

**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, 2007**

**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, 2007**

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**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**MEASURES M, D AND J GENERAL OBLIGATION BONDS**  
**For the Year Ended June 30, 2007**

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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, 2007, 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, 2007, 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 January 24, 2008 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 72 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*

January 24, 2008

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

**BALANCE SHEET**

**June 30, 2007**

**ASSETS**

Cash and investments (Note 2)	
Cash in County Treasury	\$ 124,951,167
Cash with Fiscal Agent	4,859,825
Investments	64,924,823
Accounts receivable	<u>844,975</u>
 Total assets	 <u>\$ 195,580,790</u>

**LIABILITIES AND  
FUND BALANCE**

Liabilities:	
Accounts payable	\$ 17,419,097
Retentions payable	<u>6,249,416</u>
 Total liabilities	 23,668,513
 Fund balance	 <u>171,912,277</u>
 Total liabilities and fund balance	 <u>\$ 195,580,790</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, 2007**

Revenues:	
Interest income	\$ 3,273,839
Other local revenue	<u>180,000</u>
Total revenues	<u>3,453,839</u>
Expenditures:	
Classified salaries	818,283
Employee benefits	911,089
Non-capitalized equipment and supplies	589,697
Professional services	4,203,701
Capital outlay	<u>35,703,798</u>
Total expenditures	<u>42,226,568</u>
Deficiency of revenues under expenditures	(38,772,729)
Other financing uses:	
Interfund transfers out (Note 4)	<u>(20,826,070)</u>
Change in fund balance	(59,598,799)
Fund balance, July 1, 2006	<u>231,511,076</u>
Fund balance, June 30, 2007	<u>\$ 171,912,277</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 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 accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies:

#### 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, 2007 consisted of the following:

#### Pooled Funds:

Cash in County Treasury	\$ 124,951,167
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#### Investments:

Cash with Fiscal Agent	\$ 4,859,825
Investments – Local Agency Investment Fund	\$ 64,924,823



# **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.

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, 2007, 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.

#### **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.

# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

## NOTES TO BASIC FINANCIAL STATEMENTS

(Continued)

### 2. CASH AND INVESTMENTS (Continued)

#### 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, 2007, 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, 2007, 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, 2007 are as follows:

Transfer from the Building Fund to the General Fund for contribution to the routine restricted maintenance fund.	\$ 750,000
Transfer from the Building Fund to the County School Facilities Fund for school facilities improvement.	18,742,878
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>1,333,192</u>
	<u>\$ 20,826,070</u>

## **SUPPLEMENTARY INFORMATION**

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

June 30, 2007

	<u>Measure M</u>	<u>Measure D</u>	<u>Measure J</u>	<u>Measure M Measure D Measure J Combined</u>
<b>ASSETS</b>				
Cash and investments:				
Cash in County Treasury	\$ 925,832	\$ 56,802,285	\$ 67,223,500	\$ 124,951,167
Cash with Fiscal Agent		4,859,825		4,859,825
Investments		64,924,823		64,924,823
Accounts receivable		844,975		844,975
Total assets	<u>\$ 925,832</u>	<u>\$ 127,431,908</u>	<u>\$ 67,223,500</u>	<u>\$ 195,580,790</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Accounts payable	\$ 18,139	\$ 15,672,433	\$ 1,728,525	\$ 17,419,097
Retention payable		6,247,341	2,075	6,249,416
Total liabilities	18,139	21,919,774	1,730,600	23,668,513
Fund balance	<u>907,243</u>	<u>105,512,134</u>	<u>65,492,900</u>	<u>171,912,277</u>
Total liabilities and fund balance	<u>\$ 925,382</u>	<u>\$ 127,431,908</u>	<u>\$ 67,223,500</u>	<u>\$ 195,580,790</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, 2007**

	<u>Measure M</u>	<u>Measure D</u>	<u>Measure J</u>	<u>Measure M Measure D Measure J Combined</u>
Revenues:				
Interest income	\$ (1,084)	\$ 3,274,789	\$ 134	\$ 3,273,839
Other local revenue		<u>180,000</u>		<u>180,000</u>
Total revenues	<u>(1,084)</u>	<u>3,454,789</u>	<u>134</u>	<u>3,453,839</u>
Expenditures:				
Classified salaries		818,283		818,283
Employee benefits		299,870	611,219	911,089
Non-capitalized equipment and supplies	1,340	178,896	409,461	589,697
Professional services	1,348,439	(271,331)	3,126,593	4,203,701
Capital outlay	<u>(19,679,883)</u>	<u>55,383,681</u>		<u>35,703,798</u>
Total expenditures	<u>(18,330,104)</u>	<u>56,409,399</u>	<u>4,147,273</u>	<u>42,226,568</u>
Deficiency of revenues under expenditures	18,329,020	(52,954,610)	(4,147,139)	(38,772,729)
Other financing uses:				
Interfund transfers out	<u>(9,422,259)</u>	<u>(11,403,811)</u>		<u>(20,826,070)</u>
Change in fund balance	8,906,761	(64,358,421)	(4,147,139)	(59,598,799)
Fund balance, July 1, 2006	<u>(7,999,518)</u>	<u>169,870,555</u>	<u>69,640,039</u>	<u>231,511,076</u>
Fund balance, June 30, 2007	<u>\$ 907,243</u>	<u>\$ 105,512,134</u>	<u>\$ 65,492,900</u>	<u>\$ 171,912,277</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, 2007**

<b>School/Project Description</b>	<b>Original * Budget</b>	<b>Current ** Budget</b>	<b>Actual to Date</b>	<b>Budget Variance, Positive or (Negative)</b>	<b>Variance as a Percent of Budget</b>
<b>Revenues</b>					
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	18,123,422	(8,876,578)	(32.88%)
Developer Fees	-	38,285,566	24,900,038	(13,385,528)	(34.96%)
Deferred Maintenance	-	1,200,000	1,218,026	18,026	1.50%
Other Miscellaneous Revenues	-	-	2,061,627	2,061,627	(100.00%)
<b>Total Revenues</b>	<b>552,665,630</b>	<b>1,048,913,686</b>	<b>611,666,989</b>	<b>(437,246,697)</b>	<b>(41.69%)</b>
<b>Expenditures (see schedule 2)</b>	<b>1,338,736,790</b>	<b>1,039,616,789</b>	<b>420,210,242</b>	<b>619,406,547</b>	<b>59.58%</b>
<b>Funds Available or (Funds Needed) for Project Completion</b>	<b>\$ (786,071,160)</b>	<b>\$ 9,296,897</b>	<b>\$ 191,456,747</b>	<b>\$ 182,159,850</b>	

\* 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, 2007**

<b>School/Project Description</b>	<b>Site #</b>	<b>Original * Budget</b>	<b>Current ** Budget</b>	<b>Actual Expenditures to Date</b>	<b>Budget Variance, Positive or (Negative)</b>	<b>Variance as a Percent of Budget</b>
<b>Elementary Schools</b>						
Bayview	104	\$ 16,070,480	\$ 18,919,162	\$ 17,248,617	\$ 1,670,545	8.83%
Cameron	108	-	2,442	-	2,442	100.00%
Castro	109	12,609,402	651,957	610,546	41,411	6.35%
Chavez	105	517,323	581,064	1,062,988	(481,924)	(82.94%)
Collins	110	15,106,955	509,029	405,896	103,133	20.26%
Coronado	112	11,200,106	542,191	785,434	(243,243)	(44.86%)
Dover	115	12,411,502	31,043,789	1,071,205	29,972,584	96.55%
Downer	116	29,317,693	31,035,304	18,532,906	12,502,398	40.28%
El Sobrante	120	10,094,823	505,383	546,602	(41,219)	(8.16%)
Ellerhorst	117	11,108,955	11,999,036	11,275,190	723,846	6.03%
Fairmont	123	10,881,095	816,588	677,741	138,847	17.00%
Ford	124	10,946,431	26,707,732	1,057,608	25,650,124	96.04%
Grant	125	14,635,922	889,527	765,032	124,495	14.00%
Hanna Ranch	128	522,244	808,400	584,936	223,464	27.64%
Harbor Way	191	3,665,811	121,639	96,737	24,902	20.47%
Harding	127	14,614,433	20,521,970	19,295,836	1,226,134	5.97%
Highland	122	13,098,342	370,479	325,619	44,860	12.11%
Kensington	130	16,409,903	19,038,478	18,562,735	475,743	2.50%
King	132	15,954,624	26,827,946	715,596	26,112,350	97.33%
Lake	134	12,122,084	752,138	703,875	48,263	6.42%
Lincoln	135	15,531,744	17,025,259	16,265,516	759,743	4.46%
Lupine Hills	126	15,543,208	14,312,554	13,852,413	460,141	3.21%
Madera	137	10,635,250	11,956,303	11,309,304	646,999	5.41%
Mira Vista	139	12,717,895	15,725,001	14,561,905	1,163,096	7.40%
Montalvin	140	10,944,114	13,067,432	12,267,841	799,591	6.12%
Murphy	142	12,462,005	14,216,980	13,855,708	361,272	2.54%
Nystom	144	20,966,814	27,496,481	1,298,981	26,197,500	95.28%
Ohlone	145	13,469,357	28,023,672	470,261	27,553,411	98.32%
Olinda	146	7,575,692	474,913	385,765	89,148	18.77%
Peres	147	17,662,421	18,911,682	18,210,472	701,210	3.71%
Riverside	150	12,410,695	14,214,456	13,473,505	740,951	5.21%
Seaview	152	8,459,415	500,925	496,439	4,486	0.90%
Shannon	154	7,886,806	412,415	853,159	(440,744)	(106.87%)
Sheldon	155	14,214,736	15,131,873	14,337,489	794,384	5.25%
Stege	157	12,561,538	771,987	924,050	(152,063)	(19.70%)
Stewart	158	12,977,517	16,412,920	15,842,798	570,122	3.47%
Tara Hills	159	12,371,514	14,957,834	14,032,215	925,619	6.19%
Transition LC	131	-	118,020	104,611	13,409	11.36%
Valley View	160	11,009,475	531,344	511,014	20,330	3.83%
Verde	162	14,005,656	14,829,568	14,225,493	604,075	4.07%
Vista Hills	163	-	6,425,558	6,221,572	203,986	3.17%
Washington	164	13,829,061	15,240,904	14,894,734	346,170	2.27%
Wilson	165	13,674,654	549,727	530,969	18,758	3.41%
New Hercules	180	29,611,825	216,685	56,847	159,838	73.77%
<b>Totals for Elementary School Projects</b>		<b>531,809,522</b>	<b>454,168,746</b>	<b>293,308,160</b>	<b>160,860,586</b>	<b>35.42%</b>
<b>Middle Schools</b>						
Adams MS	202	42,834,869	657,299	608,447	48,852	7.43%
Crespi MS	206	38,494,363	446,245	425,087	21,158	4.74%
DeJean MS	208	1,284,709	226,879	7,421	219,458	96.73%
Helms MS	210	63,000,000	70,666,844	10,802,738	59,864,106	84.71%
Hercules MS	211	65,502,276	-	694,153	(694,153)	(100.00%)
Pinole MS	212	40,000,000	47,752,405	15,267,762	32,484,643	68.03%
Portola MS	214	39,000,000	60,711,011	3,489,403	57,221,608	94.25%
<b>Totals for Middle School Projects</b>		<b>290,116,217</b>	<b>180,460,683</b>	<b>31,295,011</b>	<b>149,165,672</b>	<b>82.66%</b>

