

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

**MEASURES D AND J
PERFORMANCE AUDIT
JUNE 30, 2008**



**TOTAL SCHOOL SOLUTIONS
4751 MANGELS BOULEVARD
FAIRFIELD, CA 94534**

West Contra Costa Unified School District

BOARD OF EDUCATION

June 30, 2008

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INTRODUCTION

On March 5, 2002, the West Contra Costa Unified School District submitted for voter approval Measure D, a bond election measure to authorize the sale of \$300 million in bonds to improve school facilities. The measure was approved by 71.6 percent of the voters. Because the bond measure was placed on the ballot in accordance with Proposition 39, it required 55 percent of the vote for passage.

Subsequently, on November 8, 2005, the West Contra Costa Unified School District submitted for voter approval Measure J, a measure to authorize the sale of \$400 million in bonds to improve school facilities. The Measure was approved by 56.85 percent of the voters. Because the bond measure, like Measure D mentioned in the preceding paragraph, was placed on the ballot in accordance with Proposition 39, it too required 55 percent of the vote for passage.

Article XIII of the California State Constitution requires an annual independent performance audit of Proposition 39 bond funds. The District engaged the firm Total School Solutions (TSS) to conduct this independent performance audit and to report its findings to the Board of Education and to the independent Citizens' Bond Oversight Committee.

Besides ensuring that the District uses bond proceeds from each bond measure in conformance with the provisions listed in the corresponding ballot language, the scope of the examination includes a review of design and construction schedules and cost budgets; change orders and claim avoidance procedures; compliance with state law and funding formulas; District policies and guidelines regarding facilities and procurement; and the effectiveness of communication channels among stakeholders, among other facilities-related issues. TSS's performance audits are designed to meet the requirements of Article XIII of the California State Constitution, to inform the community of the appropriate use of funds generated through the sale of bonds authorized by Measure D and Measure J, and to help the District improve its overall bond program.

This report covers the Measure D and Measure J funded facilities program and related activities for the period of July 1, 2007, through June 30, 2008. The annual performance audit documents the performance of the bond program and also reports on the improvements instituted by the District to address any audit findings included in the prior reports.

EXECUTIVE SUMMARY

This performance audit, conducted by Total School Solutions (TSS), is the annual audit of the \$300 million Measure D and \$400 million Measure J bond program.

TSS, in conducting the audit, reviewed and examined the documentation and processes pertaining to the facilities program for the period from July 1, 2007 through June 30, 2008 and interviewed persons involved in the bond program. Representations made by District staff and consultants were used, where appropriate, to make assessments and formalize conclusions which are documented in this report. Each audit component was evaluated separately and collectively based on the materiality of each activity and its impact on the total bond program. The scope of this report also included a review of findings and recommendations from the prior annual performance audits and midyear reports, and an evaluation of the District administration responses and actions in regard to addressing those findings and implementing any accompanying recommendations.

The financial records for the Measure D and Measure J bond programs, produced by the District staff, have been included as an appendix. Financial data, prepared by SGI, reported in the Capital Assets Management Plan Report (CAMP) has been used during the course of this performance audit.

It is noteworthy that the District passed previous bond measures (Measures E and M), and, as of June 30, 2008, had received \$41.1 million from the State for new construction and modernization projects, including projects funded prior to the passage of Measures D and J.

The District manages its facilities program using in-house personnel (11.35 full-time equivalent positions), augmented with additional services by consultants as needed.

A twenty-one member Citizens' Bond Oversight Committee (CBOC) was established by the Board to provide oversight of the bond program. The law requires a CBOC to include at least seven members representing various groups of stakeholder. For the period July 1, 2007 through June 30, 2008, the Committee had held ten meetings to review facilities projects, and met jointly with the Board on two occasions. A CBOC website, as required by law, exists, and pertinent information is provided, including bylaws, meeting agendas/minutes, facilities projects updates and financial/performance audits. The Committee issued its "2006 CBOC Annual Report" on January 4, 2008.

The performance audit identified commendations to the District for various aspects of its facilities program, including:

- Developing a Bond Program Funding Allocation Plan to maintain a balanced budget and for scheduling prioritized projects.
- Attracting responsible and qualified contractors through the pre-qualification process.
- Improving its payment-processing timeline, resulting in most payments being made within thirty days.

- Improving the frequency and type of communication provided to all stakeholders regarding the bond program.

This performance audit identified findings in regard to change orders and purchasing, and a number of observations and recommendations were made that, in TSS's opinion, would enhance the District's facilities program. Findings included the following:

- It was noted that some of the expenditures purchased out of the bond fund appear to have been general maintenance supplies. These expenditures should have been charged to the general fund or other appropriate source.

Some of the more pertinent recommendations include the following:

- The District was commended for developing a Bond Program Funding Allocation Plan; it is recommended that the project prioritization process be improved to ensure that all stakeholders understand the rationale for setting priorities, or for deferring or removing projects from the priority list. It is also recommended that information on proposed changes to the priority list be made available to the CBOC and impacted community prior to Board review and action.
- It is recommended that the District exert more effort in complying with change order law established in the Public Contract Code.
- The District should obtain a legal opinion regarding the use of bond funds for the purchase of maintenance supplies.

It is important that strong systems and procedures be in place and understood by all participants in the bond process. The observations and recommendations made throughout this audit report will hopefully help to strengthen those systems and procedures.

The District's bond program has matured significantly since the passage of Measure M on November 7, 2000, and the facilities management structure that has evolved serves the District well. Overall, although there remains room for improvement, the District's facilities program has improved substantially.

With a current program of approximately \$1.1 billion, and an unknown cost for future work remaining to be done, it would well serve the District and its communities for a comprehensive facilities master plan to be updated. Such a plan should address all aspects of the District's facilities needs, including grade organization, possible school consolidation, school boundaries, unmet facilities needs and costs, and an asset management component.

In the absence of a comprehensive plan, the District could find itself in the position of having spent monies on facilities which, in the future, may not be used for educational purposes. Over time, enrollments increase and/or decline overall and regionally; accordingly, plans need to be formulated to meet changes that will impact facilities needs to better serve the communities. To implement a plan, the District will need to identify sources of capital improvement funds, including the best uses of its available resources, such as surplus properties.

It should be noted that this work has been performed to meet the requirements of a performance audit in accordance with Article XIII of the Constitution of the State of California. Any known significant weaknesses or substantial noncompliance items would be reported to the District's management. This performance audit is not a fraud audit, which would be much wider in scope and more significant in nature than this examination.

The readers of this report are encouraged to review the report of the independent financial auditors in conjunction with this report before forming opinions and drawing conclusions about the overall operations of the bond program.

DISTRICT FACILITIES PROGRAM – A PERSPECTIVE

While the scope of the current annual performance audit is limited to Measures D and J, it is useful to review the history of the District’s facilities program to place the current program into full context.

The financial status of the District’s facilities program, documented in the audits and financial reports for the past eight fiscal years, is presented in the table below.

Facilities Program – Financial Status

Source	Fiscal Year (as of June 30 for each Fiscal Year)							
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Bonds Outstanding ¹	\$54,340,000	\$122,450,000	\$216,455,000	\$315,155,000	\$380,634,377	\$544,027,483	\$536,503,517	\$527,016,427
Developer Fees Revenues ²	\$6,060,815	\$2,749,539	\$9,094,400	\$10,498,724	\$7,759,844	\$8,813,402	\$4,840,067	\$2,373,523
Developer Fees Ending Balance	\$3,526,019	\$1,293,876	\$8,928,225	\$21,037,513	\$27,533,708	\$34,162,499	\$10,730,179	\$4,909,599
State School Facilities Program New Construction Revenues	None	None	\$12,841,930	None	None	None	None	None
State School Facilities Program Modernization and Joint-Use Revenues	None	None	\$3,494,161	\$10,159,327	\$13,090,449	None	\$1,500,000	None

¹ Bonds authorized, sold and outstanding include the bond measures listed below. The sold column is for all bonds sold through June 30, 2008. Bonds outstanding include adjustments for refunding of prior bond issues and repayment of principal.

² Developer fees are imposed on residential additions and commercial projects (Level 1) and new residential construction (Level 2). Total revenues include interest earnings.

Facilities Program – Funding Resources

Bond Measure (Passage Date)	Authorized	Sold (June 30, 2008)	Outstanding (June 30, 2006)	Outstanding (June 30, 2007)	Outstanding (June 30, 2008)
Measure E (June 2, 1998)	\$40 million	\$40 million	\$33.2 million	\$32.1 million	\$30.8 million
Measure M (November 7, 2000)	150 million	150 million	145.9 million	142.8 million	139.6 million
Measure D (March 5, 2002)	300 million	300 million	294.9 million	291.6 million	287.1 million
Measure J (November 8, 2005)	400 million	70 million	70 million	70.0 million	69.4 million
Total	\$890 million	\$560 million	\$544.0 million	\$536.5 million	\$526.9 million

Education Code Section 15106 states that the debt limit for unified school districts “may not exceed 2.5 percent of the taxable property of the district.” Education Code Section 15103 clarifies that “the taxable property of the district shall be determined upon the basis that the district’s assessed valuation has not been reduced by the exemption of the assessed valuation of business inventories in the district or reduced by the homeowner’s property tax exemption.”

On July 10, 2002, the Board of Education of the West Contra Costa Unified School District authorized the administration to submit a waiver request to the California State Board of Education (SBE) to increase the District's bonding limit from 2.5 percent to 3.0 percent of assessed valuation (A/V). At the SBE meeting of November 13-14, 2002, the SBE approved the waiver request for measures E, M, and D only. Resolution No. 25-0506 ordering the Measure J bond election stated that "no series of bonds may be issued unless the District shall have received a waiver from the State Board of Education of the District's statutory debt limit, if required."

Based on a 2008-09 total assessed valuation of \$27,715,409,954, the West Contra Costa Unified School District's bonding capacity is as follows:

<u>Percent</u>	<u>Bonding Capacity</u>
2.5	\$693 million
3.0	\$831 million

Based on current assessed valuation, the District would not be able to sell all of the remaining \$330 million of authorized bonds until future assessed valuation growth occurs and/or outstanding bonds are paid down. Even if the District increased its debt limit to \$831 million, the available bonding capacity would fall below the bonding authorization.

The proceeds from bond sales are invested in various instruments and earn interest until expenditures are made. The District's financial¹ audit of Measures M, D and J for the fiscal year ended June 30, 2007, reported the following cash investments:

- Pooled Funds (Cash in County Treasury) \$124,951,167
- Cash with Fiscal Agent \$4,859,825
- Investments-Local Agency Investment Fund (LAIF) \$64,924,823

¹ 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, Perry-Smith, LLP, Accountants, January 24, 2008.

Pooled funds are short-term investments made by Contra Costa County, and the District's interest earnings are deposited quarterly. The District has no control over the investments, and its risk/return is based on the investment decisions of the County. The financial auditor reported that, as of June 30, 2007, the pooled fund "contained no derivatives or other investments with similar risk profiles."

Cash with Fiscal Agent represents contract retentions carried in the contractor's name with an independent third party, and the contractor carries all investment risk. As contract payments are made, 10 percent is retained until the completion of the contract. After a Notice of Completion is filed and all claims resolved, the retention is released to the contractor.

LAIF investments are under the oversight of the Treasurer of the State of California, and consist of pooled funds of governmental agencies. LAIF investments generally have a higher risk/return than local pooled funds, and are generally longer-term investments.

The proceeds of bond sales are subject to arbitrage rules. As of June 30, 2007, the financial auditor reported no incidence of any arbitrage problems.

By utilizing county and state pooled funds, the bond proceeds earn low-risk interest from the time that bonds are sold until proceeds are expended. Pooled funds with the County are immediately accessible by the District to meet its cash-flow needs. Funds in the LAIF require District action to withdraw, and such withdrawals are subject to cash-flow needs. The combination of local and state pooled funds is a sound investment approach to maximize interest earnings between the time that bonds are sold and they are expended.

INDEPENDENT PERFORMANCE AUDITOR'S REPORT

Board of Education
West Contra Costa Unified School District
Richmond, CA 94804

We have conducted a performance audit of the Measure D and Measure J funded bond program of the West Contra Costa Unified School District (the "District") as of and for the year ended June 30, 2008. The information provided herein is the responsibility of the District management. Our responsibility is to express an opinion on the pertinent issues included in the scope of our work.

In our opinion, the Measure D funds are being expensed in accordance with Resolution No. 42-0102 passed by the Board of Education on November 28, 2001. It is also our opinion, for the period ending June 30, 2008, the expenditures of the funds generated through Measure D bonds were only for projects included in Resolution No. 42-0102 establishing the scope of work to be completed with Measure D funds.

In our opinion, the Measure J funds are being expensed in accordance with Resolution No. 25-0506 passed by the Board of Education on July 13, 2005. It is also our opinion, for the period ending June 30, 2008 the expenditures of the funds generated through Measure J bonds were only for projects included in Resolution No. 25-0506 establishing the scope of work to be completed with Measure J funds.

This performance audit was conducted in accordance with the District defined scope of performance audit of the school facilities program. The District, however, is required to request and obtain an independent financial audit of Measures D and J bond funds. The financial auditor is responsible for evaluating conformance with generally accepted accounting principles and auditing standards pertinent to financial statements. The financial auditor also evaluates and expresses an opinion on such matters as the District's internal controls, controls over financial reporting and its compliance with laws and regulations. Our opinion and the accompanying report should be read in conjunction with the independent financial auditor's report when considering the results of this performance audit and forming opinions about the District's bond program.

This report is intended solely for the use of the management, the Board of Education and the independent Citizens' Bond Oversight Committee of the West Contra Costa Unified School District, which have taken responsibility for the sufficiency of the scope of work deemed appropriate for this audit.

Total School Solutions

December 15, 2008

COMPLIANCE WITH BALLOT LANGUAGE

MEASURE D

On November 28, 2001, the Board of Education of the West Contra Costa Unified School District approved the placement of a \$300 million bond measure (Measure D) on the ballot with the adoption of Resolution No. 42-0102. Measure D, a Proposition 39 bond measure requiring a 55 percent affirmative vote, passed with 71.6 percent of the vote on March 5, 2002.

The complete ballot language contained in Measure D is included in Appendix A. The following appeared as the summary ballot language:

To complete repairing all of our schools, improve classroom safety and relieve overcrowding through such projects as: building additional classrooms; making seismic upgrades; repairing and renovating bathrooms, electrical, plumbing, heating and ventilation systems, leaking roofs, and fire safety systems; shall the West Contra Costa Unified School District issue \$300 million in bonds at authorized interest rates, to renovate, acquire, construct and modernize school facilities, and appoint a citizens' oversight committee to monitor that funds are spent accordingly?

While the Measure D ballot focused on secondary school projects, the bond language was broad enough to cover the following three categories of projects for all District schools (taken from Bond Project List, Appendix A, Exhibit A):

I. All School Sites

- Security and Health/Safety Improvements
- Major Facilities Improvements
- Site Work

II. Elementary School Projects

- Complete any remaining Measure M projects as specified in the Request for Qualifications (RFQ) of January 4, 2001, including projects specified in the Long Range Master Plan of October 2, 2000
- Harbour Way Community Day Academy

III. Secondary School Projects

- Adams Middle School
- Juan Crespi Junior High School
- Helms Middle School
- Hercules Middle/High School
- Pinole Middle School
- Portola Middle School
- Richmond Middle School
- El Cerrito High School
- Kennedy High School and Kappa High School

- Richmond High School and Omega High School
- Pinole Valley High School and Sigma High School
- De Anza High School and Delta High School
- Gompers High School
- North Campus High School
- Vista Alternative High School
- Middle College High School

As required by Proposition 39, the District established a citizens' bond oversight committee. On April 19, 2003, the Board of Education merged the Measure M and Measure D oversight committees into one body, with the caveat that the new committee would use the more stringent requirements for oversight committees set forth in Proposition 39.

As of June 30, 2008, based on District records (Appendix D), the District had expended \$441.8 million on the Measure D budget of \$328.8 million, which includes the \$300 million Measure D bond funds and other funding sources. All of the expenditures of Measure D funds were for projects within the scope of the ballot language. TSS finds the West Contra Costa Unified School District in compliance with the language contained in Resolution 42-0102.

MEASURE J

On July 13, 2005, the Board of Education of the West Contra Costa Unified School District approved the placement of a \$400 million bond measure (Measure J) on the ballot with the adoption of Resolution No. 25-0506. Measure J, a Proposition 39 bond measure requiring a 55 percent affirmative vote, passed with 56.85 percent of the vote on November 8, 2005.

As a Proposition 39 bond measure, Measure J is subject to the requirements of California State Constitution, Article XIII which states "every district that passes a 'Proposition 39' bond measure must obtain an annual independent performance audit."

The complete ballot language contained in Measure J is included as Appendix B. The following appeared as the summary ballot language:

To continue repairing all school facilities, improve classroom safety and technology, and relieve overcrowding shall the West Contra Costa Unified School District issue \$400 million in bonds at legal interest rates, with annual audits and a citizens' oversight committee to monitor that funds are spent accordingly, and upon receipt of a waiver of the District's statutory debt limit from the State Board of Education, if required?

The Measure J ballot language focused on the continued repair, modernization, and reconstruction of District school facilities in the following broad categories:

I. All School Sites

- Security and Health/Safety Improvements
- Major Facilities Improvements
- Special Education Facilities
- Property
- Sitework

II. School Projects

- Complete Remaining Elementary School Projects
- Complete Remaining Secondary School Projects
- Reconstruction Projects
 - a. Health and Life Safety Improvements
 - b. Systems Upgrades
 - c. Technology Improvements
 - d. Instructional Technology Improvements

- Specific Sites Listed for Reconstruction or New Construction
 - De Anza High School
 - Kennedy High School
 - Pinole Valley High School
 - Richmond High School
 - Castro Elementary School
 - Coronado Elementary School
 - Dover Elementary School
 - Fairmont Elementary School
 - Ford Elementary School
 - Grant Elementary School
 - Highland Elementary School
 - King Elementary School
 - Lake Elementary School
 - Nystrom Elementary School
 - Ohlone Elementary School
 - Valley View Elementary School
 - Wilson Elementary School

As required by Proposition 39, the West Contra Costa Unified School District certified the results of the November 8, 2005 bond (Measure J) election at the school board meeting of January 4, 2006. At the same meeting, the school board established the required Citizens' Bond Oversight Committee for Measure J fund expenditures. The Measure D committee now serves as the Measure J committee as well.

As of June 30, 2008, based on District records (Appendix D), the District had expended \$27,136,730 (7.2 percent) of the \$400 million Measure J bond funds. All of the expenditures of Measure J funds were for projects within the scope of the ballot language. The West Contra Costa Unified School District is in compliance with all requirements for Measure J as set forth in Resolution 25-0506.

FACILITIES PROGRAM HISTORY/STATUS

To assist the community in understanding the District's facilities program and the chronology of events and/or decisions that resulted in the increased scopes and costs for projects, this report documents the events that have taken place since July 1, 2007. For a discussion of prior Board agenda items and actions, the reader may refer to earlier annual and midyear reports. Major actions of the Board of Education are listed in the table below.

Chronology of Facilities Board Agenda items since July 1, 2007.¹

DATE	ACTION	AMOUNT
July 11, 2007 (D.2)	Citizens' Bond Oversight Committee Report	
July 11, 2007 (F.2)	Status Reports – Facilities Planning and Construction	
July 11, 2007 (G.15)	Ratification and Approval of Engineering Services Contracts (2 contracts)	\$101,040
July 11, 2007 (G.16)	Ratification and Approval of Negotiated Change Orders (Measure D, 4 projects)	\$51,550
July 11, 2007 (G.18)	Rejection of all bids for Richmond High School Renovations Phase II and authorization to re-bid (2 bids)	
July 11, 2007 (G.19)	Award of contract to Bay Cities Paving and Grading for Montalvin Manor Kay Road extension project. (Capital Facilities Fund, 4 bids)	\$1,570,000
July 11, 2007 (G.21)	Performance Audit Midyear Report for period July 1, 2006, through December 31, 2006	
July 11, 2007 (G.22)	Award of contract to Bollo Construction for Coronado Fire Repair project (Insurance proceeds, 4 bids)	\$1,003,850
July 11, 2007 (G. 23)	Award of Architectural Services contract to Hamilton + Aitken Architects and Siegel & Strain for Maritime Center project (Measure J, 4 firms interviewed)	Fee to be negotiated
August 1, 2007 (F.1)	Status Reports – Facilities Planning and Construction	
August 1, 2007 (G.6)	Notice of Completions: Bid M06053 Vista Hills Portable Buildings & Site Improvements Bid, D06047 Kennedy High School Track & Field project	
August 1, 2007 (G.16)	Ratification and Approval of Negotiated Change Orders (Measure D, 3 projects)	\$171,625
August 1, 2007 (G.17)	Ratification and approval of Engineering Services contracts (3 contracts)	\$141,944
August 1, 2007 (G.19)	Ratification of Contracts to SCR Group, Inc. and Solar Integrated Technologies, Inc. for El Cerrito High School Energy Services (Photovoltaic system)	No cost change- see August 6, 2006 Agenda
August 1, 2007 (G.20)	Award of Contracts to three firms for Custodial Equipment (Measure J, 5 bids)	\$197,208
August 1, 2007 (G.21)	Approval of Amendment to District standards for equipment, products, and materials for District construction projects	Unknown cost
August 1, 2007 (G.22)	Ratification of previously awarded contracts (5 contracts)	No cost change

DATE	ACTION	AMOUNT
August 15, 2007 (C.2)	Citizens' Bond Oversight Committee report	
August 15, 2007 (G.13)	Ratification and approval of Engineering Services contracts (Measure J, 3 contracts)	\$74,800
August 15, 2007 (G.14)	Ratification and approval of Negotiated Change Orders (6 projects)	\$765,355
August 15, 2007 (G.16)	Citizens' Bond Oversight Committee: Reappointment of Richmond Councilmember Tony Thurmond and appointment of Councilmember Ludmyrna Lopez, alternate	
September 12, 2007 (F.2)	Status Reports – Facilities Planning and Construction	
September 12, 2007 (G.18)	Ratification and approval of Engineering Services contracts (8 contracts)	\$147,520
September 12, 2007 (G.19)	Ratification and approval of Negotiated Change Orders (7 projects)	\$284,524
September 12, 2007 (G.22)	Award of contract to Nick Stavrianopoulos Construction for Kennedy High School Portables Repair (Measure J, 3 bids)	\$389,500
September 12, 2007 (G.23)	Award of contract to IMR Contractor for Richmond High School Renovations Phase II (Deferred Maintenance, 3 bids)	\$1,250,000
September 12, 2007 (G.24)	Award of contract to ERA Construction for Kensington Portable site work (Reserve for Capital Outlay, 5 bids)	\$209,000
September 12, 2007 (G.26)	Approval of Architectural & Engineering fees for Maritime Center project (Measure J, see July 11, 2007 Board item)	\$688,361
September 12, 2007 (G.27)	Citizens' Bond Oversight Committee: Appointment of Scott Brown, representing Public Employees Union, Local 1	
October 3, 2007 (E.4)	Presentation of Pinole Valley High School Master Plan (Measure J)	
October 3, 2007 (F.1)	Status Reports – Facilities Planning and Construction	
October 3, 2007 (G.10)	Ratification and approval of Engineering contracts (9 contracts)	\$384,736
October 3, 2007 (G.11)	Ratification and approval of Negotiated Change Orders (10 projects)	\$448,836
October 3, 2007 (G.17)	Approval of Architectural Fees to WLC Architects for Pinole Valley High School renovations and new construction (Measure J)	\$17,225,000 (Construction) \$2,128,000 (Architect Fees)
October 3, 2007 (G.18)	Approval to rescind RFQ for Construction Services and Use List of previously approved firms	
October 3, 2007 (G.20)	Citizens' Bond Oversight Committee: Appointment of Sandi Potter, El Cerrito City Councilmember as Alternate	
October 17, 2007 (C.5)	Citizens' Bond Oversight Committee: Recognition of Past Members Michael Mahoney, Robert Studdiford, Youra Pepa, David Duer, John Wolfe, Don Lewis, and Sandi Potter	
October 17, 2007 (C.8)	Citizens' Bond Oversight Committee Report	

DATE	ACTION	AMOUNT
October 17, 2007 (G.12)	Ratification and approval of Engineering Services contracts (2 contracts)	\$42,150
October 17, 2007 (G.13)	Ratification and approval of Negotiated Change Orders (7 projects)	\$707,693
November 7, 2007 (F.1)	Status Reports – Facilities Planning and Construction	
November 7, 2007 (F.2)	Information Regarding Update of Board Policies Section 7000 Facilities	
November 7, 2007 (G.6)	Notice of Completion: Bid M06070 Community Kitchens at Bayview, Tara Hills, and Montalvin	
November 7, 2007 (G.12)	Ratification and approval of Engineering Services contracts (6 contracts)	\$389,746
November 7, 2007 (G.13)	Ratification and approval of Negotiated Change Orders (3 projects)	\$495,223
November 28, 2007 (C.1)	Citizens' Bond Oversight Committee Report	
November 28, 2007 (E.4)	Approval of Kennedy High School Master Plan (Measure J)	
November 28, 2007 (G.7)	Notices of Completions: W06061 Collins Re-Roof J068090 Washington Partial Re-Roof W06073 Murphy Pre-School Portable M06078 Community Kitchens Package 3: Kensington, Mira Vista, Sheldon M06076 Community Kitchens Package 2: Verde, Peres, Washington M06084 Community Kitchens Package 4: Harding, Madera, Lincoln M06085 Community Kitchens Package 5: Ellerhorst, Lupine Hills, Stewart M06086 Community Kitchens Package 6: Murphy, Riverside	
November 28, 2007 (G.14)	Ratification and approval of Engineering Services contracts (5 projects)	\$269,950
November 28, 2007 (G.15)	Ratification and approval of Negotiated Change Orders (9 projects)	\$384,447
November 28, 2007 (G.17)	Award of contract to Powell and Partners + HMC Architects for Kennedy High School renovations and approval of fees.	\$625,000
November 28, 2007 (G.18)	Ratification of Non-Bond Funded Projects included in Project Labor Agreement (4 projects)	
December 12, 2007 (C.2)	Citizens' Bond Oversight Committee Report	
December 12, 2007 (E.5)	Adoption of Resolution No. 49-0708 approving Level II Developer Fees (Decrease from \$3.92/square foot to \$3.48/square foot)	
December 12, 2007 (F.1)	Status Reports – Facilities Planning and Construction	
December 12, 2007 (G.9)	Ratification and approval of Negotiated Change Orders (6 projects)	\$18,016
December 12, 2007 (G.12)	Citizens' Bond Oversight Committee: Appointment of Chester Stevens, Alternate for Charleen Raines, Representing the City of Hercules	

DATE	ACTION	AMOUNT
January 9, 2008 (E.4)	Presentation and approval of June 30, 2007, Performance Audit of Measures D, M, and J by Total School Solutions	
January 9, 2008 (F.2)	Status Reports-Facilities Planning and Construction	
January 9, 2008 (G.12)	Ratification and approval of Engineering Services contracts (3 contracts)	\$311,100
January 9, 2008 (G.13)	Ratification and approval of Negotiated Change Orders (10 projects)	\$856,115
January 23, 2008 (C.3)	Measure J Bond Program 2008 Master Plan	
January 23, 2008 (C.4)	Citizens' Bond Oversight Committee Report – Update	
January 23, 2008 (G.9)	Ratification and approval of Engineering Services contracts	\$670,220
January 23, 2008 (G.10)	Ratification and approval of negotiated change orders	\$173,362
January 23, 2008 (G.13)	Commissioning Services for Measure J Projects-implementation of Collaborative for High Performance Schools (CHPS)	\$500,000
February 6, 2008 (C.5)	Citizens' Bond Oversight Committee Report	
February 6, 2008 (F.2)	Status Reports – Facilities Planning & Construction	
February 6, 2008 (G.13)	Ratification and Approval of Engineering Services Contract	\$71,500
February 6, 2008 (G.14)	Ratification and Approval of Change Orders	\$484,338
February 6, 2008 (G.17)	Approval of Measure J bond Program Design Phase (Don Todd) Management Services (Measure J)	\$1,920,715
February 6, 2008 (G.18)	Approval of Measure J Bond Program, SGI	\$7,316,368
February 6, 2008 (G.19)	Award of Contract to Bollo Construction for DeAnza High School Field House & Temporary Utilities (Measure J Bond)	\$3,130,800
February 6, 2008 (G.20)	Citizens' Bond Oversight Committee: Appointment of Alex Gomez, Superintendent's Business Organization Representative	
March 5, 2008 (F.1)	Status Reports – Facilities Planning & Construction	
March 5, 2008 (F.2)	Bond Program Allocation Plan-Discussion	
March 5, 2008 (G.13)	Ratification and Approval of Engineering Service Contracts	\$1,519,040
March 5, 2008 (G.14)	Ratification and Approval of Negotiated Change Orders	\$543,640
March 5, 2008 (G.15)	Measure J Bond Program Approval of Pre-Qualified Contractors 2008 (Twenty-four firms met qualification criteria)	

DATE	ACTION	AMOUNT
March 19, 2008 (C.1)	Citizens' Bond Oversight Committee Report	
March 19, 2008 (E.1)	Approval of Bond Program Action Plan	
March 19, 2008 (E.2)	Charter School Facility Offer. The District received on Proposition 39 charter facility request: Leadership Public School (LPS). (Tabled)	
March 19, 2008 (G.8)	Ratification and Approval of Engineering Services Contracts	\$360,213
March 19, 2008 (G.9)	Ratification and Approval of Change Orders	\$302,215
March 19, 2008 (G.12)	Award of Contract to Mobile Modular for the Richmond College Preparatory Academy. (Measure J) Bid Results: \$385,932 Modtech \$333,979 Williams Scottsman \$306,570 Mobile Modular	\$306,570
March 19, 2008 (G.13)	Citizens' Bond Oversight Committee appointment of Don Gosney as the Board of Trustee's representative; selection by Madeline Kronenberg.	
April 2, 2008 (E.1)	Presentation of the Measure M, D and J 2006-07 Fiscal Audit by Perry-Smith.	
April 2, 2008 (E.4)	Final Leadership Public Charter School (LPS) Facility Offer 2008-09 School Year – Continue to be housed at Nystrom Elementary School	\$2,000,000
April 2, 2008 (E.5)	Approval of the Master Plan for Ohlone Elementary School. (Measure J)	\$33,955,200
April 2, 2008 (E.6)	Public Hearing – Resolution No. 72-0708: Level I Developer Fees	
April 2, 2008 (E.7)	Approval of Resolution No. 72-0708 Increasing School Facilities Fees as authorized by Government Code Section 65995.3. In January 2008, the State Allocation Board, increased the maximum school facility fee for Level I construction from \$2.63 per square foot to \$2.97 per square foot. The maximum fee for Commercial/Industrial construction increased from \$.42 per square foot to \$.47 square foot. These fees apply only to residential additions and commercial/industrial construction.	
April 2, 2008 (F.1)	Facilities Planning and Construction Status Reports.	
April 2, 2008 (G.6)	Ratification and approval of Engineering Services Contracts	\$755,035
April 2, 2008 (G.7)	Ratification and Approval of Negotiated Change Orders	\$121,507
April 16, 2008 (G.7)	Ratification and Approval of Engineering Services Contracts	\$106,836
April 16, 2008 (G.8)	Ratification and Approval of Negotiated Contracts	\$233,996
April 16, 2008 (G.9)	Award of Contract to West Bay Builders for the Richmond High School Fieldhouse (Measure J) Bid Results: \$5,556,000 West Bay Builders \$5,913,000 Waters Contracting	\$5,556,000

DATE	ACTION	AMOUNT
April 16, 2008 (G.10)	Award of Contract to Mobile Modular for the Leadership Public Schools Temporary Campus Modulares (Measure J) Bid Results: \$897,106 Williams Scottsman \$690,548 Mobile Modular	\$690,548
April 16, 2008 (G.11)	Appointment of Adrienne Harris to serve on the Citizens' Bond Oversight Committee (replacing Jeff Wright)	
May 7, 2008 (F.1)	Facilities Planning and Construction Status Reports	
May 7, 2008 (G.7)	Approval of Notices of Completion: Bid W068092 Coronado Fire Damage Repair – Bollo Construction Bid W068100 Grounds Operations Roof Project – IMR Contractors Bid W068105 Hanna Ranch Drainage Repairs – D&D Pipelines Bid W068099 Cameron Fire Alarm Project – RAN Electric Bid W068101 De Anza Windows Project – Plant Hazardous	
May 7, 2008 (G.13)	Ratification and Approval of Engineering Services Contracts	\$162,300
May 7, 2008 (G.14)	Ratification and Approval of Negotiated Change Orders	\$62,811
May 7, 2008 (G.17)	Award of Contract to Double Day for Moving Services at Pinole Middle School. Bid Results: Double Day \$13,904 Metropolitan Storage \$40,065 Mont/Rose \$24,837 Covoan \$19,251 Crown \$12,704 (Non-responsive)	\$13,904
May 21, 2008 (G.6)	Approval of Notices of Completion: Bid D06072 Hercules MHS Fencing Project – Crusader Fence Company Bid J068094 Kennedy HS Portable Repair Project – NS Construction Bid D06071 Hercules MHS Press Box Project – Blackshear Construction Bid W068095 Kensington Portable Connections Project – ERA Const.	
May 21, 2008 (G.9)	Ratification and Approval of Engineering Services Contracts	\$154,610
May 21, 2008 (G.10)	Ratification and Approval of Negotiated Change Orders	\$387,057
May 21, 2008 (G.21)	Appointment of Barbara Gordon to serve on the Citizens' Bond Oversight Committee.	
June 4, 2008 (E.4)	Approval of Resolution No. 90-0708: Providing for the Issuance and Sale of General Obligation Bonds, Election of 2005, Series B, of the District in the Aggregate Principal Amount of not-to-exceed \$120,000,000. (Meas. J)	
June 4, 2008 (F.1)	Facilities Planning and Construction Status Report	
June 4, 2008 (G.8)	Ratification and Approval of Engineering Services Contracts	\$36,000
June 4, 2008 (G.9)	Ratification and Approval of Negotiated Change Orders	\$198,428

DATE	ACTION	AMOUNT
June 4, 2008 (G.12)	Award of Contact to Ghilotti Brothers for Playground and Parking Repair Project at Mira Vista Elementary School. (Measure D) Bid Results: Ghilotti Bros. \$422,644 Bruce Carone \$513,750 Terra Nova Engineering \$687,700 Bay Cities Paving and Grading \$541,250 WR Forde \$522,000 ERA Construction \$353,178 (Bid rejected –bid protest)	\$422,644
June 18, 2008 (C.1)	Citizens’ Bond Oversight Committee Report	
June 18, 2008 (G.9)	Ratification and Approval of Negotiated Change Orders	\$130,100
June 18, 2008 (G.10)	Ratification and Approval of Engineering Services Contract	\$199,505
June 18, 2008 (G.13)	Award of Contract to IMR Contractors for Roof Repair Projects at Lupine Elementary and Harding Elementary Schools. (Measure J-4 bids) (Note: A bid protest was being processed at the time of award)	\$217,000
June 18, 2008 (G.14)	Award of Contract to Mobile Modular for the Temporary Campus Modulares and Relocation at DeAnza High School. (Measure J). One bid received.	\$301,907
June 18, 2008 (G.15)	Award of Contract for Furniture and Equipment Moving Services at DeAnza High School. (Measure J) Bid Results: Doubleday Moving \$8,251 Corovan Moving and Storage \$6,605.62 Mont/Rose Moving Systems \$7,780.09	\$6,606
June 18, 2008 (G.16)	Award of Contract to Parc Services for Shop Floor Abatement Project at DeAnza High School. (Measure J)	\$22,070
June 18, 2008 (G.17)	Award of Contract to Bay Cities Paving for Demolition, Grading and Utilities at DeAnza High School. (Measure J) Bid Results: \$2,393,000 Bay Cities Paving and Grading \$2,519,530 Evans Brothers \$3,109,000 Ghilotti Brothers \$4,675,000 WR Forde Associates	\$2,393,000
June 18, 2008 (G.18)	Approval of Construction Management Services for Measure J Projects: <u>Seville Group – “SGI”</u> <ul style="list-style-type: none"> • DeAnza High School Reconstruction CM Fee: \$3,248,367 • Ford Elementary School Reconstruction CM Fee: \$1,186,083 • Dover Elementary School Reconstruction CM Fee: \$1,362,763 <u>Don Todd Associates – “DTA”</u> <ul style="list-style-type: none"> • King Elementary School Reconstruction CM Fee \$1,100,160 <u>Van Pelt Construction Services – “VPC”</u> <ul style="list-style-type: none"> • RCP Charter & LPS Temp Modular CM Fee: \$285,000 	\$7,182,373
June 18, 2008 (G.19)	Measure D, M, and J Midyear Report by Total School Solutions	
June 19, 2008 (G.25)	The City Council of San Pablo has appointed Vice Mayor Leonard McNeil to the Citizens’ Bond Oversight Committee. The Council also appointed Councilmember Genoveva Calloway as the alternate.	

