
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

MEASURE M GENERAL OBLIGATION BONDS

**FOR THE YEARS ENDED
JUNE 30, 2001, 2002 and 2003**

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying Schedules of the West Contra Costa Unified School District (the District) Measure M General Obligation Bonds (the Bonds), as of and for the years ended June 30, 2001, 2002 and 2003, as listed in the Table of Contents. These Schedules are the responsibility of West Contra Costa Unified School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the Schedules referred to above present fairly, in all material respects, the transactions of Measure M General Obligation Bonds of the District as of and for the years ended June 30, 2001, 2002, and 2003, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report, dated November 21, 2003 on our consideration of the District's internal control over financial reporting and on our tests of the District's compliance with certain provisions of laws, regulations, contracts and grants, as they relate to the Schedules. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

Torrance, California
November 21, 2003

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF ASSETS AND LIABILITIES
AS OF JUNE 30, 2001, 2002, and 2003**

	<u>2003</u>	<u>2002</u>	<u>2001</u>
ASSETS			
Cash In County Treasury	\$ 82,159,079	\$ -	\$ -
Cash Awaiting Deposit	86,406	8,812	832
Investments - LAIF (Note 2)	-	-	14,875,000
Investments - Other (Note 2)	38,602,804	53,502,628	-
Interest Receivable	21,557	16,109	-
Total Assets	<u>120,869,846</u>	<u>53,527,549</u>	<u>14,875,832</u>
LIABILITIES			
Accounts Payable (Note 3)	2,158,739	8,931,029	327,474
Contract Retention	<u>-</u>	<u>106,347</u>	<u>-</u>
Total Liabilities	<u>2,158,739</u>	<u>9,037,376</u>	<u>327,474</u>
EXCESS OF ASSETS OVER LIABILITIES	<u>\$ 118,711,107</u>	<u>\$ 44,490,173</u>	<u>\$ 14,548,358</u>

The accompanying notes are an integral part of this schedule.



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF REVENUES and EXPENDITURES
FOR THE THREE YEARS ENDED
JUNE 30, 2001, 2002 and 2003

	2003	2002	2001	TOTAL
REVENUES				
Interest	\$ 1,574,814	\$ 1,070,167	\$ 4	\$ 2,644,985
Other Local Revenues	219,004	-	-	219,004
Total Revenues	1,793,818	1,070,167	4	2,863,989
EXPENDITURES				
Classified salaries	289,080	12,777	-	301,857
Employee benefits	86,924	3819	-	90,743
Non-capitalized equipment and supplies	11,693	5,832	4,691	22,216
Services and other operating expenses	563,031	820,178	446,955	1,830,164
Capital outlay	17,952,182	8,921,376	-	26,873,558
Total Expenditures	18,902,910	9,763,982	451,646	29,118,538
EXCESS (DEFICIENCY) OF REVENUES				
OVER (UNDER) EXPENDITURES	(17,109,092)	(8,693,815)	(451,642)	(26,254,549)
OTHER FINANCING SOURCES (USES)				
Proceeds from bond sales	95,000,000	40,000,000	15,000,000	150,000,000
Interfund Transfers Out (Note 4)	(1,218,026)	(1,222,467)	-	(2,440,493)
Total Other Financing Sources (Uses)	93,781,974	38,777,533	15,000,000	147,559,507
EXCESS (DEFICIENCY) OF REVENUE AND				
OTHER FINANCING SOURCES OVER				
(UNDER) EXPENDITURES	\$ 76,672,882	\$ 30,083,718	\$ 14,548,358	\$ 121,304,958

The accompanying notes are an integral part of this schedule.



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
NOTE TO SCHEDULES
JUNE 30, 2001, 2002, AND 2003

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Accounting

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

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

B. Budgets and Budgetary Accounting

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

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

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



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
NOTE TO SCHEDULES
JUNE 30, 2001, 2002, AND 2003

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

C. Accounting Estimates

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

D. Encumbrances

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

NOTE 2: INVESTMENTS

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



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
NOTE TO SCHEDULES
JUNE 30, 2001, 2002, AND 2003**

NOTE 3: ACCOUNTS PAYABLE

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

	<u>Due to Vendor</u>	<u>Due to LAIF</u>	<u>Total</u>
June 30, 2001	\$ 23,020	\$ 304,454	\$ 327,474
June 30, 2002	\$ 3,646,985	\$ 5,284,044	\$ 8,931,029
June 30, 2003	\$ 2,158,738	\$ -	\$ 2,158,738

NOTE 4: INTERFUND TRANSFERS IN/OUT

Interfund Activities are reported as either loans and services provided, reimbursements or transfers. Interfund transfers consist of operating transfers from funds receiving resources to funds through which the resources are to be expended. There were no interfund transfers in fiscal year ending June 30, 2001. Interfund transactions for June 30, 2002 and 2003 are as follows:

	<u>Transfer Out</u>	<u>Transfer In</u>
June 30, 2002		
Measure M Bonds	\$ (1,222,467)	\$ -
Deferred Maintenance Fund	-	1,222,467
June 30, 2003		
Measure M Bonds	(1,218,026)	-
Deferred Maintenance Fund		1,218,026
Total	<u>\$ (2,440,493)</u>	<u>\$ 2,440,493</u>

NOTE 5: GENERAL OBLIGATION BONDS ISSUES

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



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
NOTE TO SCHEDULES
JUNE 30, 2001, 2002, AND 2003

NOTE 5: GENERAL OBLIGATION BONDS ISSUES (Continued)

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

On May 2, 2002, the District issued \$15,000,000 of Measure M, Series A bonds to fund the acquisition and construction of real property and improvement of real property. The interest rate ranges from 4.8% to 7.9%. The final maturity date is August 1, 2031.

On February 12, 2002, the District issued \$40,000,000 of Measure M, Series B bonds to fund the acquisition and construction of real property and improvement of real property. The interest rate ranges from 4% to 6%. The final maturity date is August 1, 2031.

On April 1, 2003, the District issued \$95,000,000 of Measure M, Series C bonds to fund the acquisition and construction of real property and improvement of real property. The interest rate ranges from 2.5%-5%. The final maturity date is August 1, 2032.