**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, 2007**  
(Continued)

<b>School/Project Description</b>	<b>Site #</b>	<b>Original * Budget</b>	<b>Current ** Budget</b>	<b>Actual Expenditures to Date</b>	<b>Budget Variance, Positive or (Negative)</b>	<b>Variance as a Percent of Budget</b>
<b>High Schools</b>						
De Anza HS	352	107,000,000	161,724,319	4,234,247	157,490,072	97.38%
El Cerrito HS	354	89,000,000	120,469,493	46,877,515	73,591,978	61.09%
Hercules HS	376	2,632,685	1,293,516	2,934,579	(1,641,063)	(126.87%)
Kennedy HS	360	80,390,258	13,042,738	4,319,003	8,723,735	66.89%
Pinole Valley HS	362	73,388,191	27,455,136	2,554,242	24,900,894	90.70%
Richmond HS	364	89,851,858	14,946,242	5,141,704	9,804,538	65.60%
<b>Totals for High School Projects</b>		<b>442,262,992</b>	<b>338,931,444</b>	<b>66,061,290</b>	<b>272,870,154</b>	<b>80.51%</b>
<b>Alternative Schools</b>						
Delta HS	391	-	152,564	132,932	19,632	12.87%
Gompers HS	358	34,036,112	23,811,818	679,242	23,132,576	97.15%
Kappa HS	393	-	109,809	101,648	8,161	7.43%
North Campus	374	22,453,732	201,662	25,997	175,665	87.11%
Omega HS	395	-	118,638	103,788	14,850	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%)
<b>Totals for Alternative School Projects</b>		<b>74,548,059</b>	<b>24,541,009</b>	<b>1,238,562</b>	<b>23,302,447</b>	<b>94.95%</b>
<b>Charter Schools</b>						
Richmond Charter	512	-	-	21,250	(21,250)	(100.00%)
Nystrom Community	544	-	-	16,228	(16,228)	(100.00%)
<b>Total Charter Schools</b>		<b>-</b>	<b>-</b>	<b>37,478</b>	<b>(37,478)</b>	<b>(100.00%)</b>
<b>Support and Program Costs</b>						
Fiscal	606	-	7,887,298	1,141,035	6,746,263	85.53%
Operations	615	-	33,627,609	27,128,706	6,498,903	19.33%
<b>Total Support and Program Costs</b>		<b>-</b>	<b>41,514,907</b>	<b>28,269,741</b>	<b>13,245,166</b>	<b>31.90%</b>
<b>Totals for Bond Program</b>		<b>\$ 1,338,736,790</b>	<b>\$ 1,039,616,789</b>	<b>\$ 420,210,242</b>	<b>\$ 619,406,547</b>	<b>59.58%</b>

\* 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

### 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, 2007

<b>Category of Expenditure</b>	<b>Object</b>	<b>Project Budget</b>	<b>Actuals to Date</b>	<b>Variance</b>	<b>% of Remaining Budget</b>
<b>Expenditures</b>					
Architect and Engineering	6201	\$ 20,412,313	\$ 16,691,401	\$ 3,720,912	18.23%
CDE Fees	6202	126,477	65,488	60,989	48.22%
Construction	6203	214,920,097	80,325,959	134,594,138	62.63%
Construction Management	6205	5,727,528	18,577,715	(12,850,187)	0.00%
Construction Tests	6207	1,343,001	599,075	743,926	55.39%
DSA Fees	6211	1,142,284	755,002	387,282	33.90%
Furniture and Equipment	6217	5,297,031	330,844	4,966,187	93.75%
Inspections	6219	4,096,664	1,668,875	2,427,789	59.26%
Labor Compliance	6216	951,069	365,586	585,483	61.56%
Other Construction Costs	6214	3,313,839	261	3,313,578	99.99%
Other Planning Costs	6213	33,554,052	15,792,539	17,761,513	52.93%
Preliminary Tests	4400/6400	891,131	75,216	815,915	91.56%
Quickstart Projects		6,704,515	3,956,182	2,748,333	40.99%
Technology and Telecom		5,940,395	4,507,358	1,433,037	24.12%
Temporary Housing		19,854,376	14,599,765	5,254,611	26.47%
<b>Grand Total</b>		<b>\$ 324,274,771</b>	<b>\$ 158,311,266</b>	<b>\$ 165,963,505</b>	<b>51.18%</b>
<b>Revenues</b>					
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			
<b>Total Revenues</b>		<b>\$ 324,274,771</b>			
<b>Amount Available or To Be (Identified)</b>		<b>\$ 0</b>			

\* 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  
Program to Date as of June 30, 2007**

<b>School</b>	<b>Site #</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>% of Budget Remaining</b>	<b>% of Project Completed</b>
Bayview	104	\$ 18,919,162	\$ 3,089,472	83.67%	16.33%
Cameron	108	2,442	-	100.00%	0.00%
Castro	109	301,957	420,371	0.00%	
Chavez	105	581,064	1,046,694	0.00%	
Collins	110	509,029	390,828	23.22%	76.78%
Coronado	112	542,191	504,319	6.98%	93.02%
Dover	115	604,288	702,401	0.00%	
Downer	116	31,035,304	2,046,721	93.41%	6.59%
El Sobrante	120	505,383	546,602	0.00%	
Ellerhorst	117	11,999,036	1,589,128	86.76%	13.24%
Fairmont	123	816,588	662,423	18.88%	81.12%
Ford	124	499,732	593,425	0.00%	
Grant	125	889,527	749,704	15.72%	84.28%
Hanna Ranch	128	808,400	584,936	27.64%	72.36%
Harding	127	20,521,970	12,302,157	40.05%	59.95%
Highland	122	370,479	304,438	17.83%	82.17%
Kensington	130	19,038,478	3,098,325	83.73%	16.27%
King	132	327,945	413,673	0.00%	
Lake	134	746,458	690,321	7.52%	92.48%
Lincoln	135	17,025,259	11,474,266	32.60%	67.40%
Lupine Hills	126	14,312,554	6,952,008	51.43%	48.57%
Madera	137	11,956,303	8,541,932	28.56%	71.44%
Mira Vista	139	15,725,001	2,712,180	82.75%	17.25%
Montalvin	140	13,067,432	9,413,749	27.96%	72.04%
Murphy	142	14,216,980	9,976,345	29.83%	70.17%
Nystrom	144	788,479	823,941	0.00%	
Ohlone	146	68,474	321,694	0.00%	
Olinda	145	474,913	462,302	2.66%	97.34%
Peres	147	18,911,682	15,677,785	17.10%	82.90%
Riverside	150	14,214,456	11,843,073	16.68%	83.32%
Seaview	152	500,925	486,139	2.95%	97.05%
Shannon	154	412,415	369,973	10.29%	89.71%
Sheldon	155	15,131,873	2,217,397	85.35%	14.65%
Stege	157	771,987	910,012	0.00%	
Stewart	158	16,412,920	13,109,218	20.13%	79.87%
Tara Hills	159	14,957,834	2,277,974	84.77%	15.23%
Valley View	160	531,344	510,402	3.94%	96.06%
Verde	162	14,829,568	12,098,507	18.42%	81.58%
Vista Hills	163	6,306,323	(75,714)	101.20%	100.00%
Washington	164	15,240,904	2,133,070	86.00%	14.00%
Wilson	165	549,727	530,969	3.41%	96.59%
New Hercules	180	216,685	56,847	73.77%	26.23%
Adams	202	-	11,492	0.00%	
Fiscal	606	2,967,953	819,219	72.40%	27.60%
Admin	615	5,663,347	14,920,548	0.00%	
<b>Program Totals</b>		<b>\$ 324,274,771</b>	<b>\$ 158,311,266</b>	<b>51.18%</b>	<b>48.82%</b>

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
BUDGET AND ACTUAL SUMMARY BY PROJECT - MEASURE M  
MODERNIZATION AND CONSTRUCTION PROJECTS  
Program to Date as of June 30, 2007  
(Continued)**

<b>School</b>	<b>Site #</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>% of Budget Remaining</b>	<b>% of Project Completed</b>
<b>Revenues</b>					
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			
<b>Total Revenues</b>		<b>324,274,771</b>			
<b>Amount Available or To Be (Identified)</b>		<b>\$ 0</b>			