¹ Several facilities items included in the list are not related to the bond program, but have been included to present a more complete picture of the District's entire facilities program. Non-bond items should be considered to be information only, and are not a part of the bond performance audit.

The Board of Education approved a facilities master plan on October 18, 2000, which was updated in a report dated June 26, 2006. Subsequently, the administration prepared a "2007 Facilities Master Plan," which incorporated information from numerous sources to compile a facilities renovation and construction plan. That master plan was presented to the Board on January 3, 2007, and approved by the Board on January 17, 2007. The "2007" master plan identified the following revenues from Measures M, D, and J and other sources, as follows:

Revenue Source	M	D	J	Total
New Bonds	\$150,000,000	\$300,000,000	\$400,000,000	\$850,000,000
Interest Income	6,000,000	7,000,000	14,000,000	27,000,000
Developer Fee Income	24,900,038	2,885,528	10,500,000	38,285,566
State Funds	30,101,817	16,316,744	76,157,758	122,576,319
E-Rate	2,413,150	888,654		3,301,804
FEMA (Riverside)	1,000,000			1,000,000
County (Verde)	900,000			900,000
Joint Use		4,250,000	3,000,000	7,250,000
Deferred Maintenance	0	1,200,000	0	1,200,000
Totals	\$215,315,005	\$332,540,926	\$503,657,758	\$1,051,513,689

In addition to a discussion of the funded projects, the newly approved master plan identified numerous unfunded future projects that would require additional revenues for the facilities program before work could proceed. The unfunded projects included twelve elementary school renovation projects; five secondary school renovation projects; five alternative and special education facilities renovation projects; three charter schools; and three District support facilities that house grounds, operations, maintenance, and administration.

More recent cost estimates for Measures D and J (August 22, 2006, August 22, 2007 and June 25, 2008) are presented below.

Summary of Cost Estimates

Phase	Capital Projects Cost Estimates (August 22, 2006)	Capital Projects Cost Estimates (August 22, 2007)	Capital Projects Cost Estimates (June 25, 2008)
D-1A	\$238,049,634	\$295,819,495	\$301,521,119
Other Secondary ¹	31,625,449	27,441,820	27,310,891
Subtotal	269,675,083	323,261,315	328,832,010
J-I	78,431,150	137,660,703	170,314,837
J-II	49,268,575	0	0
J-III	59,095,372	0	0
J-Secondary	230,000,000	200,300,000	175,962,570
Other ²	42,361,073	66,046,897	41,180,909
Subtotal	\$459,156,170	\$404,007,600	\$387,458,316

¹ D-2A and D-3 projects, e-rate projects, furniture and equipment, and program coordination.

² Furniture and equipment, e-rate projects, program coordination, program contingency, and escalation.

To provide direction to the program management team as well as future project architects, the Board considered various design and construction quality standards for Measure M projects (elementary schools). At its meeting of May 15, 2002, the Board was presented with a number of options ranging in cost from \$100/square foot to \$175/square foot. Those options are presented in the table below.

Options (Quality Standards)	Estimated Expenditures in dollars per square foot	Estimated Expenditures in millions of dollars
1 Modernization Standard	100	181
1A Base Standard	145	246
1B Base Standard	145	319
1C Base Standard	145¹	345
2A Reconstruction Standard	175	387
2B Reconstruction Standard	175	440
2C Reconstruction Standard	175	465

¹These are in 2002 dollars.

The Board of Education selected Option 1C. The Board was aware that additional revenues would be needed prior to the adoption of Option 1C standards on May 15, 2002. After the adoptions of the Option 1C standards, the District adjusted project budgets to reflect Option 1C quality standards. These standards were also applied to secondary schools included in Measures D and J.

The District administration and the Board recognized that, as the facilities program reached the construction stage from the initial planning stage, appropriate and adequate program management to manage the construction processes would also be needed. To address these needs, the Board authorized the employment of new positions; hired project architects and on-site DSA inspectors; approved a project labor agreement and a labor compliance program; authorized the lease of interim-use portable classrooms; prequalified general contractors; and employed the services of a material testing laboratory.

Many variables have impacted the school district’s construction costs including, but not limited to, the following:

- Establishment of Option 1C quality standards
- Project labor agreements
- Acceleration of construction costs nationwide at a rate higher than projected
- Passage of Proposition 39 and the 55 percent threshold for local bonds and resulting construction
- Passage of Proposition 1A (November 1998), \$9.2 billion bonds and resulting construction
- Passage of Proposition 47 (November 2002), \$13.05 billion bonds and resulting construction
- Passage of Proposition 55 (March 2004), \$10.0 billion bonds and resulting construction
- Passage of Proposition 1D (November 2007), \$7.3 billion bonds and resulting construction
- Labor compliance law requirements
- International procurement of construction materials by developing economies
- Reconstruction of Iraq and Afghanistan

The District initiated a “Prequalification of General Contractors” process for Measure D and Measure J funded projects. At the Board meetings of June 28, 2006 and March 5, 2008, firms were prequalified for General Contractor prequalification process for construction projects as follows:

General Contractor Prequalification Process	Measure D (June 28, 2006)	Measure J (March 5, 2008)
Requests sent to firms	60+	40+
Firms Responding	23	25
Firms Prequalified	21	24

The District also initiated a prequalification process for Architect of Record (AOR) for Measure J projects. The results of that process were presented to the Board on August 16, 2006, as follows:

Architect Prequalification Process (August 16, 2006)	
Requests sent to firms	30+
Firms responding	20+
Firms prequalified	22

Table 1. Measure D-1A Projects. Total Estimated Costs. (Construction and Soft Costs)

School	Year Built	Capital Projects Cost Budget ¹	Capital Projects Cost Estimates ²	Capital Projects Cost Estimates ³
El Cerrito High	1938	\$106,186,778	\$119,000,180	\$119,000,180
Helms Middle	1953	56,201,795	69,670,649	69,714,268
Pinole Middle	1966	39,891,906	47,148,666	52,806,672
Portola Middle	1950	35,769,154	60,000,000	60,000,000
Total		\$238,049,634	\$295,819,495	\$301,521,119

¹ Budgets from Capital Assets Management Plan/Reconciliation Report, August 22, 2006.

² Budgets from Capital Assets Management Plan/Reconciliation Report, August 22, 2007.

³ Budgets from Capital Assets Management Plan/Reconciliation Report, June 25, 2008.

Table 2a. Measure J-I Projects. Total Estimated Costs. (Construction and Soft Costs)

School	Year Built	Capital Projects Cost Budget ¹	Capital Projects Cost Estimates ³	Capital Projects Cost Estimates ⁴
Castro Elementary ²	1950	\$13,886,250	\$350,000	\$350,000
Dover Elementary	1958	13,218,099	30,439,500	38,733,539
Ford Elementary	1949	11,679,584	26,208,000	32,176,617
King Elementary	1943	17,051,831	26,500,001	33,891,479
Nystrom Elementary	1942	22,595,384	26,208,002	31,208,001
Ohlone Elementary	1965	N/A	27,955,200	33,955,200
Total		\$78,431,150	\$137,660,703	\$170,314,837

¹ Budgets from Capital Assets Management Plan/Reconciliation Report, August 22, 2006.

² Subsequent to the estimate of January 23, 2007, a decision was made to defund Castro. Due to the project being defunded, the \$350,000 cost estimate as of August 22, 2007, reflects "costs incurred to date."

³ Budgets from Capital Assets Management Plan/Reconciliation Report, August 22, 2007.

⁴ Budgets from Capital Assets Management Plan/Reconciliation Report, June 25, 2008.

Table 2b. Measure J-II Projects. Total Estimated Costs. (Construction and Soft Costs)

School	Year Built	Capital Projects Cost Budget ¹	Capital Projects Cost Estimates ²	Capital Projects Cost Estimates ³
Coronado Elementary	1952	\$12,064,373	\$0	\$0
Fairmont Elementary	1957	11,120,592	0	0
Highland Elementary	1958	14,492,253	0	0
Valley View Elementary	1962	11,591,355	0	0
Total		\$49,268,575	\$0	\$0

¹ Budgets from Capital Assets Management Plan/Reconciliation Report, August 22, 2006.

² Budgets from Capital Assets Management Plan/Reconciliation Report, August 22, 2007.

³ Budgets from Capital Assets Management Plan/Reconciliation Report, June 25, 2008.

Table 2c. Measure J Elementary School Projects. Total Estimated Costs. (Construction and Soft Costs).

School	Year Built	Capital Projects Cost Budget ¹	Capital Projects Cost Estimates ²	Capital Projects Cost Estimates ³
Grant Elementary	1945	\$16,167,942	\$0 ⁴	\$0
Lake Elementary	1956	13,172,375	0	0
Ohlone Elementary	1965	14,670,642	0	0
Wilson Elementary	1953	15,084,411	0	0
Total		\$59,095,372	\$0	\$0

¹ Budgets from Capital Assets Management Plan/Reconciliation Report, August 22, 2006

² Budgets from Capital Assets Management Plan/Reconciliation Report, August 22, 2007.

³ Budgets from Capital Assets Management Plan/Reconciliation Report, June 25, 2008.

⁴ Budgets are deferred to future funding.

Table 2d. Measure J-Secondary School Projects. Total Estimated Costs. (Construction and Soft Costs)

School	Year Built	Capital Projects Cost Budget ¹	Capital Projects Cost Estimates ^{2/3}	Capital Projects Cost Estimates ⁴
De Anza High	1955	\$100,000,000	\$161,600,000	\$160,100,000
Pinole Valley High	1968	65,000,000	25,000,000	1,000,000
Richmond High	1946	4,000,000	5,100,000	6,262,570
Kennedy High	1965	61,000,000	8,600,000	8,600,000
Total		\$230,000,000	\$200,300,000	\$175,962,570

¹ Budgets from Capital Assets Management Plan/Reconciliation Report, August 22, 2006.

² Budgets from Capital Assets Management Plan/Reconciliation Report, August 22, 2007.

³ According to the Board-adopted "2007 Facilities Master Plan," the following explanations were presented for Measure J-III projects:

De Anza High: The Board approved the De Anza Master Plan in December 2006, "which involves the complete demolition and reconstruction of the campus." Because of the expanded scope of work, the revised budget is substantially higher than the original budget.

Pinole Valley High: Measure J funds have been allocated to complete Measure D major secondary projects and to complete De Anza reconstruction. Due to limited Measure J funds, partial renovations only will be done at Pinole Valley High.

Richmond/Kennedy: As explained above, due to limited Measure J funds, limited renovations only will be done at Richmond and Kennedy high schools, including restroom renovations, security projects, building upgrades, parking improvements, track and field, and stadium building.

⁴ Budget from Capital Assets Management Plan, June 25, 2008

EXPENDITURE REPORTS FOR MEASURES D AND J

MEASURE D

The budget information contained in the table below has been extracted from the Capital Assets Management Plan Report (CAMP), Number 31, dated June 25, 2008. The expenditures to date detail were provided by District staff. As of June 30, 2008, the District expended \$441,838,257 for Measure D budgeted projects, which included Measure D bonds and other funding sources.

Measure D Bond Issuance and Expenditures through June 30, 2008

Total bond authorization	\$300,000,000
Total bond issues as of June 30, 2008 (Series A, B, C and D)	\$300,000,000
Expenditures through June 30, 2008	\$441,838,257

School	Site No.	Project Budget ¹	Expenditures to Date
Bayview	104		\$ 10,042,426
Chavez	105		\$ 16,293
Collins	110		\$ 23,091
Coronado	112		\$ 13,515
Dover	115		\$ 14,892
Downer	116		\$ 27,805,746
Ellerhorst	117		\$ 7,551,315
Highland	122		\$ 21,181
Fairmont	123		\$ 7,911
Ford	124		\$ 12,239
Grant	125		\$ 15,328
Lupine Hills	126		\$ 362,134
Harding	127		\$ 4,240,335
Kensington	130		\$ 12,641,230
Transition LC	131	\$118,020	\$ 104,611
Lake	134		\$ 8,323
Lincoln	135		\$ 859,502
Madera	137		\$ 361,038
Mira Vista	139		\$ 10,910,575
Montalvin	140		\$ 1,394,928
Murphy	142		\$ 2,909,281
Ohlone	145		\$ 7,959
Olinda	146		\$ 7,943
Peres	147		\$ 509,765
Riverside	150		\$ 757,260
Seaview	152		\$ 10,300
Shannon	154		\$ 483,222
Sheldon	155		\$ 11,016,975
Stege	157		\$ 14,038
Stewart	158		\$ 1,950,198
Tara Hills	159		\$ 9,913,086
Valley View	160		\$ 612
Verde	162		\$ 592,110
Vista Hills	163	\$119,235	\$ 6,264,194

Measure D Bond Expenditures as of June 30, 2008 Continued

School	Site No.	Project Budget¹	Expenditures to Date
Washington	164		\$8,956,539
Harbor Way	191	\$121,639	6,737
Adams MS	202	646,263	596,954
Crespi MS	206	446,245	425,086
DeJean MS	208	226,880	43,560
Helms MS	210	70,692,136	3,170,011
Hercules MS	211	6,623	694,153
Pinole MS	212	53,410,411	30,734,519
Portola MS	214	60,710,441	3,542,421
DeAnza HS	352	124,320	3,817,673
El Cerrito HS	354	120,469,492	95,842,178
Gompers HS	358	803,167	675,621
Kennedy HS	360	4,375,254	4,526,074
Pinole Valley HS	362	2,430,154	2,299,489
Richmond HS	364	5,085,042	5,038,722
Vista HS	373	35,789	92,369
North Campus	374	201,662	192,418
Hercules HS	376	505,822	2,768,156
Delta HS	391	152,564	132,932
Kappa HS	393	109,809	101,648
Omega HS	395	118,638	103,788
Sigma HS	396	110,728	102,586
Nystrom Com Project	544		1,518
Fiscal	606		686,359
Operations	615	7,811,677	136,353,192
Program Total		\$328,832,011	\$441,838,257

¹ Source: Capital Assets Management Plan (CAMP), Measures M, D and J, June 25, 2008, pages 37-56. There was a transfer of \$99,182,437 from Measure D to Measure M projects, which is reflected in the \$328,832,011 Measure D budget. There was a corresponding transfer of \$88,807,049 from Measure J to Measure D to cover Measure D project costs. The CAMP report provided no budget detail on projects funded by the transfers.

MEASURE J

The budget information contained in the table below was extracted from the Capital Assets Management Plan Report (CAMP), Number 31, dated June 25, 2008. The expenditures to date detail were provided by District staff. As of June 30, 2008, the District expended \$27,136,730 for Measure J budgeted projects, which included Measure J bonds and other funding sources.

Measure J Bond Issuance and Expenditures as of June 30, 2008

Total bond authorization	\$400,000,000
Total bond issues to date	\$70,000,000
Expenditures through June 30, 2008	\$27,136,730

School	Site No.	Project Budget	Expenditures to Date
Bayview	104		\$1,216
Castro	109	\$350,000	194,647
Dover	115	38,733,539	1,987,146
Ellerhorst	117		1,216
Fairmont	123		7,407
Ford	124	32,176,617	1,889,356
Lupine Hill	126		1,216
Harding	127		1,216
Transition Learning	131		1,177
King	132	33,891,479	1,518,954
Lake	134		5,636
Lincoln	135		1,216
Madera	137		1,216
Mira Vista	139		1,216
Montalvin	140	-	1,216
Murphy	142	-	69,921
Nystrom	144	31,208,000	1,148,369
Ohlone	146	33,955,200	202,863
Stewart	158		1,216
Tara Hills	159		1,216
Valley View	160		5,720
Verde	162		39,830
Vista Hills	163		60,276
DeJean Middle	208		105,660
Portola	214		65,665
De Anza HS	352	160,100,000	9,311,649
Gompers	358	500,000	136,075
Kennedy HS	360	8,600,000	845,969
Pinole Valley HS	362	1,000,000	536,571
Richmond HS	364	6,262,570	681,248
Richmond Charter	512	5,248,550	178,697
Nystrom Community	544		310,540
Fiscal/Operational (includes: Program Coordination, Technology, F & E) ¹	606/615	35,900,000	7,821,191
Totals		\$387,925,955	\$27,136,727

¹ The CAMP report did not provide individual site budgets for network/technology projects, furniture and equipment purchases.

STATE SCHOOL FACILITIES PROGRAM

The District has filed facilities applications under the following programs:

- 50 - New Construction
- 52 - Joint Use
- 57 - Modernization
- 58 - Rehabilitation

As of June 30, 2008, the District received state grant amounts summarized in the table below. Between June 30, 2007 and June 30, 2008, the District received no additional state funds. All of the following financial data have been extracted from the OPSC Internet website, which maintains a record of the current project status for all school districts in California.

State Program	SAB#	State Grant Amount	District Match
New Construction	50/001 ¹	\$12,841,930	\$12,841,930
Modernization	57/001-57/009 ²	3,863,449	2,609,434
Modernization	57/010-57/017 and 57/019 ³	9,943,161	6,801,923
Modernization	57/018 and 57/020-57/026 ⁴	12,282,748	8,320,619
Rehabilitation	58/001 ⁵	654,579	0
Joint Use	52/001 ⁶	1,500,000	1,500,000
Totals		\$41,085,867	\$32,073,906

¹ Lovonya DeJean Middle School was approved for state funding on December 18, 2002, with a 50/50 match. The major funding for the project came from the District's \$40 million Measure E bonds.

² These nine projects were Quick-Start projects funded with 60/40 matches and Measure M bonds.

³ These nine projects were Measure M-1A projects funded with 60/40 matches and Measure M bonds.

⁴ These eight projects were Measure M-1B projects funded with 60/40 matches and Measure M bonds.

⁵ This was a 100 percent state-funded project for work at Lincoln Elementary School to correct structural problems.

⁶ This is a joint-use project at Pinole Middle School.

To date, the District has received a total of \$41,085,867 through various state programs available to the District.

STATE NEW CONSTRUCTION STATUS

During the current annual performance audit period ending June 30, 2008, new construction eligibility was established based on CBEDS data through 2007-08 for four high school attendance areas, with subsequent certified eligibility for 124 students in grades 9-12, 246 non-severe special education students, and 48 severe special education students.

New construction eligibility must be calculated based on the most recent CBEDS enrollment data when a district files an application for a new construction project (SAB 50-04). The filing cannot occur until a project has completed the California Environmental Quality Act (CEQA) process, has obtained clearance from the Department of Toxic Substances Control (DTSC), and has approvals from the Division of State Architect (DSA) and from the California Department of Education (CDE). The district cannot submit a state application for funding unless the new construction eligibility is reaffirmed or reestablished.

New School Site

Over the past several years, the District worked cooperatively with the City of Hercules to identify and acquire a suitable property for a new school. However, because of declining enrollment, the District concluded that a new school site was not needed. Plans to acquire a site in Hercules are currently on hold, however, the District is working cooperatively with the City of Hercules on planning for the City Park facilities at the Wastewater Treatment site.

The District has no current plans to file a new construction application.

STATE MODERNIZATION STATUS

This section provides information on the current status of the modernization of the existing campuses in the District that have not yet been modernized.

Eligibility for a modernization project is established when the Form SAB 50-03 is filed with the state, and the State Allocation Board (SAB) approves the application. A school district designs and submits a project to the Division of State Architect (DSA) and the California Department of Education (CDE). The district awaits both agencies' approvals before filing Form SAB 50-04, which establishes project funding. If financially advantageous, a district may file a revised SAB 50-03 to reflect the most recent enrollment data. Once the bidding process for a project is complete, the district files form SAB 50-05 to request a release of the state's share of modernization funds for the project.

Twenty-six elementary school projects that have completed the SAB 50-03, SAB 50-04, and SAB 50-05 processes to date include nine Quick-Start projects, nine Phase M-1A projects, and eight Phase M-1B projects for which the District respectively received \$3,863,449; \$9,943,161; and \$12,282,748. All available Measure M bond funds have been allocated to these 26 elementary school projects, and no future projects are planned through Measure M. The 26 completed modernization projects have been eliminated from the Elementary Schools table.

Several secondary schools to be funded under Measure D are under construction. Applications for funding (SAB 50-04) have been filed for Downer, Helms and El Cerrito High. The Downer project was approved by the SAB on December 12, 2007. The Helms project was approved by the SAB on July 23, 2008.

State Allocation Board Modernization Funding for Measure D Projects.

SAB #	School	SAB Fund Release Date	SAB Grant Amount	District Match Requirement
57/				
27	Downer Elementary		\$4,834,933	\$3,223,289
29	Helms Junior High		\$3,781,072	\$2,520,715

Existing Campuses. Elementary Schools. Updated June 30, 2008

No.	Existing Campus	Grade	Bond (Phase) ⁰	SAB# ¹	SAB Eligibility Approval (50-03)	Eligibility Enrollment	SAB Project Approval (50-04)	SAB Fund Release (50-05)	SAB Grant Amount (%) ²
108	Cameron (Spec. Ed)	K-6							
109	Castro (1950)	K-6	J(1)	000	07/26/00	372			
105	Chavez (1996)	K-5		N/A	New school Not eligible				
110	Collins (1949)	K-6		000	07/26/00	498			
116	Downer (1955)	K-6	D(1)	027	03/22/00	916	12/12/07		
124	Ford (1949)	K-5	J(1)	000	03/22/00	500			
128	Hanna Ranch (1994)	K-5		N/A	New school Not eligible				
191	Harbour Way (1998)	K-6		N/A	New school Not eligible				
122	Highland (1958) (1993)	K-6	J(2)	000	03/28/07	125			
132	King (1943) ⁴	K-5	J(1)	000	07/26/00	555			
146	Ohlone (1970) ⁴	K-5	J(3)	000	07/26/00	480			
145	Olinda (1957) ⁴	K-6		000	03/22/00	325			
152	Seaview (1972) ⁴	K-6		000	03/22/00	340			
154	Shannon (1967) ⁴	K-6		000	03/22/00	369			
157	Stege (1943)	K-5		N/A	Not eligible				
131	Transition Learning Center	K-6		N/A	Not eligible				
163	Vista Hills								
Total 16 Remaining Elementary Schools									

Note: The 26 modernization projects filed as Quick-Start, Measure M-1A and Measure M-1B projects (SAB 57/001 – SAB 57-026) have been funded and completed, and have therefore been deleted from the original list of 42 schools reported in earlier annual and midyear reports. The remaining 16 elementary schools on the list have either had eligibility established (Form SAB 50-03) or have no eligibility. If any of the 26 schools dropped from the list have additional modernization eligibility, and a new Form SAB 50-03 is filed, they will be added to the list at that time.

Existing Campuses. Middle Schools. Updated June 30, 2008

No.	Existing Campus	Grade	Bond (Phase) ⁰	SAB# ¹	SAB Eligibility Approval (50-03)	Eligibility Enrollment	SAB Project Approval (50-04)	SAB Fund Release (50-05)	SAB Grant Amount (%) ²
202	Adams (1957)	6-8		000	03/22/00	1,059			
206	Crespi (1964)	7-8		000	03/22/00	1,053			
208	Lovonya DeJean (2003)	6-8		N/A	New school Not eligible				
210	Helms (1953) (1991)	6-8	D(1A)	029	07/26/00	619	07/23/08		
211	Hercules Middle (2000)	6-8		N/A	New school Not eligible				
212	Pinole Middle (1966)	7-8	D(1A)	000	07/26/00	934			
214	Portola Middle (1950)	6-8	D(1A)	000	07/26/00	440			
Total 7 Middle Schools									

Existing Campuses. High Schools. Updated June 30, 2008

No.	Existing Campus	Grade	Bond (Phase) ⁰	SAB# ¹	SAB Eligibility Approval (50-03)	Eligibility Enrollment	SAB Project Approval (50-04)	SAB Fund Release (50-05)	SAB Grant Amount (%) ²
352	De Anza (1955)	9-12	J(3)	000	07/26/00	1,495			
391	Delta Continuation	9-12							
354	El Cerrito (1938)	9-12	D(1A)	028	03/22/00	1,332	Application complete		
376	Hercules High (2000)	9-12		N/A	New school Not eligible				
360	Kennedy (1965)	9-12	J(3)	000	03/22/00	1,158			
393	Kappa Continuation	9-12	J(3)						
362	Pinole Valley (1968)	9-12	J(3)	000	07/26/00	2,087			
396	Sigma Continuation	9-12	J(3)						
364	Richmond (1946)	9-12	J(3)	000	03/22/00	1,764			
395	Omega Continuation	9-12	J(3)						
Total 10 High Schools									

Existing Campuses. Alternative Schools. Updated June 30, 2008

No.	Existing Campus	Grade	Bond (Phase) ⁰	SAB# ¹	SAB Eligibility Approval (50-03)	Eligibility Enrollment	SAB Project Approval (50-04)	SAB Fund Release (50-05)	SAB Grant Amount (%) ²
358	Gompers (1934)	9-12		000	7/26/00	261			
369	Middle College	9-12							
373	Vista High	K-12							
374	North Campus	9-12		000	3/22/00	123			
408	Adult Education-Serra								
102	Adult Education-Alvarado								
Total 6 Alternative Schools									

Total Schools (65 Total – 39 Remaining)

⁰When the “Bond (Phase)” column is blank, the school has not been assigned as a project. Note: D=Measure D; J=Measure J.

¹ A “000” indicates that form SAB 50-03 had previously been filed to establish eligibility, but the applications were rescinded when the projects did not move forward. A project number is assigned when form SAB 50-04 is filed, which requires DSA-stamped plans and CDE approval. A blank indicates that the status is unknown or that eligibility has not been established.

² The state grant amount is 60 percent of the total state modernization budget for project applications (SAB 50-04) filed after April 29, 2002. (Applications filed before April 29, 2002, receive 80 percent in state matching funds.) State funding is released to the District after the project has gone to bid, a construction contract has been awarded, and form SAB 50-05 has been filed. The District must provide its matching share of the project budget.

DISTRICT AND PROFESSIONAL SERVICES STAFFING PLAN FOR THE BOND PROGRAM

The governance and management of the bond management plan have evolved over time to address the changing needs, functions, and funding of the District's facilities program. This section provides information on the changes in the administration of the facilities program between July 1, 2007 and June 30, 2008.

FACILITIES STAFFING FOR THE BOND PROGRAM

The table below lists District staff and the funding allocations for the bond program for Fiscal Year 2007-08.

District Staffing for the Facilities Bond Program. (Source: District records)

District Staff Position	General Fund Percent	Bond Fund Percent	Object Code
Bond Finance Office			
Sr. Director of Bond Finance	25	75	2310
Principal Accountant ¹	25	75	2410
Principal Accountant	0	100	2410
Senior Account Clerk ²	0	100	2410
Administrative Secretary	25	75	2410
Bond Finance Office Subtotal	0.75 FTE	4.25 FTE	
Bond Management Office			
Associate Superintendent of Facilities, Maintenance and Construction	50	50	2130
District Engineering Officer	10	90	2310
Staff Secretary ³	0	100	2410
Facilities Planning Specialist - Classified	0	100	2410
Director of Bond Facilities	10	90	2310
Bond Regional Facility Project Manager	10	90	2310
Bond Regional Facility Project Manager	10	90	2310
Bond Network Planner	0	100	2310
Bond Management Office Subtotal	1.0 FTE	7.1 FTE	
Total for Management and Finance	2.75 FTE	11.35 FTE	

The annual costs for the FTE's noted above, charged to the bond program, are \$1,194,164. This is a \$165,156 decrease from the 2006-07 year.

¹ The position of Director of Capital Projects, which had been vacant, has been replaced by a second Principal Accountant position, however, the position remains vacant.

² This position has been increased to 100 percent bond and replaces both Accountant II positions.

³ This position remains vacant.

The facilities-related personnel (full-time equivalent or FTE) assigned to the program, including the internal staff and project and construction management personnel are presented in the table below.

These numbers exclude architects/engineers of record, project specialty consultants, inspectors, the communication consultant, the outreach consultant, and the labor compliance consultant.

Category	FTE¹
District Staff	
Bond Finance Office	4.25
Bond Management Office	7.10
Subtotal	11.35
Bond Program Manager (SGI)	
Program/Project Management	6.00
Design Management	0.75
Construction Management	12.00
Other (Network Admin., PS2 Coordinator, Receptionist)	3.00
Subtotal	21.75
Construction Management (Other)	3.00
Amanco (SGI Subcontractor), RGM, Van Pelt	
Subtotal	3.00
TOTAL Full-Time Equivalent Positions	36.10

¹ Full-time equivalent (1.0 FTE is a full-time 8 hours per day/12 month employee.)

There has been no change in the number of FTE's charged to the bond program during the period covered in this audit. Although some personnel changes have been made, the total FTE remains the same.

On February 6, 2008, the Board of Trustees approved a contract with SGI for Bond Program Management services. This action item indicated that the current level of services would remain the same. The new contract was in the amount of \$7,316,368.

The table below provides a detailed program cost breakdown for Measure M, Measure D and Measure J.

Program Management Structure, July 23, 2008

Budget Category	Measure M & D Budget¹	Percentage of Program	Measure J Budget²	Percentage of Program
Pre-Design Services	\$2,148,554	0.38%	\$1,446,629	0.45%
Master Architect	15,846,235	2.81%	3,984,925	1.23%
Program Management	29,600,657	5.25%	7,174,625	2.22%
Construction Management	1,087,743	0.19%	12,092,365	3.74%
Design Manager	2,834,554	0.50%	2,389,520	0.74%
Architect of Record	36,081,902	6.40%	23,340,817	7.22%
Other Soft Costs	11,380,624	2.02%	6,714,770	2.08%
Construction Phase Services	14,276,641	2.53%	10,488,410	3.25%
Soft Costs Total	113,256,910	20.09%	67,635,061	20.93%
Construction Costs Total	450,561,465	79.91%	255,437,977	79.07%
Total Program Budget	\$563,818,375	100.00%	\$323,073,038	100.00%

¹ Amounts are from the July 23, 2008, Capital Assets Management Plan (Measures M, D and J) as presented in that report.

² Measure J, Phase I elementary and secondary schools.

It should be noted that the above data are budget figures only and are subject to change as services are negotiated and provided.

