts	26,252	26,780	(528)	
		Technology and Telecom	184,749	184,749	-	
		Temporary Housing	488,694	409,618	79,076	
		School Totals	<u>15,582,341</u>	<u>12,098,506</u>	<u>3,483,835</u>	<u>22.36%</u>
Vista Hills	163	Architect Fees for Plans	615,163		615,163	
		Construction	5,171,836	2,000	5,169,836	
		DSA Plan Check Fee	57,658		57,658	
		Furniture & Equipment	38,177		38,177	
		Other Construction	486,043		486,043	
		Planning Other	63,875	(106,164)	170,039	
		Tests - Construction	15,000		15,000	
		Technology and Telecom	35,123	28,450	6,673	
		School Totals	<u>6,482,875</u>	<u>(75,714)</u>	<u>6,558,589</u>	<u>101.17%</u>

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure M
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Washington	164	Architect Fees for Plans	1,413,477	857,687	555,790	
		CDE Plan Check Fee	6,948		6,948	
		Construction	10,966,517		10,966,517	
		DSA Plan Check Fee	200,268	45,309	154,959	
		Furniture & Equipment	345,539	10,768	334,771	
		Inspection	12,870		12,870	
		Labor Compliance	70,861		70,861	
		Other Construction	362,241		362,241	
		Planning Other	924,680	506,418	418,262	
		Services	-	55,030	(55,030)	
		Tests - Construction	49,021		49,021	
		Quick Starts	21,889	21,111	778	
		Technology and Telecom	160,897	141,264	19,633	
		Temporary Housing	833,932	497,283	336,649	
		School Totals	<u>15,369,140</u>	<u>2,134,870</u>	<u>13,234,270</u>	<u>86.11%</u>
Wilson	165	Architect Fees for Plans	95,789	4,708	91,081	
		Construction	-	19,600	(19,600)	
		Other Construction	7,141		7,141	
		Other Interfund Transfers Out	-	215,971	(215,971)	
		Planning Other	35,983	105,914	(69,931)	
		Quick Starts	391,938	164,801	227,137	
		Technology and Telecom	18,877	19,975	(1,098)	
		School Totals	<u>549,728</u>	<u>530,969</u>	<u>18,759</u>	<u>3.41%</u>
Adams MS	202	Quick Starts	-	11,492	(11,492)	
		School Totals	<u>-</u>	<u>11,492</u>	<u>(11,492)</u>	<u>0.00%</u>
DeJean MS	208	Architect Fees for Plans	-		-	
		Construction	-	86,016	(86,016)	
		Inspection	-		-	
		Other Construction	-		-	
		Planning Other	-		-	
		Services	-	(86,016)	86,016	
		Tests - Construction	-		-	
		Technology and Telecom	-		-	
		School Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Pinole MS	212	Technology and Telecom	-		-	
		School Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Fiscal	606	Furniture & Equipment	478,886		478,886	
		Labor	2,967,953	807,417	2,160,536	
		Planning Other	4,718,789		4,718,789	
		Services	-	11,800	(11,800)	
		Fiscal Totals	<u>8,165,628</u>	<u>819,217</u>	<u>7,346,411</u>	<u>89.97%</u>

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure M
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Operations	615	Architect Fees for Plans	-	190,413	(190,413)	
		Construction	-	583,553	(583,553)	
		Debt Service Payments	-	-	-	
		DSA Plan Check Fee	-	7,193	(7,193)	
		Labor	-	2,043,262	(2,043,262)	
		Materials and Supplies	-	11,026	(11,026)	
		Other Interfund Transfers Out	-	2,440,493	(2,440,493)	
		Planning Other	24,960	5,994,031	(5,969,071)	
		Preliminary Tests	-	74,169	(74,169)	
		Services	-	3,043,136	(3,043,136)	
		Quick Starts	-	220,748	(220,748)	
		Technology and Telecom	499,479	365,254	134,225	
		Operations Totals	<u>524,439</u>	<u>14,973,278</u>	<u>(14,448,839)</u>	<u>0.00%</u>
		Totals	<u>\$ 326,756,688</u>	<u>\$ 158,365,787</u>	<u>\$ 168,390,901</u>	<u>51.53%</u>

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

MEASURE M GENERAL OBLIGATION BONDS

NOTES TO SUPPLEMENTARY INFORMATION

The following supplemental information is presented to enable the reader to obtain complete and more detailed understanding of the District's Facilities Construction Program as well as to provide more detail regarding the transactions of the Bond Measures M, D and J.

Bond Measure Schedules

For each bond measure, three schedules are provided to detail the activities of each measure. While the budget for a project may reside in only one bond measure, the expenditures may be made, and have been made from multiple measures as the project budgets described above control the total authorized expenditures for each project. The schedules related to each bond measure are as follows:

Budget Summary by Transaction Category – This schedule shows the budgeted revenues associated with the projects to be funded by the specified bond measure and also includes a budget to actual comparison of expenditures. The information presented is by category, or type of expenditure such as architect fees and construction.

Budget and Actual Summary by Project – This schedule presents a budget to actual comparison of total expenditures by project that were paid by the specified bond measure.

Summary of Budgets and Actuals by Project – These schedules show the detailed activities of the bond measure by type of expenditure for each project. The totals of all bond measures for each project are reflected in the "General Obligation Bond Measures M, D and J and Other Revenue Sources, Schedule of Budget and Actual Revenues and Expenditures Program to Date" together with all other sources of expenditure elsewhere in this report.

MEASURE D SUPPLEMENTARY INFORMATION

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

MEASURE D GENERAL OBLIGATION BONDS

PURPOSE OF BOND ISSUANCE

BOND AUTHORIZATION

By approval of the proposition for Measure D by at least 55% of the registered voters voting on the proposition at an election held on March 5, 2002, the West Contra Costa Unified School District was authorized to issue and sell bonds of up to \$300,000,000 in aggregate principal amount to provide financing for the specific school facilities projects listed in the Bond Project List included in the measure. The District has issued \$30,000,000 General Obligation Bonds, Election of 2002, Series A, dated June 13, 2002, \$100,000,000 General Obligation Bonds, Election of 2002, Series B, dated August 11, 2003, \$69,999,377 General Obligation Bonds, Series C, dated July 28, 2004 and \$99,998,106 General Obligation Bonds, Series D, dated October 19, 2005.

BOND PROJECT LIST

The Bond Project List, which is an integral part of the proposition, lists the specific projects the District proposes to finance with proceeds of the bonds. Listed repairs, rehabilitation projects and upgrades will be completed as needed at individual campuses. Each project is assumed to include its share of costs of the election and bond issuance, architectural, engineering and similar planning costs, construction management and customary contingency for unforeseen design and construction costs. The final cost of each project will be determined as plans are finalized, construction bids are awarded and projects are completed. In addition, certain construction funds expected from on-bond sources, including State grant funds for eligible projects, have not yet been secured. Therefore, the Board of Education cannot guarantee that the bonds will provide sufficient funds to allow completion of all listed projects.

FURTHER SPECIFICATIONS

NO ADMINISTRATOR SALARIES

Proceeds from the sale of bonds authorized by this proposition shall be 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.

**West Contra Costa Unified School District
Budget Summary by Transaction Category - Measure D
Program to Date As of June 30, 2008**

<u>Description</u>	<u>Object</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Expenditures					
Architect Fees for Plans	6201	\$ 32,326,414	\$ 22,131,453	\$ 10,194,961	31.54%
CDE Plan Check Fee	6203	71,362	77,765	(6,403)	0.00%
Construction	6211	223,630,284	205,535,762	18,094,522	8.09%
DSA Plan Check Fee	6202	4,295,932	1,210,646	3,085,286	71.82%
Furniture & Equipment	6400	3,351,911	2,263,934	1,087,977	32.46%
Inspection	6214	140,506	3,748,538	(3,608,032)	0.00%
Labor	2000	1,421,937	2,323,340	(901,403)	0.00%
Labor Compliance	6216	885,529	898,253	(12,724)	0.00%
Materials and Supplies	4300	-	2,187,615	(2,187,615)	0.00%
Other Construction	6219	25,968,498	9,787,576	16,180,922	62.31%
Other Interfund Transfers Out	7619	-	139,987,441	(139,987,441)	0.00%
Planning Other	6207	25,416,058	31,891,000	(6,474,942)	0.00%
Preliminary Tests	6205	-	428,065	(428,065)	0.00%
Services	5000	-	2,413,049	(2,413,049)	0.00%
Tests - Construction	6213	1,745,423	1,872,994	(127,571)	0.00%
Quick Starts	QS	-	810	(810)	0.00%
Technology and Telecom	Tech	2,347,847	3,584,926	(1,237,079)	0.00%
Temporary Housing	Temp	7,230,315	11,495,091	(4,264,776)	0.00%
Grand Total		<u>\$ 328,832,016</u>	<u>\$ 441,838,258</u>	<u>\$(113,006,242)</u>	<u>0.00%</u>
Revenues					
Sale of Bonds		\$ 300,000,000			
Potential State Apportionments		16,316,744			
E-Rate Reimbursement		888,654			
FEMA Reimbursement					
Deferred Maintenance Funding		1,200,000			
Interest Revenues		7,000,000			
Joint Use Project Revenue		4,250,000			
Contribution From Measure D		(108,959,769)			
Contribution From Measure J		99,650,158			
Developer Fees		2,885,528			
Total Revenues		<u>\$ 323,231,315</u>			
Amount Available or To Be (Identified)		<u>\$ (5,600,701)</u>			

* Actual contributions to other bond measures are shown as expenditures within the contributing bond measure, not as actual revenue transfers in order to maintain accountability of the proceeds of each measure and prevent the co-mingling of funds.

