C	ategory	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
	2001								
	Bond Sales	15,000,000							15,000,000
	Other Revenue	4							4
2	001 Total	15,000,004							15,000,004
	2002								
	Bond Sales	40,000,000	30,000,000						70,000,000
	Other Revenue	1,070,167	10,755						1,080,923
	Net Transfers	(1,222,467)	(1,277,500)						(2,499,967)
1	Fund Balance	(141,903)						(18,951)	(160,854)
2	002 Total	39,705,798	28,733,255					(18,951)	68,420,102
	2003								
	Bond Sales	95,000,000							95,000,000
	Other Revenue	1,793,818	925,837				3,494,161	464,282	6,678,098
	Net Transfers	(1,218,026)							(1,218,026)
	Fund Balance	(2,451,949)							(2,451,949)
2	003 Total	93,123,843	925,837				3,494,161	464,282	98,008,123
	2004								
	Bond Sales		100,000,000						100,000,000
	Other Revenue	1,370,774	821,045				10,22-5567)26	TD.0013 Tc0 T	Tw(2003)Tj/TT2 1

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Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
2010								
Bond Sales Other Revenue			132,409,709			575 OO9	E97 022	132,409,709
Other Sources			313,714 5,137,323			575,998	587,023	1,476,735 5,137,323
Net Transfers			(1,998,422)			570,548		(1,427,874)
2010 Total			135,862,323			1,146,546	587,023	137,595,892
2011								
Other Revenue			383,836			20,406,400	295,995	21,086,231
Net Transfers	(1,294,713)		7,512,437					6,217,724
2011 Total	(1,294,713)		7,896,273			20,406,400	295,995	27,303,955
0040								
2012								
Bond Sales				100,000,000				100,000,000
Other Revenue			296,701			15,847,380	1,227,093	17,371,175
2012 Total			296,701	100,000,000		15,847,380	1,227,093	117,371,175
2013								
Other Revenue			127,006	1,102,693		19,031,114	175,443	20,436,256
2013 Total			127,006	1,102,693		19,031,114	175,443	20,436,256
0044								
2014				00 005 000	04.005.000			101 500 000
Bond Sales				39,835,000	84,685,000			124,520,000



Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
2001								
4000s	4,691							4,691
5000s	446,955							446,955
2001 Total	451,646							451,646
2002								
2000s	12,777							12,777
3000s	3,818							3,818
4000s	5,832							5,832
5000s	820,178	251,222						1,071,400
6000s	8,921,376	28,690						8,950,066
2002 Total	9,763,982	279,912						10,043,894
2003								
2000s	289,080							289,080
3000s	86,923							86,923
4000s	11,692	1,294,367						1,306,059
5000s	563,031	129,662						692,693
6000s	17,952,186	11,175,461						29,127,647
2003 Total	18,902,911	12,599,491						31,502,401
0004								
2004	F 47 000							F 47 000
2000s	547,632							547,632
3000s	190,584	400.004				7.000		190,584
4000s	140,949	129,261				7,936		278,146
5000s	2,359,948	557,490				1,257,165		4,174,603
6000s	78,767,780	9,292,821				4 005 404		88,060,601
2004 Total	82,006,893	9,979,572				1,265,101		93,251,566



Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
2005								
2000s	636,412	522						636,934
3000s	244,273	60						244,333
4000s	75,957	265,035				1,418,511		1,759,503
5000s	1,689,697	3,603,255				3,052,457		8,345,409
6000s	41,770,023	67,707,225				9,101,592		118,578,839
2005 Total	44,416,362	71,576,097				13,572,559		129,565,018
2006								
2000s	619,569	9,401	41					629,011
3000s	250,048	1,458	(13)					251,492
4000s	40,454	696,841				2,361,161		3,098,457
5000s	9,628,360	3,815,552	220,881			(7,667,678)		5,997,116
6000s	(1,301,607)	37,094,421	359,081			17,745,302		53,897,197
2006 Total	9,236,824	41,617,673	579,991			12,438,785		63,873,273
2007								
2000s	0	818,283	0					818,283
3000s	0	299,871	0					299,871
4000s	1,340	178,896	611,220			42,689		834,146
5000s	1,348,439	1,061,861	409,461			7,980		2,827,741
6000s	(19,679,883)	55,383,681	3,126,593			15,988,423	24,900,038	79,718,852
2007 Total	(18,330,103)	57,742,592	4,147,274			16,039,092	24,900,038	84,498,893

The 2006 audit overstates Measure 2002-D and understates Measure 2000-M capital expenditures (6000s) by \$99,877. The audit includes a check to Contra Costa County for \$123, and a transfer to the Deferred Maintenance Fund for \$100,000 from resource 9702 (2000-M) instead of 9712 (2002-D).