PROGRAM MANAGEMENT

Observation

- The most significant change in the costing for the program management services was with the bifurcation of the WLC and SGI services. This bifurcation resulted in a \$642,337 or 3.45 percent increase in the total for the CM and PM fees. This increase is partially offset by a decrease of \$321,613 or 7.47 percent, in the Master Architect fees. Overall, there was a slight increase in soft costs for the Measure M and D projects and a 1.4 percent increase in soft costs for the Measure J projects. There was also a significant increase in the Measure J Design Manager fees from last year, which increased 469 percent from \$434,033 in 2006-07 to \$2,389,520 in 2007-08. Staff has indicated that, in the 2006-07 report, all projects assigned to the Design Manager had not yet been identified. The increase is due to the assignment of additional projects under the scope of the DM.

Findings

- There are no findings in this section.

MASTER ARCHITECT/ENGINEER PLAN

Background

In 2002, the West Contra Costa Unified School District contracted for bond management services through one comprehensive joint contract with WLC Architects and the Seville Group, Inc. (SGI). The contracted services included a full spectrum of facilities construction and planning related work from overall initial conceptual development through construction contract management services.

Typically, in California school construction programs, various participants typically fulfill a few well-defined and distinct roles. Significant functions or roles generally include the following:

- Owner
- Architect
- Contractor
- Construction Manager

School districts may contract with individuals, firms or agents for services associated with the general functions listed above. This separation of responsibilities allows for a set of checks and balances based on the relationships of the separate entities performing their respective functions.

The master architect contract combined all of the elements above except for the contractor. Program management design services and construction management services were, to various degrees, provided under this one contract. This mechanism potentially delivered the advantage of continuity. However, this arrangement also had an inherent flaw in that it runs contrary to the concept of checks and balances typical of more traditional construction programs. Although the master architect contract was creative and potentially productive, this contractual arrangement had the potential for difficulty without the appropriate checks and balances in place.

The annual performance audit report in 2003 found that the master architect arrangement could create the impression that the bond management team functions in a District staff role. This potential for confusion of roles placed the master architect in a number of difficult situations, including (1) providing services beyond the scope of the contract without payment, (2) declining to provide services, or (3) providing additional services for additional fees. It was recommended that District staff and the leadership of the bond management team meet regularly to review work in progress, planned work and the scope of provided services. The District responded to this finding by strengthening in-house staff to assume more responsibility and provide leadership in defining, or even limiting, consultants' roles. The most significant and effective effort in this regard was to create and fill the position of District Engineering Officer.

The 2003 audit report also found that the two architectural firms under one contract have created, or have the potential of creating, uncertainty in the division of roles, duties and responsibilities. The report contained a finding indicating that a conflict of interest was created when one firm reviewed the work of its partner.

In the 2004 annual performance audit report, it was noted that the District and bond management team had undertaken a thorough review of the master architect contract and initiated a process to bifurcate the contract into two separate contracts.

The 2005 annual performance audit noted that the bifurcation of the contract has been accomplished.

The 2007 report indicated that the reorganization had become more functional. The role of WLC as Master Architect was significantly clearer. In particular, the roles of the Architects of Record for the various projects were well defined. Similarly, SGI's role as manager of construction management services including providing CM services for certain projects and coordination of other construction management providers for all projects was better defined. District staff reported that, over the past year, the role of the master architect has been significantly reduced and is now limited to minor projects including the review of designs from other architects for conformity to the program standards. This is reflected in the reduction in fees indicated for the Master Architect indicated in the "Program Management Structure table in the District and Professional Services Staffing Plan for the Bond Program" section of this document. Fees for the Master Architect were budgeted at 2.81 percent of the total program budget for measures M and D while only 1.23 percent of the total budget for the Measure J program.

The services of the Master Architect were further limited by an amendment to the agreement dated April 1, 2006. Currently, services are limited to schematic design reviews for conformance to the design and program standards. This work is conducted on a time and materials basis.

Observations

- Total School Solutions believes that the District is served well with the new division of services since there are improved checks and balances system now in place. Additionally, it appears that other consultants and contractors providing services to the District are managed more effectively due to improved lines of communication.
- The reduction in the scope of the Master Architect's services indicated in the 2006 amendment is appropriate to the phase of the majority of the projects. The services included in the original agreement included the development of program standards for all projects. These standards have been completed and the current work has been reduced to checking the schematic designs of all projects to verify that they meet the design standards.
- For a complete comparison of the costs associated with bond program management services, refer to "District and Professional Services Staffing Plan for the Bond Program" section of this report.

Findings

- There are no findings in this section.

DESIGN AND CONSTRUCTION SCHEDULES

Process Utilized

Total School Solutions (TSS) reviewed and analyzed documents, schedules and systems related to construction design and schedule in the course of this examination.

Background

The bond management team has developed documentation systems that include schedules for the Measure M, D and J programs. For the purpose of program management, the Measure M and Measure D master schedule is the most useful of these schedules. The master schedule includes the facilities programs for Measure M and Measure D, beginning with the master planning for Measure M in October 2001 and ending with the completion of the final Measure D projects in August 2010.

The bidding for those initial projects was delayed beyond the period of the 2003 annual performance audit. At that time, insufficient data existed to make an overall determination of schedule compliance. In that annual report, TSS recommended that the bond management team publish updated schedules reflecting adjustments necessary in the process. For the most part, the bond management team has complied with that recommendation.

Measure M, Phase 1A and Phase 1B facilities program construction projects were substantially completed during the fiscal year 2006-07.

In prior reports, it was noted that the bond management team continues to provide clear, easily understandable and regularly updated schedule information. The project status reports and the engineering officer's reports continue to serve as an excellent resource of data regarding project schedules. In the January 30, 2008 Engineering Officer's Report to the Citizens Bond Oversight Committee, staff presented the "Facilities Construction Program Schedule Update, January 2008". The updated schedule included all active remaining projects from the Measure D Bond Program. It also presented the planned projects for the Measure J Bond Program outlining the various stages of master planning, design, DSA approval and bidding generally planned to occur in 2007- 2009 and construction, including project completion occurring during 2008 -2012.

Measure D Projects

By the end of the 2007-08 reporting period, construction of twenty three Measure D projects was complete. The remaining five projects were in the advanced stages of construction. Four of these projects; the construction of El Cerrito El Cerrito High School New Campus project (87 percent complete), the El Cerrito High School Admin/Theater and Library Project (70 percent complete), the Pinole Middle School New Campus construction project (96 percent complete) and the Downer Elementary School Project (94 percent complete) are all scheduled to be completed before the end of calendar year 2008. Downer Elementary School construction project is a Measure M project funded under the Measure J Bond Program. Construction of the Helms Middle School new campus project is 43 percent complete and scheduled to be completed by the end of fiscal year 2008-09.

Measure J Projects

Elementary School Projects: During the 2007-08 reporting period, District architects were in various stages of design, DSA approvals and preparation of bidding/construction documents for Dover Elementary School, Ford Elementary School, King Elementary School, Nystrom Elementary School and Ohlone Elementary School projects. Bidding and construction is anticipated to occur from mid-2008 through early 2009.

Secondary School Projects: During the 2007-08 reporting period, the De Anza High School Main Campus construction and the Kennedy High School renovation projects were in various stages of design and construction document preparation. Construction started for the De Anza High School Field House project (26 percent complete) and the Track and Field project (87 percent complete). Construction of the Richmond High School Stadium and Lockers Building project was bid and awarded in April 2008 and construction is underway with a 6 percent level of completion. On March 13, 2008, with board approval on the “Bond Program Funding Allocation Plan”, the Pinole Valley High School project was placed on the “deferred” list subject to availability of future funds.

Charter and Gompers Projects: On March 13, 2008, with board approval on the “Bond Program Funding Allocation Plan”, the LPS/Gompers project, the RCP Maritime Center project, the Gompers Building Demolition project. LPS Temporary campus was not deferred, since it will also serve as the temporary housing for Nystrom Elementary, the project is proceeding.

Commendation

- The District is commended for developing the “Bond Program Funding Allocation Plan”, a balanced budget for the District’s Measure J bond program. The plan established the framework for the scheduling of priorities for the bond funded facilities program projects.

Observation

- The placement of the Pinole Valley High School project on the deferred list for the projects in the Measure J bond program and the questions raised by some members of the community and CBOC as to the reasons for the deferral of the Pinole Valley High School project as opposed to some other project demonstrates the need for more transparency in the prioritization and communication process.

Findings

- There are no findings in this section.

Recommendation

- It is recommended that the District develop or continue to improve the project prioritization process that shall ensure that all stakeholders and interested parties become aware of and fully understand the reasons that some projects are set higher in the priority list than others and the process for determining when a project will be deferred or removed from the list.

District Response

- The District concurs that there can always be further transparency in decision-making regarding projects in the Bond Program. The process currently involves discussion of priorities with the Board's Facilities Subcommittee.

DESIGN AND CONSTRUCTION COST BUDGETS

Process Utilized

TSS conducted interviews with the District staff and members of the bond management team. These interviews included a variety of topics, including project costs and budgets. Available documentation on project bidding and contract award processes were also reviewed and analyzed. The bond management team provided TSS with project budgets for review.

Background

California public school districts are permitted to develop building standards based on their individual and unique educational, aesthetic and fiscal needs. The California Department of Education (CDE) reviews and approves projects based on a set of criteria that includes toxics review, minimum classroom size, compliance with the California Environmental Quality Act (CEQA) and other standards. The Division of the State Architect (DSA) reviews and approves projects based on their compliance with requirements related to structural (seismic) integrity, fire and life safety, and the Americans with Disabilities Act (ADA). The Office of Public School Construction (OPSC) approves projects based on established district eligibility, CDE approval and DSA approval. All of these required approvals are based on “minimum standards” criteria established by these agencies. There are no existing state standards or minimum requirements in many areas such as technology, architectural style, aesthetics, specialty educational space (e.g., art, science, and industrial shop areas) and other similar features. Local communities determine these standards or requirements based on local educational programmatic needs, available funds and individual site conditions.

Many California school districts adhere strictly to the state’s School Facilities Program (SFP) budgetary standards. In those districts, projects are designed based on the total revenues produced through the SFP calculations, which are generally the sum of the SFP per pupil grant and the required local district match. Generally, school districts simply use this formula for the purpose of determining available SFP revenues from the state. Under this scenario, project budgets usually exceed the state formula. The amount in excess of the state formula is referred to as “additional” local match, which is permitted by SFP regulations. With respect to state funding through the SFP, the only state requirement for eligible projects is that the school district provides its minimum match through local funds.

Through actions of the Board of Education, the West Contra Costa Unified School District has established standards known as “Option 1C Standards” to guide its projects. These standards result in individual project budgets which are significantly higher than the budgets that would be based solely on the SFP formula. Furthermore, the total amounts of these project budgets exceed the total facilities program revenues currently available to the District. It appears that the Board of Education anticipates generating additional local revenues to balance program budget. It is expected that these funds will become available through local sources, including the authorization and issuance of additional local general obligation bonds.

Measure D

By the end of the 2007-08 reporting period, construction of a majority of the Measure D projects were either complete or substantially complete. Four of the remaining projects under construction -- El Cerrito High Classrooms, El Cerrito High School Administration and Theater Buildings, Pinole Middle School New Campus and the Downer Elementary School (a Measure M project funded under Measure D) -- are scheduled to be completed before the end of calendar year 2008. Helms Middle School Campus is scheduled to be completed before the end of fiscal year 2008-09.

Measure J

Five Measure J Elementary School Projects were in various stages of design and construction preparation during the time period covered in this report. These projects are scheduled to be under construction during the fiscal year 2008-09.

Construction of the De Anza High School Main Campus and the Kennedy High School renovation projects are in the design and construction preparation process. The Richmond High School Stadium and Lockers Building, the De Anza Track and Field and the De Anza Field House projects are all in various stages of construction.

On March 19, 2008, the Board of Education approved the “Bond Program Funding Allocation Plan”. The plan called for allocating additional funding to the school construction projects at Dover Elementary School (\$8,294,039), Ford Elementary School (\$5,968,617), King ES (\$7,391,479), Nystrom ES (\$5,000,000), Ohlone ES (\$6,000,000) and Richmond High School (\$1,162,570). The plan also called for allocating a budget increase of \$1,049,846 to the program contingency funds. These increases in funding allocations are intended to cover the difference between the current updated cost estimates and the original Master Plan budgets for these projects. To balance the budget, the plan recommended a deferral of the construction of Pinole Valley High School (-\$24,000,000) and the LPS/ Gompers School (-\$22,500,000) to re-allocate these funds to other projects. It also called for a reduction in the budgets for the Richmond College Prep project (-\$3,400,000) and the De Anza High School Main Campus (-\$1,500,000). Overall, the plan achieved the objective of covering the planned expenditures with projected revenue, thus balancing the current Measure J Bond Program.

Commendation

- The District is commended for developing the “Bond Program Funding Allocation Plan”, a balanced budget for the District’s Measure J bond program. This plan was presented to the Board of Education for review and approval on March 19, 2008.

Findings

- There are no findings in this section.

DISTRICT POLICIES AND GUIDELINES FOR FACILITIES PROGRAM

Process Utilized

In the performance of this examination, TSS reviewed available documentation on the policies and administrative regulations of the District.

Background

In previous performance audits and midyear reports, TSS recommended that the District administration and staff update policies and regulations related to the facilities program due to the number of policies and regulations that were out of date with respect to current law or legislative changes that have taken place in recent years.

At the school board meeting of February 8, 2006, the Board voted to establish a policy subcommittee to analyze, review, and revise policies, as needed, with the goal of having all district policies updated by January 2008.

At the Board meeting of November 7, 2007, Series 7000: Facilities was presented for a first reading. After initial review by community members and interested parties, a revised Series 7000 was returned to the Board for approval of January 9, 2008. The facilities policies that were presented and approved on consent cover the following facilities-related topics: 7000: Concepts and Roles in New Construction; 7100: Facilities Planning; 7115: Educational Facilities Design Standards; 7125: Records/Reports/Documents; 7131: Relations with Local Agencies; 7140: Architectural and Engineering Services; 7150: Site Selection and Development; 7210: Methods of Financing; 7214: General Obligation Bonds; 7214.2 BP: Citizens' Bond Oversight Committee; 7214.2 AR: Citizens' Bond Oversight Committee; and 7470: Inspection of Completed Projects.

The policies presented represent typical school district facility policies and conform to the standard templates recommended by the California School Boards Association. Board Policy 7412.2 and the related Administrative Regulations provide very specific language regarding the role of the Citizens Bond Oversight Committee (CBOC), including the purpose of the committee, the committee's duties and the selection and composition processes for the committee. These policies and procedures should provide the necessary guidelines for future appointments to the CBOC and provide new committee members with a clear scope of their duties and authority, which had not been outlined in previous board policy.

Guidelines for Sustainability

The West Contra Costa Unified School District Board has adopted the Collaborative for High Performance Schools (CHPS), 2006 criteria, as a standard for all schools. According to the CHPS web site:

“The mission of the Collaborative for High Performance Schools is to facilitate the design, construction and operation of high performance schools: environments that are not only energy and resource efficient, but also healthy, comfortable, well lit, and containing the amenities for a quality education.”

In addition, these standards form the basis for the High Performance Grant Program in the state's School Facilities Program. This program will provide additional funding for the high performance elements in the projects.

Observations

- High performance goals are important to the District as they limit the impact on the global environment, improve the quality of the learning environment, and decrease the long term costs of the facilities to the District. Significant savings can be attained in both energy and in maintenance costs for facilities incorporating high performance elements. Studies have also shown that, by improving the quality of the learning environment, attendance improves, increasing the funding the district receives from the state. High performance school environments also decrease the rate of illness of teachers, decreasing the costs of substitution teachers.
- TSS requested specific information related to the elements of high performance that were used in each project and the level of participation in the program. Although this information was not initially available, in the subsequent period, high performance score cards for three schools have been received. For those three schools, the District has exceeded its pre-established goals. This information will be further reviewed and commented upon during the midyear review.
- In previous performance audits it was recommended that a comprehensive commissioning process be adopted by the Board and a commissioning agent be engaged by the District. The District has issued an RFP and retained a commissioning agent for the Measure J projects. The provider will act as the District's commissioning agent and will be involved during the design and construction phases of the projects' commissioning plans for heating, ventilating and air-conditioning (HVAC) and electrical systems in accordance with CHPS's Best Practices Manual, Volume III, 2006 Edition. Since the adoption of these standards, the Collaborative has issued Volume V, Commissioning. These new standards are more comprehensive than those contained in Volume III, Criteria. It is recommended that the District adopt the new standards.
- The installation of the District's first photovoltaic (solar) system at El Cerrito High School is complete. This system will provide a significant amount of electrical power for the school. The District originally entered into a Power Purchase Agreement with Solar Integrated Technologies to install the system at El Cerrito High School and then sell power back to the District. After further analysis the District staff determined that a direct purchase of the system would be of greater benefit to the District, with a 20 year savings estimated at \$575,000 to \$800,000.

Findings

- There are not findings in this section.

BIDDING AND PROCUREMENT PROCEDURES

Process Utilized

In the process of this examination, numerous purchasing documents, bid documents and payment documentation pertaining to new construction and modernization projects were reviewed and analyzed. Interviews with various staff members were also held.

Background

The District's Board Policy 3311; Bids, adopted February 6, 2008, states, "The district shall purchase equipment, supplies and services using competitive bidding when required by law and in accordance with statutory requirements for bidding and bidding procedures. In those circumstances where the law does not require competitive bidding, the Governing Board may request that a contract be competitively bid if the Board determines that it is in the best interest of the district to do so. To assist the District in determining whether bidders are responsible, the Board may require prequalification procedures as allowed by law and specified in administrative regulation."

As a condition of bidding construction work on certain District facilities or projects, and in accordance with California Public Contract Code 20111.5 (e), the District requires prospective bidders to fully complete a pre-qualification questionnaire on forms supplied by the District. Bids for certain construction projects are not accepted unless a contractor has been prequalified by the District.

The prequalification process was designed to help recruit contractors that are established, responsible and experienced in public school construction.

The District also has a Project Labor Agreement (PLA) with the construction unions. The PLA was designed to promote efficient construction operations, ensure adequate supply of skilled craftspeople and provide procedures for settling labor disputes. The PLA is applied to bond projects that are over one million dollars in value.

Bids for construction projects are handled by the District's Engineering Officer; the Purchasing Director and the Director of Bond Facilities, who work together to determine the best method of procuring furniture and/or equipment purchases made with bond funds.

For all construction projects bid by the District, the Program Manager provides for "Bid Marketing" by faxing Bid Announcements to appropriate Contractors. The District also publishes the advertisement for Notice to Bidders in the West County Times. Contractors that have not been pre-qualified are allowed the opportunity to do within seven days before the bid opening. In addition to the minimum publication requirements, project plans are distributed at Ford Graphics in Oakland. The Construction Manager may also follow up directly with various contractors in an effort to increase participation in the competitive bidding process. This process provides maximum exposure, thereby ensuring a competitive bidding process.

Bids are received at the Facilities, Operation and Construction (FOC) office. After the bids are opened and reviewed, staff prepares the Board Agenda for award of bid item. When the Board approves the contract, a Notice of Award is issued. The contractor then has seven days to submit all of the required documents. The Notice to Proceed is issued by District staff upon receipt of all signed Contract Documents.

Sample

The following Measure D and J projects were bid and contracts awarded during 2007-08. The table below provides the timeline for which bidders were notified, the bid opening date, the number of participants, results and variances between bids.

2007-08 Measure D and J Bid Schedule and Results

Name of School	Project Description	Bid Opening	No. Bids	High	Low	Variance	Contract Awarded	Contract Amount
Downer Elem.	Moving Services	12/20/07	3	\$44,342	\$37,550	-\$6,792	Crown	\$37,550
Richmond College Prep	Modular Buildings	1/24/08	3	\$385,932	\$306,570	-\$79,362	Mobile Modular	\$306,570
Leadership Public School	Modular Bldg. Lease, relocation/set-up	1/24/08	2	\$897,106	\$690,548	-\$206,558	Mobile Modular	\$690,548
De Anza High	New Field House	1/30/08	7	\$4,115,883	\$3,130,800	-\$985,083	Bollo Construction	\$3,130,800
Richmond High	New Bleacher & Field House	4/15/2008	2	\$5,913,000	\$5,556,000	-\$357,000	West Bay Builders	\$5,556,000
Pinole Middle	Moving Services	4/17/2008	5	\$40,065	\$12,704	-\$27,361	Double Day	\$13,904
Mira Vista Elementary	Lower Play-Yard Repair/Improvement	5/29/2008	6	\$687,700	\$422,644	-\$265,056	Ghilotti Brothers	\$422,644
De Anza High	Temporary Campus Modular Bldg	5/30/2008	1				Mobile Modular	\$301,907
De Anza High	Moving Services	5/30/2008	3	\$8,251	\$6,605.62	-\$1,645	Cor-O-Van	\$6,605.62
De Anza High	Wood Shop Floor Removal /Abatement	6/10/2008	6	\$65,000	\$22,070	-\$42,930	Parc Services	\$22,070
De Anza High	Utilities, Gym Demolition & Site Work	6/12/2008	4	\$4,675,000	\$2,393,000	-\$2,282,000	Bay Cities Paving	\$2,393,000
Lupine Hills & Harding & Tara Hills Elementary	Roof Repair (Project A, B & C)	6/13/2008	4	\$519,500	\$217,000	-\$302,500	IMR Contractor	\$217,000

As a condition of the Notice of Award the contractor is required to submit the following documents within seven calendar days:

- Agreement
- Escrow Bid Documents
- Performance Bond
- Payment Bond
- Insurance Certificates and Endorsements
- Workers' Compensation Certification

The Notice of Award also stipulates that the following documents are to be submitted by the start of work (or mobilization):

- Prevailing Wage and Related Labor Requirements Certification
- Disabled Veterans Business Enterprise (DVBE) Participation
- Drug-Free Workplace Certification
- Hazardous Materials Certification
- Contractor's Logistics Plan
- Criminal Background Investigation/Fingerprinting Certification
- Contractor's Safety Plan, specifically adapted for the Project

The following projects were selected for review; including review of the bid process and award documents for compliance and completeness:

<u>School Site</u>	<u>Project</u>	<u>Contractor</u>	<u>Bid Number</u>
De Anza High School	New Field House	Bollo Construction	J068107
Richmond High School	New Bleacher and Field House Facilities	West Bay Builders	J068097
Mira Vista Elementary	Lower Play-Yard Repair	Ghilotti Brothers	J068118
De Anza High School	Utilities, Gym Demolition and Site Work	Bay Cities Paving	J068113

De Anza High – New Field House Project Bid # J068107 (Measure J)

This project was advertised on December 16, 18 and 23, 2007 in the West County Times. Bids were opened on January 30, 2008. Seven bids were received ranging from \$4,115,883 to \$3,130,800. The budget for this project was estimated at \$3,000,000. The Notice of Award was issued on February 7, 2008 and the Notice to Proceed on February 19, 2008.

Richmond High - New Bleacher and Field House Facilities Bid # J068097 (Measure J)

This project was advertised on March 9 and 16, 2008 in the West County Times. Bids were opened on April 15, 2008. Two bids were received, \$5,913,000 and \$5,556,000. The budget for this project was estimated at \$5,000,000. The Notice of Award was issued on April 16, 2008 and the Notice to Proceed on May 7, 2008.

Mira Vista Elementary – Lower Play-Yard Repair and Improvement Bid # J068118 (Measure D)

This project was advertised on March 9 and 16, 2008 in the West County Times. Bids were opened on May 29, 2008. Six bids were received ranging from \$687,700 to \$353,178; however, the lowest apparent bid of \$353,178 was rejected due to a bid protest. The lowest bid failed to identify a certified installer of products, a requirement clearly set forth in the bid specification. This omission rendered the bid materially non-responsive and the bid was therefore rejected. The contract was awarded to the second lowest bid \$422,644. The advertisement did not include an estimated budget for this project. The Notice of Award was issued on June 16, 2008 and the Notice to Proceed on June 26, 2008.

De Anza High – Utilities, Demolition and Site Work Bid # J068113 (Measure J)

This project was advertised on May 18, 25 and June 1, 2008 in the West County Times. Bids were opened on June 12, 2008. Four bids were received ranging from \$4,675,000 to \$2,282,000. The estimated budget for this project was \$3,000,000. The Notice of Award was issued on June 19, 2008 and the Notice to Proceed on June 27, 2008.

Commendation

- The District is commended for its efforts in attracting responsible and qualified contractors through the pre-qualification process.

Observations

- The bid documents sampled were found to be complete and in compliance with Public Contract Code and the School Facilities Program.
- The sample of bids revealed the notice to bidders was advertised on two separate occasions, seven days apart; there were at least 14 days between the first bid publication and bid opening, as required by law.
- According to staff, the pre-qualification process is mainly required on larger projects. However, the District has not adopted a specific dollar amount or threshold in which the pre-qualification process is required.
- The District's bond program website contains the current bid schedule, bid results and various types of information regarding the bond program. Although difficult to navigate, other types of useful information, such as where to obtain bid documents and how to find out about upcoming bids can be found by doing a search on the site. The site did not provide a direct link to information regarding the district's pre-qualification process.

Findings

- There are no findings in this section. However, there are findings related to this section in the Change Order section of this report that indicate non-compliance with certain provisions of the Public Contract Code.

Recommendations

- As indicated in the previous year's report, it is recommended that the District exert more effort in complying with Public Contract Code 20118. 4. A formal bid process should be conducted for all individual change orders exceeding 10 percent of the original contract price.
- The District should consider adding an easily identifiable link to the pre-qualification process and questionnaire and frequently asked questions on its bond program website. Currently, the information is there, but difficult to locate.

District Response

- The District concurs with the recommendations in this section.

CHANGE ORDER AND CLAIM AVOIDANCE PROCEDURES

Process Utilized

During the process of this examination, TSS analyzed relevant documents and conducted interviews with the Facilities and Construction Management Team. Information provided from the 2007-08 Board of Education meeting agendas and minutes related to the bond measure was used in the review.

Background

Change orders occur for a variety of reasons. The most common reason is discrepancies between the actual condition of the job site and the architectural plans and drawings. Because small repairs are made over time and the changes are not reflected in the District's archived drawings, the architects may miss such information until the incompatibility is discovered during construction. At other times, problematic site conditions are not discovered until a wall or floor is uncovered. Typically, change orders for modernization cannot be avoided because of the age of the buildings, inaccuracy of as-built records, presence of hidden hazardous materials or other unknown conditions – all of which contribute to the need for authorizing change orders for additional work. The industry-wide percentage for change orders for modernization or facility improvement projects generally ranges from seven percent to eight percent of the original contract amount. (The change order standard for new construction tends to be three percent to four percent.)

Most change orders are triggered by a Request for Information (RFI) – a request for clarification in the drawings or specifications which is reviewed and responded to by the architect and/or project engineers. Change orders could also be triggered by the owner's request for change in scope. The architect's response or directive determines whether additional or alternative work is necessary. If it is determined that additional work or a reduction/deletion in work is necessary, the contractor submits a Proposed Change Order (PCO), for the additional cost, a reduction in cost and/or time extension based on the determination. The facilities project manager reviews the proposal with the inspector, architect of record, and/or the District representative. If accepted, a change directive is issued. The increase or decrease in contract price may be determined at the District's discretion through the acceptance of a PCO flat fee, through unit prices in the original bid, or by utilizing a time-and-materials methodology as agreed upon by the District and the contractor. At times, this process may go through several cycles due to a disagreement over price.

The District bids contracts for some bond program projects with predetermined amounts included as "Allowances." These allowances are included in the contracts for the purpose of setting aside funds within the contract itself to be used for unforeseen conditions and known but indeterminate items, including anticipated concealed problems such as hazardous materials. The District authorizes the use of, and approves, cost items to be charged to the allowances. Unused allowances are credited back to the District.

Due to the urgent nature of school construction work, issues are sometimes resolved verbally at weekly construction meetings, where the architect, facilities project manager, construction manager, inspector, and contractor's job superintendent are present. Decisions are formalized in the meeting minutes and followed up with a change directive to authorize the work and eventual payment. The District is not liable for the cost of any extra work, substitutions, changes, additions, omissions, or deviations from the drawings and specifications unless it authorizes the work and the change, including costs. The change must be approved in writing through a CO (Change Order) or through a CCD (Construction Change Directive).

The following table entitled, "Change Orders: Bond Program Projects", summarizes all the change orders generated for Measure D and J projects.

Change Order Sampling

One Measure M1B construction project and four Measure D projects were examined during this process. TSS reviewed individual change orders and corresponding backup documents (including RFIs, PCOs, invoices, estimate sheets, trip tickets, time tickets, invoices, e-mail exchanges and other correspondence) for completeness and consistency. Change order files and backup documentation for all the projects reviewed were found to be complete, providing justification for the changes and substantiating the proposed costs.

Change Orders: Bond Program Projects

<u>Measure D</u>					
Project	Construction Contract	Percent Complete	Total Approved Change Orders	Total Adjusted Contract Amount	Change Order Percent
El Cerrito HS Temp Housing	\$3,444,000	100%	\$354,297	\$3,798,297	10.29%
El Cerrito HS Demolition	2,078,125	100%	-126,962	1,951,163	-6.11%
El Cerrito HS Storm Drain	292,562	100%	2,704	295,266	0.92%
El Cerrito HS Modular Building	2,762,960	97%	916,103	3,679,063	33.16%
El Cerrito HS Grading	1,613,100	100%	-31,642	1,581,458	-1.96%
El Cerrito HS New School	54,264,000	87%	1,362,202	55,626,202	2.51%
El Cerrito HS Admin/Lib	22,580,000	70%	196,918	22,776,918	0.87%
Pinole MS Temporary Housing	529,000	100%	52,571	581,571	9.94%
Pinole MS Site Grading	905,200	100%	28,057	933,257	3.10%
Pinole MS New School	20,661,000	96%	1,429,458	22,090,458	6.92%
Helms MS New Campus	50,890,000	43%	644,133	51,534,133	1.27%
Pinole Valley HS Fields	1,492,000	100%	75,500	1,567,500	5.06%
Pinole Valley HS Running Track	595,000	100%	71,284	666,284	11.98%
Downer ES New School	21,232,027	94%	1,643,441	22,875,468	7.74%
Downer Demo/ Site Work	\$594,800	100%	-22,099	572,701	-3.72%
Downer Stone Columns	741,000	100%	116,493	857,493	15.72%
Downer ES Tech E Rate	330,648	100%	92,294	422,942	27.91%
Vista Hills Roof Repair	200,420	100%	4,304	204,724	2.15%
Vista Hills Ed Center Portables	3,376,906	100%	632,141	4,009,047	18.72%
Richmond HS Track/Field	3,260,489	100%	272,027	3,532,516	8.34%
Measure D Paving	245,341	100%	-20,000	225,341	-8.15%
Kennedy HS Track/Field	2,740,000	100%	48,699	2,788,699	1.78%
Community Kitchen 1	619,986	100%	-48,274	571,712	-7.79%
Community Kitchen 2	667,700	100%	-2,127	665,573	-0.32%
Community Kitchen 3	660,200	100%	-1,791	658,409	-0.27%
Community Kitchen 4	803,000	100%	5,741	808,741	0.71%
Community Kitchen 5	727,500	100%	-41,261	686,239	-5.67%
Community Kitchen 6	516,000	91%	-3,169	512,831	-0.61%
TOTAL	\$198,822,964	87%	\$7,651,042	\$206,474,006	3.85%
<u>Measure J</u>					
Project	Construction Contract	Percent Complete	Total Approved Change Orders	Total Adjusted Contract Amount	Change Order Percent
De Anza HS Track & Field	\$3,349,000	87%	\$162,581	\$3,511,581	4.85%
De Anza HS Field House	3,130,800	26%	92,719	3,223,519	2.96%
Richmond HS New Bleachers/Fieldhouse	5,556,000	6%	0	5,556,000	0.00%
Kennedy HS Portable Maintenance Repair	389,500	100%	42,450	431,950	10.90%
TOTAL	\$12,425,300	87%	\$297,749	\$12,723,049	2.40%

Reasons for Change Orders

Change orders presented to the Board of Education for ratification and approval are each comprised of several Proposed Change Orders (PCOs) previously approved by the Superintendent’s designees. TSS reviewed all PCO’s attached to the change orders, the descriptions and reasons for each change, the reference documents (RFI’s, CCD’s, etc.), approved time extensions and negotiated costs. The resulting data are shown in the following table entitled, “Change Order Analysis (FY 2007-08)”:

Change Order Analysis (FY 2007 - 08)							
Project/ (Contractor)	Unforeseen	DSA Plan	Architect	Owner Requested Changes			Totals
			Design	District	Safety	Design/	
Change Order Numbers	Conditions	Revisions	Issues	Standards	Issues	Schedule	
Bayview ES	\$31,865	\$755	\$9,756	\$98,953	\$29,865	\$20,172	\$191,367
Site Work, Phase II	16.65%	0.39%	5.10%	51.71%	15.61%	10.54%	100.00%
Bay Cities Paving (CO # 1 thru 4)							
El Cerrito HS	\$2,291	\$14,826	\$438,890	\$43,978	\$0	\$14,544	\$514,529
New Construction	0.45%	2.88%	85.30%	8.55%	0.00%	2.83%	100.00%
Lathrop Const. Assoc. (CO # 20 thru 26)							
Pinole MS	\$12,617	\$4,958	\$404,502	\$1,707	\$0	\$14,724	\$438,508
New Construction	2.88%	1.13%	92.25%	0.39%	0.00%	3.36%	100.00%
West Coast Contractors (CO # 10 thru 13)							
El Cerrito HS	\$0	\$0	\$259,055	-\$62,137	\$0	\$0	\$196,918
New Admin/ Theater	0.00%	0.00%	131.55%	-31.55%	0.00%	0.00%	100.00%
Lathrop Const. Assoc. (CO # 1 thru 12)							
Helms MS	\$591,564	\$0	\$28,178	\$0	\$0	\$22,391	\$642,133
New Construction	92.12%	0.00%	4.39%	0.00%	0.00%	3.49%	100.00%
West Bay Builders (CO # 1 thru 2)							
Total	\$638,337	\$20,539	\$1,140,381	\$82,501	\$29,865	\$71,831	\$1,983,454

As shown on the table above, “Architect Design Issues” was the most prevalent reason for the need to process and approve change orders. “Architect Design Issues” constitute 57.49 percent of all change orders processed and approved during the 2007-08 reporting period for the five projects examined. These changes include additions, deletions and revisions in the work triggered by errors, omissions and disagreements (e.g., dimensions, elevations, locations, etc.) in the various sections or details of the contract drawings and specifications. At Pinole Middle School the differences in ceiling elevations necessitated the construction of additional furring, backing and nailing. Likewise the locations, dimensions and other details of data/electrical conduits and fire sprinkler piping came in conflict with the HVAC duct system and several other conditions that triggered review, redesign, removal of newly completed work and reconstruction in the affected areas. Additionally, in an effort to meet pre-set schedules, accelerate work and recover time lost due to the review, redesign and re-construction process, the District was

compelled to direct the contractor to work weekends and assume costs at a premium. These factors combined for a significant additional cost to the Pinole Middle School construction project.