**West Contra Costa Unified School District
Budget and Actual Summary by Project - Measure D
Modernization and Construction Projects
Program to Date As of June 30, 2008**

School	Site #	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Bayview	104	\$ -	\$ 10,042,425	\$ (10,042,425)	0.00%
Chavez	105	-	16,294	(16,294)	0.00%
Collins	110	-	23,090	(23,090)	0.00%
Coronado	112	-	13,515	(13,515)	0.00%
Dover	115	-	14,892	(14,892)	0.00%
Downer	116	-	27,285,505	(27,285,505)	0.00%
Ellerhorst	117	-	7,551,315	(7,551,315)	0.00%
Fairmont	123	-	7,911	(7,911)	0.00%
Ford	124	-	12,239	(12,239)	0.00%
Grant	125	-	15,328	(15,328)	0.00%
Harbor Way	191	121,639	96,737	24,902	20.47%
Harding	127	-	4,240,336	(4,240,336)	0.00%
Highland	122	-	21,181	(21,181)	0.00%
Kensington	130	-	12,641,231	(12,641,231)	0.00%
Lake	134	-	8,323	(8,323)	0.00%
Lincoln	135	-	859,501	(859,501)	0.00%
Lupine Hills	126	-	362,135	(362,135)	0.00%
Madera	137	-	881,278	(881,278)	0.00%
Mira Vista	139	-	10,910,576	(10,910,576)	0.00%
Montalvin	140	-	1,394,928	(1,394,928)	0.00%
Murphy	142	-	2,906,359	(2,906,359)	0.00%
Nystom	144	-	-	-	0.00%
Ohlone	146	-	7,943	(7,943)	0.00%
Olinda	145	-	7,959	(7,959)	0.00%
Peres	147	-	509,765	(509,765)	0.00%
Riverside	150	-	757,261	(757,261)	0.00%
Seaview	152	-	10,300	(10,300)	0.00%
Shannon	154	-	483,222	(483,222)	0.00%
Sheldon	155	-	11,016,975	(11,016,975)	0.00%
Stege	157	-	14,038	(14,038)	0.00%
Stewart	158	-	1,953,121	(1,953,121)	0.00%
Tara Hills	159	-	9,913,086	(9,913,086)	0.00%
Transition LC	131	118,020	104,611	13,409	11.36%
Valley View	160	-	612	(612)	0.00%
Verde	162	-	592,112	(592,112)	0.00%
Vista Hills	163	119,235	5,829,872	(5,710,637)	0.00%
Washington	164	-	9,390,858	(9,390,858)	0.00%
Adams MS	202	646,263	596,954	49,309	7.63%
Crespi MS	206	446,245	425,086	21,159	4.74%
DeJean MS	208	226,880	43,560	183,320	80.80%
Helms MS	210	70,692,136	33,170,011	37,522,125	53.08%
Hercules MS	211	83,071	694,153	(611,082)	0.00%
Pinole MS	212	53,410,411	30,734,520	22,675,891	42.46%
Portola MS	214	60,710,441	3,542,421	57,168,020	94.17%
De Anza HS	352	124,320	3,817,673	(3,693,353)	0.00%
El Cerrito HS	354	120,469,492	95,790,940	24,678,552	20.49%
Hercules HS	376	429,375	2,768,156	(2,338,781)	0.00%
Kennedy HS	360	4,375,255	4,608,390	(233,135)	0.00%
Pinole Valley HS	362	2,430,155	2,299,488	130,667	5.38%
Richmond HS	364	5,085,042	5,038,721	46,321	0.91%
Delta HS	391	152,564	132,932	19,632	12.87%
Gompers HS	358	803,167	644,543	158,624	19.75%
Kappa HS	393	109,810	101,648	8,162	7.43%

**West Contra Costa Unified School District
Budget and Actual Summary by Project - Measure D
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)**

School	Site #	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
North Campus	374	201,662	192,417	9,245	4.58%
Omega HS	395	118,639	103,788	14,851	12.52%
Sigma HS	396	110,728	102,586	8,142	7.35%
Vista HS	373	35,789	92,369	(56,580)	0.00%
Nystrom Community	544	-	1,518	(1,518)	0.00%
Fiscal	606	7,758,800	686,359	7,072,441	91.15%
Operations	615	52,877	136,353,191	(136,300,314)	0.00%
Totals		\$ 328,832,016	\$ 441,838,258	\$(113,006,242)	0.00%
Revenues					
Sale of Bonds		\$ 300,000,000			
Potential State Apportionments		16,316,744			
E-Rate Reimbursement		888,654			
FEMA Reimbursement					
Deferred Maintenance Funding		1,200,000			
Interest Revenues		7,000,000			
Joint Use Project Revenue		4,250,000			
Contribution From Measure D		(108,959,769)			
Contribution From Measure J		99,650,158			
Developer Fees		2,885,528			
Total Revenues		\$ 323,231,315			
Amount Available or To Be (Identified)		\$ (5,600,701)			

* Actual contributions to other bond measures are shown as expenditures within the contributing bond measure, not as actual revenue transfers in order to maintain accountability of the proceeds of each measure and prevent the co-mingling of funds.

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure D
Modernization and Construction Projects
Program to Date As of June 30, 2008

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Bayview	104	Architect Fees for Plans	\$ -	\$ 186,032	\$ (186,032)	
		Construction	-	7,034,388	(7,034,388)	
		DSA Plan Check Fee	-	7,575	(7,575)	
		Furniture & Equipment	-	9,851	(9,851)	
		Inspection	-	257,885	(257,885)	
		Labor	-	469	(469)	
		Labor Compliance	-	73,768	(73,768)	
		Materials and Supplies	-	57,928	(57,928)	
		Other Construction	-	100,212	(100,212)	
		Other Interfund Transfers Out	-	1,690,049	(1,690,049)	
		Planning Other	-	310,405	(310,405)	
		Preliminary Tests	-	805	(805)	
		Services	-	250,433	(250,433)	
		Tests - Construction	-	27,520	(27,520)	
		Technology and Telecom	-	35,105	(35,105)	
		School Totals	-	10,042,425	(10,042,425)	0.00%
Chavez	105	Services	-	2,642	(2,642)	
		Technology and Telecom	-	13,652	(13,652)	
		School Totals	-	16,294	(16,294)	0.00%
Collins	110	Construction	-	12,451	(12,451)	
		Planning Other	-	2,617	(2,617)	
		Technology and Telecom	-	8,022	(8,022)	
		School Totals	-	23,090	(23,090)	0.00%
Coronado	112	Technology and Telecom	-	13,515	(13,515)	
		School Totals	-	13,515	(13,515)	0.00%
Dover	115	Quick Starts	-	405	(405)	
		Technology and Telecom	-	14,487	(14,487)	
		School Totals	-	14,892	(14,892)	0.00%
Downer	116	Architect Fees for Plans	-	415,955	(415,955)	
		CDE Plan Check Fee	-	12,042	(12,042)	
		Construction	-	23,084,764	(23,084,764)	
		DSA Plan Check Fee	-	92,277	(92,277)	
		Furniture & Equipment	-	396,550	(396,550)	
		Inspection	-	446,742	(446,742)	
		Labor	-	1,957	(1,957)	
		Labor Compliance	-	19,059	(19,059)	
		Materials and Supplies	-	241,685	(241,685)	
		Other Construction	-	820,270	(820,270)	
		Planning Other	-	918,470	(918,470)	
		Preliminary Tests	-	19,785	(19,785)	
		Services	-	666,902	(666,902)	
		Tests - Construction	-	149,047	(149,047)	
		School Totals	-	27,285,505	(27,285,505)	0.00%