SUPPLEMENTAL INFORMATION



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

AUTHORITY FOR ISSUANCE

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

PURPOSE OF BONDS

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

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities 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
SCHEDULE OF BUDGET TO ACCUMULATED ACTUAL EXPENDITURES
FOR THE THREE YEARS ENDED
JUNE 30, 2003**

EXPENDITURES	EXPENDITURES			% OF
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Classified Salaries	\$ -	\$ 301,857	\$ (301,857)	
Employee Benefits	-	90,743	(90,743)	
Books and Supplies	-	22,216	(22,216)	
Rentals, Leases and Repairs	16,034,055	364,374	15,669,681	
Travel	-	975	(975)	
Contracted Services	-	1,464,815	(1,464,815)	
Site Improvements	-	53,250	(53,250)	
Buildings and improvements	512,109,657	26,635,007	485,474,650	
General Equipment	-	185,301	(185,301)	
Total Expenditures	528,143,712	\$ 29,118,538	\$ 499,025,174	94%

Planned Revenue Sources:

Measure M Bond	150,000,000
State Funding on Phase 1A Projects	8,910,114
State Funding on Quick Start Projects	3,863,449
Capital Facility Fund	6,400,000
Contra Costa County Head Start	900,000
Interest	6,000,000
State Funding on Phase 1B Projects	11,390,390
Total Projected Funding	187,463,953

Additional Funding Required \$ 340,679,759



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE SUMMARY
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SCHOOL/PROJECT DESCRIPTION	PHASE	PROJECT BUDGET	EXPENDITURES TO DATE	% OF	
				BUDGET REMAINING	CONSTRUCTION COMPLETED TO DATE
Bayview Elementary School Renovation	Phase 1B	\$ 16,050,070	\$ 304,210	98%	0%
Chavez Elementary School Renovation	Phase 3	499,988	62,506	87%	14%
Castro Elementary School Renovation	Phase 2A	12,291,969	369,708	97%	3%
Collins Elementary School Renovation	Phase 2A	14,822,369	349,041	98%	2%
Coronado Elementary School Renovation	Phase 2A	10,769,228	447,196	96%	4%
Dover Elementary School Renovation	Phase 2B	11,955,471	484,834	96%	4%
Downer Elementary School Renovation	Phase 1B	29,278,997	523,096	98%	0%
Ellerhorst Elementary School Renovation	Phase 1B	11,075,686	246,597	98%	0%
El Sobrante Elementary School Renovation	Phase 2A	9,702,827	422,385	96%	4%
Fairmont Elementary School Renovation	Phase 2B	10,276,875	595,867	94%	5%
Ford Elementary School Renovation	Phase 2B	10,584,934	399,346	96%	3%
Grant Elementary School Renovation	Phase 2A	14,124,945	559,179	96%	3%
Harding Elementary School Renovation	Phase 1A	14,608,638	919,114	94%	0%
Hanna Ranch Elementary School Renovation	Phase 3	499,988	29,363	94%	4%
Hercules Elementary School Replacement	Phase 1A	15,526,746	1,041,334	93%	0%
Highland Elementary School Renovation	Phase 2B	13,079,829	106,679	99%	0%
Kensington Elementary School Renovation	Phase 1B	16,403,803	248,827	98%	0%
Lake Elementary School Renovation	Phase 2A	11,656,839	486,850	96%	4%
Lincoln Elementary School Renovation	Phase 1A	15,412,111	1,185,924	92%	1%
M L King Elementary School Renovation	Phase 2B	15,849,034	224,421	99%	0%
Madera Elementary School Renovation	Phase 1A	10,617,257	759,638	93%	0%
Mira Vista Elementary School Renovation	Phase 1B	12,683,097	306,724	98%	0%
Montalvin Elementary School Renovation	Phase 1A	10,922,805	757,810	93%	1%
Murphy Elementary School Renovation	Phase 1B	12,436,624	268,035	98%	0%
New Elementary School	Phase 3	23,211,825	-	100%	0%
New Elementary School Land Acquire	Phase 3	6,400,000	-	100%	0%
Nystrom Elementary School Renovation	Phase 2A	20,169,589	826,060	96%	4%
Ohlone Elementary School Renovation	Phase 3	13,452,359	188,204	99%	0%
Olinda Elementary School Renovation	Phase 2B	7,243,352	357,413	95%	4%
Peres Elementary School Renovation	Phase 1A	17,622,891	1,298,216	93%	0%
Riverside Elementary School Renovation	Phase 1A	12,402,527	750,006	94%	0%
Seaview Elementary School Renovation	Phase 3	8,141,216	381,545	95%	4%
Shannon Elementary School Renovation	Phase 2B	7,621,536	296,658	96%	3%
Sheldon Elementary School Renovation	Phase 1B	14,180,543	293,525	98%	0%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE SUMMARY
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SCHOOL/PROJECT DESCRIPTION	PHASE	PROJECT BUDGET	EXPENDITURES TO DATE	% OF	
				BUDGET REMAINING	CONSTRUCTION COMPLETED TO DATE
Stege Elementary School Renovation	Phase 2A	12,077,688	495,156	96%	4%
Stewart Elementary School Renovation	Phase 1A	9,576,019	3,850,036	70%	37%
Stewart Elementary Temporary Campus	Phase 1A	3,400,922	-	100%	0%
Tara Hills Elementary School Renovation	Phase 1B	12,349,017	244,863	98%	0%
Valley View Elementary School Renovation	Phase 2B	10,614,925	430,137	96%	4%
Verde Elementary School Renovation	Phase 1A	13,976,155	811,700	94%	1%
Vista Hills Elementary School Renovation	-	-	2,000	-100%	0%
Washington Elementary School Renovation	Phase 1B	13,804,464	233,593	98%	0%
Wilson Elementary School Renovation	Phase 2A	13,234,205	474,704	96%	3%
Quick Start Projects **	Phase 1A	7,534,348	-	100%	0%
Fiscal Services *	All	-	85,767	-100%	0%
Operational Support Services *	All	-	7,000,271	-100%	0%
Totals		\$ 528,143,712	\$ 29,118,538	94%	2%

Planned Revenue Sources:

Measure M Bond	150,000,000
State Funding on Phase 1A Projects	8,910,114
State Funding on Quick Start Projects	3,863,449
Capital Facility Fund	6,400,000
Contra Costa County Head Start	900,000
Interest	6,000,000
State Funding on Phase 1B Projects	11,390,390
Total Projected Funding	187,463,953

