



Performance Audit Report  
2010 Measure D, 2012 Measure E, and 2020 Measure R  
General Obligation Bond Funds  
June 30, 2022

# West Contra Costa Unified School District

West Contra Costa Unified School District  
2010 Measure D, 2012 Measure E, and 2020 Measure R Funds  
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June 30, 2022

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## Independent Auditor's Report on Performance

Board of Education  
Governing Board and Citizens' Bond Oversight Committee  
West Contra Costa Unified School District  
South Richmond, California

We were engaged to conduct a performance audit of the West Contra Costa Unified School District's (District) 2010 Measure D, 2012 Measure E, and 2020 Measure R (general obligation bonds) Construction Bond Programs (Bond Program) for the year ended June 30, 2022.

We conducted this performance audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Appendix A of the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### Audit Authority/Purpose

The general obligation bonds were issued pursuant to the Constitution and laws of the State of California (State), including the provisions of Chapters 1 and 1.5 of Part 10 Education Code Sections 15264 - 15288 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by resolution adopted by the Board of Education of the District on March 3, 2010, August 1, 2012, and March 3, 2020.

#### 2010 Measure D

The District received authorization from an election held on June 8, 2010, to issue bonds of the District in an aggregate principal amount not to exceed \$380,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (2010 Authorization). The bonds represent Series A through F issuances under the 2010 Authorization, totaling \$380,000,000 as of June 30, 2022.

#### 2012 Measure E

The District received authorization from an election held on November 6, 2012, to issue bonds of the District in an aggregate principal amount not to exceed \$360,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2012 Authorization). The bonds represent Series A through E issuances issued under the 2012 Authorization, totaling \$360,000,000 as of June 30, 2022.

## 2020 Measure R

The District received authorization from an election held on March 3, 2020, to issue bonds of the District in an aggregate principal amount not to exceed \$575,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2020 Authorization). The bonds represent Series A through D issuances issued under the 2020 Authorization, totaling \$575,000,000 as of June 30, 2022.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Measure D, Measure E, and Measure R including formation, composition and purpose of the Citizens' Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

### **Purpose**

The general obligation bond funds of the District would be used to finance the design, acquisition, installation, restoration and construction of public schools and school facilities and providing facilities improvements and upgrades, and the acquisition of one or more school sites, and related facilities costs, including, but not limited to, financing the following: renovation of student restrooms, classrooms, and science labs; repair and replacement of heating, upgrading of electrical systems and wiring to safely accommodate computers, technology and other electrical devices; repair and replacement of plumbing, sewer, and water pipes, fixtures and systems; replacement of emergency communications and security systems; demolition; seismic upgrades; asbestos and mold abatement; and, improved access for disabled persons. Project costs for expansion of existing facilities may include, but is not limited to, some or all of the following: site and/or other real property acquisition, including payments on or for interim financing, preparation, infrastructure and related expenses; construction or lease of temporary or permanent classrooms, instructional support and/or ancillary facilities. Project costs for furniture and equipment may include but is not limited to some or all of the following: desks and tables; window and floor covering; computer, media recording and presentation equipment; cafeteria and food preparation equipment; science laboratory equipment; and/or other electronic equipment.

## Authority

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities," upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizen's oversight committee.
4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

## Objectives of the Audit

Our audit was limited to the objectives listed below which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A of the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Management is responsible for the District's compliance with those requirements.

1. Determine whether expenditures charged to the bond funds have been made in accordance with the bond project list approved by the voters through the approval of Measure D, Measure E, and Measure R.
2. Determine whether salary transactions, charged to the bond funds were in support of Measure D, Measure E, and Measure R and not for District general administration or operations.

