

# WEST CONT

**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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# TABLE OF CONTENTS

<b>INTRODUCTION.....</b>	<b>1</b>
<b>EXECUTIVE SUMMARY .....</b>	<b>2</b>
<b>DISTRICT FACILITIES PROGRAM – A PERSPECTIVE.....</b>	<b>5</b>
<b>COMPLIANCE WITH BALLOT LANGUAGE.....</b>	<b>9</b>
<b>FACILITIES PROGRAM HISTORY/STATUS .....</b>	<b>12</b>
<b>EXPENDITURE REPORTS FOR MEASURES D AND J .....</b>	<b>24</b>
<b>STATE SCHOOL FACILITIES PROGRAM.....</b>	<b>27</b>
<b>STATE NEW CONSTRUCTION STATUS.....</b>	<b>28</b>
<b>STATE MODERNIZATION STATUS .....</b>	<b>29</b>
<b>DISTRICT AND PROFESSIONAL SERVICES STAFFING PLAN FOR THE BOND PROGRAM .....</b>	<b>33</b>
<b>DESIGN AND CONSTRUCTION SCHEDULES.....</b>	<b>39</b>
<b>DESIGN AND CONSTRUCTION COST BUDGETS.....</b>	<b>42</b>
<b>DISTRICT POLICIES AND GUIDELI</b>	

<b>APPENDIX A .....</b>	<b>75</b>
<b>MEASURE D BOND LANGUAGE .....</b>	<b>75</b>
<b>APPENDIX B .....</b>	<b>88</b>
<b>MEASURE J BOND LANGUAGE.....</b>	<b>88</b>
<b>APPENDIX C .....</b>	<b>98</b>
<b>REFERENCE DOCUMENTS.....</b>	<b>98</b>
<b>APPENDIX D .....</b>	<b>100</b>
<b>DISTRICT MEASURE M, D AND J FINANCIAL RECORDS.....</b>	<b>100</b>

## INTRODUCTION

On March 5, 2002, the West Contra Costa Unifie

## **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 va

- 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.

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



**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**

	Fiscal Year (as of June 30 for each Fiscal Year)
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On July 10, 2002, the Board of Education of the West Contra Costa Unified School District

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





- 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,

## 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.<sup>1</sup>**

<b>DATE</b>	<b>ACTION</b>	<b>AMOUNT</b>
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





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<b>DATE</b>	<b>ACTION</b>	<b>AMOUNT</b>
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

<b>DATE</b>	<b>ACTION</b>	<b>AMOUNT</b>
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	

<b>DATE</b>	<b>ACTION</b>	<b>AMOUNT</b>
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)		

<b>DATE</b>	<b>ACTION</b>	<b>AMOUNT</b>
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 Contract 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 Modularity 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> • DeAnza High School Reconstruction CM Fee: \$3,248,367 • Ford Elementa 1a 1.4(R)3.7(e)2.1(c)8.1(o)4.4(ns)r	

Ford Eleme



## 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 <sup>1</sup>	31,625,449	27,441,820	27,310,891
<b>Subtotal</b>	<b>269,675,083</b>	<b>323,261,315</b>	<b>328,832,010</b>
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 <sup>2</sup>	42,361,073	66,046,897	41,180,909
<b>Subtotal</b>	<b>\$459,156,170</b>	<b>\$404,007,600</b>	<b>\$387,458,316</b>

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

<sup>2</sup> 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
<b>1C Base Standard</b>	<b>145<sup>1</sup></b>	<b>345</b>
2A Reconstruction Standard	175	387
2B Reconstruction Standard	175	440
2C Reconstruction Standard	175	465

<sup>1</sup>These 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:

<b>General Contractor Prequalification Process</b>	<b>Measure D (June 28, 2006)</b>	<b>Measure J (March 5, 2008)</b>
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:

<b>Architect Prequalification Process (August 16, 2006)</b>	
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 <sup>1</sup>	Capital Projects Cost Estimates <sup>2</sup>	Capital Projects Cost Estimates <sup>3</sup>
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
<b>Total</b>		\$238,049,634	\$295,819,495	\$301,521,119

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

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

<sup>3</sup> 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 <sup>1</sup>	Capital Projects Cost Estimates <sup>3</sup>	Capital Projects Cost Estimates <sup>4</sup>
Castro Elementary <sup>2</sup>	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
<b>Total</b>		\$78,431,150	\$137,660,703	\$170,314,837

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

<sup>2</sup> 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."

