



Performance Audit Report
2010 Measure D, 2012 Measure E, and 2020 Measure R
General Obligation Bond Funds
June 30, 2023

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, 2023

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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, 2023.

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States (*Government Auditing Standards*), and Appendix A of the *2022-23 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, 2023.

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, 2023.

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, 2023.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the California *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 01, 2022 to June 30, 2023. 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, 2023, 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, 2023, 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 reviewed the District's policies and procedures to develop a basis of our testing over the following areas:
 - a. Payment processing
 - b. Salary time documentation
 - c. Procurement, bidding and contract management
 - d. Citizens' bond oversight committee
2. We identified expenditures and projects charged to the general obligation bond funds by obtaining the bond fund expenditures general ledger and project listing. We performed our testing over expenditures including Vendor expenditures testing, which consists of construction invoices, professional services invoices, other invoices, employee reimbursements, and payroll expenditures, which consists both salaries and benefit expenditures.

3. 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, 2022 through June 30, 2023 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, 2022 and ending June 30, 2023. The results can be projected to the intended population.
4. Our sample for vendor expenditures included transactions totaling \$2,356,876 of the total \$7,389,325 for Measure D, \$3,312,014 of the total \$18,265,354 for Measure E, and \$3,302,817 of the total \$5,694,265 for Measure R. This represents 32 percent of the total Measure D expenditures, 18 percent of the total Measure E expenditures, and 58 percent of the total Measure R expenditures.
5. 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.
6. We obtained the payroll expenditures accounting records and selected 4 out of 12 individuals who were funded by the Measure D, Measure E, and Measure R during the fiscal year 2023. All 4 of the individuals tested were full-time District employees with bond related responsibilities.
7. 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.
8. 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.
9. We obtained the bid schedule and the expenditures general ledgers to select samples for bidding, procurement, and contract management testing.
10. We selected total of 13 contracts and purchase orders to ensure compliance with District policies, public contracting codes over bidding, procurement, and contract management, and other related statutes.

11. 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, with the following clarification.

Benefits are paid centrally and allocated to the bond program through the payroll system. We separately tested the allocation of the benefits, noting that the benefit rate is reasonable concerning the bond program employees. Further, it was noted that funds held in 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. Notwithstanding the preceding, the District did not provide us the invoices or checks supporting expenditure transaction samples selected for audit related to the allocation of employee benefits.

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.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Menlo Park, California
October 30, 2024

West Contra Costa Unified School District
2010 Measure D, 2012 Measure E, and 2020 Measure R Bond Funds
June 30, 2023