## Scope of the Audit

The scope of our performance audit covered the period of July 1, 2021 to June 30, 2022. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2022, were not reviewed or included within the scope of our audit or in this report.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. We did not audit District's financial statements. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

## Methodology

We obtained the general ledger, the project expenditure reports, list of bids and contracts awarded, and list of approved change orders prepared by the District for the fiscal year ended June 30, 2022, for Measure D, Measure E, and Measure R projects. Within the fiscal year audited, we obtained the actual invoices, purchase orders, bidding and procurement documents, contract files, change orders and other supporting documentation for a sample of expenditures, contracts, and change orders to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure D, Measure E, and Measure R as to the approved bond projects list. We performed the following procedures:

1. We obtained and reviewed the listing of journal entry posted related to the receipts of proceeds of the 2010 Measure D, 2012 Measure E, and 2020 Measure R Series General Obligation Bonds. Based on our review, there was no cash receipt transactions related to bonds proceeds within the period covered within this report; therefore, no other procedure over bond proceeds was performed.
2. We reviewed the District's policies and procedures to develop a basis of our compliance testing over the following areas:
  - a. Payment processing
  - b. Salary time documentation
  - c. Procurement, bidding and contract management
  - d. Citizens' bond oversight committee
3. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the bond fund expenditures general ledger and project listing. We performed our testing over expenditures including Vendor expenditures testing, which consists construction invoices, professional services invoices, other invoices, employee reimbursements, and payroll expenditures, which consists both salaries and benefit expenditures.

4. We selected a sample of vendor expenditures using the following criteria:
  - a. We considered all expenditures recorded in all object codes, including transfers out.
  - b. We considered all expenditures recorded in all projects that were funded from July 1, 2021 through June 30, 2022 from Measure D, Measure E, and Measure R bond proceeds.
  - c. We judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for period starting July 1, 2021 and ending June 30, 2022. The results can be projected to the intended population.
5. Our sample for vendor expenditures included transactions totaling \$4,513,555 of the total \$9,427,838 for Measure D, \$11,505,299 of the total \$12,429,158 for Measure E, and \$469,014 of the total \$492,653 for Measure R. This represents 48 percent of the total Measure D expenditures, 93 percent of the total Measure E expenditures, and 95 percent of the total Measure R expenditures.
6. We reviewed the invoices and other supporting documentation to determine that:
  - a. Bond expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
  - b. Bond expenditures were preceded by proper bid documentation, as applicable.
  - c. Bond expenditures were only for voter-approved lister bond projects.
7. We obtained the payroll expenditures accounting records and selected 5 out of 15 individuals who were funded by the Measure D, Measure E, and Measure R during the fiscal year 2022. All 5 of the individuals tested were full-time District employees with bond related responsibilities. There were 0 individuals that were involved in the non-recurring bond related activity.
8. We tested selected individuals' salaries and benefits charged to the bond funds to verify that the District has a documented basis of allocating based on bond related activity.
9. We reconciled the time documentation received to the actual payroll expenditures recorded in the general ledger and the bond fund allocation percentage based on the annual staffing plan. Based on the review of the position responsibility and time documentation, the payroll expenditure allocation to the bond fund was within the bond-funded allowable activities. We also verified that the actual payrolls are allocated based on the Annual Staffing Plan.
10. We obtained the bid schedule and the expenditures general ledgers to select samples for bidding, procurement, and contract management testing.
11. We selected total of 34 contracts and purchase orders to ensure compliance with District policies, public contracting codes over bidding, procurement, and contract management, and other related statutes. Samples were selected from the 2021-22 Bid Schedules, which indicated total of 49 awarded contracts.

12. We reviewed minutes of the Citizen’s Bond Oversight Committee (CBOC), information presented in the CBOC website, and related District’s policy to ensure the compliance with the committee’s stated purpose.

The result of our tests indicated that the District has met the compliance requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure D, Measure E, and Measure R as to the approved bond projects list.