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

<sup>4</sup> 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 <sup>1</sup>	Capital Projects Cost Estimates <sup>2</sup>	Capital Projects Cost Estimates <sup>3</sup>
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
<b>Total</b>		\$49,268,575	\$0	\$0

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

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

<sup>3</sup> 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).**

<b>School</b>	<b>Year Built</b>	<b>Capital Projects Cost Budget<sup>1</sup></b>	<b>Capital Projects Cost Estimates<sup>2</sup></b>	<b>Capital Projects Cost Estimates<sup>3</sup></b>
Grant Elementary	1945	\$16,167,942	\$0 <sup>4</sup>	\$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
<b>Total</b>		\$59,095,372	\$0	\$0

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

<sup>2</sup>

**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**

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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

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<b>School</b>	<b>Site No.</b>	<b>Project Budget<sup>1</sup></b>	<b>Expenditures to Date</b>
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## Measure D Bond Expenditures as of June 30, 2008 Continued

School	Site No.	Project Budget <sup>1</sup>	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

## 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

## 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.

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

<sup>1</sup> 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.

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

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

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

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

<sup>6</sup> 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 establ

**Existing Campuses. Elementary Schools. Updated June 30, 2008**

No.	Existing Campus	Grade	Bond (Phase) <sup>0</sup>	SAB# <sup>1</sup>	SAB Eligibility Approval (50-03)	Eligibility Enrollment	SAB Project Approval (50-04)	SAB Fund Release (50-05)	SAB Grant Amount (%) <sup>2</sup>
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) <sup>4</sup>	K-5	J(1)	000	07/26/00	555			
146	Ohlone (1970) <sup>4</sup>								

**Existing Campuses. Middle Schools. Updated June 30, 2008**



**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)**

<b>District Staff Position</b>	<b>General Fund Percent</b>	<b>Bond Fund Percent</b>	<b>Object Code</b>
<b>Bond Finance Office</b>			
Sr. Director of Bond Finance	25	75	2310
Principal Accountant <sup>1</sup>	25	75	2410
Principal Accountant	0	100	2410
Senior Account Clerk <sup>2</sup>	0	100	2410
Administrative Secretary	25	75	2410
<b>Bond Finance Office Subtotal</b>	<b>0.75 FTE</b>	<b>4.25 FTE</b>	
<b>Bond Management Office</b>			
Associate Superintendent of Facilities, Maintenance and Construction	50	50	2130
District Engineering Officer	10	90	2310
Staff Secretary <sup>3</sup>	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
<b>Bond Management Office Subtotal</b>	<b>1.0 FTE</b>	<b>7.1 FTE</b>	
<b>Total for Management and Finance</b>	<b>2.75 FTE</b>	<b>11.35 FTE</b>	

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.

<sup>1</sup> 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.

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

<sup>3</sup> 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.

<b>Category</b>	<b>FTE<sup>1</sup></b>
District Staff	
Bond Finance Office	4.25
Bond Management Office	7.10
<b>Subtotal</b>	<b>11.35</b>
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
<b>Subtotal</b>	<b>21.75</b>
Construction Management (Other)	3.00
Amanco (SGI Subcontractor), RGM, Van Pelt	
<b>Subtotal</b>	<b>3.00</b>
<b>TOTAL Full-Time Equivalent Positions</b>	<b>36.10</b>

<sup>1</sup> 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**

<b>Budget Category</b>	<b>Measure M &amp; D Budget<sup>1</sup></b>	<b>Percentage of Program</b>	<b>Measure J Budget<sup>2</sup></b>	<b>Percentage of Program</b>
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**

### **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 progra





## **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 inte

## **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., hop 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) 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 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 We 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 e 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.



## **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 Comm



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

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**

<b>Name of School</b>	<b>Project Description</b>	<b>Bid Opening</b>	<b>No. Bids</b>	<b>High</b>	<b>Low</b>	<b>Variance</b>	<b>Contract Awarded</b>	<b>Contract Amount</b>
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

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, TD1p

**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

## **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**

## **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 Tc Tc.3761 attached8tthe

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

## 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:

<b>Project</b>	<b>Base Bid</b>	<b>Allowance</b>	<b>Total Contract Award</b>	<b>Cost Items Charged to Allowances.</b>
Bayview Elementary School PII Site Work	\$1,170,000 <sup>1</sup>	\$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 <sup>2</sup>	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

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

<sup>2</sup> 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 S 0 TD.0009o 01 Tcw Eleh/TT7 1k Fees ha