Appendix A – List of Expenditures Reviewed

Measure D				
Contract/ PO #	Vendor Name	Invoice Date	Amount	Description
1000003987	CLARK CIVIL ENGINEERING	07/19/22	\$ 2,500.00	LAKE ES CAMPUS REPLACEMENT
N/A	COUNTY TREASURER OFFICE	06/14/22	3,363.26	JULY 2022 PERS 7% BENEFITS
N/A	COUNTY TREASURER OFFICE	07/29/22	802.69	JULY 2022 SOC SECURITY BENEFITS
N/A	CALIFORNIA SCHOOLS VISION COALITION, CALIFORNIA SCHOOLS DENTAL COALITION	05/21/22	5,951.23	JULY 2022 HEALTH/DELTA/VISION BENEFITS
N/A	N/A	N/A	3,264.00	POST RETIREMENT BENEFITS
N/A	N/A	N/A	44.80	JANUARY 2022 POST RETIREMENT BENEFITS PAYROLL ADJUSTMENT
N/A	N/A	N/A	2.62	MARCH 2022 SUI BENEFITS PAYROLL ADJUSTMENT
N/A	N/A	N/A	56.12	JUNE 2022 PEPRA PERS BENEFITS PAYROLL ADJUSTMENT
1000003899	DEL MOR CONSULTING INC	08/31/22	180.00	COLLINS ES DSA LEGACY CLOSETOUT
N/A	N/A	N/A	1,615.79	JUNE 2022 PERS 7% BENEFITS PAYROLL ADJUSTMENT
N/A	COUNTY TREASURER OFFICE	08/15/22	12,081.66	SEPTEMBER 2022 PEPRA PERS/PERS 7% BENEFITS
N/A	CALIFORNIA SCHOOLS DENTAL COALITION, CALIFORNIA SCHOOLS VISION COALITION	07/21/22	6,763.75	SEPTEMBER 2022 HEALTH BENEFITS
N/A	CONTRA COSTA COUNTY SCHOOLS INSURANCE GROUP	06/01/22	1,535.64	SEPTEMBER 2022 WORKERS COMP BENEFITS
N/A	N/A	N/A	3,264.00	POST RETIREMENT BENEFITS
1000003734	ALTEN CONSTRUCTION INC	08/31/22	63,155.00	LAKE ES CAMPUS REPLACE DESIGN
1000003511	WEI JUN WANG	09/06/22	124.50	DISTRICT WIDE FACILITIES MGMT
1000003593	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	08/01/22	11,025.00	COLLINS ES ARCHITECT SERVICES
1000003777	HMC ARCHITECTS	09/19/22	41,291.00	KENNEDY HS MASTER PLANNING SE
20231453	DIVISION OF STATE ARCHITECT	09/27/22	62,820.00	SHANNON ES DSA FEES DSA PLAN/
1000003601	DSK LLP	10/11/22	104,545.00	HERCULES M/H SCHOOL CNP ARCH S
1000003601	DSK LLP	10/11/22	20,909.00	HERCULES M/H SCHOOL CNP ARCH S
N/A	COUNTY TREASURER OFFICE	09/14/22	12,081.66	OCTOBER 2022 PEPRA PERS/PERS 7% BENEFITS
N/A	CALIFORNIA SCHOOLS DENTAL COALITION, CALIFORNIA SCHOOLS VISION COALITION	10/21/22	6,763.75	DECEMBER 2022 HEALTH BENEFITS
N/A	CALIFORNIA SCHOOLS DENTAL COALITION, CALIFORNIA SCHOOLS VISION COALITION	08/21/22	1,332.82	OCTOBER 2022 HEALTH/DELTA/VISION BENEFITS
1000003734	ALTEN CONSTRUCTION INC	09/30/22	121,572.04	LAKE ES CAMPUS REPLACE PROJ SE
1000003606	RGM KRAMER INC	10/26/22	94,674.00	FOC PROJECT AND CONSTRUCTION M
1000003734	ALTEN CONSTRUCTION INC	11/04/22	73,110.73	LAKE ES CAMPUS REPLACE DESIGN
1000003596	HAMILTON AND AITKEN ARCHITECTS	10/17/22	71,884.00	SHANNON ES ARCHITECTURAL SVCS
1000003606	RGM KRAMER INC	10/26/22	11,947.50	FOC PROJECT AND CONSTRUCTION M
1000003606	RGM KRAMER INC	10/26/22	75,153.75	FOC PROJECT AND CONSTRUCTION M
1000003604	DECOTECH SYSTEMS	12/06/22	121,277.36	VARIOUS SITES - E-RATE YEAR 24
1000003734	ALTEN CONSTRUCTION INC	12/07/22	34,865.00	LAKE ES CAMPUS REPLACE DESIGN
N/A	COUNTY TREASURER OFFICE	11/14/22	11,838.64	DECEMBER 2022 PEPRA PERS/PERS 7% BENEFITS
N/A	CALIFORNIA SCHOOLS DENTAL COALITION, CALIFORNIA SCHOOLS VISION COALITION	10/21/22	6,541.86	DECEMBER 2022 HEALTH/DELTA BENEFITS
N/A	CONTRA COSTA COUNTY SCHOOLS INSURANCE GROUP	11/01/22	1,507.45	DECEMBER 2022 WORKERS COMP BENEFITS
N/A	N/A	N/A	3,424.00	POST RETIREMENT BENEFITS
1000003606	RGM KRAMER INC	12/12/22	80,112.00	FOC PROJECT & CONSTRUCTION MGM
1000003604	DECOTECH SYSTEMS	03/15/23	121,224.68	VARIOUS SITES -E-RATE YEAR 24
1000004033	ALTEN CONSTRUCTION INC	05/18/23	822,926.20	CAMERON SCHOOL CNP & HVAC MARC
1000004033	ALTEN CONSTRUCTION INC	05/18/23	339,343.80	COLLINS ES CNP & HVAC MARCH 20