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure D
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Ellerhorst	117	Architect Fees for Plans	-	75,933	(75,933)	
		CDE Plan Check Fee	-	3,496	(3,496)	
		Construction	-	5,429,768	(5,429,768)	
		DSA Plan Check Fee	-	7,613	(7,613)	
		Furniture & Equipment	-	9,851	(9,851)	
		Inspection	-	175,514	(175,514)	
		Labor Compliance	-	52,944	(52,944)	
		Materials and Supplies	-	48,753	(48,753)	
		Other Construction	-	62,959	(62,959)	
		Other Interfund Transfers Out	-	901,914	(901,914)	
		Planning Other	-	530,808	(530,808)	
		Services	-	77,083	(77,083)	
		Tests - Construction	-	45,241	(45,241)	
		Technology and Telecom	-	124,135	(124,135)	
		Temporary Housing	-	5,303	(5,303)	
		School Totals	-	7,551,315	(7,551,315)	0.00%
Fairmont	123	Technology and Telecom	-	7,911	(7,911)	
		School Totals	-	7,911	(7,911)	0.00%
Ford	124	Architect Fees for Plans	-	-	-	
		Technology and Telecom	-	12,239	(12,239)	
		School Totals	-	12,239	(12,239)	0.00%
Grant	125	Technology and Telecom	-	15,328	(15,328)	
		School Totals	-	15,328	(15,328)	0.00%
Harbor Way	191	Architect Fees for Plans	57,679	-	57,679	
		Other Construction	24,291	-	24,291	
		Planning Other	39,669	96,737	(57,068)	
		School Totals	121,639	96,737	24,902	20.47%
Harding	127	Architect Fees for Plans	-	376,904	(376,904)	
		Construction	-	3,022,128	(3,022,128)	
		DSA Plan Check Fee	-	5,506	(5,506)	
		Furniture & Equipment	-	10,735	(10,735)	
		Inspection	-	73,952	(73,952)	
		Materials and Supplies	-	228,445	(228,445)	
		Other Construction	-	146,075	(146,075)	
		Planning Other	-	109,678	(109,678)	
		Preliminary Tests	-	704	(704)	
		Services	-	83,910	(83,910)	
		Tests - Construction	-	16,029	(16,029)	
		Temporary Housing	-	166,270	(166,270)	
		School Totals	-	4,240,336	(4,240,336)	0.00%
Highland	122	Technology and Telecom	-	21,181	(21,181)	
		School Totals	-	21,181	(21,181)	0.00%

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure D
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Kensington	130	Architect Fees for Plans	-	311,133	(311,133)	
		Construction	-	9,879,378	(9,879,378)	
		DSA Plan Check Fee	-	19,609	(19,609)	
		Furniture & Equipment	-	9,943	(9,943)	
		Inspection	-	213,798	(213,798)	
		Labor Compliance	-	76,259	(76,259)	
		Materials and Supplies	-	60,811	(60,811)	
		Other Construction	-	55,815	(55,815)	
		Other Interfund Transfers Out	-	849,895	(849,895)	
		Planning Other	-	749,247	(749,247)	
		Preliminary Tests	-	1,866	(1,866)	
		Services	-	199,657	(199,657)	
		Tests - Construction	-	63,821	(63,821)	
		Technology and Telecom	-	149,844	(149,844)	
		Temporary Housing	-	155	(155)	
		School Totals	-	12,641,231	(12,641,231)	0.00%
Lake	134	Quick Starts	-	405	(405)	
		Technology and Telecom	-	7,918	(7,918)	
		School Totals	-	8,323	(8,323)	0.00%
Lincoln	135	Architect Fees for Plans	-	27,604	(27,604)	
		Construction	-	254,616	(254,616)	
		DSA Plan Check Fee	-	23,376	(23,376)	
		Furniture & Equipment	-	10,396	(10,396)	
		Inspection	-	4,333	(4,333)	
		Materials and Supplies	-	243,837	(243,837)	
		Other Construction	-	19,161	(19,161)	
		Planning Other	-	16,360	(16,360)	
		Preliminary Tests	-	542	(542)	
		Services	-	18,097	(18,097)	
		Temporary Housing	-	241,179	(241,179)	
		School Totals	-	859,501	(859,501)	0.00%
Lupine Hills	126	Architect Fees for Plans	-	40,027	(40,027)	
		Construction	-	227,692	(227,692)	
		DSA Plan Check Fee	-	11,709	(11,709)	
		Furniture & Equipment	-	9,111	(9,111)	
		Inspection	-	4,333	(4,333)	
		Materials and Supplies	-	39,969	(39,969)	
		Other Construction	-	19,069	(19,069)	
		Planning Other	-	6,199	(6,199)	
		Services	-	4,026	(4,026)	
		School Totals	-	362,135	(362,135)	0.00%
Madera	137	Architect Fees for Plans	-	62,331	(62,331)	
		Construction	-	176,075	(176,075)	
		DSA Plan Check Fee	-	12,374	(12,374)	
		Furniture & Equipment	-	9,444	(9,444)	
		Inspection	-	4,333	(4,333)	
		Materials and Supplies	-	33,706	(33,706)	
		Other Construction	-	13,636	(13,636)	
		Planning Other	-	2,764	(2,764)	
		Preliminary Tests	-	281	(281)	
		Services	-	1,688	(1,688)	
		Technology and Telecom	-	521,239	(521,239)	
		Temporary Housing	-	43,407	(43,407)	
		School Totals	-	881,278	(881,278)	0.00%

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure D
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Mira Vista	139	Architect Fees for Plans	-	202,898	(202,898)	
		Construction	-	8,621,267	(8,621,267)	
		DSA Plan Check Fee	-	17,357	(17,357)	
		Furniture & Equipment	-	9,851	(9,851)	
		Inspection	-	213,807	(213,807)	
		Labor Compliance	-	55,969	(55,969)	
		Materials and Supplies	-	40,403	(40,403)	
		Other Construction	-	87,460	(87,460)	
		Other Interfund Transfers Out	-	1,092,099	(1,092,099)	
		Planning Other	-	297,223	(297,223)	
		Preliminary Tests	-	480	(480)	
		Services	-	85,448	(85,448)	
		Tests - Construction	-	58,613	(58,613)	
		Technology and Telecom	-	127,701	(127,701)	
		School Totals	-	10,910,576	(10,910,576)	0.00%
Montalvin	140	Architect Fees for Plans	-	114,288	(114,288)	
		Construction	-	855,719	(855,719)	
		DSA Plan Check Fee	-	11,210	(11,210)	
		Furniture & Equipment	-	9,444	(9,444)	
		Inspection	-	4,333	(4,333)	
		Materials and Supplies	-	78,509	(78,509)	
		Other Construction	-	227,570	(227,570)	
		Planning Other	-	19,411	(19,411)	
		Preliminary Tests	-	449	(449)	
		Services	-	8,218	(8,218)	
		Temporary Housing	-	65,777	(65,777)	
		School Totals	-	1,394,928	(1,394,928)	0.00%
Murphy	142	Architect Fees for Plans	-	141,555	(141,555)	
		Construction	-	396,140	(396,140)	
		DSA Plan Check Fee	-	9,947	(9,947)	
		Furniture & Equipment	-	9,111	(9,111)	
		Inspection	-	4,333	(4,333)	
		Labor	-	1,151	(1,151)	
		Materials and Supplies	-	41,324	(41,324)	
		Other Construction	-	884,101	(884,101)	
		Other Interfund Transfers Out	-	1,122,580	(1,122,580)	
		Planning Other	-	162,629	(162,629)	
		Services	-	2,995	(2,995)	
		Technology and Telecom	-	130,493	(130,493)	
		School Totals	-	2,906,359	(2,906,359)	0.00%
Nystom	144	Architect Fees for Plans	-	-	-	
		School Totals	-	-	-	0.00%
Ohlone	146	Technology and Telecom	-	7,943	(7,943)	
		School Totals	-	7,943	(7,943)	0.00%
Olinda	145	Technology and Telecom	-	7,959	(7,959)	
		School Totals	-	7,959	(7,959)	0.00%