Additional Funding Required \$ 340,679,759

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

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



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 104 - BAYVIEW ELEMMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 11,760,234	\$ 12,459	\$ 11,747,775	100%
Other Services/Operations	-	2,294	(2,294)	-100%
Architect Fees	2,195,554	117,035	2,078,519	95%
Preliminary Tests	104,008	-	104,008	100%
Inspection Services	128,243	-	128,243	100%
DSA Plan Check Fees	68,665	-	68,665	100%
CDE Plan Check Fees	10,098	-	10,098	100%
Site Surveys	21,205	-	21,205	100%
Leases - Temporary Housing	484,359	-	484,359	100%
Planning	410,982	168,800	242,182	59%
Construction Testing	165,605	-	165,605	100%
Project Contingency and District Services	701,117	-	701,117	100%
General Equipment	-	3,622	(3,622)	-100%
TOTAL COSTS	\$ 16,050,070	\$ 304,210	\$ 15,745,860	98%

SITE # 105 - CHAVEZ ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 370,105	\$ 50,648	\$ 319,457	86%
Architect Fees	65,736	1,939	63,797	97%
Preliminary Tests	3,271	-	3,271	100%
Inspection Services	4,033	-	4,033	100%
DSA Plan Check Fees	2,160	-	2,160	100%
CDE Plan Check Fees	318	-	318	100%
Site Surveys	667	-	667	100%
Leases - Temporary Housing	13,377	-	13,377	100%
Planning	12,925	6,297	6,628	51%
Construction Testing	5,208	-	5,208	100%
Project Contingency and District Services	22,188	-	22,188	100%
General Equipment	-	3,622	(3,622)	-100%
TOTAL COSTS	\$ 499,988	\$ 62,506	\$ 437,482	87%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 109 - CASTRO ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 8,842,161	\$ 239,081	\$ 8,603,080	97%
Architect Fees	1,729,544	31,163	1,698,381	98%
Preliminary Tests	86,433	-	86,433	100%
Inspection Services	106,573	4,391	102,182	96%
DSA Plan Check Fees	57,063	766	56,297	99%
CDE Plan Check Fees	8,392	-	8,392	100%
Site Surveys	17,622	-	17,622	100%
Leases - Temporary Housing	419,542	-	419,542	100%
Planning	341,538	93,802	247,736	73%
Construction Testing	137,622	505	137,117	100%
Project Contingency and District Services	545,478	-	545,478	100%
TOTAL COSTS	\$ 12,291,969	\$ 369,708	\$ 11,922,261	97%

SITE # 110 - COLLINS ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 10,672,635	\$ 172,948	\$ 10,499,687	98%
Architect Fees	2,071,423	46,377	2,025,046	98%
Preliminary Tests	104,360	-	104,360	100%
Inspection Services	128,677	4,800	123,877	96%
DSA Plan Check Fees	68,898	2,108	66,790	97%
CDE Plan Check Fees	10,132	-	10,132	100%
Site Surveys	21,277	-	21,277	100%
Leases - Temporary Housing	508,657	-	508,657	100%
Planning	412,375	122,284	290,091	70%
Construction Testing	166,166	524	165,642	100%
Project Contingency and District Services	657,769	-	657,769	100%
TOTAL COSTS	\$ 14,822,369	\$ 349,041	\$ 14,473,328	98%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 112-CORONDAO ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 7,707,876	\$ 302,632	\$ 7,405,244	96%
Other Services/Operations	-	200	(200)	-100%
Architect Fees	1,523,967	41,138	1,482,829	97%
Preliminary Tests	75,644	-	75,644	100%
Inspection Services	93,270	5,238	88,032	94%
DSA Plan Check Fees	49,940	1,452	48,488	97%
CDE Plan Check Fees	7,344	-	7,344	100%
Site Surveys	15,423	-	15,423	100%
Leases - Temporary Housing	398,515	-	398,515	100%
Planning	298,904	95,140	203,764	68%
Construction Testing	120,443	1,396	119,047	99%
Project Contingency and District Services	477,903	-	477,903	100%
TOTAL COSTS	\$ 10,769,228	\$ 447,196	\$ 10,322,032	96%

SITE # 115 - DOVER ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 8,768,602	\$ 308,508	\$ 8,460,094	96%
Architect Fees	1,625,884	55,869	1,570,015	97%
Preliminary Tests	81,029	-	81,029	100%
Inspection Services	99,910	6,450	93,460	94%
DSA Plan Check Fees	53,495	4,899	48,596	91%
CDE Plan Check Fees	7,867	-	7,867	100%
Site Surveys	16,521	-	16,521	100%
Leases - Temporary Housing	322,417	-	322,417	100%
Planning	320,184	107,723	212,461	66%
Construction Testing	129,017	1,385	127,632	99%
Project Contingency and District Services	530,545	-	530,545	100%
TOTAL COSTS	\$ 11,955,471	\$ 484,834	\$ 11,470,637	96%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
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FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 116- DOWNER ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 21,536,059	\$ 14,459	\$ 21,521,600	100%
Other Services/Operations	-	119,514	(119,514)	-100%
Service Contract	-	31,981	(31,981)	-100%
Architect Fees	3,891,601	78,562	3,813,039	98%
Preliminary Tests	185,297	-	185,297	100%
Inspection Services	241,806	-	241,806	100%
DSA Plan Check Fees	122,332	-	122,332	100%
CDE Plan Check Fees	17,990	-	17,990	100%
Site Surveys	37,779	-	37,779	100%
Leases - Temporary Housing	922,694	-	922,694	100%
Planning	732,191	278,580	453,611	62%
Construction Testing	312,253	-	312,253	100%
Project Contingency and District Services	1,278,997	-	1,278,997	100%
TOTAL COSTS	\$ 29,278,997	\$ 523,096	\$ 28,755,901	98%

SITE # 117 - ELLERHORST ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 7,992,501	\$ 20,319	\$ 7,972,182	100%
Other Services/Operations	-	2,041	(2,041)	-100%
Architect Fees	1,540,493	86,647	1,453,846	94%
Preliminary Tests	71,378	-	71,378	100%
Inspection Services	96,811	-	96,811	100%
DSA Plan Check Fees	47,124	79	47,045	100%
CDE Plan Check Fees	6,930	-	6,930	100%
Site Surveys	14,553	-	14,553	100%
Leases - Temporary Housing	415,012	-	415,012	100%
Planning	282,048	137,511	144,537	51%
Construction Testing	125,016	-	125,016	100%
Project Contingency and District Services	483,820	-	483,820	100%
TOTAL COSTS	\$ 11,075,686	\$ 246,597	\$ 10,829,089	98%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 120 - EL SOBRANTE ELEMENTARY