“Unforeseen Conditions”, which constitute 32.18 percent of all change orders, is the second most prevalent reason for the issuance of change orders. The most common condition reported as an unforeseen condition in new construction projects is the discovery and subsequent removal and disposal of hazardous materials (e.g., contaminated soil, transite pipes, etc.). Other reported conditions include actual underground utilities locations that do not match available drawings, damage to completed work due to storms, vandalism and other issues. At Helms Middle School (see table above), significant quantities of hazardous materials (asbestos, transite piping, etc.) were discovered that necessitated specialized removal and disposal. In addition, the existing 48 inch city water mains came in conflict with the construction of the school’s new storm drainage piping and manholes. Such conflict necessitated revisions in design, drawings, demolition/removal of newly completed work and reconstruction of the affected areas. These factors combined for a significant additional cost to the Helms Middle School construction project triggered by these unforeseen conditions.

The remaining reasons for the change orders which constitute only 10.33 percent of all change orders include “DSA Plan Revisions” (1.04 percent) and “Owner Requested Changes” (9.29 percent). “DSA Plan Revisions” are changes to the plans/drawings required by DSA to meet current building codes. “Owner Requested Changes” include changes (substitutions/upgrades) to specified materials or products (e.g., windows, tiles, planters, etc.), and additions or deletions to the scope of work as directed by the District during construction, for instance the addition of photovoltaic (solar) roofing systems at El Cerrito High School, and the additional fencing, shade structures and playground equipment at Bayview Elementary School.

Allowances

As part of the sampling/testing process, documents relating to all cost items charged to or drawn against the allowances for the projects were reviewed and analyzed. The results and or findings for the projects selected for review are shown in the table below:

Project	Base Bid	Allowance	Total Contract Award	Cost Items Charged to Allowances.
Bayview Elementary School PII Site Work	\$1,170,000 ¹	\$20,000	\$1,125,000	An amount of \$20,000 was charged to the Allowance for the disposal of hazardous materials contaminated soil under Change Order #2.
El Cerrito High School New School Construction	54,931,000 ²	300,000	54,264,000	Disposal of Class 2 soil (Hazmat) to Richmond Landfill under CO # 5 and 8. (\$145,549). Additional class 2 soil disposal under CO# 13. (\$62,884)
Pinole Middle School New Building and Gymnasium	20,511,000	150,000	20,661,000	None as of June 30, 2008.
El Cerrito HS Admin/Theater Construction	22,580,000	300,000	22,580,000	An amount of \$79,417 was charged for the installation of sump pump system at the orchestra pit under CO# 6.
Helms MS New Construction	50,890,000	200,000	50,890,000	None as of June 30, 2008

¹ A deductive Alternate Bid of \$65,000 was deducted from the Base Bid.

² A deductive Alternate Bid of \$967,000 was deducted from the Base Bid.

TSS reviewed the backup documents supporting all approved change orders and confirmed that the use of allowances to pay for the additional costs reported in the above noted projects were consistent with the intended purposes of the allowances included in each contract.

10 Percent Limitation on Change Orders

In prior audit reports TSS indicated that allowing change orders in excess of 10 percent aggregate may be inconsistent with Public Contracting Code 20018.4. In the June 30, 2003 audit report, it was recommended that the District’s legal counsel review the board policy on change orders exceeding 10 percent of the original contract amount. In response, the District had its legal counsel review District practices in this area. As a result, the District legal counsel validated the District’s practice of allowing “aggregate” change orders in excess of 10 percent of the contract amount and confirmed that the 10 percent limitation applies to “individual” change orders. This legal opinion was recently reiterated by legal counsel.

Observations

- The District has created and maintained a comprehensive project filing system. Change order documents and related supporting documents (CO’s, CCD’s, RFI’s, PCO’s, plan/drawing cut sheets, time tickets, trip tickets, material invoices, cost estimate sheets, e-mail correspondence, and letters) for the projects examined adequately provided a trail of records that document the process of evaluation, review and approval that is currently being implemented by the construction team.

- Change orders are presented to the Board of Education for ratification and approval and is the final step to complete contract adjustment and payment. Backup documentation for the agenda item is an attachment entitled “Change Order Ratification Summary”, which lists the name of projects, contractors, original contract amounts, previously approved change order amounts and the change order amounts being presented for board ratification and approval. The Board of Education will gain better perspective and understanding of the change orders if additional information regarding the reasons and need for the change orders are provided as well.
- “Architect Design Issues” that trigger change orders and generate additional costs to the owner/district are common occurrences in construction projects. However, some of the issues reported could have been prevented, or at least minimized.
- As shown in the “Change Orders: Bond Program Projects” table, the average change order percentages to date for Measure D projects is 3.82 percent and the average for Measure J projects is 2.40 percent. These percentages are consistent with industry wide levels for new construction contracts.
- In previous performance audits, TSS has indicated that the practice of approving change orders in excess of 10 percent of the total contract amount may not be consistent with the Public Contract Code and recommended that the District obtain a legal opinion concerning this issue. The District’s legal counsel has stated that the existing practice is consistent with case law and, therefore, acceptable.

Recommendations

- It is recommended that staff provide the Board of Education additional information regarding the reasons and need for change orders being presented for their approval. The document could be provided either as backup documentation to the board agenda item or as a separate information packet. An example of such a document is the “PCO Summary Sheet”, which is a change order attachment which lists the PCO number, the reasons, descriptions, reference documents and the negotiated amounts for every change item included in the change order.
- The District should exert more effort in ensuring that district architects and their engineering consultants exercise diligence in coordinating their drawings to minimize if not eliminate conflicts in elevations, dimensions and locations. Staff should give more emphasis to the constructability review process already in place which allows for a system of checks and balances to identify conflicts among different components of the construction documents to determine if the drawings are constructible.

District Response

- Staff concurs and has been actively engaged in more robust constructability reviews for the Measure J projects.

PAYMENT PROCEDURES

Process Utilized

In the process of this examination, numerous purchasing and payment documents pertaining to expenditures funded through Measure D and J were reviewed for compliance. Interviews were held with the Senior Director and Principal Accountant for the Bond Program and Senior Account Clerk and staff from SGI.

The review consisted of the following:

- Verification that expenditures charged to the Measure D and J bonds were authorized as Measure D or J projects;
- Compliance with the district's Purchasing and Payment policies and procedures;
- Verification that back up documentation, including authorized signatures, were present on payment requests; and
- Vendor payment timelines.

Background

The 2006-07 Annual Performance Audit addressed on-going issues with the amount of time it takes for invoices to be paid, as well as purchase order requisitions that are not approved or initiated in advance of authorizing work or purchases. It is the District's policy and the Board's desire is to ensure payments are processed within thirty-days after the receipt of an invoice.

The results from this sample of invoices and payments reviewed show a significant improvement in the amount of time invoices and payments are processed as compared to a similar evaluation completed during the 2006-07 annual audit.

Sample

One-hundred-twenty-nine invoices totaling \$35,071,592 expended through Measure D and J funds during the period of July 1, 2007 through June 30, 2008 were reviewed in the course of this examination. This review consisted of verification of required approvals and back-up documentation, determination that expenditures were in accordance with Measures D and J ballot language, verification that the invoice amount correlated with the amount paid, and a review of the timeline from the time invoices were received to the date of warrants.

The sample of payments included the following bond projects:

- Site Improvements at De Anza High, Tara Hills Elementary, Bayview Elementary, Downer Elementary, Murphy Elementary and Mira Vista Elementary
- Community Kitchens – Lupine Hills, Stewart, Ellerhorst, Bayview, Montalvin and Tara Hills Elementary Schools
- Track and Field – De Anza High
- Architectural Services – De Anza High, King Elementary, Nystrom Elementary and Maritime/Richmond Charter
- CEQA Analysis – Charter School Modernization at Nystrom Elementary

- Furniture purchases for Lincoln Elementary, Washington Elementary, Bayview Elementary, Verde Elementary, Peres Elementary, Kennedy High, Kensington Elementary, Harding Elementary, Ellerhorst Elementary, Lupine Hills Elementary, Steward Elementary and Downer Elementary
- Modernization Building A – El Cerrito High
- Modernization Phase 2 – Montalvin Elementary
- Solar Panel Project – El Cerrito High
- Breezeway – Harding Elementary
- New Construction – Helms Middle
- Portable Repairs – Kennedy High
- Computers – Various School Sites
- Plan Check Fees – Ford Elementary, King Elementary, Helms Middle and Pinole Valley Middle
- Gymnasium and Modernization – Pinole Valley Middle
- General Program Fees, Project Management Fees – Various Sites

All of the invoices reviewed had the required approvals and back-up documentation, eighty-seven percent (87 percent) of the invoices were paid within thirty-days, and thirteen percent (13 percent) were paid after thirty-days and three purchase orders were initiated after the receipt of the invoice.

As noted in the mid-year, some changes were made within the Accounts Payable Department. According to staff, operations are continuing to run smoothly. Communication and the relationships among the accounts payables, bond controls and the facilities departments are working well. Feedback from vendors has been positive.

Staff commented that the timeline in which purchase order requisitions are routed through the work flow could still be improved. Delays are caused when requisitions remain in the queue too long, awaiting approvals.

This is an area that has been problematic however this has been improvement in the wait time for initiating the purchase requisition once the board approves a contract; the goal is to have the requisition initiated the day following board approval. Staff has been directed to process purchase requisitions in advance of authorizing work or in the event work is authorized due to an urgent nature, a requisition is to be processed immediately. Staff now reports that the habit of waiting to issue a purchase order after the receipt of services or goods is no longer tolerated.

In July of 2007, staff began utilizing an electronic purchase requisition system. The system allows for a requisition to be entered into the system and routed electronically for approval. According to staff, the system is being utilized and is working fairly well.

In January 2008, the District attempted to implement an on-line accounts payable process. In this system all invoices and payment authorizations will be forwarded, processed and approved within the on-line system; hard copies will no longer be required. On the first day of implementation, the entire accounts payable system was brought down because the system could not accommodate the size of the files. The implementation of this new system is currently on hold; the district is working on the problem and hopes to have the issues resolved during the 2008-09 school year.

Observations

- One-hundred-twenty-six of the invoices reviewed were authorized expenditures under the Measure D and J.
- All of the invoices included in the sample showed evidence of being appropriately reviewed and approved.
- During the annual review, in three instances purchase orders were initiated only after the receipt of the invoice. At year end, staff reported that approximately twenty invoices were processed as vendor payments due to not having purchase orders in place.

Commendation

- The District is commended for its efforts in improving the timeline in which payments are processed. From the sample of payments reviewed, it appears that the district made processing vendor payments within thirty-days a priority.

Finding

- Three invoices tested were for the purchase of sixty-four vacuum cleaners and twenty-three wet/dry vacuums totaling \$27,662.79. The value of each item purchased was less than \$500 each. The California School Accounting Manual defines non-capitalized equipment with an estimated useful life greater than one year and an acquisition cost less than the LEA's capitalization threshold which is set at \$500 per item. Therefore, a single item with a value of less than \$500 would be classified as a supply item. Furniture and equipment items are included on the approved bond expenditure project list; however, supplies were not included as an approved expenditure. According to staff, the district developed the concept of packaging new tools and equipment to maintain newly remodeled facilities. The concept was discussed and approved by the Facilities Sub Committee.

Recommendations

- The District should seek a legal opinion as to the appropriateness of using bond funds for the purchase of the maintenance supplies totaling \$27,662.79.
- Purchase orders should be initiated and approved prior to work or services rendered.

District Responses

- District staff initiated a process of funding appropriate new equipment for maintenance and custodial staff to keep the renovated buildings in good condition. The District believes that these purchases are appropriate equipment and do not constitute "supplies" as noted.
- Staff concurs with the recommendation to seek legal opinion.
- District staff concurs with the recommendation and continues to work diligently to ensure that Purchase Orders are initiated prior to work being performed.

BEST PRACTICES IN PROCUREMENT

Process Utilized

During the process of this examination, Total School Solutions (TSS) interviewed personnel from the Purchasing Department. Purchasing processes, and procedures were observed and documentation was reviewed.

Background

Best practices in procurement of materials and services ensure the most efficient use of resources. The purchasing department has been delegated authority through Board Policy 3310 to engage in contracts that not only ensure the best-quality products at the most economical prices, but to enforce the contract and all its rights afforded to the district.

The policy also requires that the district maintain purchasing procedures that ensure maximum value are received for money spent by the district and records are kept in accordance with law.

Public Contract Code Section 20111 (a) requires school district governing boards to competitively bid and award any contract involving an expenditure of more than \$50,000 (adjusted for inflation) to the lowest responsible bidder. Contracts subject to competitive bidding include: purchase of equipment, materials, or supplies to be furnished, sold, or leased to the school district. From January 1, 2007 through December 31, 2007 the bid threshold was set at \$69,000.

Sample

The process and procedures for the procurement of furniture and computers were reviewed in this examination.

The method of procurement used for the classroom furniture purchased from Young Office Solutions and classroom computers purchased from Dell Computer Corporation through bond funds were reviewed.

The District purchased classroom furniture for approximately \$758,000 from Young Office Solutions. The procurement was made through an agreement with the Cooperative Purchasing Network (TCPN). TCPN is a Texas Government agency administering a cooperative purchasing program. The network provides its members, of which the District is one, with contracts and services that are compliant with the law and are provided at no cost to member districts. Utilizing this type of program can save a district both time and money in the procurement of supplies and equipment.

The District purchased classroom computers totaling about \$240,600 from Dell Computer Corporation. The procurement was made through an agreement with the Western States Contracting Alliance (WSCA); the alliance program is comparable to the TCPN program.

Observations

- On May 2, 2007, the Board of Education approved the renewal of the contract with TCPN, the furniture purchases were made appropriately outside the formal bidding process.
- The purchase orders and accompanying quotes did not reference “Per TCPN Contract” as required by TCPN. At TSS’s request, the District’s buyer did contact Young Office Solutions and verified these purchases were made through TCPN.
- According to staff, the District is a participating member of the Western States Contracting Alliance (WSCA), which has a Master Price Agreement with Dell Marketing L.P; however, at the time of this writing evidence of the current agreement was not provided.
- The purchase order for the Dell computers referenced the quote; however, it did not specify that the purchase was made through an agreement with WSCA. The purchase order indicated the items were board approved, however the board date was not provided.
- Beginning in 2008-09 the District, will ensure procurement contracts are approved by the board of education on an annual basis. The contracts will allow the district to procure supplies, computers, equipment, and services at a discounted rate.

Findings

- There are no findings in this section.

Recommendations

- It is recommended in the future that purchase orders stipulate the reference requirements by TCPN.
- It is recommended that purchase orders always specify the method of procurement utilized and board approval date.
- Each year the District should ensure procurement agreements such as TCPN, WSCA or others are current and approved by the Board of Education.

District Response

- Staff concurs with all of the Recommendations in this section.

QUALITY CONTROL PROGRAM

A “Quality Control Program” may be defined to encompass a full range of concepts, from initial conceptual planning considerations to furnishing a completed school construction project with furniture, equipment, and materials. A Quality Control Program can also include such areas as the management of change orders throughout the construction process.

Background

In 2002-03, after considerable discussion by the citizens’ bond oversight committee and the District administration, the District’s legal counsel advised TSS to perform the following:

“In this task, the Auditor will evaluate the District’s quality control programs. To perform this task, the performance auditors will evaluate the SGI/WLC memorandum describing the Bond Team’s approach to quality control. Total School Solutions will interview key staff/consultants and review necessary documents to assess how the District has implemented this program. This task will not duplicate any of the information provided in the performance auditor’s review and evaluation of the Bond Management Plan and will focus on the quality assurance process, not the particular quality outcomes that the bond program has achieved”.

In accordance with the above direction, the performance audit team was provided with a Bond Program Quality Control document prepared by WLC/SGI, which contained three major components, as follows:

- Pre-construction Quality Control
- Procurement Quality Control
- Construction Quality Control

Each component of the document was evaluated, and a review of related documents was performed.

I. Pre-construction Quality Control

The weaknesses encountered during Phase 1A project design and bidding have not been experienced since the development of revised cost estimates for subsequent projects, including the addition of Option 1C standards. The District has also benefited from a more effective document development and bid sequencing process. The initial weaknesses in the pre-construction process were illustrated by the inordinate number of addenda issued to correct, amend, or otherwise change the published bid documents during the first series of projects. This large number of addenda created confusion and misunderstandings that ultimately impacted the construction process. This kind of confusion can result in materials used in the projects that were not originally planned or additional costs incurred for those that were intended. Ultimately, it impacts the costs associated with construction.

II. Procurement Quality Control

While the Pre-construction Quality Control Process was mostly carried out by the master architect (WLC), the Procurement Quality Control Process was under the purview of the bond manager (SGI). Because the Procurement Quality Control process has been established and faithfully followed, satisfactory outcomes have been achieved. The process has resulted in substantial compliance with the plans and specifications published at the time of the bids. For more detailed discussion, refer to the preceding sections of this report.

III. Construction Quality Control

The Construction Quality Control process is implemented by the bond program manager and the master architect, as required by the Program Management Plan (revised on May 12, 2003), and appears to be complete and comprehensive. It has been implemented and followed with fidelity, and satisfactory progress has been reported. It should be noted, however, that many projects have experienced substantially higher final costs due to change orders. These increased costs are not attributable to the original scope of work. The increase in costs has been mainly due to discovery of unforeseen conditions or the expansion of scope subsequent to award of contracts.

High Performance Schools

During December 2007, the District sent out Requests for Qualifications and Proposals (RFQ/P's) to prospective service providers for Building and Systems Commissioning of Measure J Projects. These projects are scheduled to be constructed at Ford Elementary, Dover Elementary, King Elementary, Nystrom Elementary, De Anza High School, and Gompers/Leadership High School. The provider will act as the District's commissioning agent and will be involved during the design and construction phases of the projects' commissioning plans for heating, ventilating and air-conditioning (HVAC) and electrical systems in accordance with CHPS's Best Practices Manual, Volume III, 2006 Edition. It is believed that this process will substantially enhance the final project quality. Refer to the section titled District Policies and Guidelines for the Facilities Program, for further information on the CHPS program.

Power Purchase Agreements

Although not directly related to Quality Control, we were requested by the District to address the use of Power Purchase Agreements, and have included that information here.

Background

Power Purchase Agreements are a mechanism through which a public school district can select a vender to install energy efficiency devices on school district property at limited cost to the district. The vender retains ownership of the system and sells power back to the district at a defined rate. Government Code Section 4217.10 et. seq. governs energy service or efficiency contracts. PPA's have typically been used for the installation of solar photovoltaic generation systems on school sites. In this case the West Contra Costa Unified School District entered into a PPA with Solar Integrated Technologies for the design, installation and maintenance of a photovoltaic system at the El Cerrito High School. In turn, SIT will retain ownership of the system and sell power back to the District at a rate schedule established in the contract.

Power Purchase Agreements have advantages and risks to both the provider and the district. One of the advantages to the district is predictable energy expenditures for the site. The costs of electrical power for the life of the PPA are established in the contract and known to the district. These rates are typically based on assumptions of power rate increases over the life of the agreement. The District engaged a private consultant to conduct the analysis of the energy rate projections. There is a potential that the District could see significant savings in energy costs if these assumptions prove to be accurate. There is also the risk that the District would not realize the projected savings if the projections are not accurate.

With a PPA, ownership of the system remains with the provider. Maintenance and repair for the system is the responsibility of the provider, not the District. If the system fails, replacement is the responsibility of the provider.

Significant State and federal tax incentives are available for the installation of solar photovoltaic systems. 30 percent federal investment tax credits have recently been extended through 2016 for the installation of solar systems. However, school districts are not eligible for these credits. By installing and retaining ownership of the system, Solar Integrated Technologies can take advantage of the incentives. Power companies such as PG&E also offer incentives in the form of rebates to both private and public entities for solar systems. A PG&E rebate of \$346,000 was provided for this system and assigned to SIT as a provision of the buy out.

Through further analysis of the provisions of the PPA and the potential savings to the District, the District staff determined that the buy out of the PPA would be in the best interest of the District. One of the primary considerations in the analysis for this decision was the impact to the General Fund over the next 20 years. The buy out will have a cost to the Measure J bond of \$800,000 and have a cumulative savings to the General Fund of \$575,000 to \$800,000 over the 20 year expected life of the system. Action was taken at the July 9, 2008, Board of Education meeting to proceed with the buy out the PPA with Solar Integrated Technologies.

Observations

- The installation of this on-site power generation system is consistent with the State's goal of attaining grid neutral schools throughout California. Staff has indicated the system is also consistent with the desire of the community to "go green".
- The approved projects list in the bond measure language includes "Install or upgrade energy efficient systems". This project is consistent with that language. However, the cost of the initial installation for this project will be from the capital outlay funding in Measure J while the payback for the system will come in the form of reduced energy consumption and reduced costs to the General Fund.

SCOPE, PROCESS, AND MONITORING OF PARTICIPATION BY LOCAL FIRMS

Process Utilized

During the process of this examination, TSS interviewed some members of the board and the bond oversight committee audit sub-committee, bond program staff members and employees of Davillier-Sloan. TSS also reviewed the documentation on local capacity building efforts.

Background

The Board of Education has expressed a strong desire to include local businesses in the planning and construction programs funded through Measures M, D, and J. One of the purposes of entering into a Project Labor Agreement is stated by the Board as follows:

To the extent permitted by law, it is in the interest of the parties to this agreement to utilize resources available in the local area, including those provided by minority-owned, women-owned, small, disadvantaged and other businesses.

In order to avoid any non-compliance with law and any resulting litigation, the Board has not formally defined what constitutes “the local area”. Informally, however, staff has generally considered a local firm as one that conducts business in the metropolitan area, including the counties of San Francisco, Alameda, Contra Costa, Napa, Solano, and Marin.

The Helms Middle School project was the first project to go to bid that utilized the Local Capacity Building Program (LCBP), a more formal approach to gaining local firm participation through a series of special workshops specifically designed to increase participation. All firms in the local area were contacted and asked to attend, where Davillier-Sloan was able provide local firms with information on the project and the overall facility program for the District. Davillier-Sloan also introduced the general contractors and others involved in responding to the bidding process to local firms.

This training and guidance offered by the bond management team, in coordination with Davillier-Sloan, improved participation in the program by local firms for the Helms Middle School project.

Observations

- As of June 30, 2008, the LCBP Local Hiring Status Report indicates that 18.88 percent of the Helms Middle School project is being completed by contractors utilizing residents from the Priority 1 area, which includes the West County communities of El Cerrito, El Sobrante, Hercules, Kensington, Montalvin, North Richmond, Pinole, Richmond, San Pablo and Tara Hills. Prior to this more structured and formalized efforts to increase participation by local firms, the District average for utilizing Priority 1 area residents for District projects was approximately 10 percent.

- The LCBP Local Hiring Status Report further indicates that an additional 20.44 percent of the Helms Middle School project is being completed by contractors utilizing residents from the Priority 2 area, which includes all other areas of Contra Costa County. In addition, residents from the Priority 3 area, which includes the entire East Bay area of Alameda, Albany, American Canyon, Benicia, Berkeley, Elmira, Emeryville, Fairfield, Hayward, Nut Tree, Oakland, Piedmont, San Leandro, San Lorenzo, Suisun, Travis Air Force Base, Vacaville and Vallejo account for 34.55 percent of the Helms Middle School project.
- Taken together, the Priority 1, 2, and 3 areas represent 73.79 percent of the workforce being utilized for the Helms Middle School project, which is an increase of 15.45 percent in local participation prior to the LCBP.
- Each contractor is required to provide documentation of a good faith effort to increase local participation, or to present a plan of action for compliance. If these efforts are not satisfactory to Davillier-Sloan and the bond management team, the District can impose liquidated damages per the program requirements outlined in the contract. These program standards are included in the bid packets; as of June 30, 2008, all contractors on the Helms Middle School project had complied with these standards. In all cases, a good faith effort may still not result in the hiring of a local resident; however, documentation provided by contractors to Davillier-Sloan indicates that in most cases the program worked, and as contractors were provided with information and strategies for increasing their local hiring, their efforts paid off for local residents.
- Davillier-Sloan and bond staff agrees that education of contractors and constant and consistent monitoring is the key to success of the LCBP.
- Questions were raised in the course of this examination about the potential impact of the Project Labor Agreement (PLA) on the Local Capacity Building Program. Davillier-Sloan is not aware of any contractors who have chosen not to bid on a project due to the PLA; therefore, there is no evidence to indicate any actual impact. However, many professionals in the construction industry believe that a percentage of contractors will never bid on a project when a PLA is in place.

Recommendation

- The District should consider adopting the LCBP to all District projects.

District Response

- The District concurs with the recommendation and will be recommending Local Hiring Goals and Local Business Goals to the Board of Education for all Measure J projects.

EFFECTIVENESS OF THE COMMUNICATION CHANNELS AMONG ALL STAKEHOLDERS WITHIN THE BOND PROGRAM

Process Utilized

During the process of this examination, TSS interviewed personnel in facilities, the assistant superintendent, and other parties involved in the District's facilities program. Some members of the bond oversight committee audit-subcommittee and key personnel on the bond management team were also interviewed. The communication channels and public outreach were among the topic of discussion in these interviews.

Background

To facilitate communication with respect to the West Contra Costa Unified School District's facilities and bond program, the District maintains provides information about the District and the facilities program on three separate Web sites:

- West Contra Costa Unified School District: www.wccusd.k12.ca.us
- Bond Oversight Committee: www.wccusd-bond-oversight.com
- Bond Program: www.wccusdbondprogram.com

To facilitate access to bond information and the oversight committee, the District's Web site provides links to the Bond Oversight Committee and Bond Program Web sites.

At the time of this writing, a review of the school district, bond committee, and bond program web sites indicated that information on the bond and facility construction programs was current. The bond program web site does include a sizeable amount of information that could be archived at this point, which would allow visitors greater ease in locating current information and bond projects.

It was reported by staff that a subcommittee has been established to evaluate and propose modifications to the CBOC web site in an effort to ensure it is user friendly and accessible to the general public. At the June 26, 2008 meeting of the CBOC, there was general discussion and a request for a recommendation from this subcommittee at the next meeting of the CBOC. Further information about the work of this subcommittee will be provided in subsequent performance audits. Periodic evaluation of web sites and other forms of communication utilized by the district and the CBOC can be useful for ensuring that information is being provided in a way that is accessible and understandable to the general public.

A review of board agendas for the 2007-08 period indicates regular updates from the bond team regarding the bond and construction program. Members of the board and CBOC expressed an interest in having pictures of various projects included in the board agenda packets that are available to the public. Currently slides are shown during the board meetings, but if a member of the public is not either present at the meeting or watching the meeting on television, they do not have the benefit of seeing these pictures, which can be a powerful method of communicating the programs successes.

While Board members and members of the CBOC indicated overall satisfaction with the district's efforts at communicating with the community at-large, there were specific concerns expressed about issues of "parity" among the various cities that make up the WCCUSD. A more concerted effort to communicate changes made to existing projects or priorities in the communities in which they are occurring may decrease the perception that there is not parity for all communities. When a recommendation for the removal or deferral of a project is planned, an advance notification to the impacted community is warranted.

As indicated in the previous audit, the District was preparing to publish a newspaper-like communiqué for the entire WCCUSD. In December 2007, the Director of Bond Facilities and the District's Director of Communications hired a designer and copywriter and Folger Graphics was chosen as the printer. The first issue of the *WCCUSD Reporter* was published in January 2008 and the second issue was ready for an August 2008 distribution at the time of this writing. The *WCCUSD Reporter* is a bi-lingual newspaper that is distributed to 95,000 households, touching each of the 5 communities that make up the WCCUSD. According to staff and members of the CBOC, the *Reporter* has received very positive feedback to date and appears to be a useful mechanism for communicating to these diverse communities about the status of various school construction projects, as well as other important initiatives in the district.

Commendation

- There has been improvement in the frequency and type of communication provided to all stakeholders regarding the bond program.

Observation

- Communication systems need to be reviewed and evaluated for effectiveness on a regular basis to determine if they are still relevant and reaching their intended audience.

Findings

- There are no findings in this section.

Recommendation

- Before recommendations are made to the Board regarding the removal or deferral of specific projects from the priority list, information regarding these recommendations should be made available to the CBOC and the impacted community.

District Response

- See previous response to recommendations regarding this issue. It should be noted that the role of the CBOC is to provide oversight, not approval regarding projects.

CITIZENS' OVERSIGHT COMMITTEE

California Education Code Sections 15278-15282 set for the duties of a school district and its duly formed citizens' oversight committee. In addition to law, the West Contra Costa Unified School District has adopted By-Laws for the Committee (CBOC).

Committee Meetings and Membership

During the 2007-08 fiscal year, the CBOC met ten times, including two joint meetings with the Board of Education. Meeting schedules and minutes are posted on the CBOC website.

The CBOC has twenty-one designated members, including five mandatory membership categories, representatives of the five incorporated cities and unincorporated regions, appointees of Board of Education members, and representatives of the Council of Industries, Building trades, Public Employees Union Local 1 and Special Education. The CBOC currently has six vacant positions, according to its website.

CBOC Website

The CBOC maintains a website, with access via the District's website, in compliance with Education Code Section 15280(b). In addition to CBOC website materials, the District's website has a link to the District's bond program, which includes information on Measures M, D, and J and performance audits. Together, the websites provide all documentation required by law and bylaws.

CBOC Annual Report

Education Code Section 15280(b) states: "A report shall be issued at least once a year." In the performance audit report for the fiscal year ending, June 30, 2007, a finding was made that the CBOC was out of compliance with that requirement as it had not issued a written annual report.

On January 4, 2008, a "2006 CBOC Annual Report" was issued and is available for review on the CBOC website. With this action, the CBOC is now in compliance.

Findings

- There are no findings in this section.

OVERALL BOND PROGRAM

During the process of this performance audit, Total School Solutions (TSS) has made certain determinations about the overall bond program through interviews with appropriate and related individuals, a review of pertinent documentation and processes, and observations of relationships and interactions. Although these observations may not be specifically related to any particular component of the audit, the audit team believes that these issues could have a significant impact on the overall bond program and, as such, must be reported to the management of the district.

Observations

- It appears that the bond program has matured and the lessons learned have been utilized to implement certain improvements. For the period covered under this audit (July 1, 2007, through June 30, 2008), specific improvements in bond management and administration, including efforts to contain costs and improve efficiency have been noticed. Over the period of five years, 2002-03 through 2007-08, the improvements are significant and noteworthy.
- As noticed in the last year's audit report, the District continues to expend funds from its bond program to modernize and reconstruct school facilities without a comprehensive and proactive asset management plan. Consequently, the District may find itself in a position of having spent substantial amount of funds on school facilities, which may not be needed or used for educational purposes in the future.
- It is apparent that current identified sources of funding are not adequate to address all of the recognized facilities needs; additional funding will be needed to complete the facilities program. The District should undertake a planning process to explore all available options and to identify funding to fully meet the needs of the facilities program.
- As identified earlier in this report, the District should promptly consider the impact of the bonding capacity on the cash flow of the facilities program and hold discussions for decision-making in regard to its ability to sell authorized bonds within a timeframe allowing the work to continue as planned. Proactive planning may help avoid some of the anticipated funding issues.
- Because the District will need to identify sources of additional capital improvement funds to complete its facilities program, an asset management plan may help identify surplus property and develop recommendations to generate sale proceeds or property lease revenues.
- It appears that the practice by the Board of Education to expand the scope of projects at the time of bid award, to some extent, still continues. Adding scope without the careful consideration and input of the professional staff and consultants may not serve the intended purposes. Additionally, the temptation to expand the scope of work on projects due to the influence of a few individuals or a small contingent of stakeholders can have an unintended negative consequence, in spite of best intentions. Also, additions to the scope of work midway through the process may render school facilities inequitable.