**Audit Results**

The results of our tests indicate that, in all significant respects, the West Contra Costa Unified School District has properly accounted for the expenditures held in the Measure D, Measure E, and Measure R and that such expenditures were made for authorized Bond projects. Further, it was noted funds held in the Measure D, Measure E, and Measure R and expended by the District were used for salaries only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004, by the State of California Attorney General.

This report is intended solely for the information and use of the District’s Board of Education, management, and the Citizen’s Bond Oversight Committee, and is not intended to be and should not be used by anyone other than these specified parties.



Menlo Park, California  
April 13, 2023



West Contra Costa Unified School District  
2010 Measure D, 2012 Measure E, and 2020 Measure R Bond Funds  
June 30, 2022

**Appendix A – List of Expenditures Reviewed**

Measure D					
Contract/ PO #	Vendor Name	Invoice Date	Amount		Description
1000003589	C OVERAA & CO	08/16/21	\$ 959,808.75		RIVERSIDE ES CNP SOIL STABILIZ
1000003734	ALTEN CONSTRUCTION INC	11/09/21	482,208.50		LAKE ES CAMPUS REPLACEMENT PRO
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	08/26/21	408,879.80		RHS - CONSTRUCTION 7/20/2021
1000003734	ALTEN CONSTRUCTION INC	09/30/21	406,485.75		LAKE ES CAMPUS REPLACEMENT PRO
1000003734	ALTEN CONSTRUCTION INC	04/01/22	356,272.65		LAKE ES CAMPUS REPLACEMENT PRO
1000003734	ALTEN CONSTRUCTION INC	02/02/22	338,979.40		LAKE ES CAMP REPLACE DESIGN-BU
20221980	DIVISION OF STATE ARCHITECT	11/10/21	338,200.00		LAKE ES DSA PLAN/FIELD REVIEW
1000003734	ALTEN CONSTRUCTION INC	05/02/22	320,204.80		LAKE ES CAMPUS REPLACEMENT PRO
1000003734	ALTEN CONSTRUCTION INC	03/07/22	309,868.75		LAKE ES CAMPUS REPLACEMENT PRO
1000003589	C OVERAA & CO	10/12/21	197,688.08		RIVERSIDE ES CNP SOIL STABILIZ
20221101	QUICK CRETE PRODUCTS CORP	02/25/22	60,179.27		RIVERSIDE ES CNP FOOD COURT TA
1000003606	RGM KRAMER INC	12/22/21	52,358.50		FOC PROJECT & CONST MGMT SVCS
1000003855	QUALITY SOUND	04/04/22	41,221.01		HERCULES MS/HS - HEAT DETECTOR
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	29,840.00		FOC - STAFF AUGMENTATION APRIL
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	22,020.00		FOC - STAFF AUGMENTATION JUNE
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	20,473.00		FOC - STAFF AUGMENTATION DECEM
1000003081	ALAN KROPP AND ASSOCIATES INC	08/24/21	17,003.35		RIVERSIDE ES GEOTECH SVCS 7/2/
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	13,498.50		FOC - STAFF AUGMENTATION JANUA
1000003081	ALAN KROPP AND ASSOCIATES INC	08/24/21	12,611.65		RIVERSIDE ES GEOTECH SVCS 7/2/
1000003606	RGM KRAMER INC	10/27/21	11,475.00		FOC PROJECT AND CONSTRUCTION M
1000003024	SWINERTON MANAGEMENT & CONSULTING	02/14/22	11,286.00		FOC - STAFF AUGMENTATION FOR N
1000003511	WEI JUN WANG	12/01/21	11,212.50		DISTRICT WIDE FACILITIES MGMT
1000003081	ALAN KROPP AND ASSOCIATES INC	11/18/21	10,332.10		RIVERSIDE ES GEOTECHSVCS 8/16/
1000003888	ESSEL TECHNOLOGY SERVICES INC	04/01/22	9,700.00		COLLINS ES HVAC CNP TESTING/IN
1000003594	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	05/02/22	7,985.25		CAMERON SCHOOL ARCHITECT SERVI
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	7,904.00		FOC - STAFF AUGMENTATION MARCH
1000003593	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	05/02/22	7,717.50		COLLINS ES ARCHITECT SERVICES
1000003081	ALAN KROPP AND ASSOCIATES INC	10/08/21	7,245.25		RIVERSIDE ES GEOTECH SVCS 8/24
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	7,152.00		FOC - STAFF AUGMENTATION JUNE
1000003718	ROBERT TODD STANTON	06/30/22	6,800.00		PVHS FIELDS & BLEACHERS DSA INS
1000003606	RGM KRAMER INC	10/27/21	6,110.00		FOC PROJECT AND CONSTRUCTION M
1000003606	RGM KRAMER INC	10/27/21	6,093.50		FOC PROJECT AND CONSTRUCTION M
20223121	CALIFORNIA GEOLOGICAL SURVEY	03/23/22	3,600.00		HERCULES MS/HS CA GEO SURVEY R
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	3,105.00		FOC - STAFF AUGMENTATION MAY 2
1000003685	NINYO AND MOORE GEOTECHNICAL AND	12/01/21	3,086.00		RIVERSIDE ES ENGINEERING & INS
1000003805	ATLAS TECHNICAL CONSULTANTS LLC	01/27/22	2,000.00		HECULES MS/HS NEW SCIENCE BLDG
1000003685	NINYO AND MOORE GEOTECHNICAL AND	12/01/21	1,903.50		RIVERSIDE ES ENGINEERING & INS
20222632	PACIFIC GAS AND ELECTRIC	02/02/22	772.18		COLLINS ES 10 YEAR REFUNDABLE
1000003899	DEL MOR CONSULTING INC	05/31/22	180.00		COLLINS ES DSA LEGACY CLOSEOUT
1000003594	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	11/01/21	93.82		CAMERON SCHOOL CNP ARCHITECT S