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure D
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Peres	147	Architect Fees for Plans	-	31,072	(31,072)	
		Construction	-	200,636	(200,636)	
		DSA Plan Check Fee	-	20,084	(20,084)	
		Furniture & Equipment	-	21,559	(21,559)	
		Inspection	-	4,333	(4,333)	
		Materials and Supplies	-	104,272	(104,272)	
		Other Construction	-	86,128	(86,128)	
		Planning Other	-	10,121	(10,121)	
		Preliminary Tests	-	79	(79)	
		Services	-	31,481	(31,481)	
		School Totals	-	509,765	(509,765)	0.00%
Riverside	150	Architect Fees for Plans	-	98,148	(98,148)	
		Construction	-	386,092	(386,092)	
		DSA Plan Check Fee	-	14,407	(14,407)	
		Furniture & Equipment	-	17,798	(17,798)	
		Inspection	-	4,333	(4,333)	
		Materials and Supplies	-	35,701	(35,701)	
		Other Construction	-	53,921	(53,921)	
		Planning Other	-	36,376	(36,376)	
		Preliminary Tests	-	27	(27)	
		Services	-	36,870	(36,870)	
		Tests - Construction	-	790	(790)	
		Temporary Housing	-	72,798	(72,798)	
		School Totals	-	757,261	(757,261)	0.00%
Seaview	152	Construction	-	10,300	(10,300)	
		School Totals	-	10,300	(10,300)	0.00%
Shannon	154	Architect Fees for Plans	-	35,926	(35,926)	
		Construction	-	357,121	(357,121)	
		DSA Plan Check Fee	-	36	(36)	
		Planning Other	-	82,321	(82,321)	
		Technology and Telecom	-	7,818	(7,818)	
		School Totals	-	483,222	(483,222)	0.00%
Sheldon	155	Architect Fees for Plans	-	147,539	(147,539)	
		CDE Plan Check Fee	-	4,618	(4,618)	
		Construction	-	8,928,357	(8,928,357)	
		DSA Plan Check Fee	-	21,083	(21,083)	
		Furniture & Equipment	-	9,851	(9,851)	
		Inspection	-	202,273	(202,273)	
		Labor Compliance	-	51,194	(51,194)	
		Materials and Supplies	-	52,596	(52,596)	
		Other Construction	-	168,137	(168,137)	
		Other Interfund Transfers Out	-	220,874	(220,874)	
		Planning Other	-	481,750	(481,750)	
		Preliminary Tests	-	249	(249)	
		Services	-	124,204	(124,204)	
		Tests - Construction	-	33,968	(33,968)	
		Technology and Telecom	-	128,959	(128,959)	
		Temporary Housing	-	441,323	(441,323)	
		School Totals	-	11,016,975	(11,016,975)	0.00%
Stege	157	Technology and Telecom	-	14,038	(14,038)	
		School Totals	-	14,038	(14,038)	0.00%

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure D
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Stewart	158	Architect Fees for Plans	-	239,224	(239,224)	
		Construction	-	1,368,503	(1,368,503)	
		DSA Plan Check Fee	-	1,720	(1,720)	
		Furniture & Equipment	-	16,890	(16,890)	
		Inspection	-	7,612	(7,612)	
		Materials and Supplies	-	77,042	(77,042)	
		Other Construction	-	121,225	(121,225)	
		Planning Other	-	16,549	(16,549)	
		Services	-	104,356	(104,356)	
		School Totals	-	1,953,121	(1,953,121)	0.00%
Tara Hills	159	Architect Fees for Plans	-	165,526	(165,526)	
		CDE Plan Check Fee	-	3,896	(3,896)	
		Construction	-	7,099,421	(7,099,421)	
		DSA Plan Check Fee	-	10,651	(10,651)	
		Furniture & Equipment	-	17,560	(17,560)	
		Inspection	-	234,423	(234,423)	
		Labor Compliance	-	58,856	(58,856)	
		Materials and Supplies	-	66,202	(66,202)	
		Other Construction	-	284,991	(284,991)	
		Other Interfund Transfers Out	-	1,001,221	(1,001,221)	
		Planning Other	-	648,662	(648,662)	
		Preliminary Tests	-	1,120	(1,120)	
		Services	-	155,789	(155,789)	
		Tests - Construction	-	28,419	(28,419)	
		Technology and Telecom	-	136,349	(136,349)	
		School Totals	-	9,913,086	(9,913,086)	0.00%
Transition LC	131	Architect Fees for Plans	68,709		68,709	
		Other Construction	11,597		11,597	
		Planning Other	37,714	104,611	(66,897)	
		School Totals	118,020	104,611	13,409	11.36%
Valley View	160	Other Construction	-	612	(612)	
		School Totals	-	612	(612)	0.00%
Verde	162	Architect Fees for Plans	-	32,218	(32,218)	
		Construction	-	361,973	(361,973)	
		DSA Plan Check Fee	-	6,482	(6,482)	
		Furniture & Equipment	-	9,111	(9,111)	
		Inspection	-	4,333	(4,333)	
		Materials and Supplies	-	49,540	(49,540)	
		Other Construction	-	9,002	(9,002)	
		Planning Other	-	17,586	(17,586)	
		Preliminary Tests	-	527	(527)	
		Services	-	27,556	(27,556)	
		Temporary Housing	-	73,784	(73,784)	
		School Totals	-	592,112	(592,112)	0.00%
Vista Hills	163	Architect Fees for Plans	119,235	374,862	(255,627)	
		Construction	-	3,911,141	(3,911,141)	
		Furniture & Equipment	-	10,081	(10,081)	
		Materials and Supplies	-	15,963	(15,963)	
		Other Construction	-	265,160	(265,160)	
		Planning Other	-	36,640	(36,640)	
		Preliminary Tests	-	9,705	(9,705)	
		Services	-	1,164,902	(1,164,902)	
		Tests - Construction	-	14,808	(14,808)	
		Technology and Telecom	-	26,610	(26,610)	
		School Totals	119,235	5,829,872	(5,710,637)	0.00%

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure D
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Washington	164	Architect Fees for Plans	-	165,655	(165,655)	
		CDE Plan Check Fee	-	4,503	(4,503)	
		Construction	-	6,444,132	(6,444,132)	
		DSA Plan Check Fee	-	41,494	(41,494)	
		Furniture & Equipment	-	10,903	(10,903)	
		Inspection	-	151,291	(151,291)	
		Labor Compliance	-	59,066	(59,066)	
		Materials and Supplies	-	58,610	(58,610)	
		Other Construction	-	186,507	(186,507)	
		Other Interfund Transfers Out	-	1,441,987	(1,441,987)	
		Planning Other	-	644,453	(644,453)	
		Preliminary Tests	-	577	(577)	
		Services	-	103,428	(103,428)	
		Tests - Construction	-	31,331	(31,331)	
		Technology and Telecom	-	46,921	(46,921)	
		<u>School Totals</u>	<u>-</u>	<u>9,390,858</u>	<u>(9,390,858)</u>	<u>0.00%</u>
Adams MS	202	Architect Fees for Plans	289,955		289,955	
		Other Construction	67,339		67,339	
		Planning Other	85,905	391,060	(305,155)	
		Technology and Telecom	203,064	205,894	(2,830)	
		<u>School Totals</u>	<u>646,263</u>	<u>596,954</u>	<u>49,309</u>	<u>7.63%</u>
Crespi MS	206	Architect Fees for Plans	275,655		275,655	
		Other Construction	33,331		33,331	
		Planning Other	90,153	376,740	(286,587)	
		Technology and Telecom	47,106	48,346	(1,240)	
		<u>School Totals</u>	<u>446,245</u>	<u>425,086</u>	<u>21,159</u>	<u>4.74%</u>
DeJean MS	208	Architect Fees for Plans	-	900	(900)	
		Construction	-	39,982	(39,982)	
		DSA Plan Check Fee	-	3,640	(3,640)	
		Furniture & Equipment	-	1,214,100	(1,214,100)	
		Materials and Supplies	-	468,021	(468,021)	
		Planning Other	-	69,165	(69,165)	
		Services	-	(1,752,248)	1,752,248	
		Technology and Telecom	226,880		226,880	
		<u>School Totals</u>	<u>226,880</u>	<u>43,560</u>	<u>183,320</u>	<u>80.80%</u>
Helms MS	210	Architect Fees for Plans	6,533,465	4,189,502	2,343,963	
		CDE Plan Check Fee	10,522	28,828	(18,306)	
		Construction	56,909,393	21,778,608	35,130,785	
		DSA Plan Check Fee	1,169,717	273,839	895,878	
		Furniture & Equipment	736,881		736,881	
		Inspection	-	596,141	(596,141)	
		Labor Compliance	198,518	124,262	74,256	
		Other Construction	740,809	965,486	(224,677)	
		Planning Other	3,739,171	3,913,435	(174,264)	
		Preliminary Tests	-	184,875	(184,875)	
		Services	-	406,784	(406,784)	
		Tests - Construction	412,673	455,804	(43,131)	
		Technology and Telecom	240,987	252,447	(11,460)	
		<u>School Totals</u>	<u>70,692,136</u>	<u>33,170,011</u>	<u>37,522,125</u>	<u>53.08%</u>