\* 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



**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, 2007**

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Bayview	104	Architect and Engineering	\$ 1,348,084	\$ 888,439	\$ 459,645	
		DSA Fees	73,611	58,738	14,873	
		CDE Fees	6,876	4,997	1,879	
		Preliminary Tests	33,201	5,800	27,401	
		Other Planning Costs	1,232,894	161,460	1,071,434	
		Construction	12,576,999		12,576,999	
		Construction Management	444,696	407,281	37,415	
		Other Construction Costs	249,501		249,501	
		Labor Compliance	78,436		78,436	
		Inspections	276,454		276,454	
		Construction Tests	51,822		51,822	
		Furniture and Equipment	398,661		398,661	
		Temporary Housing	1,792,088	1,259,571	532,517	
		Technology and Telecom	337,679	284,938	52,741	
		Quickstart Projects	18,162	18,248	(86)	
		School Totals	<u>18,919,162</u>	<u>3,089,472</u>	<u>15,829,690</u>	<u>83.67%</u>
Cameron	108	Architect and Engineering	2,433		2,433	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	9		9	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>2,442</u>	<u>-</u>	<u>2,442</u>	<u>100.00%</u>
Castro	109	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-	109,127	(109,127)	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	19,486	19,972	(486)	
		Quickstart Projects	282,471	291,272	(8,801)	
		School Totals	<u>301,957</u>	<u>420,371</u>	<u>(118,414)</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Chavez	105	Architect and Engineering	12,832	118,821	(105,989)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	102,152	492,372	(390,220)	
		Construction	241,609	239,319	2,290	
		Construction Management	13,783		13,783	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-	10,768	(10,768)	
		Temporary Housing	-		-	
		Technology and Telecom	195,261	168,616	26,645	
		Quickstart Projects	15,427	16,798	(1,371)	
		School Totals	<u>581,064</u>	<u>1,046,694</u>	<u>(465,630)</u>	<u>0.00%</u>
Collins	110	Architect and Engineering	46,798	5,650	41,148	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	5,650		5,650	
		Other Planning Costs	146,031	73,389	72,642	
		Construction	3,225	9,500	(6,275)	
		Construction Management	-		-	
		Other Construction Costs	2,000		2,000	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	52,084	43,272	8,812	
		Quickstart Projects	253,241	259,017	(5,776)	
		School Totals	<u>509,029</u>	<u>390,828</u>	<u>118,201</u>	<u>23.22%</u>
Coronado	112	Architect and Engineering	(741)	3,174	(3,915)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	6,348		6,348	
		Other Planning Costs	113,966	89,941	24,025	
		Construction	-	279,200	(279,200)	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	39,197	26,212	12,985	
		Quickstart Projects	383,421	105,792	277,629	
		School Totals	<u>542,191</u>	<u>504,319</u>	<u>37,872</u>	<u>6.98%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Dover	115	Architect and Engineering	-	5,219	(5,219)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-	112,212	(112,212)	
		Construction	-	259,220	(259,220)	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	198,486	175,705	22,781	
		Quickstart Projects	405,802	150,045	255,757	
		School Totals	<u>604,288</u>	<u>702,401</u>	<u>(98,113)</u>	<u>0.00%</u>
Downer	116	Architect and Engineering	2,178,670	1,200,835	977,835	
		DSA Fees	134,197		134,197	
		CDE Fees	6,446		6,446	
		Preliminary Tests	233,663	5,400	228,263	
		Other Planning Costs	3,221,315	478,109	2,743,206	
		Construction	23,856,612	35,302	23,821,310	
		Construction Management	-		-	
		Other Construction Costs	304,033		304,033	
		Labor Compliance	38,005		38,005	
		Inspections	456,742		456,742	
		Construction Tests	90,706		90,706	
		Furniture and Equipment	-		-	
		Temporary Housing	449,972	276,972	173,000	
		Technology and Telecom	30,509	30,509	-	
		Quickstart Projects	34,434	19,594	14,840	
		School Totals	<u>31,035,304</u>	<u>2,046,721</u>	<u>28,988,583</u>	<u>93.41%</u>
El Sobrante	120	Architect and Engineering	2,433	8,219	(5,786)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	3,829		3,829	
		Other Planning Costs	122,489	157,050	(34,561)	
		Construction	-	297,026	(297,026)	
		Construction Management	-		-	
		Other Construction Costs	2,000		2,000	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	25,812	26,643	(831)	
		Quickstart Projects	348,820	57,664	291,156	
		School Totals	<u>505,383</u>	<u>546,602</u>	<u>(41,219)</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Ellerhorst	117	Architect and Engineering	810,612	756,165	54,447	
		DSA Fees	53,739	40,415	13,324	
		CDE Fees	6,193		6,193	
		Preliminary Tests	50,490	4,900	45,590	
		Other Planning Costs	1,166,770	404,578	762,192	
		Construction	8,575,259		8,575,259	
		Construction Management	24,921		24,921	
		Other Construction Costs	93,653		93,653	
		Labor Compliance	57,796		57,796	
		Inspections	192,636		192,636	
		Construction Tests	64,762		64,762	
		Furniture and Equipment	299,590	10,768	288,822	
		Temporary Housing	442,856	336,757	106,099	
		Technology and Telecom	130,154	5,047	125,107	
		Quickstart Projects	29,605	30,498	(893)	
		School Totals	<u>11,999,036</u>	<u>1,589,128</u>	<u>10,409,908</u>	<u>86.76%</u>
Fairmont	123	Architect and Engineering	7,018	3,242	3,776	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	10,993		10,993	
		Other Planning Costs	117,194	88,676	28,518	
		Construction	-	446,194	(446,194)	
		Construction Management	-		-	
		Other Construction Costs	(4,132)		(4,132)	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	147,844	23,759	124,085	
		Quickstart Projects	537,671	100,552	437,119	
		School Totals	<u>816,588</u>	<u>662,423</u>	<u>154,165</u>	<u>18.88%</u>
Ford	124	Architect and Engineering	-	4,639	(4,639)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-	106,121	(106,121)	
		Construction	-	15,900	(15,900)	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	178,051	154,932	23,119	
		Quickstart Projects	321,681	311,833	9,848	
		School Totals	<u>499,732</u>	<u>593,425</u>	<u>(93,693)</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Grant	125	Architect and Engineering	7,286		7,286	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	5,930		5,930	
		Other Planning Costs	149,686	20,937	128,749	
		Construction	-	267,692	(267,692)	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	271,928	254,285	17,643	
		Quickstart Projects	454,697	206,790	247,907	
		School Totals	<u>889,527</u>	<u>749,704</u>	<u>139,823</u>	<u>15.72%</u>
Hanna Ranch	128	Architect and Engineering	4,981	33,779	(28,798)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	149,092	12,907	136,185	
		Construction	578,285	431,700	146,585	
		Construction Management	41,217	66,014	(24,797)	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	15,021	15,021	-	
		Quickstart Projects	19,804	25,515	(5,711)	
		School Totals	<u>808,400</u>	<u>584,936</u>	<u>223,464</u>	<u>27.64%</u>
Harding	127	Architect and Engineering	1,458,588	1,013,857	444,731	
		DSA Fees	59,107	52,525	6,582	
		CDE Fees	7,548	4,523	3,025	
		Preliminary Tests	37,024	379	36,645	
		Other Planning Costs	2,173,640	391,152	1,782,488	
		Construction	14,329,183	8,168,972	6,160,211	
		Construction Management	27,114	1,095,572	(1,068,458)	
		Other Construction Costs	157,240		157,240	
		Labor Compliance	47,281	36,143	11,138	
		Inspections	322,704	200,299	122,405	
		Construction Tests	91,382	60,901	30,481	
		Furniture and Equipment	364,073	65,038	299,035	
		Temporary Housing	1,275,787	866,921	408,866	
		Technology and Telecom	166,144	338,470	(172,326)	
		Quickstart Projects	5,157	7,405	(2,248)	
		School Totals	<u>20,521,970</u>	<u>12,302,157</u>	<u>8,219,813</u>	<u>40.05%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Highland	122	Architect and Engineering	7,018	5,942	1,076	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	5,943		5,943	
		Other Planning Costs	145,423	119,810	25,613	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	195,620	162,049	33,571	
		Quickstart Projects	16,475	16,637	(162)	
		School Totals	<u>370,479</u>	<u>304,438</u>	<u>66,041</u>	<u>17.83%</u>
Kensington	130	Architect and Engineering	1,275,140	995,288	279,852	
		DSA Fees	82,430	53,227	29,203	
		CDE Fees	8,086	5,372	2,714	
		Preliminary Tests	40,736	21,739	18,997	
		Other Planning Costs	1,925,596	188,897	1,736,699	
		Construction	12,676,699	7,622	12,669,077	
		Construction Management	23,013	483,149	(460,136)	
		Other Construction Costs	202,493		202,493	
		Labor Compliance	80,615		80,615	
		Inspections	219,028		219,028	
		Construction Tests	81,070		81,070	
		Furniture and Equipment	341,794	10,481	331,313	
		Temporary Housing	1,910,558	1,309,708	600,850	
		Technology and Telecom	165,792	14,773	151,019	
		Quickstart Projects	5,428	8,069	(2,641)	
		School Totals	<u>19,038,478</u>	<u>3,098,325</u>	<u>15,940,153</u>	<u>83.73%</u>
King	132	Architect and Engineering	-	5,806	(5,806)	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	-	75,301	(75,301)	
		Construction	-	2,000	(2,000)	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	233,984	229,177	4,807	
		Quickstart Projects	93,961	101,389	(7,428)	
		School Totals	<u>327,945</u>	<u>413,673</u>	<u>(85,728)</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Lake	134	Architect and Engineering	1,338	4,103	(2,765)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	(9,229)		(9,229)	
		Other Planning Costs	154,244	14,942	139,302	
		Construction	-	230,854	(230,854)	
		Construction Management	-	84,674	(84,674)	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	186,103	161,398	24,705	
		Quickstart Projects	414,002	194,350	219,652	
		School Totals	<u>746,458</u>	<u>690,321</u>	<u>56,137</u>	<u>7.52%</u>
Lincoln	135	Architect and Engineering	955,178	994,256	(39,078)	
		DSA Fees	71,961	42,842	29,119	
		CDE Fees	9,566	7,007	2,559	
		Preliminary Tests	39,112	1,461	37,651	
		Other Planning Costs	1,530,527	411,560	1,118,967	
		Construction	12,049,342	7,702,107	4,347,235	
		Construction Management	22,657	872,718	(850,061)	
		Other Construction Costs	214,298		214,298	
		Labor Compliance	39,728	36,143	3,585	
		Inspections	245,428	209,159	36,269	
		Construction Tests	118,056	99,536	18,520	
		Furniture and Equipment	297,618	12,046	285,572	
		Temporary Housing	1,189,044	837,365	351,679	
		Technology and Telecom	136,286	136,286	-	
		Quickstart Projects	106,457	111,780	(5,323)	
		School Totals	<u>17,025,259</u>	<u>11,474,266</u>	<u>5,550,993</u>	<u>32.60%</u>
Lupine Hills	126	Architect and Engineering	884,207	944,993	(60,786)	
		DSA Fees	54,867	49,005	5,862	
		CDE Fees	8,509	6,539	1,970	
		Preliminary Tests	34,460		34,460	
		Other Planning Costs	1,272,100	279,912	992,188	
		Construction	10,943,174	4,238,493	6,704,681	
		Construction Management	19,530	918,854	(899,324)	
		Other Construction Costs	32,448		32,448	
		Labor Compliance	55,255	36,143	19,112	
		Inspections	187,451	170,610	16,841	
		Construction Tests	92,970	78,709	14,261	
		Furniture and Equipment	275,310	1,277	274,033	
		Temporary Housing	256,275	212,417	43,858	
		Technology and Telecom	181,348		181,348	
		Quickstart Projects	14,649	15,056	(407)	
		School Totals	<u>14,312,554</u>	<u>6,952,008</u>	<u>7,360,546</u>	<u>51.43%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Madera	137	Architect and Engineering	805,642	812,346	(6,704)	
		DSA Fees	39,875	33,348	6,527	
		CDE Fees	5,786	3,592	2,194	
		Preliminary Tests	26,263	238	26,025	
		Other Planning Costs	1,180,742	316,387	864,355	
		Construction	8,534,961	5,900,888	2,634,073	
		Construction Management	20,936	671,685	(650,749)	
		Other Construction Costs	79,242		79,242	
		Labor Compliance	41,191	36,143	5,048	
		Inspections	171,638	119,109	52,529	
		Construction Tests	65,269	49,392	15,877	
		Furniture and Equipment	226,221	102,303	123,918	
		Temporary Housing	650,647	389,932	260,715	
		Technology and Telecom	91,879	90,880	999	
		Quickstart Projects	16,011	15,689	322	
		School Totals	<u>11,956,303</u>	<u>8,541,932</u>	<u>3,414,371</u>	<u>28.56%</u>
Mira Vista	139	Architect and Engineering	1,168,649	839,482	329,167	
		DSA Fees	51,219	46,139	5,080	
		CDE Fees	5,557	3,933	1,624	
		Preliminary Tests	21,657	5,200	16,457	
		Other Planning Costs	1,059,516	213,720	845,796	
		Construction	10,303,576		10,303,576	
		Construction Management	537,556	757,891	(220,335)	
		Other Construction Costs	147,880		147,880	
		Labor Compliance	58,839		58,839	
		Inspections	221,114		221,114	
		Construction Tests	69,883		69,883	
		Furniture and Equipment	358,828	10,768	348,060	
		Temporary Housing	1,555,896	799,878	756,018	
		Technology and Telecom	133,867	5,154	128,713	
		Quickstart Projects	30,965	30,015	950	
		School Totals	<u>15,725,001</u>	<u>2,712,180</u>	<u>13,012,821</u>	<u>82.75%</u>
Montalvin	140	Architect and Engineering	921,216	819,592	101,624	
		DSA Fees	50,658	39,097	11,561	
		CDE Fees	6,313	4,024	2,289	
		Preliminary Tests	21,930	784	21,146	
		Other Planning Costs	776,740	345,293	431,447	
		Construction	9,810,693	6,827,910	2,982,783	
		Construction Management	21,152	590,787	(569,635)	
		Other Construction Costs	269,509		269,509	
		Labor Compliance	40,241	36,143	4,098	
		Inspections	128,566	108,658	19,908	
		Construction Tests	70,374	46,820	23,554	
		Furniture and Equipment	266,267	13,940	252,327	
		Temporary Housing	485,979	392,665	93,314	
		Technology and Telecom	178,832	168,800	10,032	
		Quickstart Projects	18,963	19,236	(273)	
		School Totals	<u>13,067,432</u>	<u>9,413,749</u>	<u>3,653,683</u>	<u>27.96%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Murphy	142	Architect and Engineering	1,029,855	830,353	208,301	
		DSA Fees	62,132	49,003	13,194	
		CDE Fees	6,596	3,978	2,618	
		Preliminary Tests	17,309	5,524	11,785	
		Other Planning Costs	1,380,682	333,338	1,050,324	
		Construction	9,279,382	6,732,169	2,562,984	
		Construction Management	22,328	780,433	(758,105)	
		Other Construction Costs	144,210		144,210	
		Labor Compliance	64,308	57,211	7,097	
		Inspections	216,400	195,447	20,953	
		Construction Tests	50,442	31,493	18,949	
		Furniture and Equipment	303,858	22,795	281,138	
		Temporary Housing	1,480,231	904,235	575,996	
		Technology and Telecom	136,660	5,047	126,510	
		Quickstart Projects	22,587	25,319	(25,319)	
		School Totals	<u>14,216,980</u>	<u>9,976,345</u>	<u>4,240,635</u>	<u>29.83%</u>
Nystrom	144	Architect and Engineering	-	6,722	(6,722)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-	919	(919)	
		Construction	-	594,059	(594,059)	
		Construction Management	-	5,210	(5,210)	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	79,059	78,978	81	
		Quickstart Projects	709,420	138,053	571,367	
		School Totals	<u>788,479</u>	<u>823,941</u>	<u>(35,462)</u>	<u>0.00%</u>
Ohlone	146	Architect and Engineering	-	9,728	(9,728)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-	157,571	(157,571)	
		Construction	-	49,025	(49,025)	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	53,348	89,837	(36,489)	
		Quickstart Projects	15,126	15,533	(407)	
		School Totals	<u>68,474</u>	<u>321,694</u>	<u>(253,220)</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Olinda	145	Architect and Engineering	3,433	3,698	(265)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	3,786		3,786	
		Other Planning Costs	115,235	15,523	99,712	
		Construction	-	149,817	(149,817)	
		Construction Management	-		-	
		Other Construction Costs	2,604		2,604	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	54,120		54,120	
		Quickstart Projects	295,735	293,264	2,471	
		School Totals	<u>474,913</u>	<u>462,302</u>	<u>12,611</u>	<u>2.66%</u>
Peres	147	Architect and Engineering	1,150,070	1,151,897	(1,827)	
		DSA Fees	79,076	53,950	25,126	
		CDE Fees	11,331	8,964	2,367	
		Preliminary Tests	24,693	1,461	23,232	
		Other Planning Costs	1,723,842	653,758	1,070,084	
		Construction	13,672,437	11,600,110	2,072,327	
		Construction Management	20,431	932,088	(911,657)	
		Other Construction Costs	281,747	261	281,486	
		Labor Compliance	41,787	36,143	5,644	
		Inspections	291,387	185,248	106,139	
		Construction Tests	71,978	54,844	17,134	
		Furniture and Equipment	315,232	14,194	301,038	
		Temporary Housing	906,025	679,329	226,696	
		Technology and Telecom	286,470	269,835	16,635	
		Quickstart Projects	35,176	35,703	(527)	
		School Totals	<u>18,911,682</u>	<u>15,677,785</u>	<u>3,233,897</u>	<u>17.10%</u>
Riverside	150	Architect and Engineering	932,070	892,711	39,359	
		DSA Fees	54,327	35,175	19,152	
		CDE Fees	6,937	4,453	2,484	
		Preliminary Tests	64,860	784	64,076	
		Other Planning Costs	1,392,265	545,602	846,663	
		Construction	9,813,470	8,571,765	1,241,705	
		Construction Management	23,554	722,824	(699,270)	
		Other Construction Costs	282,455		282,455	
		Labor Compliance	41,983	19,231	22,752	
		Inspections	228,635	205,379	23,256	
		Construction Tests	113,661	91,864	21,797	
		Furniture and Equipment	260,516	6,921	253,595	
		Temporary Housing	745,962	499,516	246,446	
		Technology and Telecom	246,494	237,332	9,162	
		Quickstart Projects	7,268	9,516	(2,248)	
		School Totals	<u>14,214,456</u>	<u>11,843,073</u>	<u>2,371,383</u>	<u>16.68%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Seaview	152	Architect and Engineering	2,433	2,850	(417)	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	2,850		2,850	
		Other Planning Costs	104,893	12,934	91,959	
		Construction	-	15,910	(15,910)	
		Construction Management	-	73,296	(73,296)	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	39,710	39,710	-	
		Technology and Telecom	67,886	71,242	(3,356)	
		Quickstart Projects	283,153	270,197	12,956	
		School Totals	<u>500,925</u>	<u>486,139</u>	<u>14,786</u>	<u>2.95%</u>
Shannon	154	Architect and Engineering	6,733	2,875	3,858	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	2,875		2,875	
		Other Planning Costs	104,798	87,584	17,214	
		Construction	11,742		11,742	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	50,215	41,396	8,819	
		Quickstart Projects	236,052	238,118	(2,066)	
		School Totals	<u>412,415</u>	<u>369,973</u>	<u>42,442</u>	<u>10.29%</u>
Sheldon	155	Architect and Engineering	1,080,261	902,649	177,612	
		DSA Fees	52,747	37,945	14,802	
		CDE Fees	6,577		6,577	
		Preliminary Tests	23,024	5,300	17,724	
		Other Planning Costs	1,422,736	132,370	1,290,366	
		Construction	10,473,144	119	10,473,025	
		Construction Management	18,507	311,835	(293,328)	
		Other Construction Costs	121,513		121,513	
		Labor Compliance	57,677		57,677	
		Inspections	215,786		215,786	
		Construction Tests	62,777		62,777	
		Furniture and Equipment	306,643	10,768	295,875	
		Temporary Housing	1,124,884	778,999	345,885	
		Technology and Telecom	135,170	5,533	129,637	
		Quickstart Projects	30,427	31,879	(1,452)	
		School Totals	<u>15,131,873</u>	<u>2,217,397</u>	<u>12,914,476</u>	<u>85.35%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Stege	157	Architect and Engineering	7,446	9,428	(1,982)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	3,960		3,960	
		Other Planning Costs	124,145	204,200	(80,055)	
		Construction	-	102,844	(102,844)	
		Construction Management	-		-	
		Other Construction Costs	714		714	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	205,162	190,932	14,230	
		Quickstart Projects	430,560	402,608	27,952	
		School Totals	<u>771,987</u>	<u>910,012</u>	<u>(138,025)</u>	<u>0.00%</u>
Stewart	158	Architect and Engineering	1,070,790	763,843	306,947	
		DSA Fees	47,190	38,776	8,414	
		CDE Fees	5,158	3,762	1,396	
		Preliminary Tests	46,723	4,462	42,261	
		Other Planning Costs	1,419,688	431,169	988,519	
		Construction	10,260,616	7,711,786	2,548,830	
		Construction Management	28,768	527,260	(498,492)	
		Other Construction Costs	144,693		144,693	
		Labor Compliance	39,114	36,143	2,971	
		Inspections	135,302	104,496	30,806	
		Construction Tests	48,847	31,535	17,312	
		Furniture and Equipment	365,119	4,612	360,507	
		Temporary Housing	2,606,184	3,256,028	(649,844)	
		Technology and Telecom	194,215	194,833	(618)	
		Quickstart Projects	513	513	-	
		School Totals	<u>16,412,920</u>	<u>13,109,218</u>	<u>3,303,702</u>	<u>20.13%</u>
Tara Hills	159	Architect and Engineering	949,927	787,168	162,759	
		DSA Fees	60,894	45,500	15,394	
		CDE Fees	5,705		5,705	
		Preliminary Tests	20,385	5,200	15,185	
		Other Planning Costs	1,596,548	153,783	1,442,765	
		Construction	9,843,922		9,843,922	
		Construction Management	31,766	401,558	(369,792)	
		Other Construction Costs	159,883		159,883	
		Labor Compliance	62,265		62,265	
		Inspections	244,704		244,704	
		Construction Tests	59,822		59,822	
		Furniture and Equipment	359,133	10,768	348,365	
		Temporary Housing	1,396,726	847,394	549,332	
		Technology and Telecom	146,136	5,504	140,632	
		Quickstart Projects	20,019	21,099	(1,080)	
		School Totals	<u>14,957,834</u>	<u>2,277,974</u>	<u>12,679,860</u>	<u>84.77%</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, 2007**  
(Continued)