West Contra Costa Unified School District  
 2010 Measure D, 2012 Measure E, and 2020 Measure R Bond Funds  
 June 30, 2022

**Appendix A – List of Expenditures Reviewed (continued)**

Measure E					
Contract/ PO #	Vendor Name	Invoice Date	Amount		Description
1000003314	CWS CONSTRUCTION GROUP	06/07/22	\$ 2,003,817.05		PVHS FIELDS, FIELD HOUSE & BLE
1000003314	CWS CONSTRUCTION GROUP	06/30/22	1,630,204.29		PVHS FIELDS, FIELD HOUSE & BLE
1000003314	CWS CONSTRUCTION GROUP	12/16/21	1,501,132.44		PVHS FIELDS, FIELD HOUSE & BL
1000003314	CWS CONSTRUCTION GROUP	4/5/2022	1,496,362.50		PVHS FIELDS, FIELD HOUSE & BLE
1000003314	CWS CONSTRUCTION GROUP	3/21/2022	1,466,804.15		PVHS FIELDS, FIELD HOUSE & BL
1000003314	CWS CONSTRUCTION GROUP	6/7/2022	1,264,355.30		PVHS FIELDS, FIELD HOUSE & BLE
1000003314	CWS CONSTRUCTION GROUP	10/29/2021	642,502.16		PVHS FIELDS, FIELD HOUSE & BL
1000003314	CWS CONSTRUCTION GROUP	1/11/2022	515,126.13		PVHS FIELDS, FIELD HOUSE & BL
20220835	BLUEBEAM INC.	08/20/21	745.00		FOC BOND PROG SOFTWARE LICENSE
1000003719	SIGNET TESTING LABORATORIES INC	04/29/22	8,378.10		PVHS FIELD & BLEACHERS TESTING
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	15,352.00		FOC - STAFF AUGMENTATION JUNE
1000003719	SIGNET TESTING LABORATORIES INC	06/24/22	390.55		PVHS FIELD & BLEACHERS TESTING
1000003536	TIMOTHY R. HALEY	04/05/22	14,700.00		FOC DESIGN MANAGEMENT THROUGH
1000003536	TIMOTHY R. HALEY	08/05/21	9,000.00		FOC DESIGN MANAGEMENT JULY 202
20220261	BPXPRESS REPROGRAPHICS	07/02/21	1,116.55		FOC RFP 2021 LAKEDB
1000003719	SIGNET TESTING LABORATORIES INC	04/29/22	3,440.05		PVHS FIELD & BLEACHERS TESTING
20220256	MAX-ABILITY INC	09/24/21	2,573.64		RHS SPECIAL ED MEDICAL EQUIPME
1000003719	SIGNET TESTING LABORATORIES INC	05/13/22	12,003.26		PVHS FIELD & BLEACHERS TESTING
20220262	WEST COUNTY TIMES	03/31/22	808.20		FOC - BID ADVERTISEMENTS 04/06