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure D
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Hercules MS	211	Architect Fees for Plans	-	26,185	(26,185)	
		Construction	-	630,956	(630,956)	
		DSA Plan Check Fee	-	3,118	(3,118)	
		Inspection	-	16,962	(16,962)	
		Labor Compliance	254		254	
		Other Construction	1,946		1,946	
		Planning Other	149,020	2,202	146,818	
		Preliminary Tests	-	85	(85)	
		Tests - Construction	(74,772)	8,022	(82,794)	
		Technology and Telecom	6,623	6,623	-	
		School Totals	<u>83,071</u>	<u>694,153</u>	<u>(611,082)</u>	<u>0.00%</u>
Pinole MS	212	Architect Fees for Plans	5,894,982	2,876,591	3,018,391	
		CDE Plan Check Fee	7,334	20,101	(12,767)	
		Construction	39,425,319	19,395,839	20,029,480	
		DSA Plan Check Fee	1,065,671	135,627	930,044	
		Furniture & Equipment	556,202	140,206	415,996	
		Inspection	-	444,036	(444,036)	
		Labor Compliance	138,368	86,611	51,757	
		Materials and Supplies	-	1,349	(1,349)	
		Other Construction	1,635,610	1,050,204	585,406	
		Other Interfund Transfers Out	-	1,000,000	(1,000,000)	
		Planning Other	3,627,153	3,782,472	(155,319)	
		Preliminary Tests	-	24,597	(24,597)	
		Services	-	578,003	(578,003)	
		Tests - Construction	220,463	204,363	16,100	
		Technology and Telecom	47,537	65,042	(17,505)	
		Temporary Housing	791,772	929,479	(137,707)	
		School Totals	<u>53,410,411</u>	<u>30,734,520</u>	<u>22,675,891</u>	<u>42.46%</u>
Portola MS	214	Architect Fees for Plans	4,778,054	1,337,901	3,440,153	
		CDE Plan Check Fee	8,706		8,706	
		Construction	40,900,922	272,345	40,628,577	
		DSA Plan Check Fee	673,934	32,136	641,798	
		Furniture & Equipment	558,632	4,662	553,970	
		Inspection	73,581		73,581	
		Labor Compliance	164,254		164,254	
		Other Construction	9,812,920		9,812,920	
		Planning Other	3,344,710	1,494,486	1,850,224	
		Preliminary Tests	-	47,625	(47,625)	
		Services	-	199,759	(199,759)	
		Tests - Construction	242,919		242,919	
		Technology and Telecom	151,809	153,507	(1,698)	
		School Totals	<u>60,710,441</u>	<u>3,542,421</u>	<u>57,168,020</u>	<u>94.17%</u>
De Anza HS	352	Architect Fees for Plans	-	1,501,865	(1,501,865)	
		Construction	-	37,635	(37,635)	
		DSA Plan Check Fee	-	14,500	(14,500)	
		Other Construction	-	10,928	(10,928)	
		Planning Other	-	2,097,186	(2,097,186)	
		Preliminary Tests	-	23,000	(23,000)	
		Technology and Telecom	124,320	132,559	(8,239)	
		School Totals	<u>124,320</u>	<u>3,817,673</u>	<u>(3,693,353)</u>	<u>0.00%</u>

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure D
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
El Cerrito HS	354	Architect Fees for Plans	11,369,965	8,221,132	3,148,833	
		CDE Plan Check Fee	44,800	281	44,519	
		Construction	86,403,775	66,427,958	19,975,817	
		DSA Plan Check Fee	1,360,963	374,788	986,175	
		Furniture & Equipment	1,328,104	252,504	1,075,600	
		Inspection	66,925	647,274	(580,349)	
		Labor	-	26,569	(26,569)	
		Labor Compliance	383,841	240,265	143,576	
		Materials and Supplies	-	51,563	(51,563)	
		Other Construction	5,216,594	3,836,262	1,380,332	
		Planning Other	6,809,265	5,987,228	822,037	
		Preliminary Tests	-	55,632	(55,632)	
		Services	-	875,028	(875,028)	
		Tests - Construction	910,959	706,885	204,074	
		Technology and Telecom	141,208	95,384	45,824	
		Temporary Housing	6,433,093	7,992,187	(1,559,094)	
		School Totals	<u>120,469,492</u>	<u>95,790,940</u>	<u>24,678,552</u>	<u>20.49%</u>
Hercules HS	376	Architect Fees for Plans	266,235	177,933	88,302	
		Construction	-	964,792	(964,792)	
		DSA Plan Check Fee	-	4,072	(4,072)	
		Inspection	-	13,983	(13,983)	
		Labor Compliance	294	-	294	
		Materials and Supplies	-	38,085	(38,085)	
		Other Construction	(10,806)	-	(10,806)	
		Planning Other	170,624	117,717	52,907	
		Tests - Construction	-	9,505	(9,505)	
		Technology and Telecom	3,028	3,028	-	
		Temporary Housing	-	1,439,042	(1,439,042)	
		School Totals	<u>429,375</u>	<u>2,768,156</u>	<u>(2,338,781)</u>	<u>0.00%</u>
Kennedy HS	360	Architect Fees for Plans	710,778	207,017	503,761	
		Construction	-	2,770,376	(2,770,376)	
		DSA Plan Check Fee	12,100	12,100	-	
		Other Construction	2,848,105	104,220	2,743,885	
		Planning Other	245,284	967,677	(722,393)	
		Preliminary Tests	-	11,231	(11,231)	
		Services	-	21,491	(21,491)	
		Tests - Construction	12,000	13,324	(1,324)	
		Technology and Telecom	546,988	500,954	46,034	
		School Totals	<u>4,375,255</u>	<u>4,608,390</u>	<u>(233,135)</u>	<u>0.00%</u>
Pinole Valley HS	362	Architect Fees for Plans	535,816	33,277	502,539	
		Construction	-	1,596,418	(1,596,418)	
		Furniture & Equipment	373	-	373	
		Other Construction	1,662,131	9,413	1,652,718	
		Planning Other	163,530	600,491	(436,961)	
		Services	-	239	(239)	
		Tests - Construction	3,000	1,487	1,513	
		Technology and Telecom	59,855	33,776	26,079	
		Temporary Housing	5,450	24,387	(18,937)	
		School Totals	<u>2,430,155</u>	<u>2,299,488</u>	<u>130,667</u>	<u>5.38%</u>

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure D
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Richmond HS	364	Architect Fees for Plans	764,446	282,515	481,931	
		Construction	-	3,556,723	(3,556,723)	
		DSA Plan Check Fee	13,547	22,316	(8,769)	
		Inspection	-	18,181	(18,181)	
		Other Construction	3,695,323	197,052	3,498,271	
		Planning Other	357,719	633,355	(275,636)	
		Preliminary Tests	-	43,824	(43,824)	
		Services	-	38,631	(38,631)	
		Tests - Construction	18,181	2,350	15,831	
		Technology and Telecom	235,826	243,774	(7,948)	
		School Totals	<u>5,085,042</u>	<u>5,038,721</u>	<u>46,321</u>	<u>0.91%</u>
Delta HS	391	Architect Fees for Plans	93,860	12,644	81,216	
		Other Construction	19,073		19,073	
		Planning Other	39,631	120,288	(80,657)	
		School Totals	<u>152,564</u>	<u>132,932</u>	<u>19,632</u>	<u>12.87%</u>
Gompers HS	358	Architect Fees for Plans	307,600	3,223	304,377	
		Construction	(9,125)		(9,125)	
		Furniture & Equipment	70,182		70,182	
		Materials and Supplies	-	53,301	(53,301)	
		Other Construction	158,917	2,000	156,917	
		Planning Other	92,484	398,311	(305,827)	
		Services	-	1,551	(1,551)	
		Tests - Construction	-	1,667	(1,667)	
		Technology and Telecom	183,109	184,490	(1,381)	
		School Totals	<u>803,167</u>	<u>644,543</u>	<u>158,624</u>	<u>19.75%</u>
Kappa HS	393	Architect Fees for Plans	64,041		64,041	
		Other Construction	7,962		7,962	
		Planning Other	37,807	101,648	(63,841)	
		School Totals	<u>109,810</u>	<u>101,648</u>	<u>8,162</u>	<u>7.43%</u>
North Campus	374	Architect Fees for Plans	63,781		63,781	
		Other Construction	21,368		21,368	
		Planning Other	39,883	112,682	(72,799)	
		Technology and Telecom	76,630	79,735	(3,105)	
		School Totals	<u>201,662</u>	<u>192,417</u>	<u>9,245</u>	<u>4.58%</u>
Omega HS	395	Architect Fees for Plans	66,286		66,286	
		Other Construction	12,847		12,847	
		Planning Other	39,506	103,788	(64,282)	
		School Totals	<u>118,639</u>	<u>103,788</u>	<u>14,851</u>	<u>12.52%</u>
Sigma HS	396	Architect Fees for Plans	65,872		65,872	
		Other Construction	8,141		8,141	
		Planning Other	36,715	102,586	(65,871)	
		School Totals	<u>110,728</u>	<u>102,586</u>	<u>8,142</u>	<u>7.35%</u>
Vista HS	373	Other Construction	1,000		1,000	
		Planning Other	34,789	92,369	(57,580)	
		School Totals	<u>35,789</u>	<u>92,369</u>	<u>(56,580)</u>	<u>0.00%</u>
Nystrom Community	544	Services	-	1,518	(1,518)	
		School Totals	<u>-</u>	<u>1,518</u>	<u>(1,518)</u>	<u>0.00%</u>