<b>School</b>	<b>Site #</b>	<b>Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Remaining Budget</b>
Valley View	160	Architect and Engineering	3,434	4,758	(1,324)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	10,370		10,370	
		Other Planning Costs	128,467	107,426	21,041	
		Construction	612	208,476	(207,864)	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	37,366	41,298	(3,932)	
		Quickstart Projects	351,095	148,444	202,651	
		School Totals	531,344	510,402	20,942	3.94%
Verde	162	Architect and Engineering	941,620	998,280	(56,660)	
		DSA Fees	39,958	34,008	5,950	
		CDE Fees	6,344	4,344	2,000	
		Preliminary Tests	31,574	1,484	30,090	
		Other Planning Costs	1,267,312	486,318	780,994	
		Construction	10,858,784	8,992,410	1,866,374	
		Construction Management	18,454	681,827	(663,373)	
		Other Construction Costs	282,928		282,928	
		Labor Compliance	39,475	36,143	3,332	
		Inspections	190,299	170,470	19,829	
		Construction Tests	74,456	53,981	20,475	
		Furniture and Equipment	180,368	12,628	167,740	
		Temporary Housing	631,455	415,085	216,370	
		Technology and Telecom	240,287	184,750	55,537	
		Quickstart Projects	26,252	26,779	(527)	
		School Totals	14,829,568	12,098,507	2,731,061	18.42%
Vista Hills	163	Architect and Engineering	422,717		422,717	
		DSA Fees	23,860		23,860	
		CDE Fees	-		-	
		Preliminary Tests	11,637		11,637	
		Other Planning Costs	63,875	(106,164)	170,039	
		Construction	5,256,383	2,000	5,254,383	
		Construction Management	361,000		361,000	
		Other Construction Costs	44,179		44,179	
		Labor Compliance	-		-	
		Inspections	33,798		33,798	
		Construction Tests	15,000		15,000	
		Furniture and Equipment	38,177		38,177	
		Temporary Housing	-		-	
		Technology and Telecom	35,698	28,450	7,248	
		Quickstart Projects	-		-	
		School Totals	6,306,323	(75,714)	6,382,037	101.20%

**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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Washington	164	Architect and Engineering	911,710	855,886	55,824	
		DSA Fees	50,436	45,309	5,127	
		CDE Fees	6,947		6,947	
		Preliminary Tests	54,377	5,100	49,277	
		Other Planning Costs	1,415,452	130,228	1,285,224	
		Construction	10,969,989		10,969,989	
		Construction Management	21,100	426,120	(405,021)	
		Other Construction Costs	98,748		98,748	
		Labor Compliance	67,073		67,073	
		Inspections	118,593		118,593	
		Construction Tests	49,723		49,723	
		Furniture and Equipment	339,623	10,769	328,854	
		Temporary Housing	914,097	497,283	416,814	
		Technology and Telecom	201,146	141,263	59,883	
		Quickstart Projects	21,890	21,112	778	
		School Totals	<u>15,240,904</u>	<u>2,133,070</u>	<u>13,107,834</u>	<u>86.00%</u>
Wilson	165	Architect and Engineering	2,433	4,708	(2,275)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	4,708		4,708	
		Other Planning Costs	131,772	105,914	25,858	
		Construction	-	235,570	(235,570)	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	18,876	19,976	(1,100)	
		Quickstart Projects	391,938	164,801	227,137	
		School Totals	<u>549,727</u>	<u>530,969</u>	<u>18,758</u>	<u>3.41%</u>
W. Hercules	180	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	216,685	56,847	159,838	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>216,685</u>	<u>56,847</u>	<u>159,838</u>	<u>73.77%</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, 2007**  
(Continued)

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Remaining Budget
Adams	202	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-	11,492	(11,492)	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	-	11,492	(11,492)	0.00%
Fiscal	606	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	1,187,181	327,688	859,493	
		Construction	-		-	
		Construction Management	1,780,772	491,531	1,289,241	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	2,967,953	819,219	2,148,734	72.40%
Admin	615	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	3,018,351	7,280,186	(4,261,835)	
		Construction	-		-	
		Construction Management	2,204,276	7,275,108	(5,070,832)	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	440,720	365,254	75,466	
		Quickstart Projects	-		-	
		School Totals	5,663,347	14,920,548	(9,257,201)	0.00%
Totals			324,274,771	158,311,266	165,963,505	51.18%