	PROJECT	EXPENDITURES		%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 6,929,905	\$ 281,452	\$ 6,648,453	96%
Architect Fees	1,379,918	36,733	1,343,185	97%
Preliminary Tests	68,089	-	68,089	100%
Inspection Services	83,954	3,425	80,529	96%
DSA Plan Check Fees	44,952	2,020	42,932	96%
CDE Plan Check Fees	6,611	176	6,435	97%
Site Surveys	13,882	-	13,882	100%
Leases - Temporary Housing	367,475	-	367,475	100%
Planning	269,049	97,755	171,294	64%
Construction Testing	108,413	824	107,589	99%
Project Contingency and District Services	430,580	-	430,580	100%
TOTAL COSTS	\$ 9,702,827	\$ 422,385	\$ 9,280,442	96%

SITE # 123 - FAIRMONT ELEMENTARY

	PROJECT	EXPENDITURES		%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 7,449,372	\$ 393,829	\$ 7,055,543	95%
Repair & Maintenance	-	804	(804)	-100%
Architect Fees	1,404,982	48,950	1,356,032	97%
Preliminary Tests	69,583	-	69,583	100%
Site Acquisition	-	53,250	(53,250)	-100%
Inspection Services	85,796	7,694	78,102	91%
DSA Plan Check Fees	45,938	1,199	44,739	97%
CDE Plan Check Fees	6,756	309	6,447	95%
Site Surveys	14,187	-	14,187	100%
Leases - Temporary Housing	358,463	-	358,463	100%
Planning	274,953	88,845	186,108	68%
Construction Testing	110,792	987	109,805	99%
Project Contingency and District Services	456,054	-	456,054	100%
TOTAL COSTS	\$ 10,276,875	\$ 595,867	\$ 9,681,008	94%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 124-FORD ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Site Improvement	\$ -	\$ 39,644	\$ (39,644)	-100%
Construction	7,752,698	214,564	7,538,134	97%
Other Services/Operations	-	200	(200)	-100%
Repair & Maintenance	-	1,000	(1,000)	-100%
Architect Fees	1,446,890	37,694	1,409,196	97%
Preliminary Tests	71,670	-	71,670	100%
Inspection Services	88,370	3,756	84,614	96%
DSA Plan Check Fees	47,316	1,209	46,107	97%
CDE Plan Check Fees	6,958	-	6,958	100%
Site Surveys	14,612	-	14,612	100%
Leases - Temporary Housing	289,374	-	289,374	100%
Planning	283,203	100,558	182,645	64%
Construction Testing	114,116	721	113,395	99%
Project Contingency and District Services	469,725	-	469,725	100%
TOTAL COSTS	\$ 10,584,934	\$ 399,346	\$ 10,185,588	96%

SITE # 125 - GRANT ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 10,238,999	\$ 346,729	\$ 9,892,270	97%
Other Services/Operations	-	200	(200)	-100%
Architect Fees	1,976,853	63,342	1,913,511	97%
Preliminary Tests	99,423	-	99,423	100%
Inspection Services	122,589	7,803	114,786	94%
DSA Plan Check Fees	65,638	2,318	63,320	96%
CDE Plan Check Fees	9,653	208	9,445	98%
Site Surveys	20,271	-	20,271	100%
Leases - Temporary Housing	413,534	-	413,534	100%
Planning	392,864	133,977	258,887	66%
Construction Testing	158,304	980	157,324	99%
General Equipment	-	3,622	(3,622)	-100%
Project Contingency and District Services	626,819	-	626,819	-100%
TOTAL COSTS	\$ 14,124,945	\$ 559,179	\$ 13,565,766	96%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 127 - HARDING ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 10,200,453	\$ 2,000	\$ 10,198,453	100%
Materials and Supplies	-	41	(41)	-100%
Other Services/Operations	-	10,228	(10,228)	-100%
Architect Fees	2,094,591	613,910	1,480,681	71%
Preliminary Tests	112,126	-	112,126	100%
Inspection Services	138,252	420	137,832	100%
DSA Plan Check Fees	74,025	39,998	34,027	46%
CDE Plan Check Fees	10,886	-	10,886	100%
Site Surveys	22,861	-	22,861	100%
Leases - Temporary Housing	685,568	-	685,568	100%
Planning	443,061	252,517	190,544	43%
Construction Testing	178,531	-	178,531	100%
Project Contingency and District Services	648,284	-	648,284	100%
TOTAL COSTS	\$ 14,608,638	\$ 919,114	\$ 13,689,524	94%

SITE # 128 - HANNA RANCH ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 370,105	\$ 16,233	\$ 353,872	96%
Architect Fees	65,736	2,431	63,305	96%
Preliminary Tests	3,271	-	3,271	100%
Inspection Services	4,033	-	4,033	100%
DSA Plan Check Fees	2,160	62	2,098	97%
CDE Plan Check Fees	318	-	318	100%
Site Surveys	667	-	667	100%
Leases - Temporary Housing	13,377	-	13,377	100%
Planning	12,925	10,637	2,288	18%
Construction Testing	5,208	-	5,208	100%
Project Contingency and District Services	22,188	-	22,188	100%
TOTAL COSTS	\$ 499,988	\$ 29,363	\$ 470,625	94%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 126 - HERCULES ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 11,420,090	\$ 12,874	\$ 11,407,216	100%
Materials and Supplies	-	33	(33)	-100%
Other Services/Operations	-	9,240	(9,240)	-100%
Architect Fees	2,160,272	537,462	1,622,810	75%
Preliminary Tests	119,796	-	119,796	100%
Inspection Services	147,710	-	147,710	100%
DSA Plan Check Fees	79,089	49,053	30,036	38%
CDE Plan Check Fees	11,631	-	11,631	100%
Site Surveys	24,424	-	24,424	100%
Leases - Temporary Housing	210,595	-	210,595	100%
Planning	473,369	432,672	40,697	9%
Construction Testing	190,743	-	190,743	100%
Project Contingency and District Services	689,027	-	689,027	100%
TOTAL COSTS	\$ 15,526,746	\$ 1,041,334	\$ 14,485,412	93%