- During the 2006-07 fiscal year, the District developed an overall program budget as recommended in the 2005-06 audit report. That budget was subsequently approved by the Board. Adherence to that budget may ensure that all projects funded through this plan are completed with anticipated funding resources.
- Although the Board and the administration have consistently stated that the District desires to process payments to the vendors and contractors within 30 days of the receipt of invoices, there continues to be delays in processing payments as outlined in this report. These delays are counterproductive to the District's efforts to improve participation by local smaller contractors in the bond program.
- This annual audit report, consistent with the previous audit reports, includes a finding about the District's practice of exceeding ten percent change order limit for individual change orders. However, the District represents that it has been advised by its legal counsel that its practice is in compliance with the law. The audit team believes the issue has been adequately highlighted and brought to the attention of the stakeholders. Accordingly, this issue will not be revisited in future audits.
- Measure M related projects audits have now been archived and removed from this report.
- Overall, while there still remains room for improvement, the District facilities program has improved substantially. More importantly, the expenditures incurred through Measure D and Measure J bond programs appear to be appropriate and in compliance with the ballot language for each respective measure.

APPENDIX A

MEASURE D BOND LANGUAGE

BOND MEASURE D
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

“To complete repairing all of our schools, improve classroom safety and relieve overcrowding through such projects as: building additional classrooms; making seismic upgrades; repairing and renovating bathrooms, electrical, plumbing, heating and ventilation systems, leaking roofs, and fire safety systems; shall the West Contra Costa Unified School District issue \$300 million in bonds at authorized interest rates, to renovate, acquire, construct and modernize school facilities, and appoint a citizens’ oversight committee to monitor that funds are spent accordingly?”

FULL TEXT OF BOND MEASURE D

BOND AUTHORIZATION

By approval of this proposition by at least 55% of the registered voters voting on the proposition, the West Contra Costa Unified School District shall be 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 attached hereto as Exhibit A, and in order to qualify to receive State matching grant funds, subject to all of the accountability safeguards specified below.

ACCOUNTABILITY SAFEGUARDS

The provisions in this section are specifically included in this proposition in order that the voters and taxpayers of West Contra Costa County may be assured that their money will be spent wisely to address specific facilities needs of the West Contra Costa Unified School District, all in compliance with the requirements of Article XIII A, Section 1(b)(3) of the State Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000 (codified at Education Code Sections 15264 and following).

Evaluation of Needs. The Board of Education has prepared an updated facilities plan in order to evaluate and address all of the facilities needs of the West Contra Costa Unified School District at each campus and facility, and to determine which projects to finance from a local bond at this time. The Board of Education hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the Bond Project List contained in Exhibit A.

Independent Citizens’ Oversight Committee. The Board of Education shall establish an independent Citizens’ Oversight Committee (pursuant to Education Code Section 15278 and following), to ensure bond proceeds are expended only for the school facilities projects listed in Exhibit A. The committee shall be established within 60 days of the date when the results of the election appear in the minutes of the Board of Education.

Annual Performance Audits. The Board of Education shall conduct an annual, independent performance audit to ensure that the bond proceeds have been expended only on the school facilities projects listed in Exhibit A.

Annual Financial Audits. The Board of Education shall conduct an annual, independent financial audit of the bond proceeds until all of those proceeds have been spent for the school facilities projects listed in Exhibit A.

Special Bond Proceeds Account; Annual Report to Board. Upon approval of this proposition and the sale of any bonds approved, the Board of Education shall take actions necessary to establish an account in which proceeds of the sale of bonds will be deposited. As long as any

proceeds of the bonds remain unexpended, the Assistant Superintendent-Business of the District shall cause a report to be filed with the Board no later than January 1 of each year, commencing January 1, 2003, stating (1) the amount of bond proceeds received and expended in that year, and (2) the status of any project funded or to be funded from bond proceeds. The report may relate to the calendar year, fiscal year, or other appropriate annual period as the Superintendent shall determine, and may be incorporated into the annual budget, audit, or other appropriate routine report to the Board.

BOND PROJECT LIST

The Bond Project List attached to this resolution as Exhibit A shall be considered a part of the ballot proposition, and shall be reproduced in any official document required to contain the full statement of the bond proposition.

The Bond Project List, which is an integral part of this proposition, lists the specific projects the West Contra Costa Unified School District proposes to finance with proceeds of the bonds. Listed repairs, rehabilitation projects and upgrades will be completed as needed at a particular school site. 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 a 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 non-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.

Single Purpose. All of the purposes enumerated in this proposition shall be united and voted upon as one single proposition, pursuant to Education Code Section 15100, and all the enumerated purposes shall constitute the specific single purpose of the bonds, and proceeds of the bonds shall be spent only for such purpose, pursuant to Government Code Section 53410.

Other Terms of the Bonds. When sold, the bonds shall bear interest at an annual rate not exceeding the statutory maximum, and that interest will be made payable at the time or times permitted by law. The bonds may be issued and sold in several series, and no bond shall be made to mature more than 30 years from the date borne by that bond.

TAX RATE STATEMENT IN CONNECTION WITH BOND MEASURE D

An election will be held in the West Contra Costa Unified School District (the "District") on March 5, 2002, to authorize the sale of up to \$300,000,000 in bonds of the District to finance school facilities as described in the proposition. If the bonds are approved, the District expects to sell the bonds in 7 series. Principal and interest on the bonds will be payable from the proceeds of tax levies made upon the taxable property in the District. The following information is provided in compliance with Sections 9400-9404 of the Elections Code of the State of California.

1. The best estimate of the tax which would be required to be levied to fund this bond issue during the first fiscal year after the sale of the first series of bonds, based on estimated assessed valuations available at the time of filing of this statement, is 1.22 cents per \$100 (\$12.20 per \$100,000) of assessed valuation in fiscal year 2002-03.
2. The best estimate of the tax rate which would be required to be levied to fund this bond issue during the first fiscal year after the sale of the last series of bonds, based on estimated assessed valuations available at the time of filing of this statement, is 5.94 cents per \$100 (\$59.40 per \$100,000) of assessed valuation in fiscal year 2010-11.
3. The best estimate of the highest tax rate which would be required to be levied to fund this bond issue, based on estimated assessed valuations available at the time of filing of this statement, is 6.00 cents per \$100 (\$60.00 per \$100,000) of assessed valuation in fiscal year 2015-16: The tax rate is expected to remain the same in each year.]

Voters should note that estimated tax rate is based on the *ASSESSED VALUE* of taxable property on the County's official tax rolls, *not* on the property's market value. Property owners should consult their own property tax bills to determine their property's assessed value and any applicable tax exemptions.

Attention of all voters is directed to the fact that the foregoing information is based upon the District's projections and estimates only, which are not binding upon the District. The actual tax rates and the years in which they will apply may vary from those presently estimated, due to variations from these estimates in the timing of bond sales, the amount of bonds sold and market interest rates at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount of bonds sold at any given time will be determined by the District based on need for construction funds and other factors. The actual interest rates at which the bonds will be sold will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process.

Dated: November 30, 2001.

Gloria Johnson, Superintendent
West Contra Costa Unified School District

Exhibit A

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT BOND PROJECT LIST

SECTION I

PROJECTS TO BE COMPLETED AT ALL SCHOOL SITES

(As needed, upon final evaluation of each site.)

Security and Health/Safety Improvements

- Modifications and renovations necessary for compliance with Americans with Disabilities Act (ADA).
- Improvements required for compliance with applicable building codes including the Field Act.
- Remove, abate, or otherwise mitigate asbestos, lead-based paint and other hazardous materials, as necessary.
- Install closed circuit television (CCTV) systems, as necessary, to provide secure environment for students, staff, and other users of the facilities.
- Survey, assess and mitigate seismic and structural issues and reinforce or replace existing structures, as necessary, except at Hercules Middle/High School and Richmond Middle School.
- Purchase necessary emergency equipment and provide adequate storage for such equipment.

Major Facilities Improvements

- Provide for required demolition in order to perform all work indicated below as well as the specific school site identified needs.
- Upgrade, install and/or replace, as necessary, intercom, alarm, bell, and clock systems.
- Renovate gymnasiums, or replace, as economically advantageous, and replace or install gymnasium equipment.
- Provide a technology backbone system for voice, data, and video communications to accommodate computer network systems, internet access, and other technology advancements; upgrade or install electrical wiring and power for all systems, and provide computers and other technology equipment.
- Assure that all instructional areas and classrooms are provided with telephone service in order to enhance safety and security.
- Improve, upgrade and/or replace heating, ventilation and air conditioning systems, (including energy management systems).
- Improve, upgrade and/or replace electrical systems and equipment.
- Improve, upgrade and/or replace plumbing lines and equipment.
- Install or upgrade energy efficient systems.
- Improve, replace and/or install new outdoor lighting to improve security, safety and enhance evening educational events or athletic activities.
- Renovate, improve, relocate and/or create adequate trash enclosures.
- Renovate or replace lockers.
- Construct, relocate and/or improve lunch shelters.
- Furnish and/or replace emergency evacuation, building identification and address signage and monument signs.
- Replace doors, hardware, windows and window coverings.

- Create, renovate and/or improve kitchen areas, including replacement of specialized equipment and furnishings.
- Renovate, upgrade or install library areas, including seismic restraints for shelving.
- Renovate, improve or replace restrooms.
- Renovate, improve or replace roofs.
- Re-finish and/or improve exterior and interior surfaces, including walls, ceilings, and floors.
- Upgrade, improve, install and/or replace indoor lighting systems.
- Provide furnishings and equipment for improved or newly constructed classrooms and administrative facilities.
- Replace worn/broken/obsolete instructional and administrative furniture and equipment, as well as site furnishings and equipment.
- Purchase, rent, or construct temporary classrooms and equipment (including portable buildings) as needed to house students displaced during construction.
- Acquire any of the facilities on the Bond Project List through temporary lease or lease-purchase arrangements, or execute purchase options under a lease for any of these authorized facilities.
- Construct regional School District Maintenance and Operations Yard or Yards at current District locations as necessary.
- As to any major renovation project, replace such facility if doing so would be economically advantageous.

Sitework

- Complete site work, including sitework in connection with new construction or installation or removal of relocatable classrooms.
- Improve or replace athletic fields, equipment rooms, lighting, and scoreboards.
- Improve, resurface, re-stripe and/or replace damaged asphalt and concrete surfaces.
- Improve or replace storm drain and site drainage systems.

SECTION II

ELEMENTARY SCHOOL PROJECTS

- Complete any remaining Measure M projects, as specified in the “West Contra Costa Unified School District Request for Qualifications (RFQ) B-0101 Master Architect/Engineer/Bond Program Management Team for \$150 Million Measure M General Obligation School Facilities Bond Program”, dated January 4, 2001, on file with the District, and acquire the necessary sites therefore. This scope would include projects specified in the District Long Range Master Plan dated October 2, 2000, on file with the District.

All Elementary Schools may include projects, as necessary, from Section I. The following specific projects are authorized at the following identified site.

PROJECT TYPE	Harbour Way Community Day Academy 214 South 11 th . Street, Richmond, CA 94801 Project List
	Projects as appropriate from the “All School Sites” list.
Major Building Systems	Add water supply to portable classrooms.
Construction/Renovation of Classroom and Instructional Facilities	Demolish and replace two (2) portable classrooms. Install one additional portable classroom.
Site and Grounds Improvements	Add play structures/playgrounds.
Furnishing/Equipping	Install or replace whiteboards, tackboards and counters.

SECTION III

SECONDARY SCHOOL PROJECTS

All Secondary Schools may include projects, as necessary, from Section I. The following specific projects are authorized at the following identified sites.

PROJECT TYPE	Adams Middle School 5000 Patterson Circle, Richmond, CA 94805-1599 Project List
	Projects as appropriate from the “All School Sites” list.
Improvements/Rehabilitation	Replace carpet. Improve/replace floors. Improve and paint stairwells and handrails. Improve and paint interior walls. Improve/replace ceilings. Demolish and replace one portable classroom.
Furnishing/Equipping	Replace fold-down tables in cafeteria. Install or replace whiteboards, tackboards and counters.
PROJECT TYPE	Juan Crespi Junior High School 1121 Allview Avenue, El Sobrante, CA 94803-1099 Project List
	Projects as appropriate from the “All School Sites” list.
Improvements/Rehabilitation	Renovate library. Improve/replace floors. Replace sinks in science lab. Improve and paint interior walls. Renovate stage. Improve/replace ceilings. Replace acoustic tiles in cafeteria.
Construction/Renovation of Classroom and Instructional Facilities	Renovate cafeteria side room or computer room for itinerant teacher’s room. Expand textbook room. Renovate shower rooms. Renovate shop room. Renovate classroom 602. Expand counseling office

Furnishing/Equipping	Replace fold down tables in cafeteria. Install or replace whiteboards, tackboards and counters.
PROJECT TYPE	Helms Middle School 2500 Road 20, San Pablo, CA 94806-5010 Project List
	Projects as appropriate from the "All School Sites" list.
Major Building Systems	Improve/replace roof and skylights.
Improvements/Rehabilitation	Improve/replace glass block walls. Improve/replace floor surfaces. Improve/replace ceilings. Repaint locker rooms. Replace carpet. Improve and paint interior walls.
Construction/Renovation of Classroom and Instructional Facilities	Demolish and replace two portable classrooms.
Site and Grounds Improvements	Revise parking and traffic circulation. Improve/replace fence.
Furnishing/Equipping	Install or replace whiteboards, tackboards and counters.
PROJECT TYPE	Hercules Middle/High School 1900 Refugio Valley Road, Hercules, CA Project List
	Projects as appropriate from the "All School Sites" list.
Major Building Systems	Add additional buildings or portables to address overcrowding.
Improvements/Rehabilitation	Install additional outdoor and indoor water fountains.
Furnishing/Equipping	Install lockers. Provide and install new furniture and equipment.
PROJECT TYPE	Pinole Middle School 1575 Mann Drive, Pinole, CA 94564-2596 Project List
	Projects as appropriate from the "All School Sites" list.
Improvements/Rehabilitation	Improve/replace floors. Improve/replace ceilings. Improve/replace exterior doors. Strip wallpaper and paint interior corridors. Add ventilation to Woodshop. Improve/replace overhang at snack bar. Improve and paint interior walls. Improve/replace skylights. Improve/replace ramps. Replace sliding glass door in classroom 11
Construction/Renovation of Classroom and Instructional Facilities	Demolish and replace approximately 23 portable classrooms. Expand or construct new library.
Furnishing/Equipping	Remove chalkboards from computer room. Install dust recovery system in woodshop. Install or replace whiteboards, tackboards and counters. Replace fold down tables in cafeteria.

PROJECT TYPE	Portola Middle School 1021 Navellier Street, El Cerrito, CA 94530-2691 Project List
	Projects as appropriate from the "All School Sites" list.
Improvements/Rehabilitation	Replace interior and exterior doors. Improve and paint interior walls. Improve/replace ceilings. Improve/replace floor surfaces. Improve/replace overhangs. Replace ceilings and skylights in 400 wing. Replace glass block at band room. Improve/replace concrete interior walls at 500 wing. Eliminate dry rot in classrooms and replace effected materials. Replace walkways, supports, and overhangs outside of 400 wing.
Construction/Renovation of Classroom and Instructional Facilities	Construct/install restrooms for staff. Renovate 500 wing. Reconfigure/expand band room.
Site and Grounds Improvements	Improve and expand parking on site.
Furnishing/Equipping	Install or replace whiteboards, tackboards and counters.
PROJECT TYPE	Richmond Middle School 130 3 rd St., Richmond, CA 94801 Project List
	Projects as appropriate from the "All School Sites" list.
Major Building Systems	Construct new maintenance building.
Furnishing/Equipping	Lockers Provide and install new furniture and equipment.
PROJECT TYPE	El Cerrito High School 540 Ashbury Avenue, El Cerrito, CA 94530-3299 Project List
	Projects as appropriate from the "All School Sites" list.
Improvements/Rehabilitation	Improve/replace floors. Improve/replace ceilings. Replace broken skylights. Improve and paint interior walls. Replace acoustical tiles. Install new floor and lighting in Little Theater. Replace water fountains in gymnasium. Relocate and replace radio antenna.
Construction/Renovation of Classroom and Instructional Facilities	Demolish and replace approximately twenty-six (26) portable classrooms. Renovate Home Economics room into a classroom. Add storage areas. Renovate woodshop. Remodel art room.
Site and Grounds Improvements	Improve/replace fence around perimeter of school.

Furnishing/Equipping	Install or replace whiteboards, tackboards and counters. Improve/replace hydraulic lift in auto shop. Replace pullout bleachers in gymnasium. Replace science lab tables.
PROJECT TYPE	Kennedy High School and Kappa High School 4300 Cutting Boulevard, Richmond, CA 94804-3399 Project List
	Projects as appropriate from the "All School Sites" list.
Major Building Systems	Replace lighting.
Improvements/Rehabilitation	Replace carpet in classrooms. Improve/replace floor surfaces. Replace interior doors in 200 wing. Replace sinks in science labs. Improve and paint interior walls. Improve/replace ceilings. Replace cabinets at base of stage. Paint acoustic tiles in band room. Resurface stage in cafeteria.
Construction/Renovation of Classroom and Instructional Facilities	Demolish and replace approximately six (6) portable classrooms.
Site and Grounds Improvements	Improve/replace fence.
Furnishing/Equipping	Replace bleachers in gymnasium. Replace tables in cafeteria. Replace stage curtains in cafeteria. Replace folding partition in classrooms 804 and 805. Install or replace whiteboards, tackboards and counters.
PROJECT TYPE	Richmond High School and Omega High School 1250 23 rd . Street, Richmond, CA 94804-1091 Project List
	Projects as appropriate from the "All School Sites" list
Improvements/Rehabilitation	Improve/replace ceilings. Renovate locker rooms. Replace exterior doors in 300 and 400 wings. Improve/replace floor surfaces. Improve and paint interior walls. Replace carpet. Replace locks on classroom doors. Renovate all science labs. Renovate 700 wing. Add water fountains in gymnasium.
Construction/Renovation of Classroom and Instructional Facilities	Demolish and replace approximately four (4) portable classrooms. Add storage areas. Improve/add staff rooms and teacher work rooms. Add flexible teaching areas. Renovate classroom 508 into auto shop.
Site and Grounds Improvements	Improve parking and traffic circulation.

Furnishing/Equipping	Install or replace whiteboards, tackboards and counters. Add partition walls to the gymnasium and the Little Theater. Replace tables and chairs in cafeteria. Replace equipment in woodshop. Add dust recovery system to woodshop.
PROJECT TYPE	Pinole Valley High School and Sigma High School 2900 Pinole Valley Road, Pinole, CA 94564-1499 Project List
	Projects as appropriate from the "All School Sites" list.
Improvements/Rehabilitation	Improve and paint interior walls. Improve/replace ceilings. Improve/replace floors. Replace carpet. Correct or replace ventilation/cooling system in computer lab. Improve partition walls between classrooms 313/311 and 207/209. Reconfigure wires and cables in computer lab. Replace broken skylights.
Construction/Renovation of Classroom and Instructional Facilities	Demolish and replace approximately thirty-five (35) portable classrooms. Add/provide flexible teaching areas and parent/teacher rooms. Add storage.
Furnishing/Equipping	Add new soundboard in cafeteria. Install or replace whiteboards, tackboards and counters.
PROJECT TYPE	De Anza High School and Delta High School 5000 Valley View Road, Richmond, CA 94803-2599 Project List
	Projects as appropriate from the "All School Sites" list.
Improvements/Rehabilitation	Replace/Improve skylights. Improve, or replace, and paint interior walls and ceilings. Improve or add ventilation/cooling system to computer lab. Replace exterior doors. Replace showers in gymnasium.
Construction/Renovation of Classroom and Instructional Facilities	Demolish and replace approximately fourteen (14) portable classrooms. Increase size of gymnasium. Add storage areas.
Furnishing/Equipping	Replace cabinets in 300 wing. Replace wooden bleachers. Add mirrors to girls locker room. Install or replace whiteboards, tackboards and counters.

PROJECT TYPE	Gompers High School 1157 9 th . Street, Richmond, CA 94801-3597 Project List
	Projects as appropriate from the "All School Sites" list.
Improvements/Rehabilitation	Improve or add ventilation/cooling system to computer lab. Replace outdoor and indoor water fountains. Improve/replace floors and carpet. Add sinks to Stop-Drop classrooms. Improve/replace interior and exterior doors and locks. Add new partition walls in classroom 615. Improve and paint interior walls. Improve/replace ceilings.
Construction/Renovation of Classroom and Instructional Facilities	Add science lab. Add lunch area for students. Add area for bicycle parking.
Furnishing/Equipping	Install or replace whiteboards, tackboards and counters.
PROJECT TYPE	North Campus High School and Transition Learning Center 2465 Dolan Way, San Pablo, CA 94806-1644 Project List
	Projects as appropriate from the "All School Sites" list.
Security and Health/Safety Improvements	Improve fences and gates to alleviate security issues.
Improvements/Rehabilitation	Remodel offices. Add weather protection for walkways and doors. Improve and paint interior walls. Improve/replace ceiling tiles. Replace carpet.
Construction/Renovation of Classroom and Instructional Facilities	Add multi-purpose room. Add cafeteria. Add library. Move/add time-out room. Add flexible teaching areas, counseling, and conference rooms.
Site and Grounds Improvements	Add play structures/playgrounds. Improve site circulation. Add bicycle parking to site. Resolve parking inadequacy.
School Support Facilities	Add storage space. Add restrooms for students and staff.
Furnishing/Equipping	Install or replace whiteboards, tackboards and counters.

PROJECT TYPE	Vista Alternative High School <u>2600 Moraga Road, San Pablo, CA 94806</u> Project List
	Projects as appropriate from the “All School Sites” list.
Major Building Systems	Add water supply to portable classrooms.
Construction/Renovation of Classroom and Instructional Facilities	Add storage space. Add mini-science lab. Add bookshelves.
Furnishing/Equipping	Install or replace whiteboards, tackboards and counters.
PROJECT TYPE	Middle College High School <u>2600 Mission Bell Drive, San Pablo, CA 94806</u> Project List
	Projects as appropriate from the “All School Sites” list.
Furnishing/Equipping	Refurbish/replace and install furnishings and equipment, as needed.

APPENDIX B

MEASURE J BOND LANGUAGE

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Resolution No. 25-0506

RESOLUTION OF THE BOARD OF EDUCATION OF THE WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT ORDERING A SCHOOL BOND ELECTION, AND AUTHORIZING NECESSARY ACTIONS IN CONNECTION THEREWITH

WHEREAS, the Board of Education (the “Board”) of the West Contra Costa Unified School District (the “District”), within the County of Contra Costa, California (the “County”), is authorized to order elections within the District and to designate the specifications thereof, pursuant to sections 5304 and 5322 of the California Education Code (the “Education Code”);

WHEREAS, the Board is specifically authorized to order elections for the purpose of submitting to the electors the question of whether bonds of the District shall be issued and sold for the purpose of raising money for the purposes hereinafter specified, pursuant to section 15100 *et seq.* of the California Education Code;

WHEREAS, pursuant to section 18 of Article XVI and section 1 of Article XIII A of the California Constitution, and section 15266 of the California Education Code, school Districts may seek approval of general obligation bonds and levy an *ad valorem* tax to repay those bonds upon a 55% vote of those voting on a proposition for the purpose, provided certain accountability measures are included in the proposition;

WHEREAS, the Board deems it necessary and advisable to submit such a bond proposition to the electors to be approved by 55% of the votes cast;

WHEREAS, such a bond election must be conducted concurrent with a statewide primary election, general election or special election, or at a regularly scheduled local election, as required by section 15266 of the California Education Code;

WHEREAS, on November 8, 2005, a statewide election is scheduled to occur throughout the District;

WHEREAS, pursuant to section 15270 California Education Code, based upon a projection of assessed property valuation, the Board has determined that, if approved by voters, the tax rate levied to meet the debt service requirements of the bonds proposed to be issued will not exceed \$60 per year per \$100,000 of assessed valuation of taxable property;

WHEREAS, section 9400 *et seq.* of the California Elections Code requires that a tax rate statement be contained in all official materials, including any ballot pamphlet prepared, sponsored or distributed by the District, relating to the election; and

WHEREAS, the Board now desires to authorize the filing of a ballot argument in favor of the proposition to be submitted to the voters at the election; and

NOW, THEREFORE, be it resolved, determined and ordered by the Board of Education of the West Contra Costa Unified School District as follows:

Section 1. Specifications of Election Order. Pursuant to sections 5304, 5322, 15100 *et seq.*, and section 15266 of the California Education Code, an election shall be held within the boundaries

of the West Contra Costa Unified School District on November 8, 2005, for the purpose of submitting to the registered voters of the District the following proposition:

BOND AUTHORIZATION

By approval of this proposition by at least 55% of the registered voters voting on the proposition, the West Contra Costa Unified School District shall be 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 attached hereto as Exhibit A, subject to all of the accountability safeguards specified below.

ACCOUNTABILITY SAFEGUARDS

The provisions in this section are specifically included in this proposition in order that the voters and taxpayers of the West Contra Costa Unified School District may be assured that their money will be spent wisely to address specific facilities needs of the West Contra Costa Unified School District, all in compliance with the requirements of Article XIII A, section 1(b)(3) of the State Constitution, and the Strict Accountability in Local School Construction Bonds Act of 2000 (codified at section 15264 *et seq.* of the California Education Code).

Evaluation of Needs. The Board of Education has prepared an updated facilities plan in order to evaluate and address all of the facilities needs of the West Contra Costa Unified School District, and to determine which projects to finance from a local bond at this time. The Board of Education hereby certifies that it has evaluated safety, class size reduction and information technology needs in developing the Bond Project List contained in Exhibit A.

Independent Citizens' Oversight Committee. The Board of Education shall establish an independent Citizens' Oversight Committee (section 15278 *et seq.* of the California Education Code), to ensure bond proceeds are expended only for the school facilities projects listed in Exhibit A. The committee shall be established within 60 days of the date when the results of the election appear in the minutes of the Board of Education.

Annual Performance Audits. The Board of Education shall conduct an annual, independent performance audit to ensure that the bond proceeds have been expended only on the school facilities projects listed in Exhibit A.

Annual Financial Audits. The Board of Education shall conduct an annual, independent financial audit of the bond proceeds until all of those proceeds have been spent for the school facilities projects listed in Exhibit A.

Special Bond Proceeds Account; Annual Report to Board. Upon approval of this proposition and the sale of any bonds approved, the Board of Education shall take actions necessary to establish an account in which proceeds of the sale of bonds will be deposited. As long as any proceeds of the bonds remain unexpended, the Superintendent shall cause a report to be filed with the Board no later than January 1 of each year, commencing January 1, 2007, stating (1) the amount of bond proceeds received and expended in that year, and (2) the status of any project funded or to be funded from bond proceeds. The report may relate to the calendar year, fiscal year, or other appropriate annual period as the Superintendent shall determine, and may be incorporated into the annual budget, audit, or other appropriate routine report to the Board.

BOND PROJECT LIST

The Bond Project List attached to this resolution as Exhibit A shall be considered a part of the ballot proposition, and shall be reproduced in any official document required to contain the full statement of the bond proposition. The Bond Project List, which is an integral part of this proposition, lists the specific projects the West Contra Costa Unified School District proposes to finance with proceeds of the Bonds. Listed repairs, rehabilitation projects and upgrades will be completed as needed. 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 a 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 non-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.

Single Purpose. All of the purposes enumerated in this proposition shall be united and voted upon as one single proposition, pursuant to section 15100 of the California Education Code, and all the enumerated purposes shall constitute the specific single purpose of the bonds, and proceeds of the bonds shall be spent only for such purpose, pursuant to section 53410 of the California Government Code.

Other Terms of the Bonds. When sold, the bonds shall bear interest at an annual rate not exceeding the statutory maximum, and that interest will be made payable at the time or times permitted by law. The bonds may be issued and sold in several series, and no bond shall be made to mature more than 30 years from the date borne by that bond. No series of bonds may be issued unless the District shall have received a waiver from the State Board of Education of the District's statutory debt limit, if required.

Section 2. Abbreviation of Proposition. Pursuant to section 13247 of the California Elections Code and section 15122 of the California Education Code, the Board hereby directs the Registrar of Voters to use the following abbreviation of the bond proposition on the ballot:

To continue repairing all school facilities, improve classroom safety and technology, and relieve overcrowding shall the West Contra Costa Unified School District issue \$400 million in bonds at legal interest rates, with annual audits and a citizens' oversight committee to monitor that funds are spent accordingly, and upon receipt of a waiver of the District's statutory debt limit from the State Board of Education, if required?"

Section 3. Voter Pamphlet. The Registrar of Voters of the County is hereby requested to reprint Section 1 hereof (including Exhibit A hereto) in its entirety in the voter information pamphlet to be distributed to voters pursuant to section 13307 of the California Elections Code. In the event

Section 1 is not reprinted in the voter information pamphlet in its entirety, the Registrar of Voters is hereby requested to print, immediately below the impartial analysis of the bond proposition, in no less than 10-point boldface type, a legend substantially as follows:

“The above statement is an impartial analysis of Measure J. If you desire a copy of the measure, please call the Contra Costa County Registrar of Voters at (925) 646-4166 and a copy will be mailed at no cost to you.”

Section 4. State Matching Funds. The District hereby requests that the Registrar of Voters include the following statement in the ballot pamphlet, pursuant to section 15122.5 of the California Education Code:

“Approval of Measure J does not guarantee that the proposed project or projects in the West Contra Costa Unified School District that are the subject of bonds under Measure J will be funded beyond the local revenues generated by Measure J. The District’s proposal for the project or projects assumes the receipt of matching state funds, which could be subject to appropriation by the Legislature or approval of a statewide bond measure.”

Section 5. Required Vote. Pursuant to section 18 of Article XVI and section 1 of Article XIII A of the State Constitution, the above proposition shall become effective upon the affirmative vote of at least 55% of those voters voting on the proposition.

Section 6. Request to County Officers to Conduct Election. The Registrar of Voters of the County is hereby requested, pursuant to section 5322 of the California Education Code, to take all steps to call and hold the election in accordance with law and these specifications.

Section 7. Consolidation Requirement; Canvass. (a) Pursuant to section 15266(a) of the California Education Code, the election shall be consolidated with the statewide election on November 8, 2005. (b) The Board of Supervisors of the County is authorized and requested to canvass the returns of the election, pursuant to section 10411 of the California Elections Code.

Section 8. Delivery of Order of Election to County Officers. The Clerk of the Board of Education of the District is hereby directed to deliver, no later than August 12, 2005 (which date is not fewer than 88 days prior to the date set for the election), one copy of this Resolution to the Registrar of Voters of the County together with the Tax Rate Statement (attached hereto as Exhibit B), completed and signed by the Superintendent, and shall file a copy of this Resolution with the Clerk of the Board of Supervisors of the County.

Section 9. Ballot Arguments. The members of the Board are hereby authorized, but not directed, to prepare and file with the Registrar of Voters a ballot argument in favor of the proposition contained in Section 1 hereof, within the time established by the Registrar of Voters.

Section 10. Further Authorization. The members of this Board, the Superintendent, and all other officers of the District are hereby authorized and directed, individually and collectively, to do any and all things that they deem necessary or advisable in order to effectuate the purposes of this resolution.

Section 11. Effective Date. This Resolution shall take effect upon its adoption.

PASSED AND ADOPTED this day, July 13, 2005, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

APPROVED:

President of the Board of Education of the West Contra Costa Unified School District

Attest:

Clerk of the Board of Education of the West Contra Costa Unified School District

CLERK'S CERTIFICATE

I, Clerk of the Board of Education of the West Contra Costa Unified School District, of the County of Contra Costa, California, hereby certify as follows:

The attached is a full, true and correct copy of a resolution duly adopted at a meeting of the Board of Education of the District duly and regularly held at the regular meeting place thereof on July 13, 2005, and entered in the minutes thereof, of which meeting all of the members of the Board of Education had due notice and at which a quorum thereof was present.

The resolution was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

At least 24 hours before the time of said meeting, a written notice and agenda of the meeting was mailed and received by or personally delivered to each member of the Board of Education not having waived notice thereof, and to each local newspaper of general circulation, radio, and television station requesting such notice in writing, and was posted in a location freely accessible to members of the public, and a brief description of the resolution appeared on said agenda.

I have carefully compared the same with the original minutes of the meeting on file and of record in my office. The resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this 13th day of July, 2005.

Clerk of the Board of Education
West Contra Costa Unified School District

EXHIBIT A

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT BOND PROJECT LIST

SECTION I

PROJECTS TO BE COMPLETED AT ALL SCHOOL SITES (AS NEEDED)

Security and Health/Safety Improvements

- Modifications and renovations necessary for compliance with Americans with Disabilities Act (ADA).
- Improvements required for compliance with applicable building codes including the Field Act.
- Remove, abate, or otherwise mitigate asbestos, lead-based paint and other hazardous materials, as necessary.
- Install closed circuit television (CCTV) systems, as necessary, to provide secure environment for students, staff, and other users of the facilities.
- Survey, assess and mitigate seismic and structural issues and reinforce or replace existing structures, as necessary.
- Purchase necessary emergency equipment and provide adequate storage for such equipment.