## 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, 2007

<u>Description</u>	<u>Object</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
<b>Expenditures</b>					
Architect and Engineering	6201	\$ 21,338,360	\$ 19,503,148	\$ 1,835,212	8.60%
CDE Fees	6202	46,906	101,420	(135,391)	0.00%
Construction	6203	236,515,529	122,087,984	(54,514)	0.00%
Construction Management	6205	3,829,295	29,214,643	771,432	62.06%
Construction Tests	6207	1,227,908	925,620	24,590,947	65.19%
DSA Fees	6211	958,186	1,093,577	114,427,545	48.38%
Furniture and Equipment	6217	3,450,613	2,646,294	302,288	24.62%
Inspections	6219	3,208,667	2,830,122	378,545	11.80%
Labor Compliance	6216	885,527	619,919	265,608	29.99%
Other Construction Costs	6214	1,914,199	2,324,110	(25,385,348)	0.00%
Other Planning Costs	6213	37,720,013	13,129,066	(409,911)	0.00%
Preliminary Tests	4400/6400	1,243,126	471,694	804,319	23.31%
Quickstart Projects		-	-	-	0.00%
Technology and Telecom		1,895,980	3,086,236	(1,190,256)	0.00%
Temporary Housing		8,997,005	9,192,682	(195,677)	0.00%
<b>Grand Total</b>		<b><u>\$ 323,231,315</u></b>	<b><u>\$ 207,226,515</u></b>	<b><u>\$ 116,004,800</u></b>	<b><u>35.89%</u></b>
<b>Revenues</b>					
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			
<b>Total Revenues</b>		<b><u>\$ 323,231,315</u></b>			
<b>Amount Available or To Be (Identified)</b>		<b><u>\$ 0</u></b>			

\* 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, 2007**

<b>Project</b>	<b>Site #</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>% of Budget Remaining</b>	<b>% of Project Completed</b>
Bayview	104	-	\$ 9,308,844	0.00%	
Chavez	105	-	16,294	0.00%	
Collins	110	-	15,068	0.00%	
Coronado	112	-	13,515	0.00%	
Dover	115	-	14,487	0.00%	
Downer	116	-	16,298,318	0.00%	
Ellerhorst	117	-	7,216,692	0.00%	
Highland	122	-	21,181	0.00%	
Fairmont	123	-	7,911	0.00%	
Ford	124	-	12,239	0.00%	
Grant	125	-	15,328	0.00%	
Lupine Hills	126	-	66,989	0.00%	
Harding	127	-	3,199,890	0.00%	
Kensington	130	-	12,370,567	0.00%	
Transition LC	131	\$ 118,020	104,611	11.36%	88.64%
Lake	134	-	7,918	0.00%	
Lincoln	135	-	546,349	0.00%	
Madera	137	-	74,923	0.00%	
Mira Vista	139	-	10,071,730	0.00%	
Montalvin	140	-	1,137,839	0.00%	
Murphy	142	-	1,618,914	0.00%	
Ohlone	145	-	7,942	0.00%	
Olinda	146	-	7,959	0.00%	
Peres	147	-	296,146	0.00%	
Riverside	150	-	395,440	0.00%	
Seaview	152	-	10,300	0.00%	
Shannon	154	-	483,186	0.00%	
Sheldon	155	-	10,629,467	0.00%	
Stege	157	-	14,038	0.00%	
Stewart	158	-	1,504,502	0.00%	
Tara Hills	159	-	9,345,164	0.00%	
Valley View	160	-	612	0.00%	
Verde	162	-	484,592	0.00%	
Vista Hills	163	119,235	6,239,248	0.00%	
Washington	164	-	8,722,912	0.00%	
Harbor Way	191	121,639	96,737	20.47%	79.53%
Adams MS	202	657,299	596,955	9.18%	90.82%
Crespi MS	206	446,245	425,087	4.74%	95.26%
DeJean MS	208	226,879	7,421	96.73%	3.27%
Helms MS	210	70,666,844	10,802,738	84.71%	15.29%
Hercules MS	211	-	694,153	0.00%	
Pinole MS	212	47,752,405	13,767,762	71.17%	28.83%
Portola MS	214	60,711,011	3,488,512	94.25%	5.75%
De Anza HS	352	124,320	3,736,898	0.00%	
El Cerrito HS	354	120,469,493	46,877,515	61.09%	38.91%
Gompers HS	358	811,818	675,621	16.78%	83.22%
Kennedy HS	360	4,442,738	4,288,578	3.47%	96.53%
Pinole Valley HS	362	2,455,136	2,299,488	6.34%	93.66%
Richmond HS	364	5,096,242	5,032,358	1.25%	98.75%
Vista HS	373	35,789	92,369	0.00%	
North Campus	374	201,662	25,997	87.11%	12.89%
Hercules HS	376	1,293,516	2,934,579	0.00%	
Delta HS	391	152,564	132,932	12.87%	87.13%

**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, 2007  
(Continued)**

<b>Project</b>	<b>Site #</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>% of Budget Remaining</b>	<b>% of Project Completed</b>
Kappa HS	393	109,809	101,648	7.43%	92.57%
Omega HS	395	118,638	103,788	12.52%	87.48%
Sigma HS	396	110,728	102,586	7.35%	92.65%
Fiscal	606	460,572	313,816	31.86%	68.14%
Operations	615	6,528,713	10,347,862	0.00%	
<b>Totals</b>		<b>\$ 323,231,315</b>	<b>\$ 207,226,515</b>	<b>35.89%</b>	<b>64.11%</b>

**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
<b>Total Revenues</b>	<b>\$ 323,231,315</b>

<b>Amount Available or To Be (Identified)</b>	<b>\$ 0</b>
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\* 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, 2007