SITE # 122 - HIGHLAND ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 9,606,373	\$ 12,460	\$ 9,593,913	99%
Architect Fees	1,772,435	7,767	1,764,668	99%
Preliminary Tests	88,710	-	88,710	100%
Inspection Services	109,380	-	109,380	100%
DSA Plan Check Fees	58,566	-	58,566	100%
CDE Plan Check Fees	8,613	-	8,613	100%
Site Surveys	18,086	-	18,086	100%
Leases - Temporary Housing	345,447	-	345,447	100%
Planning	350,533	86,452	264,081	75%
Construction Testing	141,247	-	141,247	100%
Project Contingency and District Services	580,440	-	580,440	100%
TOTAL COSTS	\$ 13,079,829	\$ 106,679	\$ 12,973,150	99%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 130 - KENSINGTON ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 12,084,843	\$ -	\$ 12,084,843	100%
Other Services/Operations	-	2,134	(2,134)	-100%
Architect Fees	2,233,215	100,610	2,132,605	95%
Preliminary Tests	106,133	-	106,133	100%
Inspection Services	143,950	-	143,950	100%
DSA Plan Check Fees	70,069	-	70,069	100%
CDE Plan Check Fees	10,304	-	10,304	100%
Site Surveys	21,639	-	21,639	100%
Leases- Temporary Housing	411,811	-	411,811	100%
Planning	419,382	146,083	273,299	65%
Construction Testing	185,888	-	185,888	100%
Project Contingency and District Services	716,569	-	716,569	100%
TOTAL COSTS	\$ 16,403,803	\$ 248,827	\$ 16,154,976	98%

SITE # 134 - LAKE ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Site Improvements	\$ -	\$ 39,645	\$ (39,645)	0%
Construction	8,385,390	293,885	8,091,505	96%
Architect Fees	1,643,720	45,536	1,598,184	97%
Preliminary Tests	81,934	-	81,934	100%
Inspection Services	101,025	3,150	97,875	97%
DSA Plan Check Fees	54,092	2,480	51,612	95%
CDE Plan Check Fees	7,955	191	7,764	98%
Site Surveys	16,705	-	16,705	100%
Leases- Temporary Housing	394,510	-	394,510	100%
Planning	323,758	100,885	222,873	69%
Construction Testing	130,458	1,078	129,380	99%
Project Contingency and District Services	517,293	-	517,293	100%
TOTAL COSTS	\$ 11,656,839	\$ 486,850	\$ 11,169,989	96%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 135 -LINCOLN ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 10,742,147	\$ 93,613	\$10,648,534	99%
Materials and Supplies	-	49	(49)	-100%
Non-capital equipment	-	11,366	(11,366)	-100%
Other Services/Operations	-	15,975	(15,975)	-100%
Architect Fees	2,199,680	724,432	1,475,248	67%
Preliminary Tests	118,389	-	118,389	100%
Inspection Services	145,974	2,060	143,914	99%
DSA Plan Check Fees	78,159	43,040	35,119	45%
CDE Plan Check Fees	11,494	-	11,494	100%
Site Surveys	24,137	-	24,137	100%
Leases - Temporary Housing	751,883	-	751,883	100%
Planning	467,807	295,389	172,418	37%
Construction Testing	188,502	-	188,502	100%
Project Contingency and District Services	683,939	-	683,939	100%
TOTAL COSTS	\$ 15,412,111	\$ 1,185,924	\$14,226,187	92%

SITE # 132 - M.L.KING ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 11,464,499	\$ 43,743	\$11,420,756	100%
Architect Fees	2,134,054	44,367	2,089,687	98%
Preliminary Tests	107,620	-	107,620	100%
Inspection Services	132,696	2,932	129,764	98%
DSA Plan Check Fees	71,050	2,273	68,777	97%
CDE Plan Check Fees	10,449	-	10,449	100%
Site Surveys	21,942	-	21,942	100%
Leases - Temporary Housing	606,785	-	606,785	100%
Planning	425,255	127,484	297,771	70%
Construction Testing	171,356	-	171,356	100%
General Equipment	-	3,622	(3,622)	-100%
Project Contingency and District Services	703,329	-	703,329	100%
TOTAL COSTS	\$ 15,849,034	\$ 224,421	\$15,624,613	99%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
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SITE # 137- MADERA ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 7,450,366	\$ 28,182	\$ 7,422,184	100%
Materials and Supplies	-	33	(33)	-100%
Other Services/Operations	-	11,840	(11,840)	-100%
Architect Fees	1,643,613	464,676	1,178,937	72%
Preliminary Tests	80,345	-	80,345	100%
Inspection Services	99,066	796	98,270	99%
DSA Plan Check Fees	53,043	33,348	19,695	37%
CDE Plan Check Fees	7,800	-	7,800	100%
Site Surveys	16,381	-	16,381	100%
Leases - Temporary Housing	350,080	-	350,080	100%
Planning	317,478	220,763	96,715	30%
Construction Testing	127,927	-	127,927	100%
Project Contingency and District Services	471,159	-	471,159	100%
TOTAL COSTS	\$ 10,617,257	\$ 759,638	\$ 9,857,619	93%

SITE # 139 - MIRA VISTA ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 9,067,669	\$ 9,000	\$ 9,058,669	100%
Other Services/Operations	-	1,910	(1,910)	-100%
Architect Fees	1,763,975	126,381	1,637,594	93%
Preliminary Tests	81,738	-	81,738	100%
Inspection Services	110,862	386	110,476	100%
DSA Plan Check Fees	53,963	-	53,963	100%
CDE Plan Check Fees	7,936	-	7,936	100%
Site Surveys	16,665	-	16,665	100%
Leases - Temporary Housing	560,106	-	560,106	100%
Planning	322,985	169,047	153,938	48%
Construction Testing	143,161	-	143,161	1%
Project Contingency and District Services	554,037	-	554,037	100%
TOTAL COSTS	\$ 12,683,097	\$ 306,724	\$ 12,376,373	98%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 142 - MONTALVIN ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Site Improvements	\$ -	\$ 14,127	\$ (14,127)	0%
Construction	7,693,163	36,463	7,656,700	100%
Materials and Supplies	-	49	(49)	-100%
Non-capital equipment	-	-	-	-100%
Repair and Maintenance	-	55,533	(55,533)	-100%
Other Services/Operations	-	11,724	(11,724)	-100%
Architect Fees	1,694,190	406,447	1,287,743	76%
Preliminary Tests	82,626	-	82,626	100%
Inspection Services	101,878	420	101,458	100%
DSA Plan Check Fees	54,549	27,722	26,827	49%
CDE Plan Check Fees	8,022	-	8,022	100%
Site Surveys	16,846	-	16,846	100%
Leases - Temporary Housing	328,760	-	328,760	100%
Planning	326,492	205,325	121,167	37%
Construction Testing	131,560	-	131,560	100%
Project Contingency and District Services	484,719	-	484,719	100%
TOTAL COSTS	\$ 10,922,805	\$ 757,810	\$ 10,164,995	93%