Major Facilities Improvements

- Provide for required demolition in order to perform all work indicated below as well as the specific school site identified needs.
- Upgrade, install and/or replace, as necessary, intercom, alarm, bell, and clock systems.
- Renovate gymnasiums, or replace, as economically advantageous, and replace or install gymnasium equipment.
- Provide a technology backbone system for voice, data, and video communications to accommodate computer network systems, internet access, and other technology advancements; upgrade or install electrical wiring and power for all systems, and provide computers and other technology equipment.
- Assure that all instructional areas and classrooms are provided with telephone service in order to enhance safety and security.
- Improve, upgrade and/or replace heating, ventilation and air conditioning systems, (including energy management systems).
- Improve, upgrade and/or replace electrical systems and equipment.
- Improve, upgrade and/or replace plumbing lines and equipment.
- Install or upgrade energy efficient systems.
- Improve, replace and/or install new outdoor lighting to improve security, safety and enhance evening educational events or athletic activities.
- Renovate, improve, relocate and/or create adequate trash enclosures.
- Renovate, add, or replace lockers.
- Construct, relocate and/or improve lunch shelters.
- Furnish and/or replace emergency evacuation, building identification and address signage and monument signs.
- Replace doors, hardware, windows and window coverings.
- Construct, renovate and/or improve kitchen areas, including replacement of specialized equipment and furnishings.
- Renovate, upgrade or install library areas, including seismic restraints for shelving.
- Renovate, improve, add, or replace restrooms.

- Renovate, improve or replace roofs.
- Re-finish and/or improve exterior and interior surfaces, including walls, ceilings, and floors.
- Upgrade, improve, install and/or replace indoor lighting systems.
- Provide furnishings and equipment for improved or newly constructed classrooms and administrative facilities.
- Replace worn/broken/obsolete instructional and administrative furniture and equipment, as well as site furnishings and equipment.
- Purchase, rent, or construct temporary classrooms and equipment (including portable buildings) as needed to house students displaced during construction.
- Construct new school facilities, as necessary, to accommodate students displaced by school closures or consolidations.
- Acquire any of the facilities on the Bond Project List through temporary lease or lease purchase arrangements, or execute purchase options under a lease for any of these authorized facilities.
- Renovate current elementary schools into a K-8 configuration as appropriate.
- Move furniture, equipment and supplies, as necessary, because of school closures or changes in grading configuration.
- As to any major renovation project, replace such facility if doing so would be economically advantageous.

Special Education Facilities

- Renovate existing or construct new school facilities designed to meet requirements of student with special needs.

Property

- Purchase property, including existing structures, as necessary for future school sites.

Sitework

- Complete site work, including sitework in connection with new construction or installation or removal of relocatable classrooms.
- Improve or replace athletic fields, equipment rooms, lighting, and scoreboards.
- Improve, resurface, re-stripe and/or replace damaged asphalt and concrete surfaces.
- Improve or replace storm drain and site drainage systems.

SECTION II ELEMENTARY SCHOOL PROJECTS

- Complete any remaining Election of November 7, 2000, Measure M, projects. All Elementary Schools may include projects, as necessary, from Section I.

SECONDARY SCHOOL PROJECTS

- Complete any remaining Election of March 5, 2002, Measure D, projects. All Secondary Schools may include projects, as necessary, from Section I.

RECONSTRUCTION PROJECTS

The following projects will be completed as part of the reconstruction program of the District, as funds allow. The reconstruction program includes the following:

- Health and Life Safety Improvements
- Code upgrades for accessibility
- Seismic upgrades
- Systems Upgrades
- Electrical
- Mechanical
- Plumbing
- Technology
- Security
- Technology Improvements
- Data
- Phone
- CATV (cable television)
- Instructional Technology Improvements
- Whiteboards
- TV/Video
- Projection Screens

In addition, the reconstruction program includes the replacement of portable classrooms with permanent structures, the improvement or replacement of floors, walls, insulation, windows, roofs, ceilings, lighting, playgrounds, landscaping, and parking, as required or appropriate to meet programmatic requirements and depending on the availability of funding.

PROJECT SCOPE

- De Anza High School Reconstruction/New Construction
- Kennedy High School Reconstruction/New Construction
- Pinole Valley High School Reconstruction/New Construction
- Richmond High School Reconstruction
- Castro Elementary School Reconstruction
- Coronado Elementary School Reconstruction
- Dover Elementary School Reconstruction
- Fairmont Elementary School Reconstruction
- Ford Elementary School Reconstruction
- Grant Elementary School Reconstruction
- Highland Elementary School Reconstruction
- King Elementary School Reconstruction
- Lake Elementary School Reconstruction
- Nystrom Elementary School Reconstruction
- Ohlone Elementary School Reconstruction/New Construction
- Valley View Elementary School Reconstruction
- Wilson Elementary School Reconstruction

EXHIBIT B TAX RATE STATEMENT

An election will be held in the West Contra Costa Unified School District (the "District") on November 8, 2005, to authorize the sale of up to \$400,000,000 in bonds of the District to finance school facilities as described in the proposition. If the bonds are approved, the District expects to sell the bonds in seven (7) series. Principal and interest on the bonds will be payable from the proceeds of tax levies made upon the taxable property in the District. The following information is provided in compliance with sections 9400-9404 of the California Elections Code.

1. The best estimate of the tax rate which would be required to be levied to fund this bond issue during the first fiscal year after the sale of the first series of bonds, based on estimated assessed valuations available at the time of filing of this statement, is 3.11 cents per \$100 (\$31.10 per \$100,000) of assessed valuation in fiscal year 2006-2007.
2. The best estimate of the tax rate which would be required to be levied to fund this bond issue during the fiscal year after the sale of the last series of bonds, based on estimated assessed valuations available at the time of filing of this statement, is 5.99 cents per \$100 (\$59.90) per \$100,000) of assessed valuation in fiscal year 2013-2014.
3. The best estimate of the highest tax rate which would be required to be levied to fund this bond issue, based on estimated assessed valuations available at the time of filing of this statement, is 6.00 cents per \$100 (\$60.00 per \$100,000) of assessed valuation in fiscal year 2020-2021 through fiscal year 2035-2036. The average tax rate is expected to be 5.55 cent per \$100 (\$55.50 per \$100,000) of assessed valuation over the life of the bonds. Voters should note that estimated tax rate is based on the ASSESSED VALUE of taxable property on the County's official tax rolls, not on the property's market value. Property owners should consult their own property tax bills to determine their property's assessed value and any applicable tax exemptions.

Attention of all voters is directed to the fact that the foregoing information is based upon the District's projections and estimates only, which are not binding upon the District. The actual tax rates and the years in which they will apply may vary from those presently estimated, due to variations from these estimates in the timing of bond sales, the amount of bonds sold and market interest rates at the time of each sale, and actual assessed valuations over the term of repayment of the bonds. The dates of sale and the amount of bonds sold at any given time will be determined by the District based on need for construction funds and other factors. The actual interest rates at which the bonds will be sold will depend on the bond market at the time of each sale. Actual future assessed valuation will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process.

Superintendent

Dated: July 13, 2005 West Contra Costa Unified School District

APPENDIX C

REFERENCE DOCUMENTS

REFERENCE DOCUMENTS

Measures D & J Ballot Language

Bond Measure D – Ballot Language. March 5, 2002.

Bond Measure J – Ballot Language. November 8, 2005.

Audit Reports

WCCUSD Audit Reports, Fiscal Years 2000-01 through 2006-07.

WCCUSD Bond Financial Audit Reports, Fiscal Years 2000-01 through 2006-07.

Measures M and D Budget/Expenditure Reports

WCCUSD Measures M and D Expenditure Reports through June 30, 2008.

WCCUSD Engineering Officer's Reports through June 2008.

WCCUSD Capital Assets Management Plan/Reconciliation Reports, through June 2008.

Program Management

WCCUSD/WLC Agreement for Master Architectural Services, Signed December 1, 2004.

WCCUSD/SGI Agreement for Program, Project and Construction Management Services Related to District Bond Program, Signed December 20, 2004

WCCUSD Board of Education Policy Manual, Facilities and New Construction.

WCCUSD Board of Education Meeting Packets, July 2006, through June 2008.

WCCUSD Program Status Reports, July 2006, through June 2008.

OPSC Internet Site, WCCUSD State Facility Program Status.

Measures M, D & J Bonds and Bond Oversight Committee

WCCUSD Measures M, D and J Bond Program Documents from Website.

WCCUSD Measures M, D and J Bond Oversight Committee Documents from Website.

WCCUSD Packet for Meetings of Measure M & D Bond Oversight Committee, July 2007, through June 2008.

WCCUSD Packet for Special Joint Study Session, Board of Education and Measures M, D & J Bond Oversight Committee.

Performance Evaluation

WCCUSD Performance Evaluation, MGT of America, Inc., April 4, 2007.

APPENDIX D

DISTRICT MEASURE M, D AND J FINANCIAL RECORDS

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

<u>School/Project Description</u>	<u>Original * Budget</u>	<u>Current ** Budget</u>	<u>Actual to Date</u>	<u>Budget Variance, Positive or (Negative)</u>	<u>Variance as a Percent of Budget</u>
Revenues					
Measure M Bond Proceeds	\$ 150,000,000	\$ 150,000,000	\$ 150,000,000	\$ -	0.00%
Measure D Bond Proceeds	300,000,000	300,000,000	299,997,483	(2,517)	(0.00%)
Measure J Bond Proceeds	-	400,000,000	70,000,000	(330,000,000)	(82.50%)
State Facilities Appropriations	87,765,630	119,976,316	41,558,367	(78,417,949)	(65.36%)
E-Rate Reimbursement	-	3,301,804	2,597,426	(704,378)	(21.33%)
FEMA Reimbursement	-	1,000,000	310,600	(689,400)	(68.94%)
Joint Use Agreements	2,900,000	8,150,000	900,000	(7,250,000)	(88.96%)
Interest Earnings	12,000,000	27,000,000	24,607,328	(2,392,672)	(8.86%)
Developer Fees	-	38,285,566	25,056,774	(13,228,792)	(34.55%)
Deferred Maintenance	-	1,200,000	1,218,026	18,026	1.50%
Other Miscellaneous Revenues	-	-	2,061,627	2,061,627	(100.00%)
Total Revenues	552,665,630	1,048,913,686	618,307,630	(430,606,056)	(41.05%)
Expenditures (see schedule 2)	1,338,736,790	1,032,934,338	627,340,775	375,529,519	36.36%
Funds Available or (Funds Needed) for Project Completion	\$ (786,071,160)	\$ 15,979,348	\$ (9,033,145)	\$ (55,076,537)	

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

This budet 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 Revenues and Expenditures Program to Date
For the Period Beginning November 2000 through June 30, 2008**

School/Project Description	Site #	Original * Budget	Current ** Budget	Actual Expenditures to Date	Budget Variance, Positive or (Negative)	Variance as a Percent of Budget
Elementary Schools						
Bayview	104	\$ 16,070,480	\$ 18,869,384	\$ 13,695,323	\$ 5,174,061	27.42%
Cameron	108	-	2,441	-	2,441	100.00%
Castro	109	12,609,402	651,957	615,018	36,939	5.67%
Chavez	105	517,323	551,047	500,777	50,270	9.12%
Collins	110	15,106,955	474,276	413,918	60,359	12.73%
Coronado	112	11,200,106	530,434	144,442	385,992	72.77%
Dover	115	12,411,502	39,314,691	3,077,830	36,236,861	92.17%
Downer	116	29,317,693	31,404,415	29,332,225	2,072,190	6.60%
El Sobrante	120	10,094,823	505,383	446,601	58,781	11.63%
Ellerhorst	117	11,108,955	11,788,068	9,241,660	2,546,408	21.60%
Fairmont	123	10,881,095	710,413	839,790	(129,377)	(18.21%)
Ford	124	10,946,431	32,652,454	2,495,019	30,157,436	92.36%
Grant	125	14,635,922	868,628	868,666	(38)	(0.00%)
Hanna Ranch	128	522,244	808,419	584,937	223,482	27.64%
Harbor Way	191	3,665,811	121,639	96,737	24,901	20.47%
Harding	127	14,614,433	21,149,297	16,361,696	4,787,600	22.64%
Highland	122	13,098,342	344,826	163,570	181,256	52.56%
Kensington	130	16,409,903	18,984,732	15,740,732	3,244,000	17.09%
King	132	15,954,624	34,211,726	1,932,627	32,279,099	94.35%
Lake	134	12,122,084	735,756	704,278	31,478	4.28%
Lincoln	135	15,531,744	16,908,938	12,335,647	4,573,291	27.05%
Lupine Hills	126	15,543,208	14,277,350	7,393,072	6,884,279	48.22%
Madera	137	10,635,250	11,925,058	9,424,424	2,500,634	20.97%
Mira Vista	139	12,717,895	16,349,333	13,623,973	2,725,360	16.67%
Montalvin	140	10,944,114	12,999,023	10,809,895	2,189,128	16.84%
Murphy	142	12,462,005	14,889,106	12,906,272	1,982,834	13.32%
New Hercules	180	20,966,814	216,685	56,847	159,839	73.77%
Nystom	144	13,469,357	31,994,846	1,972,310	33,535,606	98.6%

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

School/Project Description	Site #	Original * Budget	Current ** Budget	Actual Expenditures to Date	Budget Variance, Positive or (Negative)	Variance as a Percent of Budget
Elementary Schools						
Ohlone	146	7,575,692	34,022,810	487,203	(41,508)	0.0%
Olinda	145	17,662,421	474,049	515,557	(41,508)	(8.76%)
Peres	147	12,410,695	18,812,330	16,233,902	2,578,428	13.71%
Riverside	150	8,459,415	14,137,874	12,600,333	1,537,541	10.88%
Seaview	152	7,886,806	500,349	496,440	3,909	0.78%
Shannon	154	14,214,736	411,115	832,678	(421,564)	(102.54%)
Sheldon	155	12,561,538	15,200,981	13,366,437	1,834,544	12.07%
Stege	157	12,977,517	757,744	812,504	(54,759)	(7.23%)
Stewart	158	12,371,514	16,521,454	15,063,555	1,457,900	8.82%
Tara Hills	159	-	14,914,467	12,192,277	2,722,190	18.25%
Transition LC	131	11,009,475	118,020	104,611	13,409	11.36%
Valley View	160	14,005,656	525,516	516,734	8,782	1.67%
Verde	162	-	15,582,340	12,730,447	2,851,893	18.30%
Vista Hills	163	13,829,061	6,602,109	5,814,435	787,673	11.93%
Washington	164	13,674,654	15,369,140	11,525,729	3,843,411	25.01%
Wilson	165	29,611,825	549,728	530,969	18,758	3.41%
Totals for Elementary School Projects		531,809,522	488,740,351	269,602,098	189,074,209	38.69%
Middle Schools						
Adams MS	202	42,834,869	646,263	608,446	37,817	5.85%
Crespi MS	206	38,494,363	446,245	425,086	21,159	4.74%
DeJean MS	208	1,284,709	226,880	149,220	77,659	34.23%
Helms MS	210	63,000,000	70,692,135	33,170,011	37,522,124	53.08%
Hercules MS	211	65,502,276	83,071	694,153	(611,082)	(100.00%)
Pinole MS	212	40,000,000	53,410,411	30,734,519	22,675,892	42.46%
Portola MS	214	39,000,000	60,710,441	3,608,086	57,102,355	94.06%
Totals for Middle School Projects		290,116,217	186,215,445	69,389,521	116,825,924	62.74%

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

School/Project Description	Site #	Original * Budget	Current ** Budget	Actual Expenditures to Date	Budget Variance, Positive or (Negative)	Variance as a Percent of Budget
High Schools						
De Anza HS	352	107,000,000	160,229,163	13,129,322	147,099,841	91.81%
El Cerrito HS	354	89,000,000	120,469,492	95,790,941	24,678,551	20.49%
Hercules HS	376	2,632,685	429,375	2,768,156	(2,338,781)	(544.69%)
Kennedy HS	360	80,390,258	13,062,125	5,013,886	8,048,239	61.62%
Pinole Valley HS	362	73,388,191	3,449,179	2,836,060	613,119	17.78%
Richmond HS	364	89,851,858	11,358,847	5,719,970	5,638,878	49.64%
Totals for High School Projects		442,262,992	308,998,181	125,258,335	183,739,845	59.46%
Alternative Schools						
Delta HS	391	-	152,564	132,932	19,633	12.87%
Gompers HS	358	34,036,112	803,167	780,617	22,550	2.81%
Kappa HS	393	-	109,809	101,648	8,162	7.43%
North Campus	374	22,453,732	201,662	192,418	9,244	4.58%
Omega HS	395	-	118,638	103,788	14,851	12.52%
Sigma HS	396	-	110,728	102,586	8,141	7.35%
Vista HS	373	18,058,215	35,789	92,369	(56,580)	(158.09%)
Totals for Alternative School Projects		74,548,059	1,532,358	1,506,357	26,001	1.70%
Charter Schools						
Richmond Charter	512	-	500,000	312,058	187,943	37.59%
Nystrom Community	544	-	5,248,550	178,697	5,069,853	96.60%
Total Charter Schools		-	5,748,550	490,754	5,257,796	91.46%

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

School/Project Description	Site #	Original * Budget	Current ** Budget	Actual Expenditures to Date	Budget Variance, Positive or (Negative)	Variance as a Percent of Budget
Support and Program Costs						
Fiscal	606	-	15,924,428	1,513,577	14,410,852	90.50%
Operations	615	-	25,775,025	159,580,134	(133,805,109)	(519.13%)
Total Support and Program Costs		-	41,699,453	161,093,711	(119,394,257)	(286.32%)
Totals for Bond Program		\$ 1,338,736,790	\$ 1,032,934,338	\$ 627,340,775	\$ 375,529,519	36.36%

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

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

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

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

<u>Category of Expenditure</u>	<u>Object</u>	<u>Project Budget</u>	<u>Actuals to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Expenditures					
Architect Fees for Plans	6201	\$ 29,611,653	\$ 16,888,194	\$ 12,723,458	43.0%
CDE Plan Check Fee	6203	122,850	65,485	57,365	46.7%
Construction	6211	214,644,121	71,046,774	143,597,347	66.9%
DSA Plan Check Fee	6202	5,206,983	762,194	4,444,789	85.4%
Furniture & Equipment	6400	6,268,791	221,004	6,047,787	96.5%
Inspection	6214	166,579	1,668,876	(1,502,296)	0.0%
Labor	2000	2,967,953	2,881,116	86,837	2.9%
Labor Compliance	6216	961,119	365,583	595,537	62.0%
Materials and Supplies	4300	0	28,577	(28,577)	0.0%
Other Construction	6219	12,888,398	67,638	12,820,760	99.5%
Other Interfund Transfers Out	7619	0	11,862,752	(11,862,752)	0.0%
Planning Other	6207	23,945,022	21,598,533	2,346,488	9.8%
Preliminary Tests	6205	0	102,084	(102,084)	0.0%
Services	5000	0	6,628,402	(6,628,402)	0.0%
Tests - Construction	6213	1,373,081	599,075	774,005	56.4%
Quick Starts		6,705,327	4,412,076	2,293,251	34.2%
Technology and Telecom		5,474,787	4,507,351	967,436	17.7%
Temporary Housing		16,420,024	14,660,074	1,759,950	10.7%
Grand Total		<u>\$ 326,756,689</u>	<u>\$ 158,365,788</u>	<u>\$ 168,390,901</u>	<u>51.5%</u>
Revenues					
Sale of Bonds		\$ 150,000,000			
Potential State Apportionments		30,101,814			
E-Rate Reimbursement		2,413,150			
FEMA Reimbursement		1,000,000			
Deferred Maintenance Funding					
Interest Revenues		6,000,000			
Joint Use Project Revenue		900,000			
Contribution From Measure D *		108,959,769			
Contribution From Measure J *					
Developer Fees		24,900,038			
Total Revenues		<u>\$ 324,274,771</u>			
Amount Available or To Be (Identified)		<u>\$ 2,481,918</u>			

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

**West Contra Costa Unified School District
Summary of Budgets by School for Measure M
As Of June 30, 2008**

<u>School</u>	<u>Site #</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Bayview	104	\$ 18,869,384	\$ 3,651,681	15,217,703	80.6%
Cameron	108	2,441	-	2,441	100.0%
Castro	109	301,957	420,371	(118,414)	0.0%
Chavez	105	551,047	484,483	66,564	12.1%
Collins	110	474,276	390,827	83,449	17.6%
Coronado	112	530,434	130,927	399,507	75.3%
Dover	115	581,152	1,075,792	(494,640)	0.0%
Downer	116	31,404,415	2,046,721	29,357,694	93.5%
El Sobrante	120	505,383	446,601	58,781	11.6%
Ellerhorst	117	11,788,068	1,689,129	10,098,940	85.7%
Fairmont	123	710,413	824,473	(114,060)	0.0%
Ford	124	475,837	593,424	(117,587)	0.0%
Grant	125	868,628	853,338	15,290	1.8%
Hanna Ranch	128	808,419	584,937	223,482	27.6%
Harding	127	21,149,297	12,120,145	9,029,152	42.7%
Highland	122	344,826	142,389	202,437	58.7%
Kensington	130	18,984,732	3,098,324	15,886,407	83.7%
King	132	320,247	413,673	(93,426)	0.0%
Lake	134	735,756	690,320	45,436	6.2%
Lincoln	135	16,908,938	11,474,929	5,434,009	32.1%
Lupine Hills	126	14,277,350	7,029,721	7,247,630	50.8%
Madera	137	11,925,058	8,541,929	3,383,129	28.4%
Mira Vista	139	16,349,333	2,712,181	13,637,152	83.4%
Montalvin	140	12,999,023	9,413,750	3,585,273	27.6%
Murphy	142	14,889,106	9,929,993	4,959,114	33.3%
New Hercules	180	216,685	56,847	159,839	73.8%
Nystom	144	786,844	823,941	(37,097)	0.0%
Ohlone	146	67,610	276,398	(208,788)	0.0%
Olinda	145	474,049	507,598	(33,549)	0.0%
Peres	147	18,812,330	15,724,137	3,088,193	16.4%
Riverside	150	14,137,874	11,843,073	2,294,801	16.2%
Seaview	152	500,349	486,140	14,209	2.8%
Shannon	154	411,115	349,456	61,658	15.0%
Sheldon	155	15,200,981	2,349,462	12,851,519	84.5%
Stege	157	757,744	798,466	(40,721)	0.0%
Stewart	158	16,521,454	13,109,218	3,412,236	20.7%
Tara Hills	159	14,914,467	2,277,974	12,636,493	84.7%
Valley View	160	525,516	510,402	15,114	2.9%
Verde	162	15,582,340	12,098,507	3,483,833	22.4%
Vista Hills	163	6,482,874	(75,714)	6,558,588	101.2%
Washington	164	15,369,140	2,134,870	13,234,271	86.1%
Wilson	165	549,728	530,969	18,758	3.4%
Adams MS	202	-	11,492	(11,492)	0.0%
Fiscal	606	8,165,628	819,217	7,346,411	90.0%
Operations	615	524,439	14,973,278	(14,448,839)	0.0%
Program Totals		\$ 326,756,689	\$ 158,365,788	168,390,901	51.5%

**West Contra Costa Unified School District
Summary of Budgets by School for Measure M
As Of June 30, 2008**

Revenues

Sale of Bonds	\$ 150,000,000
Potential State Apportionments	30,101,814
E-Rate Reimbursement	2,413,150
FEMA Reimbursement	1,000,000
Deferred Maintenance Funding	
Interest Revenues	6,000,000
Joint Use Project Revenue	900,000
Contribution From Measure D *	108,959,769
Contribution From Measure J *	
Developer Fees	<u>24,900,038</u>

Total Revenues 324,274,771

Amount Available or To Be (Identified) \$ 2,481,918

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

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Bayview	104	Architect Fees for Plans	1,698,933	997,548	701,384	
		CDE Plan Check Fee	6,876	4,997	1,879	
		Construction	12,993,350		12,993,350	
		DSA Plan Check Fee	368,930	58,738	310,192	
		Furniture & Equipment	410,040	10,768	399,272	
		Labor Compliance	82,883		82,883	
		Other Construction	876,810		876,810	
		Planning Other	719,538	927,285	(207,747)	
		Services		89,587	(89,587)	
		Tests - Construction	51,879		51,879	
		Quick Starts	18,162	18,248	(86)	
		Technology and Telecom	284,937	284,938	(1)	
		Temporary Housing	1,357,047	1,259,572	97,475	
		School Totals		18,869,384	3,651,681	15,217,703
Cameron	108	Other Construction	2,433		2,433	
		Planning Other	9		9	
		School Totals	2,441		2,441	100.00%
Castro	109	Architect Fees for Plans		4,577	(4,577)	
		Planning Other		104,551	(104,551)	
		Quick Starts	282,471	291,272	(8,801)	
		Technology and Telecom	19,486	19,972	(486)	
		School Totals	301,957	420,371	(118,414)	0.00%
					-	
Chavez	105	Architect Fees for Plans	81,970	9,711	72,259	
		Construction	236,579	238,113	(1,534)	
		Other Construction	25,404		25,404	
		Planning Other	20,182	50,041	(29,858)	
		Quick Starts	15,426	18,004	(2,578)	
		Technology and Telecom	171,485	168,615	2,870	
Chavez Total		551,047	484,483	66,564	12.1%	
Collins	110	Architect Fees for Plans	114,974	5,650	109,324	
		Construction	3,225	9,500	(6,275)	
		Other Construction	10,168		10,168	
		Planning Other	41,375	73,389	(32,014)	
		Quick Starts	253,242	259,016	(5,775)	
		Technology and Telecom	51,294	43,272	8,021	
Collins Total		474,276	390,827	83,449	17.6%	
Coronado	112	Architect Fees for Plans	81,343	3,174	78,169	
		Construction		11,600	(11,600)	
		Other Construction	5,607		5,607	
		Planning Other	32,623	89,942	(57,319)	
		Quick Starts	383,422		383,422	
		Technology and Telecom	27,439	26,212	1,227	
Coronado Total		530,434	130,927	399,507	75.3%	