A 2007 transfer of \$1,333,192 to Deferred Maintenance from Measure 2002-D is shown as a transfer in the Districts records, but as an expense in the audit.

<sup>&</sup>lt;sup>3</sup> In the 2007 Bond Financial Audit the Measure 2005-J costs are shown offset by one row in both the detail column and the combined totals.



Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
2008								
2000s		867,088	348					867,436
3000s		326,657	71					326,728
4000s		1,605,657	574,710			(17,716)		2,162,651
5000s		2,609,020	902,456					3,511,475
6000s	54,522	105,251,616	16,060,735					121,366,873
2008 Total	54,522	110,660,038	17,538,320			(17,716)		128,235,163
2009								
2000s		0	765,271					765,271
3000s		0	313,056					313,056
4000s		0	2,028,822					2,028,822
50008		(0)	5,227,298					5,227,298
6000s	(441,992)	(0)	38,237,288			37,991,884		75,787,180
2009 Total	(441,992)	0	46,571,735			37,991,884		84,121,627
0040								
2010			004.000					004.000
2000s			621,030					621,030
3000s			240,784					240,784
4000s			1,966,563					1,966,563
5000s			9,467,677			4 4 4 4 000		9,467,677
6000s			62,583,387			1,141,096		63,724,483
2010 Total			74,879,440			1,141,096		76,020,536
2011								
2000s			701,102					701,102
3000s			233,215					233,215
4000s	1,300,158	609,380	2,195,243					4,104,780
5000s	817,001	249,501	3,711,318					4,777,820
6000s	(2,117,158)	(858,881)	72,636,243			20,438,952		90,099,156
7000s	( ,,)	(,,)	316,867			-,,		316,867
2011 Total	(0)	(0)	79,793,987			20,438,952		100,232,939



	Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
	2012								
	2000s			793,422	3,135				796,557
	3000s			317,478	217				317,695
5	4000s			2,011,412	392,983				2,404,396
	5000s			3,744,407	2,055,995				5,800,402
	6000s	0		81,586,621	9,610,260				91,196,881
	7000s				5,700,000				5,700,000
	2012 Total	0		88,453,341	17,762,590				106,215,931
	2013								
	2000s			8,702	1,055,168				1,063,870
	3000s			3,326	410,382				413,708
	4000s			201,533	1,732,298				1,933,831
	5000s			267,206	3,822,155			1,585,691	5,675,051
	6000s			5,732,831	23,508,490		24,946,405	13,601,982	67,789,708
	2013 Total			6,213,598	30,528,493		24,946,405	15,187,673	76,876,168
	2014								
	2000s				1,420,820				1,420,820
	3000s				582,237				582,237
•	4000s				1,946,579	5,086,531			7,033,110
6	5000s			3,924	7,672,372	698,925	79		8,375,299
	6000s			203	81,059,642	22,500,050			103,559,894
	2014 Total			4,126	92,681,650	28,285,506	79		120,971,361
	Grand Total	146,061,044	304,455,376	318,181,810	140,972,733	28,285,506	127,816,236	40,087,711	1,105,860,416

<sup>&</sup>lt;sup>4</sup> The 2009 Bond Financial Audit shows Services (5000s) as \$3,114 greater and Capital Expenditures (6000s) lower than the Districts records.

<sup>&</sup>lt;sup>5</sup> In fiscal 2012 a series of reallocation entries for prior years were posted to Measures 2000-M and 2002-D that were not include

<sup>&</sup>lt;sup>6</sup> The 2014 Bond Financial Audit recorded \$1,105,000 in costs associated with the 2013 bond sale that were not recorded by the District.