### **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.
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## **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

## **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.

## **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 (10/09/02) are as follows: District (10/15/02) and District (10/15/02)

## ***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.

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 other as gMolvd tn Sspndung th the eid dng



- 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

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## **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](http://www.wccusd.k12.ca.us)
- Bond Oversight Committee: [www.wccusd-bond-oversight.com](http://www.wccusd-bond-oversight.com)
- Bond Program: [www.wccusdbondprogram.com](http://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

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

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## 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

# **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 specif



**Exhibit A**

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
BOND PROJECT LIST**

- 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**

**in connection with new construction or**

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

<b>PROJECT TYPE</b>	<b>Harbour Way Community Day Academy</b> 214 South 11 <sup>th</sup> . Street, Richmond, CA 94801 <b>Project List</b>
	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.

<b>PROJECT TYPE</b>	<b>Adams Middle School</b> 5000 Patterson Circle, Richmond, CA 94805-1599 <b>Project List</b>
	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.
<b>PROJECT TYPE</b>	<b>Juan Crespi Junior High School</b> 1121 Allview Avenue, El Sobrante, CA 94803-1099 <b>Project List</b>
	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.
<b>PROJECT TYPE</b>	<b>Helms Middle School</b> 2500 Road 20, San Pablo, CA 94806-5010 <b>Project List</b>
	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.
<b>PROJECT TYPE</b>	<b>Hercules Middle/High School</b> 1900 Refugio Valley Road, Hercules, CA <b>Project List</b>
	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.
<b>PROJECT TYPE</b>	<b>Pinole Middle School</b> 1575 Mann Drive, Pinole, CA 94564-2596 <b>Project List</b>
	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

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.
<b>PROJECT TYPE</b>	<b>Kennedy High School and Kappa High School</b> 4300 Cutting Boulevard, Richmond, CA 94804-3399 <b>Project List</b>
	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.
<b>PROJECT TYPE</b>	<b>Richmond High School and Omega High School</b> 1250 23 <sup>rd</sup> . Street, Richmond, CA 94804-1091 <b>Project List</b>
	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.



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.
<b>PROJECT TYPE</b>	<b>Pinole Valley High School and Sigma High School</b> 2900 Pinole Valley Road, Pinole, CA 94564-1499 <b>Project List</b>
	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.
<b>PROJECT TYPE</b>	<b>De Anza High School and Delta High School</b> 5000 Valley View Road, Richmond, CA 94803-2599 <b>Project List</b>
	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.

<b>PROJECT TYPE</b>	<b>Gompers High School</b> 1157 9 <sup>th</sup> . Street, Richmond, CA 94801-3597 <b>Project List</b>
Improvements/Rehabilitation	Projects as appropriate from the “All School Sites” list. Improve or add ventilation/cooling system to computer lab. Replace outdoor and indoor water fountains. Improve/replace floors and carpet.

<b>PROJECT TYPE</b>	<b>Vista Alternative High School</b> <u>2600 Moraga Road, San Pablo, CA 94806</u> <b>Project List</b>
	Projects as appropriate from the “All School Sites” list.
Major Building Systems Construction/Renovation of Classroom and Instructional Facilities	Add water supply to portable classrooms. Add storage space. Add mini-science lab.

# **APPENDIX B**

## **MEASURE J BOND LANGUAGE**



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



PASSED AND ADOPTED this day, Ju

## **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.



## **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

# **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.

# **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**

**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
<b>Elementary Schools</b>						
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**

**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
<b>High Schools</b>						
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%
<b>Totals for High School Projects</b>		<b>442,262,992</b>	<b>308,998,181</b>	<b>125,258,335</b>	<b>183,739,845</b>	<b>59.46%</b>
<b>Alternative Schools</b>						
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%)
<b>Totals for Alternative School Projects</b>		<b>74,548,059</b>	<b>1,532,358</b>	<b>1,506,357</b>	<b>26,001</b>	<b>1.70%</b>
<b>Charter Schools</b>						
Richmond Charter	512	-	500,000	312,058	187,943	37.59%
Nystrom Community	544	-	5,248,550	178,697	5,069,853	96.60%
<b>Total Charter Schools</b>		<b>-</b>	<b>5,748,550</b>	<b>490,754</b>	<b>5,257,796</b>	<b>91.46%</b>

**West Contra Costa Unified School District  
Facilities Construction Program  
General Obligation Bonds Measures M, D and J and Other Revenue Sources**