SITE # 142- MURPHY ELEMENTARY

	EXPENDITURES			%
	PROJECT BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 9,022,943	\$ 15,771	\$ 9,007,172	100%
Other Services/Operations	-	2,079	(2,079)	-100%
Architect Fees	1,730,332	100,224	1,630,108	94%
Preliminary Tests	80,144	-	80,144	100%
Inspection Services	108,701	-	108,701	100%
DSA Plan Check Fees	52,911	65	52,846	100%
CDE Plan Check Fees	7,781	-	7,781	100%
Site Surveys	16,340	-	16,340	100%
Leases-Temporary Housing	417,146	-	417,146	100%
Planning	316,687	149,896	166,791	53%
Construction Testing	140,369	-	140,369	100%
Project Contingency and District Services	543,270	-	543,270	100%
TOTAL COSTS	\$ 12,436,624	\$ 268,035	\$ 12,168,589	98%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

NEW ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$17,286,600	\$ -	\$17,286,600	100%
Architect Fees	3,070,352	-	3,070,352	100%
Preliminary Tests	152,782	-	152,782	100%
Inspection Services	188,382	-	188,382	100%
DSA Plan Check Fees	100,866	-	100,866	100%
CDE Plan Check Fees	14,833	-	14,833	100%
Site Surveys	31,150	-	31,150	100%
Leases - Temporary Housing	624,823	-	624,823	100%
Planning	603,713	-	603,713	100%
Construction Testing	243,265	-	243,265	100%
Project Contingency and District Services	895,057	-	895,057	100%
TOTAL COSTS	\$23,211,825	\$ -	\$23,211,825	100%

SITE # 144 - NYSTROM ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$14,459,879	\$ 581,716	\$13,878,163	96%
Repairs and Maintenance	-	1,000	(1,000)	-100%
Other Services/Operations	-	203	(203)	-100%
Architect Fees	2,782,817	76,171	2,706,646	97%
Preliminary Tests	142,348	-	142,348	100%
Inspection Services	175,516	7,833	167,683	96%
DSA Plan Check Fees	93,977	2,627	91,350	97%
CDE Plan Check Fees	13,820	356	13,464	97%
Site Surveys	29,022	-	29,022	100%
Leases - Temporary Housing	788,019	-	788,019	100%
Planning	562,480	150,492	411,988	73%
Construction Testing	226,651	2,040	224,611	99%
General Equipment	-	3,622	(3,622)	-100%
Project Contingency and District Services	895,061	-	895,061	100%
TOTAL COSTS	\$20,169,589	\$ 826,060	\$19,343,529	96%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 146 OHLONE ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$10,081,853	\$ 10,873	\$10,070,980	100%
Repair and Maintenance	-	49,025	(49,025)	-100%
Architect Fees	1,759,448	11,938	1,747,510	99%
Preliminary Tests	88,096	-	88,096	100%
Inspection Services	108,623	-	108,623	100%
DSA Plan Check Fees	58,160	48	58,112	100%
CDE Plan Check Fees	8,553	-	8,553	100%
Site Surveys	17,961	-	17,961	100%
Leases - Temporary Housing	244,315	-	244,315	100%
Planning	348,108	116,320	231,788	67%
Construction Testing	140,269	-	140,269	100%
Project Contingency and District Services	596,972	-	596,972	100%
TOTAL COSTS	\$13,452,359	\$ 188,204	\$13,264,155	99%

SITE # 145 - OLINDA ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 5,338,238	\$ 226,081	\$ 5,112,157	96%
Architect Fees	996,449	35,795	960,654	96%
Preliminary Tests	48,985	-	48,985	100%
Inspection Services	60,399	4,093	56,306	93%
DSA Plan Check Fees	32,340	819	31,521	97%
CDE Plan Check Fees	4,756	-	4,756	100%
Site Surveys	9,987	-	9,987	100%
Leases - Temporary Housing	159,206	-	159,206	100%
Planning	193,561	90,532	103,029	53%
Construction Testing	77,995	93	77,902	100%
Project Contingency and District Services	321,436	-	321,436	100%
TOTAL COSTS	\$ 7,243,352	\$ 357,413	\$ 6,885,939	95%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 147- PERES ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$12,386,175	\$ 43,335	\$12,342,840	100%
Materials and Supplies	-	49	(49)	-100%
Other Services/Operations	-	10,828	(10,828)	-100%
Architect Fees	2,687,023	870,061	1,816,962	68%
Preliminary Tests	133,747	-	133,747	100%
Inspection Services	164,911	547	164,364	100%
DSA Plan Check Fees	88,299	53,983	34,316	39%
CDE Plan Check Fees	12,985	-	12,985	100%
Site Surveys	27,269	-	27,269	100%
Leases - Temporary Housing	598,982	-	598,982	100%
Planning	528,496	319,413	209,083	40%
Construction Testing	212,957	-	212,957	100%
Project Contingency and District Services	782,047	-	782,047	100%
TOTAL COSTS	\$17,622,891	\$ 1,298,216	\$16,324,675	93%

SITE # 150 - RIVERSIDE ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 8,744,678	\$ 22,413	\$ 8,722,265	100%
Materials and Supplies	-	24	(24)	-100%
Other Services/Operations	-	9,868	(9,868)	-100%
Architect Fees	1,947,571	477,304	1,470,267	75%
Preliminary Tests	93,594	-	93,594	100%
Inspection Services	115,402	420	114,982	-100%
DSA Plan Check Fees	61,790	35,175	26,615	43%
CDE Plan Check Fees	9,087	-	9,087	100%
Site Surveys	19,082	-	19,082	100%
Leases - Temporary Housing	342,086	-	342,086	100%
Planning	369,831	204,802	165,029	45%
Construction Testing	149,023	-	149,023	100%
Project Contingency and District Services	550,384	-	550,384	100%
TOTAL COSTS	\$12,402,527	\$ 750,006	\$11,652,521	94%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 152 - SEAVIEW ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Site Improvements	\$ -	\$ 39,711	\$ (39,711)	-100%
Construction	5,902,297	222,854	5,679,443	96%
Architect Fees	1,079,570	34,407	1,045,163	97%
Preliminary Tests	53,175	-	53,175	100%
Inspection Services	65,565	3,750	61,815	94%
DSA Plan Check Fees	35,106	1,800	33,306	95%
CDE Plan Check Fees	5,163	-	5,163	100%
Site Surveys	10,842	-	10,842	100%
Leases - Temporary Housing	333,431	-	333,431	100%
Planning	210,119	78,721	131,398	63%
Construction Testing	84,667	302	84,365	100%
Project Contingency and District Services	361,281	-	361,281	100%
TOTAL COSTS	\$ 8,141,216	\$ 381,545	\$7,759,671	95%