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Bayview	104	Architect and Engineering	\$ -	\$ 190,009	\$ (190,009)	
		DSA Fees	-	1,027	(1,027)	
		CDE Fees	-		-	
		Preliminary Tests	-	1,095	(1,095)	
		Other Planning Costs	-	257,753	(257,753)	
		Construction	-	8,090,096	(8,090,096)	
		Construction Management	-	303,426	(303,426)	
		Other Construction Costs	-	47,751	(47,751)	
		Labor Compliance	-	73,768	(73,768)	
		Inspections	-	257,885	(257,885)	
		Construction Tests	-	27,220	(27,220)	
		Furniture and Equipment	-	740	(740)	
		Temporary Housing	-	22,969	(22,969)	
		Technology and Telecom	-	35,105	(35,105)	
		Quickstart Projects	-		-	
		School Totals	-	9,308,844	(9,308,844)	0.00%
Chavez	105	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-	2,642	(2,642)	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-	13,652	(13,652)	
		Quickstart Projects	-		-	
		School Totals	-	16,294	(16,294)	0.00%
Collins	110	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-	2,617	(2,617)	
		Construction	-	12,451	(12,451)	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	-	15,068	(15,068)	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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Coronado	112	Architect and Engineering	-	-	-	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	-	-	-	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	13,515	(13,515)	
		Quickstart Projects	-	-	-	
		School Totals	-	13,515	(13,515)	0.00%
Dover	115	Architect and Engineering	-	-	-	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	-	-	-	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	14,487	(14,487)	
		Quickstart Projects	-	-	-	
		School Totals	-	14,487	(14,487)	0.00%
Downer	116	Architect and Engineering	-	320,321	(320,321)	
		DSA Fees	-	92,277	(92,277)	
		CDE Fees	-	12,042	(12,042)	
		Preliminary Tests	-	19,785	(19,785)	
		Other Planning Costs	-	454,991	(454,991)	
		Construction	-	13,719,421	(13,719,421)	
		Construction Management	-	1,124,534	(1,124,534)	
		Other Construction Costs	-	2,040	(2,040)	
		Labor Compliance	-	7,629	(7,629)	
		Inspections	-	338,436	(338,436)	
		Construction Tests	-	128,981	(128,981)	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	77,861	(77,861)	
		Technology and Telecom	-	-	-	
		Quickstart Projects	-	-	-	
		School Totals	-	16,298,318	(16,298,318)	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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Ellerhorst	117	Architect and Engineering	-	79,465	(79,465)	
		DSA Fees	-	4,245	(4,245)	
		CDE Fees	-	3,496	(3,496)	
		Preliminary Tests	-	-	-	
		Other Planning Costs	-	150,971	(150,971)	
		Construction	-	6,078,980	(6,078,980)	
		Construction Management	-	451,467	(451,467)	
		Other Construction Costs	-	44,191	(44,191)	
		Labor Compliance	-	52,944	(52,944)	
		Inspections	-	175,514	(175,514)	
		Construction Tests	-	45,241	(45,241)	
		Furniture and Equipment	-	740	(740)	
		Temporary Housing	-	5,303	(5,303)	
		Technology and Telecom	-	124,135	(124,135)	
		Quickstart Projects	-	-	-	
		School Totals	-	7,216,692	(7,216,692)	0.00%
Fairmont	123	Architect and Engineering	-	-	-	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	-	-	-	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	7,911	(7,911)	
		Quickstart Projects	-	-	-	
		School Totals	-	7,911	(7,911)	0.00%
Ford	124	Architect and Engineering	-	-	-	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	-	-	-	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	12,239	(12,239)	
		Quickstart Projects	-	-	-	
		School Totals	-	12,239	(12,239)	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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Grant	125	Architect and Engineering	-	-	-	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	-	-	-	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	15,328	(15,328)	
		Quickstart Projects	-	-	-	
		School Totals	-	15,328	(15,328)	0.00%
Harding	127	Architect and Engineering	-	350,844	(350,844)	
		DSA Fees	-	1,720	(1,720)	
		CDE Fees	-	-	-	
		Preliminary Tests	-	704	(704)	
		Other Planning Costs	-	87,484	(87,484)	
		Construction	-	2,114,202	(2,114,202)	
		Construction Management	-	172,072	(172,072)	
		Other Construction Costs	-	30,776	(30,776)	
		Labor Compliance	-	-	-	
		Inspections	-	73,952	(73,952)	
		Construction Tests	-	15,506	(15,506)	
		Furniture and Equipment	-	186,360	(186,360)	
		Temporary Housing	-	166,270	(166,270)	
		Technology and Telecom	-	-	-	
		Quickstart Projects	-	-	-	
		School Totals	-	3,199,890	(3,199,890)	0.00%
Highland	122	Architect and Engineering	-	-	-	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	-	-	-	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	21,181	(21,181)	
		Quickstart Projects	-	-	-	
		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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Kensington	130	Architect and Engineering	-	286,413	(286,413)	
		DSA Fees	-	19,609	(19,609)	
		CDE Fees	-		-	
		Preliminary Tests	-	2,314	(2,314)	
		Other Planning Costs	-	317,504	(317,504)	
		Construction	-	10,538,137	(10,538,137)	
		Construction Management	-	643,374	(643,374)	
		Other Construction Costs	-	46,952	(46,952)	
		Labor Compliance	-	76,259	(76,259)	
		Inspections	-	213,798	(213,798)	
		Construction Tests	-	63,821	(63,821)	
		Furniture and Equipment	-	1,085	(1,085)	
		Temporary Housing	-	11,457	(11,457)	
		Technology and Telecom	-	149,844	(149,844)	
		Quickstart Projects	-		-	
		School Totals	-	12,370,567	(12,370,567)	0.00%
Lake	134	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-		-	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-	7,918	(7,918)	
		Quickstart Projects	-		-	
		School Totals	-	7,918	(7,918)	0.00%
Lincoln	135	Architect and Engineering	-	13,750	(13,750)	
		DSA Fees	-	23,226	(23,226)	
		CDE Fees	-		-	
		Preliminary Tests	-	542	(542)	
		Other Planning Costs	-	10,259	(10,259)	
		Construction	-	28,750	(28,750)	
		Construction Management	-	15,742	(15,742)	
		Other Construction Costs	-	5,517	(5,517)	
		Labor Compliance	-		-	
		Inspections	-	4,333	(4,333)	
		Construction Tests	-		-	
		Furniture and Equipment	-	203,051	(203,051)	
		Temporary Housing	-	241,179	(241,179)	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	-	546,349	(546,349)	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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Lupine Hills	126	Architect and Engineering	-	13,468	(13,468)	
		DSA Fees	-	11,709	(11,709)	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	-	3,721	(3,721)	
		Construction	-	-	-	
		Construction Management	-	5,997	(5,997)	
		Other Construction Costs	-	24,100	(24,100)	
		Labor Compliance	-	3,661	(3,661)	
		Inspections	-	4,333	(4,333)	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	-	-	
		Quickstart Projects	-	-	-	
		School Totals	-	66,989	(66,989)	0.00%
Madera	137	Architect and Engineering	-	52,834	(52,834)	
		DSA Fees	-	1,720	(1,720)	
		CDE Fees	-	-	-	
		Preliminary Tests	-	281	(281)	
		Other Planning Costs	-	942	(942)	
		Construction	-	(31,411)	31,411	
		Construction Management	-	2,817	(2,817)	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	4,333	(4,333)	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	43,407	(43,407)	
		Technology and Telecom	-	-	-	
		Quickstart Projects	-	-	-	
		School Totals	-	74,923	(74,923)	0.00%
Mira Vista	139	Architect and Engineering	-	204,826	(204,826)	
		DSA Fees	-	2,001	(2,001)	
		CDE Fees	-	-	-	
		Preliminary Tests	-	967	(967)	
		Other Planning Costs	-	171,526	(171,526)	
		Construction	-	8,919,500	(8,919,500)	
		Construction Management	-	264,280	(264,280)	
		Other Construction Costs	-	50,960	(50,960)	
		Labor Compliance	-	55,969	(55,969)	
		Inspections	-	213,807	(213,807)	
		Construction Tests	-	57,053	(57,053)	
		Furniture and Equipment	-	740	(740)	
		Temporary Housing	-	2,400	(2,400)	
		Technology and Telecom	-	127,701	(127,701)	
		Quickstart Projects	-	-	-	
		School Totals	-	10,071,730	(10,071,730)	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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Montalvin	140	Architect and Engineering	-	103,459	(103,459)	
		DSA Fees	-	2,001	(2,001)	
		CDE Fees	-		-	
		Preliminary Tests	-	6,054	(6,054)	
		Other Planning Costs	-	9,252	(9,252)	
		Construction	-	687,078	(687,078)	
		Construction Management	-	216,453	(216,453)	
		Other Construction Costs	-	8,758	(8,758)	
		Labor Compliance	-		-	
		Inspections	-	4,333	(4,333)	
		Construction Tests	-		-	
		Furniture and Equipment	-	34,674	(34,674)	
		Temporary Housing	-	65,777	(65,777)	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	-	1,137,839	(1,137,839)	0.00%
Murphy	142	Architect and Engineering	-	97,708	(97,708)	
		DSA Fees	-	1,720	(1,720)	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-	24,477	(24,477)	
		Construction	-	1,166,905	(1,166,905)	
		Construction Management	-	168,185	(168,185)	
		Other Construction Costs	-	21,020	(21,020)	
		Labor Compliance	-		-	
		Inspections	-	4,333	(4,333)	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-	4,073	(4,073)	
		Technology and Telecom	-	130,493	(130,493)	
		Quickstart Projects	-		-	
		School Totals	-	1,618,914	(1,618,914)	0.00%
Olinda	145	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-		-	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-	7,959	(7,959)	
		Quickstart Projects	-		-	
		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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Ohlone	146	Architect and Engineering	-	-	-	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	-	-	-	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	7,942	(7,942)	
		Quickstart Projects	-	-	-	
		School Totals	-	7,942	(7,942)	0.00%
Peres	147	Architect and Engineering	-	25,212	(25,212)	
		DSA Fees	-	20,084	(20,084)	
		CDE Fees	-	-	-	
		Preliminary Tests	-	527	(527)	
		Other Planning Costs	-	19,691	(19,691)	
		Construction	-	87,436	(87,436)	
		Construction Management	-	14,843	(14,843)	
		Other Construction Costs	-	65,578	(65,578)	
		Labor Compliance	-	-	-	
		Inspections	-	4,333	(4,333)	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	58,442	(58,442)	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	-	-	
		Quickstart Projects	-	-	-	
		School Totals	-	296,146	(296,146)	0.00%
Riverside	150	Architect and Engineering	-	-	-	
		DSA Fees	-	89,386	(89,386)	
		CDE Fees	-	14,407	(14,407)	
		Preliminary Tests	-	3,527	(3,527)	
		Other Planning Costs	-	20,477	(20,477)	
		Construction	-	129,812	(129,812)	
		Construction Management	-	51,556	(51,556)	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	4,333	(4,333)	
		Construction Tests	-	790	(790)	
		Furniture and Equipment	-	8,354	(8,354)	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	72,798	(72,798)	
		Quickstart Projects	-	-	-	
		School Totals	-	395,440	(395,440)	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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Seaview	152	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-		-	
		Construction	-	10,300	(10,300)	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	-	10,300	(10,300)	0.00%
Shannon	154	Architect and Engineering	-	35,926	(35,926)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-	12,348	(12,348)	
		Construction	-	357,121	(357,121)	
		Construction Management	-	69,973	(69,973)	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-	7,818	(7,818)	
		Quickstart Projects	-		-	
		School Totals	-	483,186	(483,186)	0.00%
Sheldon	155	Architect and Engineering	-	135,148	(135,148)	
		DSA Fees	-	4,966	(4,966)	
		CDE Fees	-	4,618	(4,618)	
		Preliminary Tests	-	5,744	(5,744)	
		Other Planning Costs	-	195,674	(195,674)	
		Construction	-	8,896,337	(8,896,337)	
		Construction Management	-	475,989	(475,989)	
		Other Construction Costs	-	70,778	(70,778)	
		Labor Compliance	-	51,194	(51,194)	
		Inspections	-	202,273	(202,273)	
		Construction Tests	-	33,695	(33,695)	
		Furniture and Equipment	-	13,497	(13,497)	
		Temporary Housing	-	410,595	(410,595)	
		Technology and Telecom	-	128,959	(128,959)	
		Quickstart Projects	-		-	
		School Totals	-	10,629,467	(10,629,467)	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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Stege	157	Architect and Engineering	-	-	-	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	-	-	-	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	14,038	(14,038)	
		Quickstart Projects	-	-	-	
		School Totals	-	14,038	(14,038)	0.00%
Stewart	158	Architect and Engineering	-	150,246	(150,246)	
		DSA Fees	-	1,720	(1,720)	
		CDE Fees	-	-	-	
		Preliminary Tests	-	7,800	(7,800)	
		Other Planning Costs	-	17,387	(17,387)	
		Construction	-	1,094,447	(1,094,447)	
		Construction Management	-	80,856	(80,856)	
		Other Construction Costs	-	28,837	(28,837)	
		Labor Compliance	-	-	-	
		Inspections	-	7,612	(7,612)	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	47,114	(47,114)	
		Temporary Housing	-	68,483	(68,483)	
		Technology and Telecom	-	-	-	
		Quickstart Projects	-	-	-	
		School Totals	-	1,504,502	(1,504,502)	0.00%
Tara Hills	159	Architect and Engineering	-	132,594	(132,594)	
		DSA Fees	-	10,501	(10,501)	
		CDE Fees	-	3,896	(3,896)	
		Preliminary Tests	-	1,120	(1,120)	
		Other Planning Costs	-	243,212	(243,212)	
		Construction	-	7,793,307	(7,793,307)	
		Construction Management	-	639,480	(639,480)	
		Other Construction Costs	-	183,595	(183,595)	
		Labor Compliance	-	58,856	(58,856)	
		Inspections	-	234,423	(234,423)	
		Construction Tests	-	28,419	(28,419)	
		Furniture and Equipment	-	15,761	(15,761)	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	-	-	
		Quickstart Projects	-	-	-	
		School Totals	-	9,345,164	(9,345,164)	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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Transition LC	131	Architect and Engineering	11,598		11,598	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	106,422	104,611	1,811	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>118,020</u>	<u>104,611</u>	<u>13,409</u>	<u>11.36%</u>
Valley View	160	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-	612	(612)	
		Other Planning Costs	-		-	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>-</u>	<u>612</u>	<u>(612)</u>	<u>0.00%</u>
Verde	162	Architect and Engineering	-	27,037	(27,037)	
		DSA Fees	-	2,282	(2,282)	
		CDE Fees	-		-	
		Preliminary Tests	-	527	(527)	
		Other Planning Costs	-	18,799	(18,799)	
		Construction	-	252,197	(252,197)	
		Construction Management	-	20,876	(20,876)	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-	4,333	(4,333)	
		Construction Tests	-		-	
		Furniture and Equipment	-	14,284	(14,284)	
		Temporary Housing	-	144,257	(144,257)	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>-</u>	<u>484,592</u>	<u>(484,592)</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Vista Hills	163	Architect and Engineering	-	395,894	(395,894)	
		DSA Fees	-	23,680	(23,680)	
		CDE Fees	-	-	-	
		Preliminary Tests	-	17,770	(17,770)	
		Other Planning Costs	119,235	1,181,256	(1,062,022)	
		Construction	-	4,154,536	(4,154,536)	
		Construction Management	-	362,319	(362,319)	
		Other Construction Costs	-	31,651	(31,651)	
		Labor Compliance	-	-	-	
		Inspections	-	33,798	(33,798)	
		Construction Tests	-	14,808	(14,808)	
		Furniture and Equipment	-	16,863	(16,863)	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	6,673	(6,673)	
		Quickstart Projects	-	-	-	
		School Totals	<u>119,235</u>	<u>6,239,248</u>	<u>(6,120,014)</u>	<u>0.00%</u>
Washington	164	Architect and Engineering	-	48,968	(48,968)	
		DSA Fees	-	4,085	(4,085)	
		CDE Fees	-	4,503	(4,503)	
		Preliminary Tests	-	1,012	(1,012)	
		Other Planning Costs	-	186,818	(186,818)	
		Construction	-	7,540,652	(7,540,652)	
		Construction Management	-	500,021	(500,021)	
		Other Construction Costs	-	26,900	(26,900)	
		Labor Compliance	-	59,066	(59,066)	
		Inspections	-	117,493	(117,493)	
		Construction Tests	-	31,331	(31,331)	
		Furniture and Equipment	-	18,793	(18,793)	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	183,270	(183,270)	
		Quickstart Projects	-	-	-	
		School Totals	<u>-</u>	<u>8,722,912</u>	<u>(8,722,912)</u>	<u>0.00%</u>
Harbour Way	191	Architect and Engineering	24,291	-	24,291	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	97,348	96,737	611	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	-	-	
		Quickstart Projects	-	-	-	
		School Totals	<u>121,639</u>	<u>96,737</u>	<u>24,902</u>	<u>20.47%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Adams MS	202	Architect and Engineering	63,829		63,829	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	375,860	391,060	(15,200)	
		Construction	403		403	
		Construction Management	-		-	
		Other Construction Costs	11,492		11,492	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	205,715	205,895	(180)	
		Quickstart Projects	-		-	
		School Totals	<u>657,299</u>	<u>596,955</u>	<u>60,344</u>	<u>9.18%</u>
Crespi MS	206	Architect and Engineering	40,781		40,781	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	365,808	376,740	(10,932)	
		Construction	14,751		14,751	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	24,905	48,347	(23,442)	
		Quickstart Projects	-		-	
		School Totals	<u>446,245</u>	<u>425,087</u>	<u>21,158</u>	<u>4.74%</u>
DeJean MS	208	Architect and Engineering	5,028	900	4,128	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-	69,165	(69,165)	
		Construction	-	(1,744,766)	1,744,766	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	118,007	1,633,857	(1,515,850)	
		Temporary Housing	-		-	
		Technology and Telecom	103,845	48,265	55,580	
		Quickstart Projects	-		-	
		School Totals	<u>226,879</u>	<u>7,421</u>	<u>219,458</u>	<u>96.73%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Helms MS	210	Architect and Engineering	4,101,639	3,361,976	739,663	
		DSA Fees	216,771	273,839	(57,068)	
		CDE Fees	10,522	281	10,241	
		Preliminary Tests	285,598	187,001	98,597	
		Other Planning Costs	7,235,120	765,230	6,469,890	
		Construction	56,284,500	2,765,698	53,518,802	
		Construction Management	-	2,837,141	(2,837,141)	
		Other Construction Costs	524,934	29,192	495,742	
		Labor Compliance	198,518	49,737	148,781	
		Inspections	564,401	276,904	287,497	
		Construction Tests	256,096	3,292	252,804	
		Furniture and Equipment	736,881	-	736,881	
		Temporary Housing	-	-	-	
		Technology and Telecom	251,864	252,447	(583)	
		Quickstart Projects	-	-	-	
		School Totals	<u>70,666,844</u>	<u>10,802,738</u>	<u>59,864,106</u>	<u>84.71%</u>
Hercules MS	211	Architect and Engineering	-	26,185	(26,185)	
		DSA Fees	-	3,118	(3,118)	
		CDE Fees	-	-	-	
		Preliminary Tests	-	85	(85)	
		Other Planning Costs	-	330	(330)	
		Construction	-	630,956	(630,956)	
		Construction Management	-	1,872	(1,872)	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	16,962	(16,962)	
		Construction Tests	-	8,022	(8,022)	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	6,623	(6,623)	
		Quickstart Projects	-	-	-	
		School Totals	<u>-</u>	<u>694,153</u>	<u>(694,153)</u>	<u>0.00%</u>
Pinole MS	212	Architect and Engineering	3,866,219	2,469,381	1,396,838	
		DSA Fees	152,777	80,249	72,528	
		CDE Fees	7,334	2,841	4,493	
		Preliminary Tests	263,877	30,634	233,243	
		Other Planning Costs	6,054,369	813,960	5,240,409	
		Construction	34,215,840	5,820,992	28,394,848	
		Construction Management	-	3,200,339	(3,200,339)	
		Other Construction Costs	394,490	4,091	390,399	
		Labor Compliance	138,368	34,667	103,701	
		Inspections	711,515	245,699	465,816	
		Construction Tests	188,505	72,476	116,029	
		Furniture and Equipment	556,202	12,699	543,503	
		Temporary Housing	1,170,657	929,480	241,177	
		Technology and Telecom	32,253	50,254	(18,001)	
		Quickstart Projects	-	-	-	
		School Totals	<u>47,752,405</u>	<u>13,767,762</u>	<u>33,984,643</u>	<u>71.17%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Portola MS	214	Architect and Engineering	3,171,681	1,296,790	1,874,891	
		DSA Fees	155,668	32,136	123,532	
		CDE Fees	8,706		8,706	
		Preliminary Tests	221,466	47,625	173,841	
		Other Planning Costs	6,178,063	1,681,740	4,496,323	
		Construction	48,842,787	272,346	48,570,441	
		Construction Management	-		-	
		Other Construction Costs	450,143		450,143	
		Labor Compliance	164,254		164,254	
		Inspections	591,847		591,847	
		Construction Tests	223,770		223,770	
		Furniture and Equipment	558,665	4,368	554,297	
		Temporary Housing	-		-	
		Technology and Telecom	143,961	153,507	(9,546)	
		Quickstart Projects	-		-	
		School Totals	<u>60,711,011</u>	<u>3,488,512</u>	<u>57,222,499</u>	<u>94.25%</u>
De Anza HS	352	Architect and Engineering	8,575	1,431,535	(1,422,960)	
		DSA Fees	-	14,500	(14,500)	
		CDE Fees	-		-	
		Preliminary Tests	-	33,928	(33,928)	
		Other Planning Costs	-	2,086,741	(2,086,741)	
		Construction	18,266	37,635	(19,369)	
		Construction Management	-		-	
		Other Construction Costs	11,148		11,148	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	86,332	132,559	(46,227)	
		Quickstart Projects	-		-	
		School Totals	<u>124,320</u>	<u>3,736,898</u>	<u>(3,612,578)</u>	<u>0.00%</u>
El Cerrito HS	354	Architect and Engineering	8,875,185	7,295,602	1,579,583	
		DSA Fees	408,709	328,998	79,711	
		CDE Fees	20,344	281	20,063	
		Preliminary Tests	338,208	77,082	261,126	
		Other Planning Costs	9,612,813	1,497,723	8,115,090	
		Construction	89,078,015	22,679,610	66,398,405	
		Construction Management	142,575	5,233,907	(5,091,332)	
		Other Construction Costs	481,892	1,571,705	(1,089,813)	
		Labor Compliance	383,841	96,169	287,672	
		Inspections	1,340,904	339,304	1,001,600	
		Construction Tests	525,538	351,245	174,293	
		Furniture and Equipment	1,328,104	283,487	1,044,617	
		Temporary Housing	7,820,898	6,974,784	846,114	
		Technology and Telecom	112,466	147,618	(35,152)	
		Quickstart Projects	-		-	
		School Totals	<u>120,469,493</u>	<u>46,877,515</u>	<u>73,591,978</u>	<u>61.09%</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, 2007  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Gompers HS	358	Architect and Engineering	88,592	3,223	85,369	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	402,162	430,941	(28,779)	
		Construction	2,540		2,540	
		Construction Management	-		-	
		Other Construction Costs	4,847	2,000	2,847	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-	1,667	(1,667)	
		Furniture and Equipment	152,348	53,300	99,048	
		Temporary Housing	-		-	
		Technology and Telecom	161,329	184,490	(23,161)	
		Quickstart Projects	-		-	
		School Totals	<u>811,818</u>	<u>675,621</u>	<u>136,197</u>	<u>16.78%</u>
Kennedy HS	360	Architect and Engineering	279,708	207,017	72,691	
		DSA Fees	12,100	12,100	-	
		CDE Fees	-	11,231	(11,231)	
		Preliminary Tests	25,100	14,599	10,501	
		Other Planning Costs	776,192	128,477	647,715	
		Construction	2,811,849	2,768,984	42,865	
		Construction Management	-	683,129	(683,129)	
		Other Construction Costs	4,867		4,867	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	12,000	13,324	(1,324)	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	520,922	449,717	71,205	
		Quickstart Projects	-		-	
		School Totals	<u>4,442,738</u>	<u>4,288,578</u>	<u>154,160</u>	<u>3.47%</u>
Pinole Valley HS	362	Architect and Engineering	147,959	33,277	114,682	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	45,239		45,239	
		Other Planning Costs	597,548	600,729	(3,181)	
		Construction	1,620,207	1,596,418	23,789	
		Construction Management	-		-	
		Other Construction Costs	5,725	9,413	(3,688)	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	3,000	1,487	1,513	
		Furniture and Equipment	373		373	
		Temporary Housing	5,450	24,387	(18,937)	
		Technology and Telecom	29,635	33,777	(4,142)	
		Quickstart Projects	-		-	
		School Totals	<u>2,455,136</u>	<u>2,299,488</u>	<u>155,648</u>	<u>6.34%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Richmond HS	364	Architect and Engineering	342,704	282,515	60,189	
		DSA Fees	12,160	20,928	(8,768)	
		CDE Fees	-	43,824	(43,824)	
		Preliminary Tests	61,330	10,359	50,971	
		Other Planning Costs	807,942	128,753	679,189	
		Construction	3,626,370	3,556,723	69,647	
		Construction Management	-	706,646	(706,646)	
		Other Construction Costs	24,663	18,305	6,358	
		Labor Compliance	-	-	-	
		Inspections	-	18,181	(18,181)	
		Construction Tests	19,000	2,350	16,650	
		Furniture and Equipment	33	-	33	
		Temporary Housing	-	-	-	
		Technology and Telecom	202,039	243,774	(41,735)	
		Quickstart Projects	-	-	-	
		School Totals	<u>5,096,242</u>	<u>5,032,358</u>	<u>63,884</u>	<u>1.25%</u>
Vista HS	373	Architect and Engineering	1,000	-	1,000	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	34,789	92,369	(57,580)	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	-	-	
		Quickstart Projects	-	-	-	
		School Totals	<u>35,789</u>	<u>92,369</u>	<u>(56,580)</u>	<u>0.00%</u>
North Campus	374	Architect and Engineering	83,906	-	83,906	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	103,664	-	103,664	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	14,091	25,997	(11,906)	
		Quickstart Projects	-	-	-	
		School Totals	<u>201,662</u>	<u>25,997</u>	<u>175,665</u>	<u>87.11%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Hercules HS	376	Architect and Engineering	177,644	417,981	(240,337)	
		DSA Fees	-	9,750	(9,750)	
		CDE Fees	-	-	-	
		Preliminary Tests	2,307	-	2,307	
		Other Planning Costs	1,106,395	45,649	1,060,746	
		Construction	-	2,063,134	(2,063,134)	
		Construction Management	-	305,671	(305,671)	
		Other Construction Costs	-	-	-	
		Labor Compliance	548	-	548	
		Inspections	-	29,417	(29,417)	
		Construction Tests	-	24,892	(24,892)	
		Furniture and Equipment	-	38,085	(38,085)	
		Temporary Housing	-	-	-	
		Technology and Telecom	6,623	-	6,623	
		Quickstart Projects	-	-	-	
		School Totals	<u>1,293,516</u>	<u>2,934,579</u>	<u>(1,641,063)</u>	<u>0.00%</u>
Delta HS	391	Architect and Engineering	19,073	12,644	6,429	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	133,491	120,288	13,203	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	-	-	
		Quickstart Projects	-	-	-	
		School Totals	<u>152,564</u>	<u>132,932</u>	<u>19,632</u>	<u>12.87%</u>
Kappa HS	393	Architect and Engineering	7,962	-	7,962	
		DSA Fees	-	-	-	
		CDE Fees	-	-	-	
		Preliminary Tests	-	-	-	
		Other Planning Costs	101,848	101,648	200	
		Construction	-	-	-	
		Construction Management	-	-	-	
		Other Construction Costs	-	-	-	
		Labor Compliance	-	-	-	
		Inspections	-	-	-	
		Construction Tests	-	-	-	
		Furniture and Equipment	-	-	-	
		Temporary Housing	-	-	-	
		Technology and Telecom	-	-	-	
		Quickstart Projects	-	-	-	
		School Totals	<u>109,809</u>	<u>101,648</u>	<u>8,161</u>	<u>7.43%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Omega HS	395	Architect and Engineering	12,847		12,847	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	105,791	103,788	2,003	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>118,638</u>	<u>103,788</u>	<u>14,850</u>	<u>12.52%</u>
Sigma HS	396	Architect and Engineering	8,141		8,141	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	102,586	102,586	0	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>110,728</u>	<u>102,586</u>	<u>8,142</u>	<u>7.35%</u>
Fiscal	606	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	184,229	125,526	58,703	
		Construction	-		-	
		Construction Management	276,343	188,289	88,054	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>460,572</u>	<u>313,816</u>	<u>146,756</u>	<u>31.86%</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, 2007**  
(Continued)