1000003719	SIGNET TESTING LABORATORIES INC	06/30/22	7,018.13		PVHS FIELD & BLEACHERS TESTING
1000003314	CWS CONSTRUCTION GROUP	03/01/22	303,143.91		PVHS FIELDS, FIELD HOUSE & BL
20220262	WEST COUNTY TIMES	06/30/22	783.00		FOC BID AD 6/2/22-6/9/22 KENNE
1000003851	PACIFIC COAST GENERAL ENGINEERING I	03/25/22	1,000.00		PINOLE VHS FIELD, FIELD HOUSE&B
1000003606	RGM KRAMER INC	05/26/22	13,590.00		FOC PROJECT AND CONST MGMT SVC
1000003719	SIGNET TESTING LABORATORIES INC	04/15/22	6,425.35		PVHS FIELD & BLEACHERS TESTING
1000003719	SIGNET TESTING LABORATORIES INC	12/24/21	1,819.00		PVHS FIELD & BLEACHERS TESTING
1000001749	EMPLOYERS ADVOCATE INC	06/30/22	740.00		PROGRAM-WIDE PROJECT LABOR AGR
1000003719	SIGNET TESTING LABORATORIES INC	12/24/21	2,733.85		PVHS FIELD & BLEACHERS TESTING
20220261	BPXPRESS REPROGRAPHICS	11/12/21	171.21		RHS LAYOUT BOARDS
20220261	BPXPRESS REPROGRAPHICS	03/08/22	873.61		KENNEDY HS BLEACHERS & PRESS B
20220261	BPXPRESS REPROGRAPHICS	11/12/21	162.76		PVHS FILEDS FILED HOUSE & BLEA
1000003719	SIGNET TESTING LABORATORIES INC	12/24/21	23,884.75		PVHS FIELD & BLEACHERS TESTING
1000003719	SIGNET TESTING LABORATORIES INC	03/18/22	10,094.11		PVHS FIELD & BLEACHERS TESTING
1000003719	SIGNET TESTING LABORATORIES INC	02/18/22	13,121.25		PVHS FIELD & BLEACHERS TESTING
1000000716	WOLF/LANG/CHRISTOPHER ARCHITECTS, INC	12/21/21	97,542.82		PINOLE VALLEY DESIGN CONTRACT
1000003024	SWINERTON MANAGEMENT & CONSULTING	06/30/22	10,944.00		FOC - STAFF AUGMENTATION APRIL
1000003719	SIGNET TESTING LABORATORIES INC	12/24/21	13,742.55		PVHS FIELD & BLEACHERS TESTING
1000003719	SIGNET TESTING LABORATORIES INC	06/24/22	17,734.18		PVHS FIELD & BLEACHERS TESTING
1000003719	SIGNET TESTING LABORATORIES INC	03/18/22	28,984.48		PVHS FIELD & BLEACHERS TESTING
1000003734	ALTEN CONSTRUCTION INC	06/30/22	361,979.03		LAKE ES CAMPUS REPLACEMENT PRO