**West Contra Costa Unified School District  
Summary of Budgets by School for Measure M**

**West Contra Costa Unified School District  
Summary of Budgets by School for Measure M  
A**



**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	80.65%
		Cameron	108	Other Construction	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%	

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 - Constr	18 Tc-.0063 36.m5nin73.wner	116	Architeowner	116b,2nsts
174,943	175,7	4(-583)-5.2-6.5(2)-{ }66-.5(,)-50.2-6.9TD.001.0016 5(,7)-6.85( )6.4( )682)				



<b>School</b>	<b>Site #</b>	<b>Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
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	

**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	
<b>Lake Total</b>			<b>735,756</b>	<b>690,320</b>	<b>45,436</b>	<b>6.2%</b>
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			
<b>Lincoln Total</b>			<b>16,908,938</b>	<b>11,474,929</b>	<b>5,434,009</b>	<b>32.1%</b>
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			
<b>Lupine Hills Total</b>			<b>14,277,350</b>	<b>7,029,721</b>	<b>7,247,630</b>	<b>50.8%</b>



**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			
<b>Montalvin Total</b>			<b>12,999,023</b>	<b>9,413,750</b>	<b>3,585,273</b>	<b>27.6%</b>
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			
<b>Murphy Total</b>			<b>14,889,106</b>	<b>9,929,993</b>	<b>4,959,114</b>	<b>33.3%</b>
New Hercules	180	Architect Fees for Plans	159,839		159,839	
		Planning Other	56,847	56,847	-	
<b>New Hercules Total</b>			<b>216,685</b>	<b>56,847</b>	<b>159,839</b>	<b>73.8%</b>

<b>School</b>	<b>Site #</b>	<b>Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
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)	





**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%

<b>School</b>	<b>Site #</b>	<b>Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
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	

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Vista Hills	163	Architect Fees for Plans Construction	615,163 5,171,836	2,000	615,163 5,169,836	

**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**

Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
<b>Expenditures</b>				
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-		(8ou..2m888 Tc(0.1Alp-)Tj-47n84		2,323,3

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

<b>Project</b>	<b>Site #</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
Bayview	104	-	10,042,426	(10,042,426)	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>
<b>Revenues</b>					
Sale of Bonds		\$ 300,000,000			
Potential State Apportionments		16,316,744			
E-Rate Reimbursement		888,654			
FEMA Reimbursement					
Deferred Maintenance Funding		1,200,000			
Interest Revenues		7,000,000			
Joint Use Project Revenue		4,250,000			
Contribution From Measure D		(108,959,769)			
Contribution From Measure J		99,650,158			
Developer Fees		2,885,528			
<b>Total Revenues</b>		<b><u>\$ 323,231,315</u></b>			
<b>Amount Available or To Be (Identified)</b>		<b><u>\$ (5,600,696)</u></b>			

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

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)	
		Othe				

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)	

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)	

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)	

School	Site # Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
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<b>School</b>	<b>Site #</b>	<b>Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
Seaview	152	Construction		10,300	(10,300)	

School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
Tara Hills	159	Architect Fees for Plans		165,526	(165,526)	





<b>School</b>	<b>Site #</b>	<b>Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
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)	



School	Site #	Description	Project Budget	Expenditures to Date	Variance	% of Budget Remaining
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	26,079	
		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						

<b>School</b>	<b>Site #</b>	<b>Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
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	



**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>
<b>Expenditures</b>					
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%
<b>Totals</b>		<b><u>\$ 377,345,638</u></b>	<b><u>\$ 27,136,730</u></b>	<b><u>\$ 350,208,908</u></b>	<b><u>92.8%</u></b>

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

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

<b>Project</b>	<b>Site #</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
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	1	I4fc0la0746(-)J21.6817 0 TD-.0004 Tc.0001 Tw[		)-6( )-7106.5(60,2766c))JTH.0006 Tc.0003 Tw[	

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

<b>Project</b>	<b>Site #</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
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			

<b>School</b>	<b>Site #</b>	<b>Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
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	

<b>School</b>	<b>Site #</b>	<b>Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
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	

<b>School</b>	<b>Site #</b>	<b>Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
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	

**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%

<b>School</b>	<b>Site #</b>	<b>Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
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)	
Portola MS Total				61,988	(61,988)	
				65,665	(65,665)	0.0%

<b>School</b>	<b>Site # Description</b>	<b>Project Budget</b>	<b>Expenditures to Date</b>	<b>Variance</b>	<b>% of Budget Remaining</b>
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