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Remaining Budget
Operations	615	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	3,118,336	4,942,497	(1,824,160)	
		Construction	-		-	
		Construction Management	3,410,377	5,405,366	(1,994,989)	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Technology and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	6,528,713	10,347,862	(3,819,149)	0.00%
Measure D Totals			323,231,315	207,226,515	116,004,800	35.89%

## 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, 2007**

<b>Description</b>	<b>Object</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Remaining Budget</b>
<b>Expenditures</b>					
Architect and Engineering	6201	\$ 24,945,531	\$ 1,992,754	\$ 22,952,777	
DSA Fees	6202	1,418,077	14,499	1,403,578	
CDE Fees	6203	138,725	31,575	107,150	
Preliminary Tests	6205	896,878	140,237	756,641	
Other Planning Costs	6207	41,232,646	1,038,752	40,193,894	
Construction	6211	288,774,979	-	288,774,979	
Construction Management	6217	4,911,461	-	4,911,461	
Other Construction Costs	6219	5,176,793	23,271	5,153,522	
Labor Compliance	6216	1,371,834	-	1,371,834	
Inspections	6214	5,017,217	-	5,017,217	
Construction Tests	6213	1,926,562	-	1,926,562	
Furniture and Equipment	4400/6400	8,500,000	34,404	8,465,596	
Temporary Housing		-	-	-	
Network and Telecom		7,800,000	1,451,772	6,348,228	
Quickstart Projects		-	-	-	
<b>Totals</b>		<b>\$ 392,110,703</b>	<b>\$ 4,727,264</b>	<b>\$ 387,383,439</b>	<b>98.79%</b>
<b>Revenues</b>					
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			
<b>Total Revenues</b>		<b>401,407,600</b>			
<b>Amount Available or To Be (Identified)</b>		<b>\$ 9,296,897</b>			