Expenditures (cont.)
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Category	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
Bond Sales	150,000,000	299,997,483	322,409,709	139,835,000	84,685,000			996,927,191
Bond Sales	150,000,000	299,997,483	322,409,709	139,835,000	84,685,000			996,927,191
Other Revenue	7,093,240	15,657,621	3,094,581	1,353,620	0	139,602,452	43,643,195	210,444,709
Bond Refunding							550,000	550,000
Developer Fees							24,900,038	24,900,038
Expense Offsets	49,700	193,717	40					243,457
FEMA							906,437	906,437
Interest	4,967,794	14,785,928	1,373,462			1,687,214	16,325,429	39,139,828
Joint Use			1,669,440	500,000				2,169,440
Land Sale							836,291	836,291



#### West Contra Costa Unified School District Projects to Fiscal Audits Reconciliation Fund Adjustments as of June 30, 2014

Row Labels	Primary Ref	Transaction Description	2000M	2002D	2005J	Other	Grand Total
2002 Audit							
6/29/2003	JE515717	DISTRIBUTE AUDIT/CORR RESC	(141,903)			(18,951)	(160,854)
2002 Audit Total			(141,903)			(18,951)	(160,854)
2003 Audit							
<sup>1</sup> 7/1/2001	JE511239	BALANCE FORWARD	(21,203,493)				(21,203,493)
10/31/2002	JE513332	ADJ OPENING BAL	17,946,284				17,946,284
6/29/2003	JE515951	adjust fema	(805,260)				(805,260)
	JE515956	corr je 515951/515955 bkwdpost	1,610,520				1,610,520
2003 Audit Total			(2,451,949)				(2,451,949)
2004 Audit							
11/30/2003	JE516277	CORR OPENING BAL BY RESOURCE	3,257,209			218,257	3,475,466
2/29/2004	JE517878	REVERSE JE5-15718 06-29-03	144,009				144,009
2004 Audit Total			3,401,218			218,257	3,619,475
2006 Audit							
<sup>2</sup> 7/1/2006	Beg Bal	Adjust Beginning Fund Balance	99,877	(99,877)			0
2006 Audit Total			99,877	(99,877)			0
2008 Audit							
6/30/2008	JE532173	correct JE531134 & resr 9724			(27,973)		(27,973)
	JE532174	close out resr 9725			(30,305)		(30,305)
2008 Audit Total					(58,278)		(58,278)
Grand Total			907,243	(99,877)	(58,278)	199,306	948,394

On July 1, 2001 the District implement SACS account codes with a new implementation of the Bitech accounting system. In the first three years three adjustments to the fund beginning balances were made. The Bond Financial Audits reflected these adjustments in FYE 2002 and 2003. The net of all three adjustments is zero in Measure 2000-M.

<sup>&</sup>lt;sup>2</sup> The 2006 audit overstates Measure 2002-D and understates Measure 2000-M capital expenditures (6000s) by \$99,877. Schedules given to the auditors include a check to Contra Costa County for \$123, and a transfer to the Deferred Maintenance Fund for \$100,000 from resource 9702 (2000-M) instead of 9712 (2002-D). The following year's beginning fund balances were posted according to the audit, with no transaction posted to either object 9793-Audit Adjustments, or 9795-Other Restatements.

West Contra Costa Unified School District

## West Contra Costa Unified School District Project Records to Bond Fiscal Audits Reconciliation

Cost Code Description	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
Pre-Design	964,788	2,453,463	2,725,918	1,806,322				7,950,492



Cost Code Description	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
Supplies, FF&E	174,330	3,372,621	6,924,220	2,307,324		3,636,720		16,415,215
Technology	4,512,019	5,366,389	5,114,401	2,398,881	3,532,638	165,794		21,090,122
Temporary Housing	13,371,018	11,436,289	8,809,887	2,430,258		5,681,849	508,961	42,238,263
Program Coordination	5,625,195	3,096,827	6,813,293	12,132,641	1,644,240	1,479,130	1,223,052	32,014,376
Bond Program Manager	0	0		4,173,714				4,173,714
BPM Reibursemnts	1,272,342	1,930,698	2,935,615	3,675,434			985,099	10,799,188
Master Planning	1,535,359	(886,727)	(509,455)	607,297	30,000	1,479,130		2,255,603
Supplies, FF&E	298,096	106,933	185,519	124,368	12,979			727,895
Technology	1,368,438	517,275	3,213,464	398,399	1,455,977			6,953,553



Cost Code Description	2000M	2002D	2005J	2010D	2012E	Fd 35	Other	Grand Total
Other Bond Costs	94,380	152,510	2,097,121	129				2,344,141
Other Services	2,632	6,413	6,443	47,893	335,048	79		398,508
Grand Total	146,061,044	304,455,376	318,181,810	140,972,733	28,285,506	127,816,236	40,087,711	1,105,860,416

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