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Dover	115	Architect Fees for Plans		5,219	(5,219)	
		Construction		15,000	(15,000)	
		Other Interfund Transfers Out		511,820	(511,820)	
		Planning Other		112,213	(112,213)	
		Quick Starts	406,209	255,835	150,373	
		Technology and Telecom	174,943	175,705	(762)	
Dover Total			581,152	1,075,792	(494,640)	0.0%
Downer	116	Architect Fees for Plans	2,570,786	1,200,835	1,369,950	
		CDE Plan Check Fee	2,500		2,500	
		Construction	22,815,020	3,320	22,811,700	
		DSA Plan Check Fee	539,268		539,268	
		Furniture & Equipment	388,526		388,526	
		Labor Compliance	33,703		33,703	
		Other Construction	2,131,639		2,131,639	
		Planning Other	2,413,521	360,202	2,053,318	
		Services		155,287	(155,287)	
		Tests - Construction	101,124		101,124	
		Quick Starts	34,434	19,594	14,840	
Technology and Telecom	146,384	30,509	115,875			
Temporary Housing	227,513	276,974	(49,461)			
Downer Total			31,404,415	2,046,721	29,357,694	93.5%
El Sobrante	120	Architect Fees for Plans	87,509	3,829	83,681	
		Construction		17,000	(17,000)	
		Other Construction	8,262		8,262	
		Other Interfund Transfers Out		280,027	(280,027)	
		Planning Other	34,979	61,440	(26,461)	
		Quick Starts	348,821	57,663	291,157	
		Technology and Telecom	25,811	26,642	(831)	
El Sobrante Total			505,383	446,601	58,781	11.6%
Ellerhorst	117	Architect Fees for Plans	1,132,529	760,555	371,974	
		CDE Plan Check Fee	6,193		6,193	
		Construction	8,614,066		8,614,066	
		DSA Plan Check Fee	249,744	40,415	209,329	
		Furniture & Equipment	315,539	10,768	304,771	
		Labor Compliance	61,037		61,037	
		Other Construction	246,001		246,001	
		Planning Other	751,856	434,817	317,039	
		Services		70,273	(70,273)	
		Tests - Construction	64,762		64,762	
		Quick Starts	29,605	30,498	(893)	
Technology and Telecom	13,098	5,047	8,051			
Temporary Housing	303,637	336,757	(33,120)			
Ellerhorst Total			11,788,068	1,689,129	10,098,940	85.7%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Fairmont	123	Architect Fees for Plans	91,989	3,243	88,747	
		Other Construction	13,879	53,250	(39,371)	
		Other Interfund Transfers Out		381,063	(381,063)	
		Planning Other	35,205	88,676	(53,471)	
		Services		804	(804)	
		Quick Starts	537,671	111,629	426,042	
		Technology and Telecom	31,669	185,809	(154,139)	
Fairmont Total			710,413	824,473	(114,060)	0.0%
Ford	124	Architect Fees for Plans		4,639	(4,639)	
		Construction		14,900	(14,900)	
		Planning Other		106,121	(106,121)	
		Services		1,000	(1,000)	
		Quick Starts	321,682	311,831	9,850	
		Technology and Telecom	154,155	154,932	(777)	
Ford Total			475,837	593,424	(117,587)	0.0%
Grant	125	Architect Fees for Plans	107,299	5,930	101,369	
		Construction		21,500	(21,500)	
		Other Construction	13,217		13,217	
		Other Interfund Transfers Out		246,192	(246,192)	
		Planning Other	42,386	118,641	(76,254)	
		Quick Starts	454,698	206,791	247,907	
		Technology and Telecom	251,028	254,284	(3,256)	
Grant Total			868,628	853,338	15,290	1.8%
Hanna Ranch	128	Architect Fees for Plans	130,106	33,779	96,327	
		Construction	578,285	431,700	146,585	
		Other Construction	44,942		44,942	
		Planning Other	20,261	77,664	(57,403)	
		Services		1,257	(1,257)	
		Quick Starts	19,805	25,516	(5,712)	
		Technology and Telecom	15,021	15,021	-	
Hanna Ranch Total			808,419	584,937	223,482	27.6%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Harding	127	Architect Fees for Plans	2,088,189	1,013,858	1,074,331	
		CDE Plan Check Fee	7,869	4,523	3,346	
		Construction	14,306,273	6,806,486	7,499,786	
		DSA Plan Check Fee	354,949	52,525	302,424	
		Furniture & Equipment	374,312	65,039	309,274	
		Inspection	25,860	200,299	(174,439)	
		Labor		863	(863)	
		Labor Compliance	47,281	36,143	11,138	
		Materials and Supplies		41	(41)	
		Other Construction	1,124,993		1,124,993	
		Other Interfund Transfers Out		1,351,435	(1,351,435)	
		Planning Other	1,583,610	1,288,908	294,702	
		Preliminary Tests		379	(379)	
		Services		202,954	(202,954)	
		Tests - Construction	94,299	60,901	33,398	
Quick Starts	5,157	11,750	(6,594)			
Technology and Telecom	157,122	157,122	(0)			
Temporary Housing	979,383	866,922	112,461			
Harding Total			21,149,297	12,120,145	9,029,152	42.7%
Highland	122	Architect Fees for Plans	107,417	5,943	101,474	
		Other Construction	12,961		12,961	
		Planning Other	38,007	119,810	(81,804)	
		Quick Starts	16,474	16,636	(162)	
		Technology and Telecom	169,968		169,968	
Highland Total			344,826	142,389	202,437	58.7%
Kensington	130	Architect Fees for Plans	1,767,276	995,287	771,989	
		CDE Plan Check Fee	8,087	5,372	2,714	
		Construction	12,983,018	948	12,982,071	
		DSA Plan Check Fee	313,458	53,227	260,231	
		Furniture & Equipment	352,016	10,481	341,535	
		Labor Compliance	85,184		85,184	
		Other Construction	374,275		374,275	
		Planning Other	1,369,729	573,511	796,218	
		Preliminary Tests		16,639	(16,639)	
		Services		110,309	(110,309)	
		Tests - Construction	81,069		81,069	
		Quick Starts	5,428	8,069	(2,641)	
Technology and Telecom	164,617	14,773	149,844			
Temporary Housing	1,480,575	1,309,708	170,867			
Kensington Total			18,984,732	3,098,324	15,886,407	83.7%
King	132	Architect Fees for Plans		5,806	(5,806)	
		Construction		2,000	(2,000)	
		Planning Other		75,301	(75,301)	
		Quick Starts	93,960	101,390	(7,430)	
		Technology and Telecom	226,287	229,177	(2,891)	
King Total			320,247	413,673	(93,426)	0.0%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Lake	134	Architect Fees for Plans	90,093	4,103	85,990	
		Construction		24,229	(24,229)	
		Other Construction	(7,891)		(7,891)	
		Other Interfund Transfers Out		206,625	(206,625)	
		Planning Other	69,830	99,616	(29,785)	
		Quick Starts	414,408	194,350	220,058	
		Technology and Telecom	169,315	161,397	7,918	
Lake Total			735,756	690,320	45,436	6.2%
Lincoln	135	Architect Fees for Plans	1,461,512	994,256	467,256	
		CDE Plan Check Fee	9,566	7,007	2,559	
		Construction	12,102,859	7,481,404	4,621,455	
		DSA Plan Check Fee	304,718	42,842	261,876	
		Furniture & Equipment	308,456	12,046	296,410	
		Inspection	12,822	209,159	(196,337)	
		Labor		548	(548)	
		Labor Compliance	39,728	36,143	3,585	
		Materials and Supplies		657	(657)	
		Other Construction	324,881		324,881	
		Other Interfund Transfers Out		220,704	(220,704)	
		Planning Other	909,478	1,026,728	(117,249)	
		Preliminary Tests		1,461	(1,461)	
		Services		258,418	(258,418)	
		Tests - Construction	118,056	99,536	18,520	
		Quick Starts	106,457	111,780	(5,323)	
Technology and Telecom	136,285	136,285	-			
Temporary Housing	1,074,118	835,955	238,163			
Lincoln Total			16,908,938	11,474,929	5,434,009	32.1%
Lupine Hills	126	Architect Fees for Plans	1,317,025	939,062	377,963	
		CDE Plan Check Fee	8,509	6,539	1,970	
		Construction	10,931,575	3,470,782	7,460,793	
		DSA Plan Check Fee	242,319	49,005	193,314	
		Furniture & Equipment	286,596	680	285,916	
		Inspection		170,610	(170,610)	
		Labor Compliance	40,200	36,143	4,057	
		Materials and Supplies		596	(596)	
		Other Construction	136,621		136,621	
		Other Interfund Transfers Out		767,711	(767,711)	
		Planning Other	778,251	983,301	(205,050)	
		Services		117,760	(117,760)	
		Tests - Construction	92,970	78,709	14,261	
		Quick Starts	14,649	15,056	(407)	
Technology and Telecom	181,348	181,348	-			
Temporary Housing	247,286	212,418	34,868			
Lupine Hills Total			14,277,350	7,029,721	7,247,630	50.8%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Madera	137	Architect Fees for Plans	1,184,399	812,346	372,053	
		CDE Plan Check Fee	5,785	3,592	2,194	
		Construction	8,145,057	5,088,369	3,056,688	
		DSA Plan Check Fee	191,048	33,348	157,700	
		Furniture & Equipment	237,391	11,569	225,822	
		Inspection	31,120	119,109	(87,989)	
		Labor		128	(128)	
		Labor Compliance	41,191	36,143	5,048	
		Materials and Supplies		507	(507)	
		Other Construction	667,469		667,469	
		Other Interfund Transfers Out		811,278	(811,278)	
		Planning Other	748,325	790,217	(41,891)	
		Preliminary Tests		237	(237)	
		Services		198,586	(198,586)	
		Tests - Construction	65,269	49,392	15,877	
		Quick Starts	16,011	15,690	321	
Technology and Telecom	91,879	90,881	997			
Temporary Housing	500,114	480,538	19,576			
Madera Total			11,925,058	8,541,929	3,383,129	28.4%
Mira Vista	139	Architect Fees for Plans	1,676,410	839,483	836,927	
		CDE Plan Check Fee	5,556	3,933	1,624	
		Construction	11,149,700		11,149,700	
		DSA Plan Check Fee	300,155	46,139	254,017	
		Furniture & Equipment	324,231	10,768	313,463	
		Labor Compliance	62,018		62,018	
		Other Construction	832,227		832,227	
		Planning Other	549,254	896,837	(347,583)	
		Services		79,974	(79,974)	
		Tests - Construction	77,530		77,530	
		Quick Starts	30,965	30,016	949	
Technology and Telecom	170,195	5,154	165,041			
Temporary Housing	1,171,092	799,879	371,214			
Mira Vista Total			16,349,333	2,712,181	13,637,152	83.4%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Montalvin	140	Architect Fees for Plans	1,217,559	819,592	397,967	
		CDE Plan Check Fee	6,313	4,024	2,289	
		Construction	8,579,511	6,432,690	2,146,821	
		DSA Plan Check Fee	194,034	39,097	154,937	
		Furniture & Equipment	283,308	13,940	269,368	
		Inspection		108,658	(108,658)	
		Labor		10,695	(10,695)	
		Labor Compliance	40,241	36,143	4,099	
		Materials and Supplies		598	(598)	
		Other Construction	1,149,260	14,127	1,135,134	
		Other Interfund Transfers Out		216,345	(216,345)	
		Planning Other	801,003	695,043	105,960	
		Preliminary Tests		784	(784)	
		Services		295,973	(295,973)	
		Tests - Construction	70,374	46,820	23,554	
Quick Starts	18,962	128,450	(109,488)			
Technology and Telecom	168,800	168,800	(0)			
Temporary Housing	469,657	381,971	87,686			
Montalvin Total			12,999,023	9,413,750	3,585,273	27.6%
Murphy	142	Architect Fees for Plans	1,042,616	830,353	212,262	
		CDE Plan Check Fee	6,596	3,978	2,618	
		Construction	10,596,187	6,732,169	3,864,018	
		DSA Plan Check Fee	298,255	49,003	249,252	
		Furniture & Equipment	275,071	11,508	263,564	
		Inspection		195,447	(195,447)	
		Labor Compliance	68,803	57,211	11,592	
		Materials and Supplies		11,286	(11,286)	
		Other Construction	277,658		277,658	
		Planning Other	963,586	923,457	40,129	
		Preliminary Tests		224	(224)	
		Services		149,262	(149,262)	
		Tests - Construction	60,184	31,493	28,691	
		Quick Starts	22,586	25,318	(2,732)	
		Technology and Telecom	72,013	5,047	66,966	
Temporary Housing	1,205,553	904,237	301,316			
Murphy Total			14,889,106	9,929,993	4,959,114	33.3%
New Hercules	180	Architect Fees for Plans	159,839		159,839	
		Planning Other	56,847	56,847	-	
New Hercules Total			216,685	56,847	159,839	73.8%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Nystom	144	Architect Fees for Plans		6,722	(6,722)	
		Construction		18,800	(18,800)	
		Other Interfund Transfers Out		574,260	(574,260)	
		Planning Other		6,129	(6,129)	
		Services		1,000	(1,000)	
		Quick Starts	709,419	138,053	571,366	
		Technology and Telecom	77,425	78,977	(1,552)	
Nystom Total			786,844	823,941	(37,097)	0.0%
Ohlone	146	Architect Fees for Plans		9,728	(9,728)	
		Planning Other		157,571	(157,571)	
		Services		49,025	(49,025)	
		Quick Starts	15,126	15,534	(407)	
		Technology and Telecom	52,483	44,540	7,943	
Ohlone Total			67,610	276,398	(208,788)	0.0%
Olinda	145	Architect Fees for Plans	86,276	3,698	82,578	
		Other Construction	9,823		9,823	
		Planning Other	28,959	96,231	(67,272)	
		Services		1,088	(1,088)	
		Quick Starts	295,736	361,285	(65,549)	
		Technology and Telecom	53,255	45,296	7,958	
Olinda Total			474,049	507,598	(33,549)	0.0%
Peres	147	Architect Fees for Plans	1,596,913	1,151,896	445,017	
		CDE Plan Check Fee	11,331	8,964	2,367	
		Construction	13,515,798	10,500,510	3,015,288	
		DSA Plan Check Fee	286,556	53,950	232,606	
		Furniture & Equipment	332,379	12,046	320,333	
		Inspection	83,907	185,248	(101,341)	
		Labor		3,838	(3,838)	
		Labor Compliance	41,787	36,143	5,644	
		Materials and Supplies		2,148	(2,148)	
		Other Construction	605,416	261	605,154	
		Other Interfund Transfers Out		1,099,599	(1,099,599)	
		Planning Other	1,105,567	1,096,574	8,993	
		Preliminary Tests		1,461	(1,461)	
		Services		535,623	(535,623)	
		Tests - Construction	71,978	54,844	17,134	
		Quick Starts	35,176	35,703	(527)	
		Technology and Telecom	269,835	269,835	(0)	
Temporary Housing	855,688	675,493	180,195			
Peres Total			18,812,330	15,724,137	3,088,193	16.4%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Riverside	150	Architect Fees for Plans	1,564,955	892,712	672,244	
		CDE Plan Check Fee	6,937	4,453	2,484	
		Construction	9,728,323	7,774,387	1,953,936	
		DSA Plan Check Fee	287,462	35,175	252,287	
		Furniture & Equipment	269,160	6,363	262,797	
		Inspection		205,379	(205,379)	
		Labor Compliance	41,984	19,231	22,753	
		Materials and Supplies		558	(558)	
		Other Construction	424,396		424,396	
		Other Interfund Transfers Out		794,315	(794,315)	
		Planning Other	967,702	850,381	117,321	
		Preliminary Tests		784	(784)	
		Services		421,109	(421,109)	
		Tests - Construction	113,661	91,864	21,797	
		Quick Starts	7,268	9,516	(2,248)	
Technology and Telecom	237,332	237,332	0			
Temporary Housing	488,694	499,515	(10,821)			
Riverside Total			14,137,874	11,843,073	2,294,801	16.2%
Seaview	152	Architect Fees for Plans	77,788	2,850	74,938	
		Construction		15,911	(15,911)	
		Other Construction	5,283		5,283	
		Planning Other	27,106	86,230	(59,124)	
		Quick Starts	283,153	270,198	12,955	
		Technology and Telecom	67,310	71,242	(3,932)	
		Temporary Housing	39,710	39,710	-	
Seaview Total			500,349	486,140	14,209	2.8%
Shannon	154	Architect Fees for Plans	82,525	2,875	79,650	
		Construction	200		200	
		Other Construction	16,850		16,850	
		Planning Other	26,274	67,068	(40,794)	
		Quick Starts	236,053	238,118	(2,065)	
		Technology and Telecom	49,214	41,396	7,818	
Shannon Total			411,115	349,456	61,658	15.0%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Sheldon	155	Architect Fees for Plans	1,558,123	908,118	650,005	
		CDE Plan Check Fee	6,577		6,577	
		Construction	10,163,227	120	10,163,107	
		DSA Plan Check Fee	284,650	37,945	246,705	
		Furniture & Equipment	317,119	10,768	306,352	
		Labor Compliance	59,963		59,963	
		Other Construction	273,749		273,749	
		Planning Other	1,224,464	498,759	725,706	
		Services		77,341	(77,341)	
		Tests - Construction	62,777		62,777	
		Quick Starts	30,427	31,879	(1,452)	
		Technology and Telecom	126,169	5,533	120,636	
		Temporary Housing	1,093,736	778,999	314,737	
Sheldon Total			15,200,981	2,349,462	12,851,519	84.5%
Stege	157	Architect Fees for Plans	88,743	3,960	84,783	
		Construction		102,845	(102,845)	
		Other Construction	12,119		12,119	
		Planning Other	35,402	98,123	(62,720)	
		Quick Starts	430,559	402,607	27,952	
		Technology and Telecom	190,921	190,931	(10)	
Stege Total			757,744	798,466	(40,721)	0.0%
Stewart	158	Architect Fees for Plans	1,413,738	763,844	649,894	
		CDE Plan Check Fee	5,158	3,762	1,396	
		Construction	10,208,042	6,920,641	3,287,400	
		DSA Plan Check Fee	188,645	38,776	149,870	
		Furniture & Equipment	374,401	680	373,721	
		Inspection		104,496	(104,496)	
		Labor		7,979	(7,979)	
		Labor Compliance	39,114	36,143	2,971	
		Materials and Supplies		578	(578)	
		Other Construction	689,797	0	689,797	
		Other Interfund Transfers Out		764,708	(764,708)	
		Planning Other	851,470	620,305	231,165	
		Preliminary Tests		4,462	(4,462)	
		Services		338,122	(338,122)	
		Tests - Construction	48,847	31,535	17,312	
		Quick Starts	513	30,305	(29,791)	
Technology and Telecom	194,215	194,833	(618)			
Temporary Housing	2,507,513	3,248,049	(740,535)			
Stewart Total			16,521,454	13,109,218	3,412,236	20.7%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Tara Hills	159	Architect Fees for Plans	1,312,596	787,168	525,428	
		CDE Plan Check Fee	5,705		5,705	
		Construction	9,913,104		9,913,104	
		DSA Plan Check Fee	314,456	45,500	268,957	
		Furniture & Equipment	366,800	10,768	356,032	
		Labor		918	(918)	
		Labor Compliance	65,667		65,667	
		Other Construction	474,069		474,069	
		Planning Other	1,140,584	477,624	662,961	
		Services		82,919	(82,919)	
		Tests - Construction	59,823		59,823	
		Quick Starts	20,019	21,099	(1,080)	
		Technology and Telecom	145,561	5,504	140,058	
Temporary Housing	1,096,082	846,475	249,607			
Tara Hills Total			14,914,467	2,277,974	12,636,493	84.7%
Valley View	160	Architect Fees for Plans	96,259	4,758	91,501	
		Construction	(5,214)	15,000	(20,214)	
		Other Construction	13,804		13,804	
		Other Interfund Transfers Out		193,476	(193,476)	
		Planning Other	32,208	106,639	(74,431)	
		Services		787	(787)	
		Quick Starts	351,094	148,445	202,649	
Technology and Telecom	37,366	41,298	(3,932)			
Valley View Total			525,516	510,402	15,114	2.9%
Verde	162	Architect Fees for Plans	1,399,536	998,280	401,256	
		CDE Plan Check Fee	6,344	4,344	2,000	
		Construction	10,947,584	8,205,680	2,741,903	
		DSA Plan Check Fee	230,408	34,008	196,400	
		Furniture & Equipment	190,844	12,046	178,798	
		Inspection		170,470	(170,470)	
		Labor		5,468	(5,468)	
		Labor Compliance	39,475	36,143	3,332	
		Materials and Supplies		582	(582)	
		Other Construction	1,236,854		1,236,854	
		Other Interfund Transfers Out		786,730	(786,730)	
		Planning Other	757,144	802,148	(45,005)	
		Preliminary Tests		1,484	(1,484)	
		Services		365,995	(365,995)	
		Tests - Construction	74,457	53,981	20,475	
Quick Starts	26,252	26,780	(528)			
Technology and Telecom	184,749	184,749	(0)			
Temporary Housing	488,694	409,618	79,076			
Verde Total			15,582,340	12,098,507	3,483,833	22.4%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Vista Hills	163	Architect Fees for Plans	615,163		615,163	
		Construction	5,171,836	2,000	5,169,836	
		DSA Plan Check Fee	57,658		57,658	
		Furniture & Equipment	38,177		38,177	
		Other Construction	486,043		486,043	
		Planning Other	63,875	(106,164)	170,040	
		Tests - Construction	15,000		15,000	
		Technology and Telecom	35,123	28,450	6,672	
Vista Hills Total			6,482,874	(75,714)	6,558,588	101.2%
Washington	164	Architect Fees for Plans	1,413,477	857,687	555,791	
		CDE Plan Check Fee	6,948		6,948	
		Construction	10,966,517		10,966,517	
		DSA Plan Check Fee	200,268	45,309	154,959	
		Furniture & Equipment	345,539	10,768	334,771	
		Inspection	12,870		12,870	
		Labor Compliance	70,861		70,861	
		Other Construction	362,241		362,241	
		Planning Other	924,680	506,418	418,262	
		Services		55,030	(55,030)	
		Tests - Construction	49,021		49,021	
		Quick Starts	21,889	21,111	778	
		Technology and Telecom	160,897	141,264	19,633	
		Temporary Housing	833,932	497,283	336,649	
Washington Total			15,369,140	2,134,870	13,234,271	86.1%
Wilson	165	Architect Fees for Plans	95,789	4,708	91,081	
		Construction		19,600	(19,600)	
		Other Construction	7,141		7,141	
		Other Interfund Transfers Out		215,971	(215,971)	
		Planning Other	35,983	105,914	(69,931)	
		Quick Starts	391,938	164,801	227,137	
		Technology and Telecom	18,876	19,975	(1,099)	
Wilson Total			549,728	530,969	18,758	3.4%
Adams MS	202	Quick Starts		11,492	(11,492)	
Adams MS Total				11,492	(11,492)	0.0%
DeJean MS	208	Architect Fees for Plans		0	-	
		Construction		86,016	(86,016)	
		Inspection		0	-	
		Other Construction		0	-	
		Planning Other		0	-	
		Services		(86,016)	86,016	
		Tests - Construction		0	-	
		Technology and Telecom		0	-	
DeJean MS Total				0	-	0.0%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Pinole MS	212	Technology and Telecom		0	-	
Pinole MS Total				0	-	0.0%
Fiscal	606	Furniture & Equipment	478,886		478,886	
		Labor	2,967,953	807,417	2,160,536	
		Planning Other	4,718,789		4,718,789	
		Services		11,800	(11,800)	
Fiscal Total			8,165,628	819,217	7,346,411	90.0%
Operations	615	Architect Fees for Plans		190,413	(190,413)	
		Construction		583,553	(583,553)	
		Debt Service Payments		0	-	
		DSA Plan Check Fee		7,193	(7,193)	
		Labor		2,043,262	(2,043,262)	
		Materials and Supplies		11,026	(11,026)	
		Other Interfund Transfers Out		2,440,493	(2,440,493)	
		Planning Other	24,960	5,994,031	(5,969,071)	
		Preliminary Tests		74,169	(74,169)	
		Services		3,043,136	(3,043,136)	
		Quick Starts		220,748	(220,748)	
		Technology and Telecom	499,479	365,254	134,225	
Operations Total			524,439	14,973,278	(14,448,839)	0.0%
Grand Total			326,756,689	158,365,788	168,390,901	51.5%

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

<u>Description</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Expenditures				
Architect Fees for Plans	\$ 32,326,411	\$ 22,131,453	\$ 10,194,957	31.5%
CDE Plan Check Fee	71,362	77,765	(6,403)	0.0%
Construction	223,630,284	205,535,762	18,094,522	8.1%
DSA Plan Check Fee	4,295,932	1,210,645	3,085,288	71.8%
Furniture & Equipment	3,351,911	2,263,931	1,087,979	32.5%
Inspection	140,506	3,748,540	(3,608,034)	0.0%
Labor	1,421,937	2,323,340	(901,403)	0.0%
Labor Compliance	885,527	898,254	(12,726)	0.0%
Materials and Supplies	-	2,187,616	(2,187,616)	0.0%
Other Construction	25,968,498	9,787,575	16,180,923	62.3%
Other Interfund Transfers Out	-	139,987,441	(139,987,441)	0.0%
Planning Other	25,416,057	31,891,002	(6,474,945)	0.0%
Preliminary Tests	-	428,064	(428,064)	0.0%
Services	-	2,413,051	(2,413,051)	0.0%
Tests - Construction	1,745,423	1,872,993	(127,570)	0.0%
Quick Starts	-	810	(810)	0.0%
Technology and Telecom	2,347,847	3,584,924	(1,237,077)	0.0%
Temporary Housing	7,230,315	11,495,092	(4,264,777)	0.0%
Grand Total	<u>\$ 328,832,011</u>	<u>\$ 441,838,257</u>	<u>\$ (113,006,247)</u>	<u>0.0%</u>
Revenues				
Sale of Bonds	\$ 300,000,000			
Potential State Apportionments	16,316,744			
E-Rate Reimbursement	888,654			
FEMA Reimbursement				
Deferred Maintenance Funding	1,200,000			
Interest Revenues	13,000,000			
Joint Use Project Revenue	4,250,000			
Contribution From Measure D	(108,959,769)			
Contribution From Measure J	99,650,158			
Developer Fees	2,885,528			
Total Revenues	<u>\$ 329,231,315</u>			
Amount Available or To Be (Identified)	<u>\$ 399,304</u>			

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

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

Project	Site #	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Bayview	104	-	10,042,426	(10,042,426)	0.0%
Chavez	105	-	16,293	(16,293)	0.0%
Collins	110	-	23,091	(23,091)	0.0%
Coronado	112	-	13,515	(13,515)	0.0%
Dover	115	-	14,892	(14,892)	0.0%
Downer	116	-	27,285,505	(27,285,505)	0.0%
Ellerhorst	117	-	7,551,315	(7,551,315)	0.0%
Fairmont	123	-	7,911	(7,911)	0.0%
Ford	124	-	12,239	(12,239)	0.0%
Grant	125	-	15,328	(15,328)	0.0%
Harbor Way	191	121,639	96,737	24,901	20.5%
Harding	127	-	4,240,335	(4,240,335)	0.0%
Highland	122	-	21,181	(21,181)	0.0%
Kensington	130	-	12,641,230	(12,641,230)	0.0%
Lake	134	-	8,323	(8,323)	0.0%
Lincoln	135	-	859,502	(859,502)	0.0%
Lupine Hills	126	-	362,134	(362,134)	0.0%
Madera	137	-	881,279	(881,279)	0.0%
Mira Vista	139	-	10,910,575	(10,910,575)	0.0%
Montalvin	140	-	1,394,928	(1,394,928)	0.0%
Murphy	142	-	2,906,359	(2,906,359)	0.0%
Nystom	144	-	-	-	0.0%
Ohlone	146	-	7,943	(7,943)	0.0%
Olinda	145	-	7,959	(7,959)	0.0%
Peres	147	-	509,765	(509,765)	0.0%
Riverside	150	-	757,260	(757,260)	0.0%
Seaview	152	-	10,300	(10,300)	0.0%
Shannon	154	-	483,222	(483,222)	0.0%
Sheldon	155	-	11,016,975	(11,016,975)	0.0%
Stege	157	-	14,038	(14,038)	0.0%
Stewart	158	-	1,953,120	(1,953,120)	0.0%
Tara Hills	159	-	9,913,086	(9,913,086)	0.0%
Transition LC	131	118,020	104,611	13,409	11.4%
Valley View	160	-	612	(612)	0.0%
Verde	162	-	592,110	(592,110)	0.0%

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

Project	Site #	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Vista Hills	163	119,235	5,829,874	(5,710,639)	0.0%
Washington	164	-	9,390,860	(9,390,860)	0.0%
Adams MS	202	646,263	596,954	49,309	7.6%
Crespi MS	206	446,245	425,086	21,159	4.7%
DeJean MS	208	226,880	43,560	183,319	80.8%
Helms MS	210	70,692,135	33,170,011	37,522,124	53.1%
Hercules MS	211	83,071	694,153	(611,082)	0.0%
Pinole MS	212	53,410,411	30,734,519	22,675,892	42.5%
Portola MS	214	60,710,441	3,542,421	57,168,020	94.2%
De Anza HS	352	124,320	3,817,673	(3,693,353)	0.0%
El Cerrito HS	354	120,469,492	95,790,941	24,678,551	20.5%
Hercules HS	376	429,375	2,768,156	(2,338,781)	0.0%
Kennedy HS	360	4,375,255	4,608,390	(233,135)	0.0%
Pinole Valley HS	362	2,430,154	2,299,489	130,665	5.4%
Richmond HS	364	5,085,043	5,038,722	46,320	0.9%
Delta HS	391	152,564	132,932	19,633	12.9%
Gompers HS	358	803,167	644,542	158,625	19.7%
Kappa HS	393	109,809	101,648	8,162	7.4%
North Campus	374	201,662	192,418	9,244	4.6%
Omega HS	395	118,638	103,788	14,851	12.5%
Sigma HS	396	110,728	102,586	8,141	7.4%
Vista HS	373	35,789	92,369	(56,580)	0.0%
Nystrom Community	544	-	1,518	(1,518)	0.0%
Fiscal Operations	606 615	7,758,800 52,877	686,359 136,353,192	7,072,441 (136,300,314)	91.2% 0.0%
Totals		\$ 328,832,011	\$ 441,838,257	\$ (113,006,247)	0.0%

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

<u>Project</u>	<u>Site #</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Revenues					
Sale of Bonds		\$ 300,000,000			
Potential State Apportionments		16,316,744			
E-Rate Reimbursement		888,654			
FEMA Reimbursement					
Deferred Maintenance Funding		1,200,000			
Interest Revenues		7,000,000			
Joint Use Project Revenue		4,250,000			
Contribution From Measure D		(108,959,769)			
Contribution From Measure J		99,650,158			
Developer Fees		2,885,528			
Total Revenues		<u><u>\$ 323,231,315</u></u>			
Amount Available or To Be (Identified)		<u><u>\$ (5,600,696)</u></u>			

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

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Bayview	104	Architect Fees for Plans		186,032	(186,032)	
		Construction		7,034,388	(7,034,388)	
		DSA Plan Check Fee		7,575	(7,575)	
		Furniture & Equipment		9,851	(9,851)	
		Inspection		257,885	(257,885)	
		Labor		469	(469)	
		Labor Compliance		73,768	(73,768)	
		Materials and Supplies		57,928	(57,928)	
		Other Construction		100,212	(100,212)	
		Other Interfund Transfers Out		1,690,049	(1,690,049)	
		Planning Other		310,405	(310,405)	
		Preliminary Tests		805	(805)	
		Services		250,433	(250,433)	
		Tests - Construction		27,520	(27,520)	
Technology and Telecom		35,105	(35,105)			
Bayview Total				10,042,426	(10,042,426)	0.0%
Chavez	105	Services		2,642	(2,642)	
		Technology and Telecom		13,652	(13,652)	
Chavez Total				16,293	(16,293)	0.0%
Collins	110	Construction		12,451	(12,451)	
		Planning Other		2,617	(2,617)	
		Technology and Telecom		8,022	(8,022)	
Collins Total				23,091	(23,091)	0.0%
Coronado	112	Technology and Telecom		13,515	(13,515)	
Coronado Total				13,515	(13,515)	0.0%
Dover	115	Quick Starts		405	(405)	
		Technology and Telecom		14,487	(14,487)	
Dover Total				14,892	(14,892)	0.0%
Downer	116	Architect Fees for Plans		415,955	(415,955)	
		CDE Plan Check Fee		12,042	(12,042)	
		Construction		23,084,764	(23,084,764)	
		DSA Plan Check Fee		92,277	(92,277)	
		Furniture & Equipment		396,550	(396,550)	
		Inspection		446,742	(446,742)	
		Labor		1,957	(1,957)	
		Labor Compliance		19,059	(19,059)	
		Materials and Supplies		241,685	(241,685)	
		Other Construction		820,270	(820,270)	
		Planning Other		918,470	(918,470)	
		Preliminary Tests		19,785	(19,785)	
		Services		666,902	(666,902)	
Tests - Construction		149,047	(149,047)			
Downer Total				27,285,505	(27,285,505)	0.0%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Ellerhorst	117	Architect Fees for Plans		75,933	(75,933)	
		CDE Plan Check Fee		3,496	(3,496)	
		Construction		5,429,768	(5,429,768)	
		DSA Plan Check Fee		7,613	(7,613)	
		Furniture & Equipment		9,851	(9,851)	
		Inspection		175,514	(175,514)	
		Labor Compliance		52,944	(52,944)	
		Materials and Supplies		48,753	(48,753)	
		Other Construction		62,959	(62,959)	
		Other Interfund Transfers Out		901,914	(901,914)	
		Planning Other		530,808	(530,808)	
		Services		77,083	(77,083)	
Tests - Construction		45,241	(45,241)			
		Technology and Telecom		124,135	(124,135)	
		Temporary Housing		5,303	(5,303)	
Ellerhorst Total				7,551,315	(7,551,315)	0.0%
Fairmont	123	Technology and Telecom		7,911	(7,911)	
Fairmont Total				7,911	(7,911)	0.0%
Ford	124	Architect Fees for Plans		0	-	
		Technology and Telecom		12,239	(12,239)	
Ford Total				12,239	(12,239)	0.0%
Grant	125	Technology and Telecom		15,328	(15,328)	
Grant Total				15,328	(15,328)	0.0%
Harbor Way	191	Architect Fees for Plans	57,679		57,679	
		Other Construction	24,291		24,291	
		Planning Other	39,669	96,737	(57,068)	
Harbor Way Total			121,639	96,737	24,901	20.5%
Harding	127	Architect Fees for Plans		376,904	(376,904)	
		Construction		3,022,128	(3,022,128)	
		DSA Plan Check Fee		5,506	(5,506)	
		Furniture & Equipment		10,735	(10,735)	
		Inspection		73,952	(73,952)	
		Materials and Supplies		228,445	(228,445)	
		Other Construction		146,075	(146,075)	
		Planning Other		109,678	(109,678)	
		Preliminary Tests		704	(704)	
		Services		83,910	(83,910)	
		Tests - Construction		16,029	(16,029)	
		Temporary Housing		166,270	(166,270)	
Harding Total				4,240,335	(4,240,335)	0.0%
Highland	122	Technology and Telecom		21,181	(21,181)	
Highland Total				21,181	(21,181)	0.0%

**West Contra Costa Unified School District
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School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Kensington	130	Architect Fees for Plans		311,133	(311,133)	
		Construction		9,879,378	(9,879,378)	
		DSA Plan Check Fee		19,609	(19,609)	
		Furniture & Equipment		9,943	(9,943)	
		Inspection		213,798	(213,798)	
		Labor Compliance		76,259	(76,259)	
		Materials and Supplies		60,811	(60,811)	
		Other Construction		55,815	(55,815)	
		Other Interfund Transfers Out		849,895	(849,895)	
		Planning Other		749,247	(749,247)	
		Preliminary Tests		1,866	(1,866)	
		Services		199,657	(199,657)	
		Tests - Construction		63,821	(63,821)	
		Technology and Telecom		149,844	(149,844)	
Temporary Housing		155	(155)			
Kensington Total				12,641,230	(12,641,230)	0.0%
Lake	134	Quick Starts		405	(405)	
		Technology and Telecom		7,918	(7,918)	
Lake Total				8,323	(8,323)	0.0%
Lincoln	135	Architect Fees for Plans		27,604	(27,604)	
		Construction		254,616	(254,616)	
		DSA Plan Check Fee		23,376	(23,376)	
		Furniture & Equipment		10,396	(10,396)	
		Inspection		4,333	(4,333)	
		Materials and Supplies		243,837	(243,837)	
		Other Construction		19,161	(19,161)	
		Planning Other		16,360	(16,360)	
		Preliminary Tests		542	(542)	
		Services		18,097	(18,097)	
		Temporary Housing		241,179	(241,179)	
Lincoln Total				859,502	(859,502)	0.0%
Lupine Hills	126	Architect Fees for Plans		40,027	(40,027)	
		Construction		227,692	(227,692)	
		DSA Plan Check Fee		11,709	(11,709)	
		Furniture & Equipment		9,111	(9,111)	
		Inspection		4,333	(4,333)	
		Materials and Supplies		39,969	(39,969)	
		Other Construction		19,069	(19,069)	
		Planning Other		6,199	(6,199)	
		Services		4,026	(4,026)	
Lupine Hills Total				362,134	(362,134)	0.0%

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School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Madera	137	Architect Fees for Plans		62,331	(62,331)	
		Construction		176,075	(176,075)	
		DSA Plan Check Fee		12,374	(12,374)	
		Furniture & Equipment		9,444	(9,444)	
		Inspection		4,333	(4,333)	
		Materials and Supplies		33,706	(33,706)	
		Other Construction		13,636	(13,636)	
		Planning Other		2,764	(2,764)	
		Preliminary Tests		281	(281)	
		Services		1,688	(1,688)	
		Technology and Telecom			521,239	(521,239)
		Temporary Housing		43,407	(43,407)	
Madera Total				881,279	(881,279)	0.0%
Mira Vista	139	Architect Fees for Plans		202,898	(202,898)	
		Construction		8,621,267	(8,621,267)	
		DSA Plan Check Fee		17,357	(17,357)	
		Furniture & Equipment		9,851	(9,851)	
		Inspection		213,807	(213,807)	
		Labor Compliance		55,969	(55,969)	
		Materials and Supplies		40,403	(40,403)	
		Other Construction		87,460	(87,460)	
		Other Interfund Transfers Out		1,092,099	(1,092,099)	
		Planning Other		297,223	(297,223)	
		Preliminary Tests		480	(480)	
		Services		85,448	(85,448)	
		Tests - Construction		58,613	(58,613)	
Technology and Telecom			127,701	(127,701)		
Mira Vista Total				10,910,575	(10,910,575)	0.0%
Montalvin	140	Architect Fees for Plans		114,288	(114,288)	
		Construction		855,719	(855,719)	
		DSA Plan Check Fee		11,210	(11,210)	
		Furniture & Equipment		9,444	(9,444)	
		Inspection		4,333	(4,333)	
		Materials and Supplies		78,509	(78,509)	
		Other Construction		227,570	(227,570)	
		Planning Other		19,411	(19,411)	
		Preliminary Tests		449	(7,943)	
		Services		8,218	(7,943)	0.0%
				Temporary Housing		65,777
Montalvin Total				1,394,928	(7,959)	

**West Contra Costa Unified School District
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School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Murphy	142	Architect Fees for Plans		141,555	(141,555)	
		Construction		396,140	(396,140)	
		DSA Plan Check Fee		9,947	(9,947)	
		Furniture & Equipment		9,111	(9,111)	
		Inspection		4,333	(4,333)	
		Labor		1,151	(1,151)	
		Materials and Supplies		41,324	(41,324)	
		Other Construction		884,101	(884,101)	
		Other Interfund Transfers Out		1,122,580	(1,122,580)	
		Planning Other		162,629	(162,629)	
		Services		2,995	(2,995)	
		Technology and Telecom			130,493	(130,493)
Murphy Total				2,906,359	(2,906,359)	0.0%
Nystom	144	Architect Fees for Plans		0	-	
Nystom Total				0	-	0.0%
Ohlone	146	Technology and Telecom		7,943	(7,943)	
Ohlone Total				7,943	(7,943)	0.0%
Olinda	145	Technology and Telecom		7,959	(7,959)	
Olinda Total				7,959	(7,959)	0.0%
Peres	147	Architect Fees for Plans		31,072	(31,072)	
		Construction		200,636	(200,636)	
		DSA Plan Check Fee		20,084	(20,084)	
		Furniture & Equipment		21,559	(21,559)	
		Inspection		4,333	(4,333)	
		Materials and Supplies		104,272	(104,272)	
		Other Construction		86,128	(86,128)	
		Planning Other		10,121	(10,121)	
		Preliminary Tests		79	(79)	
		Services		31,481	(31,481)	
Peres Total				509,765	(509,765)	0.0%
Riverside	150	Architect Fees for Plans		98,148	(98,148)	
		Construction		386,092	(386,092)	
		DSA Plan Check Fee		14,407	(14,407)	
		Furniture & Equipment		17,798	(17,798)	
		Inspection		4,333	(4,333)	
		Materials and Supplies		35,701	(35,701)	
		Other Construction		53,921	(53,921)	
		Planning Other		36,376	(36,376)	
		Preliminary Tests		27	(27)	
		Services		36,870	(36,870)	
		Tests - Construction		790	(790)	
		Temporary Housing			72,798	(72,798)
Riverside Total				757,260	(757,260)	0.0%