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure D
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Fiscal	606	Furniture & Equipment	101,537		101,537	
		Labor	1,421,937	670,359	751,578	
		Planning Other	6,235,326		6,235,326	
		Services	-	16,000	(16,000)	
		Fiscal Totals	<u>7,758,800</u>	<u>686,359</u>	<u>7,072,441</u>	<u>91.15%</u>
Operations	615		-	15,938	(15,938)	
		Architect Fees for Plans	-	2,068	(2,068)	
		Construction	-		-	
		Debt Service Payments	-	44,422	(44,422)	
		Furniture & Equipment	-	1,622,835	(1,622,835)	
		Labor	-	130,666,822	(130,666,822)	
		Other Interfund Transfers Out	-	5,124,497	(5,124,497)	
		Planning Other	-	(1,123,392)	1,123,392	
		Services	-		-	
		Tests - Construction	52,877		52,877	
		Technology and Telecom	<u>52,877</u>	<u>136,353,191</u>	<u>(136,300,314)</u>	<u>0.00%</u>
		Operations Totals				
Totals			<u>\$ 328,832,016</u>	<u>\$ 441,838,258</u>	<u>\$ (113,006,242)</u>	<u>0.00%</u>

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

MEASURE D GENERAL OBLIGATION BONDS

NOTES TO SUPPLEMENTARY INFORMATION

The following supplemental information is presented to enable the reader to obtain complete and more detailed understanding of the District's Facilities Construction Program as well as to provide more detail regarding the transactions of the Bond Measures M, D and J.

Bond Measure Schedules

For each bond measure, three schedules are provided to detail the activities of each measure. While the budget for a project may reside in only one bond measure, the expenditures may be made, and have been made from multiple measures as the project budgets described above control the total authorized expenditures for each project. The schedules related to each bond measure are as follows:

Budget Summary by Transaction Category – This schedule shows the budgeted revenues associated with the projects to be funded by the specified bond measure and also includes a budget to actual comparison of expenditures. The information presented is by category, or type of expenditure such as architect fees and construction.

Budget and Actual Summary by Project – This schedule presents a budget to actual comparison of total expenditures by project that were paid by the specified bond measure.

Summary of Budgets and Actuals by Project – These schedules show the detailed activities of the bond measure by type of expenditure for each project. The totals of all bond measures for each project are reflected in the "General Obligation Bond Measures M, D and J and Other Revenue Sources, Schedule of Budget and Actual Revenues and Expenditures Program to Date" together with all other sources of expenditure elsewhere in this report.

MEASURE J SUPPLEMENTARY INFORMATION

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

MEASURE J GENERAL OBLIGATION BONDS

PURPOSE OF BOND ISSUANCE

BOND AUTHORIZATION

By approval of the proposition for Measure J by at least 55% of the registered voters voting on the proposition at an election held on November 8, 2005, the West Contra Costa Unified School District was authorized to issue and sell bonds of up to \$400,000,000 in aggregate principal amount to provide financing for the specific school facilities projects listed in the Bond Project List included in the measure. The District has issued \$70,000,000 General Obligation Bonds, Series A, dated May 17, 2006.

BOND PROJECT LIST

The Bond Project List, which is an integral part of the proposition, lists the specific projects the District proposes to finance with proceeds of the bonds. Listed repairs, rehabilitation projects and upgrades will be completed as needed at individual campuses. Each project is assumed to include its share of costs of the election and bond issuance, architectural, engineering and similar planning costs, construction management and customary contingency for unforeseen design and construction costs. The final cost of each project will be determined as plans are finalized, construction bids are awarded and projects are completed. In addition, certain construction funds expected from on-bond sources, including State grant funds for eligible projects, have not yet been secured. Therefore, the Board of Education cannot guarantee that the bonds will provide sufficient funds to allow completion of all listed projects.

FURTHER SPECIFICATIONS

NO ADMINISTRATOR SALARIES

Proceeds from the sale of bonds authorized by this proposition shall be 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.

West Contra Costa Unified School District
Budget Summary by Transaction Category - Measure J
Program to Date As of June 30, 2008

<u>Description</u>	<u>Object</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Expenditures					
Architect Fees for Plans	6201	\$ 30,906,476	\$ 9,514,744	\$ 21,391,732	69.21%
CDE Plan Check Fee	6203	131,399	-	131,399	100.00%
Construction	6211	280,916,383	4,224,465	276,691,918	98.50%
DSA Plan Check Fee	6202	5,945,079	911,812	5,033,267	84.66%
Furniture & Equipment	6400	8,902,559	90,930	8,811,629	98.98%
Inspection	6214	-	135,970	(135,970)	0.00%
Labor	2000	4,458,773	447	4,458,326	99.99%
Labor Compliance	6216	1,264,092	-	1,264,092	100.00%
Materials and Supplies	4300	-	67,810	(67,810)	0.00%
Other Construction	6219	20,256,786	685,133	19,571,653	96.62%
Other Interfund Transfers Out	7619	-	4,871,146	(4,871,146)	0.00%
Planning Other	6207	13,904,587	2,480,563	11,424,024	82.16%
Preliminary Tests	6205	-	34,688	(34,688)	0.00%
Services	5000	-	1,211,282	(1,211,282)	0.00%
Tests - Construction	6213	1,778,440	12,221	1,766,219	99.31%
Technology and Telecom	Tech	7,800,000	2,455,042	5,344,958	68.53%
Temporary Housing	Temp	1,081,061	440,473	640,588	59.26%
Totals		<u>\$ 377,345,635</u>	<u>\$ 27,136,727</u>	<u>\$ 350,208,908</u>	<u>92.81%</u>

Revenues

Sale of Bonds	\$ 400,000,000
Potential State Apportionments	73,557,758
E-Rate Reimbursement	
FEMA Reimbursement	
Deferred Maintenance Funding	
Interest Revenues	14,000,000
Joint Use Project Revenue	3,000,000
Contribution From Measure D	
Contribution From Measure J	(99,650,158)
Developer Fees	10,500,000

Total Revenues **401,407,600**

Amount Available or To Be (Identified) **\$ 24,061,965**

* Actual contributions to other bond measures are shown as expenditures within the contributing bond measure, not as actual revenue transfers in order to maintain accountability of the proceeds of each measure and prevent the co-mingling of funds.