\* 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, 2007**

<b>School</b>	<b>Site #</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>% of Budget Remaining</b>	<b>% of Project Completed</b>
Bayview	104	\$ -	\$ 1,216	0.00%	
Castro	109	350,000	190,175	45.66%	54.34%
Dover	115	30,439,501	354,317	98.84%	1.16%
Fairmont	123	-	7,407	0.00%	
Ford	124	26,208,000	451,944	98.28%	1.72%
King	132	26,500,001	301,923	98.86%	1.14%
Lake	134	5,680	5,636	0.77%	99.23%
Montalvin	140	-	1,216	0.00%	
Murphy	142	-	20,751	0.00%	
Nystrom	144	26,708,002	475,040	98.22%	1.78%
Ohlone	146	27,955,198	56,129	99.80%	0.20%
Stewart	158	-	96	0.00%	
Tara Hills	159	-	1,216	0.00%	
Vista Hills	163	-	58,038	0.00%	
Portola	214	-	891	0.00%	
De Anza HS	352	161,599,999	497,349	99.69%	0.31%
Gompers	358	23,000,000	3,621	99.98%	0.02%
Kennedy HS	360	8,600,000	30,425	99.65%	0.35%
Pinole Valley HS	362	25,000,000	254,754	98.98%	1.02%
Richmond HS	364	9,850,000	109,346	98.89%	1.11%
Richmond Charter	512	-	21,250	0.00%	
Nystrom Comm	544	-	16,228	0.00%	
Fiscal	606	4,458,773	8,000	99.82%	0.18%
Operations	615	21,435,549	1,860,296	91.32%	8.68%
<b>Totals</b>		<b>\$ 392,110,703</b>	<b>\$ 4,727,264</b>	<b>98.79%</b>	<b>1.21%</b>

**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)** \$ 9,296,897

\* 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, 2007**

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Bayview	104	Architect and Engineering	\$ -	\$ 1,216	\$ (1,216)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-		-	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>-</u>	<u>1,216</u>	<u>(1,216)</u>	<u>0.00%</u>
Castro	109	Architect and Engineering	136,217	134,664	1,553	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	18,287	32,309	(14,022)	
		Other Planning Costs	174,646	23,202	151,444	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	20,850		20,850	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>350,000</u>	<u>190,175</u>	<u>159,825</u>	<u>45.66%</u>
Dover	115	Architect and Engineering	2,448,908	314,697	2,134,211	
		DSA Fees	128,146		128,146	
		CDE Fees	12,536		12,536	
		Preliminary Tests	79,395	24,062	55,333	
		Other Planning Costs	3,078,065	15,558	3,062,507	
		Construction	23,475,068		23,475,068	
		Construction Management	-		-	
		Other Construction Costs	465,920		465,920	
		Labor Compliance	123,967		123,967	
		Inspections	453,385		453,385	
		Construction Tests	174,111		174,111	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>30,439,501</u>	<u>354,317</u>	<u>30,085,184</u>	<u>98.84%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Fairmont	123	Architect and Engineering	-	7,407	(7,407)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-		-	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	-	7,407	(7,407)	0.00%
Ford	124	Architect and Engineering	2,157,845	364,306	1,793,539	
		DSA Fees	110,694		110,694	
		CDE Fees	10,829		10,829	
		Preliminary Tests	68,582	26,017	42,565	
		Other Planning Costs	2,616,423	61,621	2,554,802	
		Construction	20,192,037		20,192,037	
		Construction Management	-		-	
		Other Construction Costs	402,468		402,468	
		Labor Compliance	107,084		107,084	
		Inspections	391,639		391,639	
		Construction Tests	150,399		150,399	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	26,208,000	451,944	25,756,056	98.28%
King	132	Architect and Engineering	1,889,927	258,442	1,631,485	
		DSA Fees	110,855		110,855	
		CDE Fees	10,845		10,845	
		Preliminary Tests	68,682	20,515	48,167	
		Other Planning Costs	2,891,301	22,966	2,868,335	
		Construction	20,475,268		20,475,268	
		Construction Management	-		-	
		Other Construction Costs	403,055		403,055	
		Labor Compliance	107,240		107,240	
		Inspections	392,210		392,210	
		Construction Tests	150,618		150,618	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	26,500,001	301,923	26,198,078	98.86%



**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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Lake	134	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-	5,636	(5,636)	
		Other Planning Costs	5,680		5,680	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>5,680</u>	<u>5,636</u>	<u>44</u>	<u>0.77%</u>
Montalvin	140	Architect and Engineering	-	1,216	(1,216)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-		-	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>-</u>	<u>1,216</u>	<u>(1,216)</u>	<u>0.00%</u>
Murphy	142	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-		-	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-	20,751	(20,751)	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>-</u>	<u>20,751</u>	<u>(20,751)</u>	<u>0.00%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Nystrom	144	Architect and Engineering	1,944,705	402,150	1,542,555	
		DSA Fees	108,801		108,801	
		CDE Fees	10,644	31,575	(20,931)	
		Preliminary Tests	67,409		67,409	
		Other Planning Costs	2,800,847	41,315	2,759,532	
		Construction	20,741,985		20,741,985	
		Construction Management	-		-	
		Other Construction Costs	395,587		395,587	
		Labor Compliance	105,253		105,253	
		Inspections	384,943		384,943	
		Construction Tests	147,828		147,828	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>26,708,002</u>	<u>475,040</u>	<u>26,232,962</u>	<u>98.22%</u>
Ohlone	146	Architect and Engineering	2,014,171		2,014,171	
		DSA Fees	117,392		117,392	
		CDE Fees	11,484		11,484	
		Preliminary Tests	72,732	31,698	41,034	
		Other Planning Costs	3,049,010	24,431	3,024,579	
		Construction	21,575,183		21,575,183	
		Construction Management	-		-	
		Other Construction Costs	426,823		426,823	
		Labor Compliance	113,564		113,564	
		Inspections	415,339		415,339	
		Construction Tests	159,500		159,500	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>27,955,198</u>	<u>56,129</u>	<u>27,899,069</u>	<u>99.80%</u>
Stewart	158	Architect and Engineering	-	96	(96)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-		-	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>-</u>	<u>96</u>	<u>(96)</u>	<u>0.00%</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, 2007**  
(Continued)

<u>School</u>	<u>Site #</u>	<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Remaining Budget</u>
Tara Hills	159	Architect and Engineering	-	1,216	(1,216)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-		-	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	-	1,216	(1,216)	0.00%
Vista Hills	163	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-		-	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-	58,038	(58,038)	
		Quickstart Projects	-		-	
		School Totals	-	58,038	(58,038)	0.00%
Portola	214	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-	891	(891)	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	-	891	(891)	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, 2007**  
(Continued)

<b>School</b>	<b>Site #</b>	<b>Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Remaining Budget</b>
De Anza HS	352	Architect and Engineering	11,504,976	361,690	11,143,286	
		DSA Fees	676,163	14,499	661,664	
		CDE Fees	66,146		66,146	
		Preliminary Tests	418,927		418,927	
		Other Planning Costs	17,609,147	118,640	17,490,507	
		Construction	124,901,092		124,901,092	
		Construction Management	-		-	
		Other Construction Costs	2,458,440	2,520	2,455,920	
		Labor Compliance	654,114		654,114	
		Inspections	2,392,294		2,392,294	
		Construction Tests	918,700		918,700	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>161,599,999</u>	<u>497,349</u>	<u>161,102,650</u>	<u>99.69%</u>
Gompers	358	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	12,500	3,621	8,879	
		Construction	22,987,500		22,987,500	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>23,000,000</u>	<u>3,621</u>	<u>22,996,379</u>	<u>99.98%</u>
Kennedy HS	360	Architect and Engineering	640,025		640,025	
		DSA Fees	37,303		37,303	
		CDE Fees	3,649		3,649	
		Preliminary Tests	23,111		23,111	
		Other Planning Costs	968,857	30,425	938,432	
		Construction	6,572,679		6,572,679	
		Construction Management	-		-	
		Other Construction Costs	135,628		135,628	
		Labor Compliance	36,086		36,086	
		Inspections	131,979		131,979	
		Construction Tests	50,683		50,683	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>8,600,000</u>	<u>30,425</u>	<u>8,569,575</u>	<u>99.65%</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, 2007**  
(Continued)

<b>School</b>	<b>Site #</b>	<b>Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Remaining Budget</b>
Pinole Valley HS	362	Architect and Engineering	1,910,898		1,910,898	
		DSA Fees	111,373		111,373	
		CDE Fees	10,895		10,895	
		Preliminary Tests	69,003		69,003	
		Other Planning Costs	2,892,678	254,754	2,637,924	
		Construction	18,947,107		18,947,107	
		Construction Management	-		-	
		Other Construction Costs	404,939		404,939	
		Labor Compliance	107,742		107,742	
		Inspections	394,043		394,043	
		Construction Tests	151,322		151,322	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>25,000,000</u>	<u>254,754</u>	<u>24,745,246</u>	<u>98.98%</u>
Richmond HS	364	Architect and Engineering	297,859	108,176	189,683	
		DSA Fees	17,350		17,350	
		CDE Fees	1,697		1,697	
		Preliminary Tests	10,750		10,750	
		Other Planning Costs	450,631	1,170	449,461	
		Construction	8,907,060		8,907,060	
		Construction Management	-		-	
		Other Construction Costs	63,083		63,083	
		Labor Compliance	16,784		16,784	
		Inspections	61,385		61,385	
		Construction Tests	23,401		23,401	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>9,850,000</u>	<u>109,346</u>	<u>9,740,654</u>	<u>98.89%</u>
Richmond Charter	512	Architect and Engineering	-	21,250	(21,250)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-		-	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	<u>-</u>	<u>21,250</u>	<u>(21,250)</u>	<u>0.00%</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, 2007**  
(Continued)

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Remaining Budget
Nystrom Comm	544	Architect and Engineering	-	16,228	(16,228)	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	-		-	
		Construction	-		-	
		Construction Management	-		-	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	-	16,228	(16,228)	0.00%
Fiscal	606	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	1,783,509	8,000	1,775,509	
		Construction	-		-	
		Construction Management	2,675,264		2,675,264	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	-		-	
		Temporary Housing	-		-	
		Network and Telecom	-		-	
		Quickstart Projects	-		-	
		School Totals	4,458,773	8,000	4,450,773	99.82%
Operations	615	Architect and Engineering	-		-	
		DSA Fees	-		-	
		CDE Fees	-		-	
		Preliminary Tests	-		-	
		Other Planning Costs	2,899,352	432,158	2,467,194	
		Construction	-		-	
		Construction Management	2,236,197		2,236,197	
		Other Construction Costs	-		-	
		Labor Compliance	-		-	
		Inspections	-		-	
		Construction Tests	-		-	
		Furniture and Equipment	8,500,000	34,404	8,465,596	
		Temporary Housing	-		-	
		Network and Telecom	7,800,000	1,393,734	6,406,266	
		Quickstart Projects	-		-	
		School Totals	21,435,549	1,860,296	19,575,253	91.32%
Measure J Totals			\$ 392,110,703	\$ 4,727,264	\$ 387,383,439	98.79%

## 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**

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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, 2007, and have issued our report thereon dated January 24, 2008. 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 the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting applicable to the basic financial statements would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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.



Sacramento, California  
January 24, 2008



## 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, 2007. 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 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  
January 24, 2008

**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, 2007**

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, 2007**

No matters were reported.