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School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Seaview	152	Construction		10,300	(10,300)	
Seaview Total				10,300	(10,300)	0.0%
Shannon	154	Architect Fees for Plans		35,926	(35,926)	
		Construction		357,121	(357,121)	
		DSA Plan Check Fee		36	(36)	
		Planning Other		82,321	(82,321)	
		Technology and Telecom		7,818	(7,818)	
Shannon Total				483,222	(483,222)	0.0%
Sheldon	155	Architect Fees for Plans		147,539	(147,539)	
		CDE Plan Check Fee		4,618	(4,618)	
		Construction		8,928,357	(8,928,357)	
		DSA Plan Check Fee		21,083	(21,083)	
		Furniture & Equipment		9,851	(9,851)	
		Inspection		202,273	(202,273)	
		Labor Compliance		51,194	(51,194)	
		Materials and Supplies		52,596	(52,596)	
		Other Construction		168,137	(168,137)	
		Other Interfund Transfers Out		220,874	(220,874)	
		Planning Other		481,750	(481,750)	
		Preliminary Tests		249	(249)	
		Services		124,204	(124,204)	
		Tests - Construction		33,968	(33,968)	
		Technology and Telecom		128,959	(128,959)	
		Temporary Housing		441,323	(441,323)	
Sheldon Total				11,016,975	(11,016,975)	0.0%
Stege	157	Technology and Telecom		14,038	(14,038)	
Stege Total				14,038	(14,038)	0.0%
Stewart	158	Architect Fees for Plans		239,224	(239,224)	
		Construction		1,368,503	(1,368,503)	
		DSA Plan Check Fee		1,720	(1,720)	
		Furniture & Equipment		16,890	(16,890)	
		Inspection		7,612	(7,612)	
		Materials and Supplies		77,042	(77,042)	
		Other Construction		121,225	(121,225)	
		Planning Other		16,549	(16,549)	
		Services		104,356	(104,356)	
Stewart Total				1,953,120	(1,953,120)	0.0%

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School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Tara Hills	159	Architect Fees for Plans		165,526	(165,526)	
		CDE Plan Check Fee		3,896	(3,896)	
		Construction		7,099,421	(7,099,421)	
		DSA Plan Check Fee		10,651	(10,651)	
		Furniture & Equipment		17,560	(17,560)	
		Inspection		234,423	(234,423)	
		Labor Compliance		58,856	(58,856)	
		Materials and Supplies		66,202	(66,202)	
		Other Construction		284,991	(284,991)	
		Other Interfund Transfers Out		1,001,221	(1,001,221)	
		Planning Other		648,662	(648,662)	
		Preliminary Tests		1,120	(1,120)	
		Services		155,789	(155,789)	
Tests - Construction		28,419	(28,419)			
Technology and Telecom			136,349	(136,349)		
Tara Hills Total				9,913,086	(9,913,086)	0.0%
Transition LC	131	Architect Fees for Plans	68,709		68,709	
		Other Construction	11,597		11,597	
		Planning Other	37,714	104,611	(66,897)	
Transition LC Total			118,020	104,611	13,409	11.4%
Valley View	160	Other Construction		612	(612)	
Valley View Total				612	(612)	0.0%
Verde	162	Architect Fees for Plans		32,218	(32,218)	
		Construction		361,973	(361,973)	
		DSA Plan Check Fee		6,482	(6,482)	
		Furniture & Equipment		9,111	(9,111)	
		Inspection		4,333	(4,333)	
		Materials and Supplies		49,540	(49,540)	
		Other Construction		9,002	(9,002)	
		Planning Other		17,586	(17,586)	
		Preliminary Tests		527	(527)	
		Services		27,556	(27,556)	
Temporary Housing			73,784	(73,784)		
Verde Total				592,110	(592,110)	0.0%
Vista Hills	163	Architect Fees for Plans	119,235	374,862	(255,628)	
		Construction		3,911,141	(3,911,141)	
		Furniture & Equipment		10,081	(10,081)	
		Materials and Supplies		15,963	(15,963)	
		Other Construction		265,160	(265,160)	
		Planning Other		36,640	(36,640)	
		Preliminary Tests		9,705	(9,705)	
		Services		1,164,902	(1,164,902)	
		Tests - Construction		14,808	(14,808)	
Technology and Telecom			26,610	(26,610)		
Vista Hills Total			119,235	5,829,874	(5,710,639)	0.0%

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School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Washington	164	Architect Fees for Plans		165,655	(165,655)	
		CDE Plan Check Fee		4,503	(4,503)	
		Construction		6,444,132	(6,444,132)	
		DSA Plan Check Fee		41,494	(41,494)	
		Furniture & Equipment		10,903	(10,903)	
		Inspection		151,291	(151,291)	
		Labor Compliance		59,066	(59,066)	
		Materials and Supplies		58,610	(58,610)	
		Other Construction		186,507	(186,507)	
		Other Interfund Transfers Out		1,441,987	(1,441,987)	
		Planning Other		644,453	(644,453)	
		Preliminary Tests		577	(577)	
		Services		103,428	(103,428)	
		Tests - Construction		31,331	(31,331)	
Technology and Telecom			46,921	(46,921)		
Washington Total				9,390,860	(9,390,860)	0.0%
Adams MS	202	Architect Fees for Plans	289,955		289,955	
		Other Construction	67,339		67,339	
		Planning Other	85,905	391,060	(305,155)	
		Technology and Telecom	203,064	205,894	(2,830)	
Adams MS Total			646,263	596,954	49,309	7.6%
Crespi MS	206	Architect Fees for Plans	275,655		275,655	
		Other Construction	33,331		33,331	
		Planning Other	90,153	376,740	(286,587)	
		Technology and Telecom	47,106	48,346	(1,240)	
Crespi MS Total			446,245	425,086	21,159	4.7%
DeJean MS	208	Architect Fees for Plans		900	(900)	
		Construction		39,982	(39,982)	
		DSA Plan Check Fee		3,640	(3,640)	
		Furniture & Equipment		1,214,100	(1,214,100)	
		Materials and Supplies		468,021	(468,021)	
		Planning Other		69,165	(69,165)	
		Services		(1,752,248)	1,752,248	
		Technology and Telecom	226,880	0	226,880	
DeJean MS Total			226,880	43,560	183,319	80.8%

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School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Helms MS	210	Architect Fees for Plans	6,533,465	4,189,502	2,343,963	
		CDE Plan Check Fee	10,522	28,828	(18,306)	
		Construction	56,909,393	21,778,608	35,130,785	
		DSA Plan Check Fee	1,169,717	273,839	895,878	
		Furniture & Equipment	736,881		736,881	
		Inspection		596,141	(596,141)	
		Labor Compliance	198,518	124,262	74,256	
		Other Construction	740,809	965,486	(224,677)	
		Planning Other	3,739,171	3,913,435	(174,265)	
		Preliminary Tests		184,875	(184,875)	
		Services		406,784	(406,784)	
		Tests - Construction	412,673	455,804	(43,132)	
		Technology and Telecom	240,987	252,447	(11,461)	
Helms MS Total			70,692,135	33,170,011	37,522,124	53.1%
Hercules MS	211	Architect Fees for Plans		26,185	(26,185)	
		Construction		630,956	(630,956)	
		DSA Plan Check Fee		3,118	(3,118)	
		Inspection		16,962	(16,962)	
		Labor Compliance	254		254	
		Other Construction	1,946		1,946	
		Planning Other	149,020	2,202	146,818	
		Preliminary Tests		85	(85)	
		Tests - Construction	(74,772)	8,022	(82,795)	
				Technology and Telecom	6,623	6,623
Hercules MS Total			83,071	694,153	(611,082)	0.0%
Pinole MS	212	Architect Fees for Plans	5,894,982	2,876,591	3,018,391	
		CDE Plan Check Fee	7,334	20,101	(12,767)	
		Construction	39,425,319	19,395,839	20,029,480	
		DSA Plan Check Fee	1,065,671	135,627	930,044	
		Furniture & Equipment	556,202	140,206	415,996	
		Inspection		444,036	(444,036)	
		Labor Compliance	138,368	86,611	51,756	
		Materials and Supplies		1,349	(1,349)	
		Other Construction	1,635,610	1,050,204	585,407	
		Other Interfund Transfers Out		1,000,000	(1,000,000)	
		Planning Other	3,627,153	3,782,472	(155,319)	
		Preliminary Tests		24,597	(24,597)	
		Services		578,003	(578,003)	
		Tests - Construction	220,463	204,363	16,100	
				Technology and Telecom	47,537	65,042
		Temporary Housing	791,772	929,479	(137,707)	
Pinole MS Total			53,410,411	30,734,519	22,675,892	42.5%

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Portola MS	214	Architect Fees for Plans	4,778,054	1,337,901	3,440,153	
		CDE Plan Check Fee	8,706		8,706	
		Construction	40,900,922	272,345	40,628,577	
		DSA Plan Check Fee	673,934	32,136	641,798	
		Furniture & Equipment	558,632	4,662	553,970	
		Inspection	73,581		73,581	
		Labor Compliance	164,254		164,254	
		Other Construction	9,812,920		9,812,920	
		Planning Other	3,344,710	1,494,486	1,850,224	
		Preliminary Tests		47,625	(47,625)	
		Services		199,759	(199,759)	
		Tests - Construction	242,919		242,919	
		Technology and Telecom	151,809	153,507	(1,697)	
Portola MS Total			60,710,441	3,542,421	57,168,020	94.2%
De Anza HS	352	Architect Fees for Plans		1,501,865	(1,501,865)	
		Construction		37,635	(37,635)	
		DSA Plan Check Fee		14,500	(14,500)	
		Other Construction		10,928	(10,928)	
		Planning Other		2,097,186	(2,097,186)	
		Preliminary Tests		23,000	(23,000)	
				Technology and Telecom	124,320	132,559
De Anza HS Total			124,320	3,817,673	(3,693,353)	0.0%
El Cerrito HS	354	Architect Fees for Plans	11,369,965	8,221,132	3,148,833	
		CDE Plan Check Fee	44,800	281	44,519	
		Construction	86,403,775	66,427,958	19,975,817	
		DSA Plan Check Fee	1,360,963	374,788	986,175	
		Furniture & Equipment	1,328,104	252,504	1,075,601	
		Inspection	66,925	647,274	(580,349)	
		Labor		26,569	(26,569)	
		Labor Compliance	383,841	240,265	143,575	
		Materials and Supplies		51,563	(51,563)	
		Other Construction	5,216,594	3,836,262	1,380,332	
		Planning Other	6,809,265	5,987,228	822,037	
		Preliminary Tests		55,632	(55,632)	
		Services		875,028	(875,028)	
		Tests - Construction	910,959	706,885	204,074	
		Technology and Telecom	141,208	95,384	45,824	
		Temporary Housing	6,433,093	7,992,187	(1,559,094)	
El Cerrito HS Total			120,469,492	95,790,941	24,678,551	20.5%

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Hercules HS	376	Architect Fees for Plans	266,235	177,933	88,302	
		Construction		964,792	(964,792)	
		DSA Plan Check Fee		4,072	(4,072)	
		Inspection		13,983	(13,983)	
		Labor Compliance	294		294	
		Materials and Supplies		38,085	(38,085)	
		Other Construction	(10,806)		(10,806)	
		Planning Other	170,624	117,717	52,908	
		Tests - Construction		9,505	(9,505)	
		Technology and Telecom	3,028	3,028	(0)	
		Temporary Housing		1,439,042	(1,439,042)	
Hercules HS Total			429,375	2,768,156	(2,338,781)	0.0%
Kennedy HS	360	Architect Fees for Plans	710,778	207,017	503,760	
		Construction		2,770,376	(2,770,376)	
		DSA Plan Check Fee	12,100	12,100	-	
		Other Construction	2,848,105	104,220	2,743,886	
		Planning Other	245,284	967,677	(722,392)	
		Preliminary Tests		11,231	(11,231)	
		Services		21,491	(21,491)	
		Tests - Construction	12,000	13,324	(1,324)	
		Technology and Telecom	546,988	500,954	46,034	
Kennedy HS Total			4,375,255	4,608,390	(233,135)	0.0%
Pinole Valley HS	362	Architect Fees for Plans	535,816	33,277	502,539	
		Construction		1,596,418	(1,596,418)	
		Furniture & Equipment	373		373	
		Other Construction	1,662,131	9,413	1,652,718	
		Planning Other	163,530	600,491	(436,961)	
		Services		239	(239)	
		Tests - Construction	3,000	1,487	1,513	
				Technology and Telecom	59,855	33,776
		Temporary Housing	5,450	24,387	(18,937)	
Pinole Valley HS Total			2,430,154	2,299,489	130,665	5.4%
Richmond HS	364	Architect Fees for Plans	764,446	282,515	481,931	
		Construction		3,556,723	(3,556,723)	
		DSA Plan Check Fee	13,547	22,316	(8,768)	
		Inspection		18,181	(18,181)	
		Other Construction	3,695,323	197,052	3,498,271	
		Planning Other	357,719	633,355	(275,636)	
		Preliminary Tests		43,824	(43,824)	
		Services		38,631	(38,631)	
		Tests - Construction	18,181	2,350	15,831	
				Technology and Telecom	235,826	243,774
Richmond HS Total			5,085,043	5,038,722	46,320	0.9%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Delta HS	391	Architect Fees for Plans	93,860	12,644	81,217	
		Other Construction	19,073		19,073	
		Planning Other	39,631	120,288	(80,657)	
Delta HS Total			152,564	132,932	19,633	12.9%
Gompers HS	358	Architect Fees for Plans	307,600	3,223	304,377	
		Construction	(9,125)		(9,125)	
		Furniture & Equipment	70,182		70,182	
		Materials and Supplies		53,301	(53,301)	
		Other Construction	158,917	2,000	156,917	
		Planning Other	92,484	398,311	(305,827)	
		Services		1,551	(1,551)	
		Tests - Construction		1,667	(1,667)	
Gompers HS Total			803,167	644,542	158,625	19.7%
Kappa HS	393	Architect Fees for Plans	64,041		64,041	
		Other Construction	7,962		7,962	
		Planning Other	37,807	101,648	(63,841)	
Kappa HS Total			109,809	101,648	8,162	7.4%
North Campus	374	Architect Fees for Plans	63,781		63,781	
		Other Construction	21,368		21,368	
		Planning Other	39,883	112,682	(72,799)	
		Technology and Telecom	76,630	79,735	(3,106)	
North Campus Total			201,662	192,418	9,244	4.6%
Omega HS	395	Architect Fees for Plans	66,286		66,286	
		Other Construction	12,847		12,847	
		Planning Other	39,506	103,788	(64,282)	
Omega HS Total			118,638	103,788	14,851	12.5%
Sigma HS	396	Architect Fees for Plans	65,872		65,872	
		Other Construction	8,141		8,141	
		Planning Other	36,715	102,586	(65,872)	
Sigma HS Total			110,728	102,586	8,141	7.4%
Vista HS	373	Other Construction	1,000		1,000	
		Planning Other	34,789	92,369	(57,580)	
Vista HS Total			35,789	92,369	(56,580)	0.0%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Nystrom Community	544	Services		1,518	(1,518)	
Nystrom Community Total				1,518	(1,518)	0.0%
Fiscal	606	Furniture & Equipment	101,537		101,537	
		Labor	1,421,937	670,359	751,578	
		Planning Other	6,235,326		6,235,326	
		Services		16,000	(16,000)	
Fiscal Total			7,758,800	686,359	7,072,441	91.2%
Operations	000	Construction		0	-	
	615	Architect Fees for Plans		15,938	(15,938)	
		Construction		2,068	(2,068)	
		Debt Service Payments		0	-	
		Furniture & Equipment		44,422	(44,422)	
		Labor		1,622,835	(1,622,835)	
		Other Interfund Transfers Out		130,666,822	(130,666,822)	
		Planning Other		5,124,497	(5,124,497)	
		Services		(1,123,392)	1,123,392	
		Tests - Construction		0	-	
		Technology and Telecom	52,877	0	52,877	
Operations Total			52,877	136,353,192	(136,300,314)	0.0%
Grand Total			328,832,011	441,838,257	(113,006,247)	0.0%

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

<u>Description</u>	<u>Object</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
Expenditures					
Architect Fees for Plans	6201	\$ 30,906,476	\$ 9,514,750	\$ 21,391,726	69.2%
CDE Plan Check Fee	6203	131,399	-	131,399	100.0%
Construction	6211	280,916,383	4,224,464	276,691,919	98.5%
DSA Plan Check Fee	6202	5,945,081	911,811	5,033,269	84.7%
Furniture & Equipment	6400	8,902,559	90,930	8,811,629	99.0%
Inspection	6214	-	135,970	(135,970)	0.0%
Labor	2000	4,458,773	448	4,458,325	100.0%
Labor Compliance	6216	1,264,094	-	1,264,094	100.0%
Materials and Supplies	4300	-	67,809	(67,809)	0.0%
Other Construction	6219	20,256,785	685,132	19,571,652	96.6%
Other Interfund Transfers Out	7619	-	4,871,146	(4,871,146)	0.0%
Planning Other	6207	13,904,589	2,480,562	11,424,027	82.2%
Preliminary Tests	6205	-	34,688	(34,688)	0.0%
Services	5000	-	1,211,283	(1,211,283)	0.0%
Tests - Construction	6213	1,778,440	12,221	1,766,218	99.3%
Technology and Telecom	Tech	7,800,000	2,455,042	5,344,958	68.5%
Temporary Housing	Temp	1,081,061	440,473	640,588	59.3%
Totals		<u>\$ 377,345,638</u>	<u>\$ 27,136,730</u>	<u>\$ 350,208,908</u>	<u>92.8%</u>

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

<u>Description</u>	<u>Object</u>	<u>Project Budget</u>	<u>Expenditures to Date</u>	<u>Variance</u>	<u>% of Budget Remaining</u>
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		<u>10,500,000</u>			
Total Revenues		<u>401,407,600</u>			
Amount Available or To Be (Identified)		<u>\$ 24,061,962</u>			

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

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

Project	Site #	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Bayview	104	\$ -	\$ 1,216	(1,216)	0.0%
Castro	109	350,000	194,647	155,353	44.4%
Dover	115	38,733,539	1,987,146	36,746,393	94.9%
Ellerhorst	117	-	1,216	(1,216)	0.0%
Fairmont	123	-	7,407	(7,407)	0.0%
Ford	124	32,176,617	1,889,356	30,287,262	94.1%
Harding	127	-	1,216	(1,216)	0.0%
Kensington	130	-	1,177	(1,177)	0.0%
King	132	33,891,479	1,518,954	32,372,525	95.5%
Lake	134	-	5,636	(5,636)	0.0%
Lincoln	135	-	1,216	(1,216)	0.0%
Lupine Hills	126	-	1,216	(1,216)	0.0%
Madera	137	-	1,216	(1,216)	0.0%
Mira Vista	139	-	1,216	(1,216)	0.0%
Montalvin	140	-	1,216	(1,216)	0.0%
Murphy	142	-	69,921	(69,921)	0.0%
Nystom	144	31,208,001	1,148,369	30,059,632	96.3%
Ohlone	146	33,955,200	202,863	33,752,337	99.4%
Stewart	158	-	1,216	(1,216)	0.0%
Tara Hills	159	-	1,216	(1,216)	0.0%
Valley View	160	-	5,720	(5,720)	0.0%
Verde	162	-	39,830	(39,830)	0.0%
Vista Hills	163	-	60,276	(60,276)	0.0%
DeJean MS	208	-	105,660	(105,660)	0.0%
Portola MS	214	-	65,665	(65,665)	0.0%
De Anza HS	352	160,104,843	9,311,649	150,793,194	94.2%
Kennedy HS	360	8,686,870	405,496	8,281,374	95.3%
Pinole Valley HS	362	1,019,024	536,571	482,453	47.3%
Richmond HS	364	6,273,805	681,248	5,592,557	89.1%

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

Project	Site #	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Gompers HS	358	-	136,075	(136,075)	0.0%
Nystrom Community	544	500,000	310,540	189,460	37.9%
Richmond Charter	512	5,248,550	178,697	5,069,853	96.6%
Fiscal	606	-	8,000	(8,000)	0.0%
Operations	615	25,197,709	8,253,664	16,944,045	67.2%
Totals		\$ 377,345,638	\$ 27,136,730	\$ 350,208,908	92.8%

Revenues

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

Total Revenues **401,407,600**

Amount Available or To Be (Identified) **\$ 24,061,962**

* 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 J
Program to Date As Of June 30, 2008**

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Bayview	104	Architect Fees for Plans		1,216	(1,216)	
Bayview Total				1,216	(1,216)	0.0%
Castro	109	Architect Fees for Plans	236,410	134,664	101,746	
		Other Construction	25,970	36,571	(10,601)	
		Planning Other	87,620	23,412	64,208	
Castro Total			350,000	194,647	155,353	44.4%
Dover	115	Architect Fees for Plans	2,857,642	1,437,362	1,420,280	
		CDE Plan Check Fee	12,536		12,536	
		Construction	31,769,107		31,769,107	
		Construction Management	989,357		989,357	
		Construction Tests	174,111		174,111	
		DSA Plan Check Fee	610,684	157,300	453,384	
		Furniture & Equipment		2,315	(2,315)	
		Labor Compliance	123,967		123,967	
		Other Construction	675,601	87,852	587,749	
		Planning Other	1,520,534	302,317	1,218,218	
Dover Total			38,733,539	1,987,146	36,746,393	94.9%
Ellerhorst	117	Architect Fees for Plans		1,216	(1,216)	
Ellerhorst Total				1,216	(1,216)	0.0%
Fairmont	123	Architect Fees for Plans		7,407	(7,407)	
Fairmont Total				7,407	(7,407)	0.0%
Ford	124	Architect Fees for Plans	2,709,384	1,385,359	1,324,025	
		CDE Plan Check Fee	10,829		10,829	
		Construction	25,113,035		25,113,035	
		Construction Management	884,631		884,631	
		Construction Tests	150,399		150,399	
		DSA Plan Check Fee	511,712	120,073	391,639	
		Labor Compliance	107,084		107,084	
		Other Construction	588,953	141,261	447,692	
		Planning Other	1,052,972	242,663	810,309	
		Temporary Housing	1,047,619		1,047,619	
Ford Total			32,176,617	1,889,356	30,287,262	94.1%
Harding	127	Architect Fees for Plans		1,216	(1,216)	
Harding Total				1,216	(1,216)	0.0%
Kensington	130	Architect Fees for Plans		1,177	(1,177)	
Kensington Total				1,177	(1,177)	0.0%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
King	132	Architect Fees for Plans	2,468,014	1,123,811	1,344,202	
		CDE Plan Check Fee	10,845		10,845	
		Construction	27,866,746		27,866,746	
		Construction Management	1,097,368		1,097,368	
		Construction Tests	150,618		150,618	
		DSA Plan Check Fee	518,477	126,267	392,210	
		Labor Compliance	107,240		107,240	
		Other Construction	601,805	79,818	521,987	
		Planning Other	1,070,366	189,058	881,309	
King Total			33,891,479	1,518,954	32,372,525	95.5%
Lake	134	Other Construction		5,636	(5,636)	
Lake Total				5,636	(5,636)	0.0%
Lincoln	135	Architect Fees for Plans		1,216	(1,216)	
Lincoln Total				1,216	(1,216)	0.0%
Lupine Hills	126	Architect Fees for Plans		1,216	(1,216)	
Lupine Hills Total				1,216	(1,216)	0.0%
Madera	137	Architect Fees for Plans		1,216	(1,216)	
Madera Total				1,216	(1,216)	0.0%
Bayview	104	Architect Fees for Plans		1,216		
Bayview Total				1,216	(1,216)	0.0%
Castro	109	Architect Fees for Plans	236,410	134,664	101,746	
		Other Construction	25,970	32,309	(6,339)	
		Planning Other	87,620	23,412	64,208	
		Services		4,262	(4,262)	
Castro Total		350,000	194,647	155,353	44.4%	
Dover	115	Architect Fees for Plans	2,857,642	1,437,362	1,420,280	
		CDE Plan Check Fee	12,536		12,536	
		Construction	31,769,107		31,769,107	
		DSA Plan Check Fee	610,684	157,300	453,384	
		Furniture & Equipment		2,315	(2,315)	
		Labor		419	(419)	
		Labor Compliance	123,967		123,967	
		Other Construction	1,664,958	24,062	1,640,895	
		Planning Other	1,520,534	302,317	1,218,218	
		Services		63,370	(63,370)	
		Tests - Construction	174,111		174,111	
Dover Total		38,733,539	1,987,146	36,746,393	94.9%	

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Ellerhorst	117	Architect Fees for Plans		1,216	(1,216)	
Ellerhorst Total				1,216	(1,216)	0.0%
Fairmont	123	Architect Fees for Plans		7,407	(7,407)	
Fairmont Total				7,407	(7,407)	0.0%
Ford	124	Architect Fees for Plans	2,709,384	1,385,359	1,324,025	
		CDE Plan Check Fee	10,829		10,829	
		Construction	25,113,035		25,113,035	
		DSA Plan Check Fee	511,712	120,073	391,639	
		Labor Compliance	107,084		107,084	
		Other Construction	1,473,584	26,017	1,447,566	
		Planning Other	1,052,972	242,663	810,309	
		Services		115,244	(115,244)	
		Tests - Construction	150,399		150,399	
		Temporary Housing	1,047,619		1,047,619	
Ford Total			32,176,617	1,889,356	30,287,262	94.1%
Harding	127	Architect Fees for Plans		1,216	(1,216)	
Harding Total				1,216	(1,216)	0.0%
Kensington	130	Architect Fees for Plans		1,177	(1,177)	
Kensington Total				1,177	(1,177)	0.0%
King	132	Architect Fees for Plans	2,468,014	1,123,811	1,344,202	
		CDE Plan Check Fee	10,845		10,845	
		Construction	27,866,746		27,866,746	
		DSA Plan Check Fee	518,477	126,267	392,210	
		Labor Compliance	107,240		107,240	
		Other Construction	1,699,173	20,515	1,678,657	
		Planning Other	1,070,366	189,058	881,309	
		Services		59,302	(59,302)	
		Tests - Construction	150,618		150,618	
King Total			33,891,479	1,518,954	32,372,525	95.5%
Lake	134	Other Construction		5,636	(5,636)	
Lake Total				5,636	(5,636)	0.0%
Lincoln	135	Architect Fees for Plans		1,216	(1,216)	
Lincoln Total				1,216	(1,216)	0.0%
Lupine Hills	126	Architect Fees for Plans		1,216	(1,216)	
Lupine Hills Total				1,216	(1,216)	0.0%
Madera	137	Architect Fees for Plans		1,216	(1,216)	
Madera Total				1,216	(1,216)	0.0%
Mira Vista	139	Architect Fees for Plans		1,216	(1,216)	
Mira Vista Total				1,216	(1,216)	0.0%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Montalvin	140	Architect Fees for Plans		1,216	(1,216)	
Montalvin Total				1,216	(1,216)	0.0%
Murphy	142	Architect Fees for Plans		421	(421)	
		Other Construction		69,500	(69,500)	
Murphy Total				69,921	(69,921)	0.0%
Nystom	144	Architect Fees for Plans	2,866,745	882,133	1,984,612	
		CDE Plan Check Fee	10,644		10,644	
		Construction	24,715,332	10,409	24,704,923	
		DSA Plan Check Fee	493,744		493,744	
		Labor		28	(28)	
		Labor Compliance	105,253		105,253	
		Other Construction	1,849,835	31,575	1,818,260	
		Planning Other	1,018,621	157,390	861,232	
		Services		66,834	(66,834)	
		Tests - Construction	147,828		147,828	
Nystom Total			31,208,001	1,148,369	30,059,632	96.3%
Ohlone	146	Architect Fees for Plans	2,144,525	153,890	1,990,635	
		CDE Plan Check Fee	11,484		11,484	
		Construction	28,388,186		28,388,186	
		DSA Plan Check Fee	532,731		532,731	
		Labor Compliance	113,564		113,564	
		Other Construction	1,230,345		1,230,345	
		Planning Other	1,371,664	25,271	1,346,393	
		Services		23,702	(23,702)	
		Tests - Construction	162,700		162,700	
Ohlone Total			33,955,200	202,863	33,752,337	99.4%
Stewart	158	Architect Fees for Plans		1,216	(1,216)	
Stewart Total				1,216	(1,216)	0.0%
Tara Hills	159	Architect Fees for Plans		1,216	(1,216)	
Tara Hills Total				1,216	(1,216)	0.0%
Valley View	160	Other Construction		5,720	(5,720)	
Valley View Total				5,720	(5,720)	0.0%
Verde	162	Architect Fees for Plans		39,830	(39,830)	
Verde Total				39,830	(39,830)	0.0%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Vista Hills	163	Technology and Telecom		60,276	(60,276)	
Vista Hills Total				60,276	(60,276)	0.0%
DeJean MS	208	Technology and Telecom		105,660	(105,660)	
DeJean MS Total				105,660	(105,660)	0.0%
Portola MS	214	Planning Other Services		3,677	(3,677)	
				61,988	(61,988)	
Portola MS Total				65,665	(65,665)	0.0%
De Anza HS	352	Architect Fees for Plans	14,310,992	3,680,999	10,629,993	
		CDE Plan Check Fee	66,146		66,146	
		Construction	127,678,856	3,890,725	123,788,131	
		DSA Plan Check Fee	3,068,457	485,450	2,583,007	
		Furniture & Equipment	4,843	4,835	8	
		Inspection		135,970	(135,970)	
		Labor		0	-	
		Labor Compliance	654,114		654,114	
		Other Construction	10,587,044	349,299	10,237,745	
		Planning Other	2,800,526	556,507	2,244,018	
		Preliminary Tests		34,688	(34,688)	
		Services		161,626	(161,626)	
		Tests - Construction	918,700	11,551	907,149	
		Temporary Housing	15,165		15,165	
De Anza HS Total			160,104,843	9,311,649	150,793,194	94.2%
Kennedy HS	360	Architect Fees for Plans	1,039,416	22,531	1,016,885	
		CDE Plan Check Fee	3,649		3,649	
		Construction	5,824,391	11,014	5,813,378	
		DSA Plan Check Fee	46,281		46,281	
		Furniture & Equipment	86,870	22,568	64,302	
		Labor Compliance	36,086		36,086	
		Materials and Supplies		63,894	(63,894)	
		Other Construction	1,293,403	69,695	1,223,709	
		Planning Other	296,212	65,768	230,444	
		Services		38,914	(38,914)	
		Tests - Construction	50,683	670	50,013	
		Technology and Telecom		110,443	(110,443)	
		Temporary Housing	9,877		9,877	
Kennedy HS Total			8,686,870	405,496	8,281,374	95.3%
Pinole Valley HS	362	Architect Fees for Plans	395,237	44,453	350,785	
		Construction	263,968		263,968	
		Furniture & Equipment	19,024	15,597	3,427	
		Materials and Supplies		2,674	(2,674)	
		Other Construction	293,219	8,292	284,927	
		Planning Other	47,576	403,531	(355,955)	
		Services		62,024	(62,024)	
Pinole Valley HS Total			1,019,024	536,571	482,453	47.3%

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

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Richmond HS	364	Architect Fees for Plans	686,901	184,453	502,448	
		CDE Plan Check Fee	1,697		1,697	
		Construction	5,196,762	312,317	4,884,445	
		DSA Plan Check Fee	54,234	22,722	31,513	
		Furniture & Equipment	11,235	11,211	24	
		Labor Compliance	16,784		16,784	
		Other Construction	139,255		139,255	
		Planning Other	135,135	140,297	(5,161)	
		Services		10,248	(10,248)	
		Tests - Construction	23,401		23,401	
		Temporary Housing	8,400		8,400	
Richmond HS Total			6,273,805	681,248	5,592,557	89.1%
Gompers HS	358	Architect Fees for Plans		123,816	(123,816)	
		Planning Other		12,259	(12,259)	
Gompers HS Total				136,075	(136,075)	0.0%
Nystrom Community	544	Architect Fees for Plans	206,735	115,718	91,017	
		DSA Plan Check Fee		0	-	
		Other Construction		18,504	(18,504)	
		Planning Other	293,265	21,470	271,795	
		Services		154,847	(154,847)	
Nystrom Community Total			500,000	310,540	189,460	37.9%
Richmond Charter	512	Architect Fees for Plans	984,475	159,750	824,725	
		CDE Plan Check Fee	3,569		3,569	
		Construction	4,100,000		4,100,000	
		DSA Plan Check Fee	108,759		108,759	
		Furniture & Equipment			-	
		Materials and Supplies		1,242	(1,242)	
		Planning Other	51,747	15,107	36,640	
		Services		2,598	(2,598)	
Richmond Charter Total			5,248,550	178,697	5,069,853	96.6%
Fiscal	606	Services		8,000	(8,000)	
Fiscal Total				8,000	(8,000)	0.0%
Operations	615	Architect Fees for Plans		4,810	(4,810)	
		Furniture & Equipment	8,780,587	34,404	8,746,183	
		Labor	4,458,773		4,458,773	
		Other Construction		24,009	(24,009)	
		Other Interfund Transfers Out		4,871,146	(4,871,146)	
		Planning Other	4,158,349	321,836	3,836,513	
		Services		378,323	(378,323)	
		Technology and Telecom	7,800,000	2,178,663	5,621,337	
		Temporary Housing	440,473	(440,473)		
Operations Total			25,197,709	8,253,664	16,944,045	67.2%
Grand Total			377,345,638	27,136,730	350,208,908	92.8%