**West Contra Costa Unified School District
Budget and Actual Summary by Project - Measure J
Modernization and Construction Projects
Program to Date As of June 30, 2008**

School	Site #	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Bayview	104	\$ -	\$ 1,216	\$ (1,216)	0.00%
Castro	109	350,000	194,647	155,353	44.39%
Dover	115	38,733,539	1,987,145	36,746,394	94.87%
Ellerhorst	117	-	1,216	(1,216)	0.00%
Fairmont	123	-	7,407	(7,407)	0.00%
Ford	124	32,176,618	1,889,356	30,287,262	94.13%
Harding	127	-	1,216	(1,216)	0.00%
Kensington	130	-	1,177	(1,177)	0.00%
King	132	33,891,479	1,518,954	32,372,525	95.52%
Lake	134	-	5,636	(5,636)	0.00%
Lincoln	135	-	1,216	(1,216)	0.00%
Lupine Hills	126	-	1,216	(1,216)	0.00%
Madera	137	-	1,216	(1,216)	0.00%
Mira Vista	139	-	1,216	(1,216)	0.00%
Montalvin	140	-	1,216	(1,216)	0.00%
Murphy	142	-	69,921	(69,921)	0.00%
Nystom	144	31,208,002	1,148,369	30,059,633	96.32%
Ohlone	146	33,955,199	202,863	33,752,336	99.40%
Stewart	158	-	1,216	(1,216)	0.00%
Tara Hills	159	-	1,216	(1,216)	0.00%
Valley View	160	-	5,720	(5,720)	0.00%
Verde	162	-	39,830	(39,830)	0.00%
Vista Hills	163	-	60,276	(60,276)	0.00%
DeJean MS	208	-	105,660	(105,660)	0.00%
Portola MS	214	-	65,665	(65,665)	0.00%
De Anza HS	352	160,104,843	9,311,650	150,793,193	94.18%
Kennedy HS	360	8,686,868	405,497	8,281,371	95.33%
Pinole Valley HS	362	1,019,024	536,571	482,453	47.34%
Richmond HS	364	6,273,804	681,248	5,592,556	89.14%
Gompers HS	358	-	136,075	(136,075)	0.00%
Nystrom Community	544	500,000	310,539	189,461	37.89%
Richmond Charter	512	5,248,550	178,697	5,069,853	96.60%
Fiscal	606	-	8,000	(8,000)	0.00%
Operations	615	25,197,709	8,253,664	16,944,045	67.24%
Totals		\$ 377,345,635	\$ 27,136,727	\$ 350,208,908	92.81%

**West Contra Costa Unified School District
Budget and Actual Summary by Project - Measure J
Modernization and Construction Projects
Program to Date As Of June 30, 2008
(Continued)**

<u>School</u>	<u>Site #</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Revenues					
Sale of Bonds		\$ 400,000,000			
Potential State Apportionments		73,557,758			
E-Rate Reimbursement					
FEMA Reimbursement					
Deferred Maintenance Funding					
Interest Revenues		14,000,000			
Joint Use Project Revenue		3,000,000			
Contribution From Measure D					
Contribution From Measure J		(99,650,158)			
Developer Fees		10,500,000			
Total Revenues		<u><u>401,407,600</u></u>			
Amount Available or To Be (Identified)		<u><u>\$ 24,061,965</u></u>			

* Actual contributions to other bond measures are shown as expenditures within the contributing bond measure, not as actual revenue transfers in order to maintain accountability of the proceeds of each measure and prevent the co-mingling of funds.

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure J
Modernization and Construction Projects
Program to Date As of June 30, 2008

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Bayview	104	Architect Fees for Plans	\$ -	\$ 1,216	\$ (1,216)	
		School Totals	-	1,216	(1,216)	0.00%
Castro	109	Architect Fees for Plans	236,410	134,664	101,746	
		Other Construction	25,970	32,309	(6,339)	
		Planning Other	87,620	23,412	64,208	
		Services	-	4,262	(4,262)	
		School Totals	350,000	194,647	155,353	44.39%
Dover	115	Architect Fees for Plans	2,857,642	1,437,362	1,420,280	
		CDE Plan Check Fee	12,536		12,536	
		Construction	31,769,107		31,769,107	
		DSA Plan Check Fee	610,684	157,300	453,384	
		Furniture & Equipment	-	2,315	(2,315)	
		Labor	-	419	(419)	
		Labor Compliance	123,967		123,967	
		Other Construction	1,664,958	24,062	1,640,896	
		Planning Other	1,520,534	302,317	1,218,217	
		Services	-	63,370	(63,370)	
		Tests - Construction	174,111		174,111	
		School Totals	38,733,539	1,987,145	36,746,394	94.87%
Ellerhorst	117	Architect Fees for Plans	-	1,216	(1,216)	
		School Totals	-	1,216	(1,216)	0.00%
Fairmont	123	Architect Fees for Plans	-	7,407	(7,407)	
		School Totals	-	7,407	(7,407)	0.00%
Ford	124	Architect Fees for Plans	2,709,384	1,385,359	1,324,025	
		CDE Plan Check Fee	10,829		10,829	
		Construction	25,113,035		25,113,035	
		DSA Plan Check Fee	511,712	120,073	391,639	
		Labor Compliance	107,084		107,084	
		Other Construction	1,473,584	26,017	1,447,567	
		Planning Other	1,052,972	242,663	810,309	
		Services	-	115,244	(115,244)	
		Tests - Construction	150,399		150,399	
		Temporary Housing	1,047,619		1,047,619	
		School Totals	32,176,618	1,889,356	30,287,262	94.13%
Harding	127	Architect Fees for Plans	-	1,216	(1,216)	
		School Totals	-	1,216	(1,216)	0.00%
Kensington	130	Architect Fees for Plans	-	1,177	(1,177)	
		School Totals	-	1,177	(1,177)	0.00%

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure J
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
King	132	Architect Fees for Plans	2,468,014	1,123,811	1,344,203	
		CDE Plan Check Fee	10,845		10,845	
		Construction	27,866,746		27,866,746	
		DSA Plan Check Fee	518,477	126,267	392,210	
		Labor Compliance	107,240		107,240	
		Other Construction	1,699,173	20,515	1,678,658	
		Planning Other	1,070,366	189,058	881,308	
		Services	-	59,302	(59,302)	
		Tests - Construction	150,618		150,618	
		School Totals	<u>33,891,479</u>	<u>1,518,954</u>	<u>32,372,525</u>	<u>95.52%</u>
Lake	134	Other Construction	-	5,636	(5,636)	
		School Totals	<u>-</u>	<u>5,636</u>	<u>(5,636)</u>	<u>0.00%</u>
Lincoln	135	Architect Fees for Plans	-	1,216	(1,216)	
		School Totals	<u>-</u>	<u>1,216</u>	<u>(1,216)</u>	<u>0.00%</u>
Lupine Hills	126	Architect Fees for Plans	-	1,216	(1,216)	
		School Totals	<u>-</u>	<u>1,216</u>	<u>(1,216)</u>	<u>0.00%</u>
Madera	137	Architect Fees for Plans	-	1,216	(1,216)	
		School Totals	<u>-</u>	<u>1,216</u>	<u>(1,216)</u>	<u>0.00%</u>
Mira Vista	139	Architect Fees for Plans	-	1,216	(1,216)	
		School Totals	<u>-</u>	<u>1,216</u>	<u>(1,216)</u>	<u>0.00%</u>
Montalvin	140	Architect Fees for Plans	-	1,216	(1,216)	
		School Totals	<u>-</u>	<u>1,216</u>	<u>(1,216)</u>	<u>0.00%</u>
Murphy	142	Architect Fees for Plans	-	421	(421)	
		Other Construction	-	69,500	(69,500)	
		School Totals	<u>-</u>	<u>69,921</u>	<u>(69,921)</u>	<u>0.00%</u>
Nystom	144	Architect Fees for Plans	2,866,745	882,133	1,984,612	
		CDE Plan Check Fee	10,644		10,644	
		Construction	24,715,332	10,409	24,704,923	
		DSA Plan Check Fee	493,744		493,744	
		Labor	-	28	(28)	
		Labor Compliance	105,253		105,253	
		Other Construction	1,849,835	31,575	1,818,260	
		Planning Other	1,018,621	157,390	861,231	
		Services	-	66,834	(66,834)	
		Tests - Construction	147,828		147,828	
		School Totals	<u>31,208,002</u>	<u>1,148,369</u>	<u>30,059,633</u>	<u>96.32%</u>

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure J
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Ohlone	146	Architect Fees for Plans	2,144,525	153,890	1,990,635	
		CDE Plan Check Fee	11,484		11,484	
		Construction	28,388,186		28,388,186	
		DSA Plan Check Fee	532,731		532,731	
		Labor Compliance	113,564		113,564	
		Other Construction	1,230,345		1,230,345	
		Planning Other	1,371,664	25,271	1,346,393	
		Services	-	23,702	(23,702)	
		Tests - Construction	162,700		162,700	
		School Totals	33,955,199	202,863	33,752,336	99.40%
Stewart	158	Architect Fees for Plans	-	1,216	(1,216)	
		School Totals	-	1,216	(1,216)	0.00%
Tara Hills	159	Architect Fees for Plans	-	1,216	(1,216)	
		School Totals	-	1,216	(1,216)	0.00%
Valley View	160	Other Construction	-	5,720	(5,720)	
		School Totals	-	5,720	(5,720)	0.00%
Verde	162	Architect Fees for Plans	-	39,830	(39,830)	
		School Totals	-	39,830	(39,830)	0.00%
Vista Hills	163	Technology and Telecom	-	60,276	(60,276)	
		School Totals	-	60,276	(60,276)	0.00%
DeJean MS	208	Technology and Telecom	-	105,660	(105,660)	
		School Totals	-	105,660	(105,660)	0.00%
Portola MS	214	Planning Other		3,677	(3,677)	
		Services	-	61,988	(61,988)	
		School Totals	-	65,665	(65,665)	0.00%
De Anza HS	352	Architect Fees for Plans	14,310,992	3,680,999	10,629,993	
		CDE Plan Check Fee	66,146		66,146	
		Construction	127,678,856	3,890,725	123,788,131	
		DSA Plan Check Fee	3,068,457	485,450	2,583,007	
		Furniture & Equipment	4,843	4,835	8	
		Inspection	-	135,970	(135,970)	
		Labor	-		-	
		Labor Compliance	654,114		654,114	
		Other Construction	10,587,044	349,299	10,237,745	
		Planning Other	2,800,526	556,507	2,244,019	
		Preliminary Tests	-	34,688	(34,688)	
		Services	-	161,626	(161,626)	
		Tests - Construction	918,700	11,551	907,149	
		Temporary Housing	15,165		15,165	
		School Totals	160,104,843	9,311,650	150,793,193	94.18%