SITE # 154- SHANNON ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 5,521,129	\$ 176,452	\$5,344,677	97%
Architect Fees	1,047,386	34,584	1,012,802	97%
Preliminary Tests	51,553	-	51,553	100%
Inspection Services	63,565	1,800	61,765	97%
DSA Plan Check Fees	34,035	1,892	32,143	94%
CDE Plan Check Fees	5,005	-	5,005	100%
Site Surveys	10,511	-	10,511	100%
Leases - Temporary Housing	264,342	-	264,342	100%
Planning	203,708	81,930	121,778	60%
Construction Testing	82,084	-	82,084	100%
Project Contingency and District Services	338,219	-	338,219	100%
TOTAL COSTS	\$ 7,621,536	\$ 296,658	\$7,324,878	96%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 155 - SHELDON ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$10,422,899	\$ 20,544	\$10,402,355	100%
Other Services/Operations	-	2,595	(2,595)	-100%
Architect Fees	1,941,212	112,755	1,828,457	94%
Preliminary Tests	91,657	-	91,657	100%
Inspection Services	124,315	-	124,315	100%
DSA Plan Check Fees	60,511	73	60,438	100%
CDE Plan Check Fees	8,899	-	8,899	100%
Site Surveys	18,687	-	18,687	100%
Leases - Temporary Housing	370,204	-	370,204	100%
Planning	362,177	157,558	204,619	56%
Construction Test	160,533	-	160,533	100%
Project Contingency and District Services	619,450	-	619,450	100%
TOTAL COSTS	\$14,180,543	\$ 293,525	\$13,887,018	98%

SITE # 157 - STEGE ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 8,688,624	\$ 338,962	\$ 8,349,662	96%
Other Services/Operations	-	200	(200)	-100%
Architect Fees	1,700,586	43,762	1,656,824	97%
Preliminary Tests	84,915	-	84,915	100%
Inspection Services	104,701	6,775	97,926	94%
DSA Plan Check Fees	56,061	1,507	54,554	97%
CDE Plan Check Fees	8,244	207	8,037	97%
Site Surveys	17,313	-	17,313	100%
Leases - Temporary Housing	410,530	-	410,530	100%
Planning	335,539	102,006	233,533	70%
Construction Testing	135,205	1,681	133,524	99%
General Equipment	-	56	(56)	-100%
Project Contingency and District Services	535,969	-	535,969	100%
TOTAL COSTS	\$12,077,688	\$ 495,156	\$11,582,532	96%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 158 - STEWART ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Site Improvements	\$ -	\$ 1,128,589	\$ (1,128,589)	-100%
Construction	6,854,600	1,433,676	5,420,924	79%
Other Services/Operations	-	171,881	(171,881)	-100%
Architect Fees	1,493,109	610,748	882,361	59%
Preliminary Tests	74,830	22,925	51,905	69%
Inspection Services	102,977	16,920	86,057	84%
DSA Plan Check Fees	68,651	42,460	26,191	38%
CDE Plan Check Fees	13,730	-	13,730	100%
Site Surveys	17,163	-	17,163	100%
Leases - Temporary Housing	10,500	-	10,500	100%
Planning	343,255	410,366	(67,111)	-20%
Construction Testing	172,252	12,471	159,781	93%
Project Contingency and District Services	424,953	-	424,953	100%
TOTAL COSTS	\$ 9,576,019	\$ 3,850,036	\$ 5,725,983	60%

SITE # 159 - TARA HILLSELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 8,936,846	\$ 12,458	\$ 8,924,388	100%
Other Services/Operations	-	1,836	(1,836)	-100%
Architect Fees	1,717,416	91,225	1,626,191	95%
Preliminary Tests	79,586	-	79,586	100%
Inspection Services	107,943	-	107,943	100%
DSA Plan Check Fees	52,542	-	52,542	100%
CDE Plan Check Fees	7,727	-	7,727	100%
Site Surveys	16,226	-	16,226	100%
Leases - Temporary Housing	437,416	-	437,416	100%
Planning	314,481	139,344	175,137	56%
Construction Testing	139,391	-	139,391	100%
Project Contingency and District Services	539,443	-	539,443	100%
TOTAL COSTS	\$ 12,349,017	\$ 244,863	\$ 12,104,154	98%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 160 - VALLEY VIEW ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 7,731,816	\$ 283,236	\$ 7,448,580	96%
Architect Fees	1,450,565	37,986	1,412,579	97%
Preliminary Tests	71,878	-	71,878	100%
Inspection Services	88,626	3,250	85,376	96%
DSA Plan Check Fees	47,453	2,177	45,276	95%
CDE Plan Check Fees	6,978	180	6,798	97%
Site Surveys	14,655	-	14,655	100%
Leases - Temporary Housing	333,431	-	333,431	100%
Planning	284,021	102,650	181,371	64%
Construction Testing	114,446	658	113,788	99%
Project Contingency and District Services	471,056	-	471,056	100%
TOTAL COSTS	\$10,614,925	\$ 430,137	\$10,184,788	96%