West Contra Costa Unified School District  
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**Appendix A – List of Expenditures Reviewed (continued)**

**Measure R**

<b>Contract/ PO #</b>	<b>Vendor Name</b>	<b>Invoice Date</b>	<b>Amount</b>	<b>Description</b>
WT071521	J.P.Morgan	7/15/2021	\$ 272,514.02	2020 SR A BOND SALE C01
1000003595	HMC ARCHITECTS	11/8/2021	56,070.00	KENNEDY HS BLEACHERS AND PRESS
1000003595	HMC ARCHITECTS	12/13/21	56,070.00	KENNEDY HS BLEACHERS AND PRESS
1000003595	HMC ARCHITECTS	01/29/22	43,260.00	MRAD TO BOND
20221058	DIVISION OF STATE ARCHITECT	01/29/22	41,100.00	MRAD TO BOND

West Contra Costa Unified School District  
2010 Measure D, 2012 Measure E, and 2020 Measure R Bond Funds  
June 30, 2022

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**Appendix B – List of Contracts and Procurement Documents Reviewed**

<b>Contract #</b>	<b>Vendor Name</b>	<b>Contract amount</b>	<b>Sites</b>
1000003595	HMC ARCHITECTS	\$ 141,777	Kennedy HS
20221058	DIVISION OF STATE ARCHITECT	41,100	Kennedy HS
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	18,039,889	Richmond HS
1000003024	SWINERTON MANAGEMENT & CONSULTING	3,388,782	District Wide
1000003081	ALAN KROPP AND ASSOCIATES INC	120,000	Riverside ES
1000003511	WEI JUN WANG	341,839	District Wide
1000003589	C OVERAA & CO	2,792,696	Riverside ES
1000003593	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	221,000	Collins ES
1000003594	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	82,400	Cameron ES
1000003606	RGM KRAMER INC	1,437,248	District Wide
1000003685	NINYO AND MOORE GEOTECHNICAL AND	28,642	Riverside ES
1000003718	ROBERT TODD STANTON	149,000	Pinole Valley HS
1000003734	ALTEN CONSTRUCTION INC	54,654,282	Lake ES
1000003805	ATLAS TECHNICAL CONSULTANTS LLC	39,950	Hercules MS/HS
1000003855	QUALITY SOUND	44,063	Hercules MS/HS
1000003888	ESSEL TECHNOLOGY SERVICES INC	17,850	Collins ES
1000003899	DEL MOR CONSULTING INC	3,600	Collins ES
20221101	QUICK CRETE PRODUCTS CORP	60,179	Riverside ES
20221980	DIVISION OF STATE ARCHITECT	338,200	Lake ES
20222632	PACIFIC GAS AND ELECTRIC	772	Collins ES
20223121	CALIFORNIA GEOLOGICAL SURVEY	3,600	Hercules MS/HS
1000000716	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	16,189,711	Pinole Valley HS
1000001749	EMPLOYERS ADVOCATE INC	22,000	District Wide
1000003024	SWINERTON MANAGEMENT & CONSULTING	3,388,782	District Wide
1000003314	CWS CONSTRUCTION GROUP	15,185,000	Pinole Valley HS
1000003536	TIMOTHY R. HALEY	330,000	District Wide
1000003606	RGM KRAMER INC	1,437,248	District Wide
1000003719	SIGNET TESTING LABORATORIES INC	123,932	Pinole Valley HS
1000003734	ALTEN CONSTRUCTION INC	54,654,282	Lake ES
1000003851	PACIFIC COAST GENERAL ENGINEERING I	1,000	Pinole Valley HS
20220256	MAX-ABILITY INC	2,574	Richmond HS
20220261	BPXPRESS REPROGRAPHICS	22,631	District Wide
20220262	WEST COUNTY TIMES	8,909	District Wide
20220835	BLUEBEAM INC.	1,490	District Wide