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure J
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Kennedy HS	360	Architect Fees for Plans	1,039,416	22,531	1,016,885	
		CDE Plan Check Fee	3,649		3,649	
		Construction	5,824,391	11,014	5,813,377	
		DSA Plan Check Fee	46,281		46,281	
		Furniture & Equipment	86,870	22,568	64,302	
		Labor Compliance	36,086		36,086	
		Materials and Supplies	-	63,894	(63,894)	
		Other Construction	1,293,403	69,695	1,223,708	
		Planning Other	296,212	65,768	230,444	
		Services	-	38,914	(38,914)	
		Tests - Construction	50,683	670	50,013	
		Technology and Telecom	-	110,443	(110,443)	
		Temporary Housing	9,877		9,877	
		School Totals	<u>8,686,868</u>	<u>405,497</u>	<u>8,281,371</u>	<u>95.33%</u>
Pinole Valley HS	362	Architect Fees for Plans	395,237	44,453	350,784	
		Construction	263,968		263,968	
		Furniture & Equipment	19,024	15,597	3,427	
		Materials and Supplies	-	2,674	(2,674)	
		Other Construction	293,219	8,292	284,927	
		Planning Other	47,576	403,531	(355,955)	
		Services	-	62,024	(62,024)	
		School Totals	<u>1,019,024</u>	<u>536,571</u>	<u>482,453</u>	<u>47.34%</u>
Richmond HS	364	Architect Fees for Plans	686,901	184,453	502,448	
		CDE Plan Check Fee	1,697		1,697	
		Construction	5,196,762	312,317	4,884,445	
		DSA Plan Check Fee	54,234	22,722	31,512	
		Furniture & Equipment	11,235	11,211	24	
		Labor Compliance	16,784		16,784	
		Other Construction	139,255		139,255	
		Planning Other	135,135	140,297	(5,162)	
		Services	-	10,248	(10,248)	
		Tests - Construction	23,401		23,401	
		Temporary Housing	8,400		8,400	
		School Totals	<u>6,273,804</u>	<u>681,248</u>	<u>5,592,556</u>	<u>89.14%</u>
Gompers HS	358	Architect Fees for Plans	-	123,816	(123,816)	
		Planning Other	-	12,259	(12,259)	
		School Totals	<u>-</u>	<u>136,075</u>	<u>(136,075)</u>	<u>0.00%</u>
Nystrom Community	544	Architect Fees for Plans	206,735	115,718	91,017	
		DSA Plan Check Fee	-		-	
		Other Construction	-	18,504	(18,504)	
		Planning Other	293,265	21,470	271,795	
		Services	-	154,847	(154,847)	
		School Totals	<u>500,000</u>	<u>310,539</u>	<u>189,461</u>	<u>37.89%</u>
Richmond Charter	512	Architect Fees for Plans	984,475	159,750	824,725	
		CDE Plan Check Fee	3,569		3,569	
		Construction	4,100,000		4,100,000	
		DSA Plan Check Fee	108,759		108,759	
		Furniture & Equipment	-		-	
		Materials and Supplies	-	1,242	(1,242)	
		Planning Other	51,747	15,107	36,640	
		Services	-	2,598	(2,598)	
		School Totals	<u>5,248,550</u>	<u>178,697</u>	<u>5,069,853</u>	<u>96.60%</u>

West Contra Costa Unified School District
Summary of Budgets and Actuals by Project - Measure J
Modernization and Construction Projects
Program to Date As of June 30, 2008
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Fiscal	606	Services	-	8,000	(8,000)	
		Fiscal Totals	-	8,000	(8,000)	0.00%
Operations	615	Architect Fees for Plans	-	4,810	(4,810)	
		Furniture & Equipment	8,780,587	34,404	8,746,183	
		Labor	4,458,773		4,458,773	
		Other Construction	-	24,009	(24,009)	
		Other Interfund Transfers Out	-	4,871,146	(4,871,146)	
		Planning Other	4,158,349	321,836	3,836,513	
		Services	-	378,323	(378,323)	
		Technology and Telecom	7,800,000	2,178,663	5,621,337	
		Temporary Housing	-	440,473	(440,473)	
		Operations Totals	25,197,709	8,253,664	16,944,045	67.24%
		Totals	<u>\$ 377,345,635</u>	<u>\$ 27,136,727</u>	<u>\$ 350,208,908</u>	<u>92.81%</u>

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

MEASURE J GENERAL OBLIGATION BONDS

NOTES TO SUPPLEMENTARY INFORMATION

The following supplemental information is presented to enable the reader to obtain complete and more detailed understanding of the District's Facilities Construction Program as well as to provide more detail regarding the transactions of the Bond Measures M, D and J.

Bond Measure Schedules

For each bond measure, three schedules are provided to detail the activities of each measure. While the budget for a project may reside in only one bond measure, the expenditures may be made, and have been made from multiple measures as the project budgets described above control the total authorized expenditures for each project. The schedules related to each bond measure are as follows:

Budget Summary by Transaction Category – This schedule shows the budgeted revenues associated with the projects to be funded by the specified bond measure and also includes a budget to actual comparison of expenditures. The information presented is by category, or type of expenditure such as architect fees and construction.

Budget and Actual Summary by Project – This schedule presents a budget to actual comparison of total expenditures by project that were paid by the specified bond measure.

Summary of Budgets and Actuals by Project – These schedules show the detailed activities of the bond measure by type of expenditure for each project. The totals of all bond measures for each project are reflected in the "General Obligation Bond Measures M, D and J and Other Revenue Sources, Schedule of Budget and Actual Revenues and Expenditures Program to Date" together with all other sources of expenditure elsewhere in this report.

**INDEPENDENT AUDITOR'S 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**

Board of Education
West Contra Costa Unified School District

We have audited the basic financial statements of West Contra Costa Unified School District (the "District") Measures M, D and J General Obligation Bonds (the "Bonds"), as of and for the year ended June 30, 2008, and have issued our report thereon dated March 25, 2009. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered West Contra Costa Unified School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Contra Costa Unified School District's internal control over financial reporting. Accordingly, we do not express an opinion of the effectiveness of West Contra Costa Unified School District's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**INDEPENDENT AUDITOR'S 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**

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's basic financial statements are free of material misstatement, we performed tests of the District's 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 amounts shown on the basic financial statements. 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*.

This report is intended solely 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 to be and should not be used by anyone other than these specified parties.

Perry - Smith LLP

Sacramento, California
March 25, 2009

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Education
West Contra Costa Unified School District

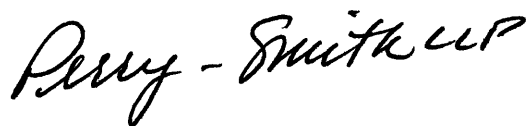
We have audited the basic financial statements of the West Contra Costa Unified School District (the "District") Measures M, D and J General Obligation Bonds, as of and for the year ended June 30, 2008. Our audit was made in accordance with auditing standards generally accepted in the United States of 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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statements presentation. We believe that our audit provides a 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 on projects, which were voter approved
- Public Contract Code
- Governmental Code

Based on our audit, we found that, for the items tested, 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 West Contra Costa Unified School District has not complied with the state laws and regulations.

This report is intended solely 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.



Sacramento, California
March 25, 2009

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
MEASURES M, D AND J GENERAL OBLIGATION BONDS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2008

No matters were reported.

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
MEASURES M, D AND J GENERAL OBLIGATION BONDS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2008

No matters were reported.