SITE # 162 - VERDE ELEMENTARY

	PROJECT EXPENDITURES			%
	BUDGET	TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 9,751,178	\$ 55,078	\$ 9,696,100	99%
Materials and Supplies	-	80,747	(80,747)	-100%
Other Services/Operations	-	9,817	(9,817)	-100%
Architect Fees	2,162,613	405,571	1,757,042	81%
Preliminary Tests	103,961	-	103,961	100%
Inspection Services	151,399	737	150,662	100%
DSA Plan Check Fees	100,933	34,041	66,892	66%
CDE Plan Check Fees	20,187	-	20,187	100%
Site Surveys	21,196	-	21,196	100%
Leases - Temporary Housing	342,086	-	342,086	100%
Planning	464,290	225,709	238,581	51%
Construction Testing	238,098	-	238,098	100%
Project Contingency and District Services	620,216	-	620,216	100%
TOTAL COSTS	\$13,976,155	\$ 811,700	\$13,164,455	94%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 163 - VISTA HILLS ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ -	\$ 2,000	\$ (2,000)	-100%
Architect Fees	-	-	-	-
Inspection Services	-	-	-	-
DSA Plan Check Fees	-	-	-	-
CDE Plan Check Fees	-	-	-	-
Site Surveys	-	-	-	-
Leases - Temporary Housing	-	-	-	-
Planning	-	-	-	-
Construction Testing	-	-	-	-
Project Contingency and District Services	-	-	-	-
TOTAL COSTS	\$ -	\$ 2,000	\$ (2,000)	-100%

SITE # 164 - WASHINGTON ELEMENTARY

	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$ 10,153,495	\$ 13,780	\$ 10,139,715	100%
Other Services/Operations	-	2,259	(2,259)	-100%
Architect Fees	1,888,642	85,792	1,802,850	95%
Preliminary Tests	89,453	-	89,453	100%
Inspection Services	110,297	-	110,297	100%
DSA Plan Check Fees	59,057	56	59,001	100%
CDE Plan Check Fees	8,685	-	8,685	100%
Site Surveys	18,238	-	18,238	100%
Leases - Temporary Housing	377,672	-	377,672	100%
Planning	353,471	131,706	221,765	63%
Construction Testing	142,431	-	142,431	100%
Project Contingency and District Services	603,022	-	603,022	100%
TOTAL COSTS	\$ 13,804,464	\$ 233,593	\$ 13,570,871	98%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 165 - WILSON ELEMENTARY

				%
	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	OF BUDGET REMAINING
Construction	\$ 9,569,169	\$ 306,788	\$ 9,262,381	97%
Other Services/Operations	-	21,101	(21,101)	-100%
Architect Fees	1,856,629	26,664	1,829,965	99%
Preliminary Tests	93,111	-	93,111	100%
Inspection Services	114,807	5,099	109,708	96%
DSA Plan Check Fees	61,471	1,768	59,703	97%
CDE Plan Check Fees	9,040	193	8,847	98%
Site Surveys	18,984	-	18,984	100%
Leases - Temporary Housing	407,527	-	407,527	100%
Planning	367,923	111,812	256,111	70%
Construction Testing	148,254	1,279	146,975	99%
Project Contingency and District Services	587,291	-	587,291	100%
TOTAL COSTS	\$ 13,234,205	\$ 474,704	\$ 12,759,501	96%

SITE # 606 - FISCAL SERVICES

				%
	PROJECT BUDGET	EXPENDITURES TO DATE	VARIANCE	OF BUDGET REMAINING
Classified Salaries	\$ -	\$ 64,264	\$ (64,264)	-100%
PERS Classified	-	1,810	(1,810)	-100%
FICA Classified	-	3,908	(3,908)	-100%
Medicare Classified	-	932	(932)	-100%
Health & Welfare Classified	-	4,891	(4,891)	-100%
State Unemployment	-	89	(89)	-100%
Workers Compensation	-	1,419	(1,419)	-100%
Retiree Benefits	-	1,947	(1,947)	-100%
PERS Reduction	-	6,507	(6,507)	-100%
TOTAL COSTS	\$ -	\$ 85,767	\$ (85,767)	-100%



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF BUDGET AND ACCUMULATED ACTUAL
EXPENDITURE DETAIL
FOR THE THREE YEARS ENDED JUNE 30, 2003**

SITE # 615 - OPERATIONAL SUPPORT SERVICES

	PROJECT BUDGET		EXPENDITURES TO DATE	VARIANCE	% OF BUDGET REMAINING
Construction	\$	-	\$ 603,212	\$ (603,212)	-100%
Classified Salaries		-	237,594	(237,594)	-100%
PERS Classified		-	6,088	(6,088)	-100%
FICA Classified		-	11,043	(11,043)	-100%
Medicare Classified		-	3,445	(3,445)	-100%
Health & Welfare Classified		-	15,430	(15,430)	-100%
State Unemployment		-	339	(339)	-100%
Workers Compensation		-	5,257	(5,257)	-100%
Retiree Benefits		-	4,313	(4,313)	-100%
PERS Reduction		-	23,322	(23,322)	-100%
Materials and Supplies		-	10,523	(10,523)	-100%
Mileage		-	975	(975)	-100%
Audit		-	12,000	(12,000)	-100%
Utilities		-	-	-	-100%
Repairs and Maintenance		-	-	-	-100%
Consultants/Reviews		-	52,685	(52,685)	-100%
Other Services/Operations		-	1,225,895	(1,225,895)	-100%
Architect Fees		-	190,413	(190,413)	-100%
DSA Plan Check Fees		-	7,193	(7,193)	-100%
Preliminary Tests		-	74,169	(74,169)	-100%
Planning		-	4,349,239	(4,349,239)	-100%
General Equipment		-	167,136	(167,136)	-100%
TOTAL COSTS	\$	-	\$ 7,000,271	\$ (7,000,271)	-100%



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

The Honorable Board of Education
West Contra Costa Unified School District

We have audited the accompanying Schedules of Assets and Liabilities and Revenues and Expenditures (the Schedules) of the West Contra Costa Unified School District (the District) for the Measure M General Obligation Bonds (the Bonds), as of and for the years ended June 30, 2001, 2002 and 2003 and have issued our report thereon dated November 21, 2003. We have conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

Specifically we tested, compliance with laws, regulations, and contracts applicable to personal services, employee benefits, travel consulting services and operating expenses. As part of obtaining reasonable assurance about whether the District's Schedules are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct material effect on the determination of amounts shown on the Schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk of misstatements in amounts that would be material in relation to the financial statements being audited may occur and not detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the District in a separate letter dated November 21, 2003.



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.

Torrance, California
November 21, 2003



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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

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

We have audited the accompanying Schedules of Assets and Liabilities and Revenue and Expenditures (the Schedules) of the West Contra Unified School District (the District) Measure M General Obligation Bond, as of and for the years ended June 30, 2001, 2002 and 2003. Our audit was made in accordance with auditing standards generally accepted in the United States of America and the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Schedules presentation. We believe that our audit provides reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with specified requirements.

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

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

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

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

Torrance, California
November 21, 2003