West Contra Costa Unified School District
2010 Measure D, 2012 Measure E, and 2020 Measure R Bond Funds
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Appendix A – List of Expenditures Reviewed (continued)

Measure E

Contract/ PO #	Vendor Name	Invoice Date	Amount	Description
20220261	BLUEPRINT EXPRESS CORPORATION	03/18/22	\$ 415.57	20220261 HERCULES HSMS SCI BLD
1000003314	CWS CONSTRUCTION GROUP	08/10/22	1,128,277.66	PVHS FIELDS, FIELD HOUSE & BLE
1000003843	PBK ARCHITECTS INC	06/14/22	26,885.02	PINOLE VALLEY DESIGN CONTRACT
1000003734	ALTEN CONSTRUCTION INC	7/29/2022	617,364.04	LAKE ES CAMPUS REPLACEMENT PRO
1000003719	SIGNET TESTING LABORATORIES INC	7/22/2022	3,164.13	PVHS FIELD & BLEACHERS TESTING
1000001749	EMPLOYERS ADVOCATE INC	9/13/2022	900.00	PROGRAM-WIDE PROJECT LABOR AGR
1000003843	PBK ARCHITECTS INC	9/1/2022	26,885.02	PINOLE VALLEY DESIGN CONTRACT
1000003734	ALTEN CONSTRUCTION INC	11/4/2022	279,534.44	LAKE ES CAMPUS REPLACE CONSTRU
1000003734	ALTEN CONSTRUCTION INC	12/30/22	372,382.96	LAKE ES CAMPUS REPLACE CONSTRU
1000003719	SIGNET TESTING LABORATORIES INC	11/11/22	685.34	PVHS FIELD & BLEACHERS TESTING
20232108	BLUEPRINT EXPRESS CORPORATION	01/20/23	1,239.00	DOC SVCS RFQ/P#2023 LAKE ES,CA
1000004056	EMPLOYERS ADVOCATE INC	02/10/23	975.00	DISTRICT WIDE PROJECT LABOR AD
1000003536	TIMOTHY R. HALEY	03/07/23	8,400.00	FOC DESIGN MANAGEMENT SVCS FOR
1000003606	RGM KRAMER INC	03/02/23	2,565.00	FOC PROJECT & CONSTRUCTION MGM
1000003024	SWINERTON MANAGEMENT & CONSULTING	03/22/23	1,216.00	FOC - STAFF AUGMENTATION DECEM
1000003536	TIMOTHY R. HALEY	04/12/23	7,500.00	FOC DESIGN MANAGEMENT MARCH 20
1000003734	ALTEN CONSTRUCTION INC	04/05/23	819,149.85	LAKE ES CAMPUS REPLACEMENT CON
20233812	US BANK	04/24/23	870.00	FOC GRAMMARLY SUBSCRIPTION US
20232108	BLUEPRINT EXPRESS CORPORATION	04/19/23	3,883.50	FOC DOCS RICHMOND HS AOR MODER
20230709	KBA DOCUMENT SOLUTIONS, LLC	05/11/23	43.90	BLANKET PURCHASE ORDER FOR 5/2
20231359	AA OFFICE EQUIPMENT CO INC	01/30/23	52.76	FOC MAINT AGMT 12/25/22-1/24/2
1000003606	RGM KRAMER INC	02/28/23	475.00	FOC PROJECT AND CONSTRUCTION M
1000003536	TIMOTHY R. HALEY	06/13/23	9,150.00	FOC DESIGN MANAGEMENT MAY 2023

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Appendix A – List of Expenditures Reviewed (continued)

Measure R

Contract/ PO #	Vendor Name	Invoice Date	Amount	Description
1000003595	HMC ARCHITECTS	10/17/2022	\$ 40,986.30	KENNEDY HS BLEACHERS AND PRESS
1000003595	HMC ARCHITECTS	12/13/2022	12,015.00	KENNEDY HS BLEACHERS AND PRESS
1000003935	BHM CONSTRUCTION, INC	01/13/23	1,191,670.99	KENNEDY HS BLEACHER & PRESS BO
1000003935	BHM CONSTRUCTION, INC	02/01/23	1,222,907.64	KENNEDY HS BLEACHER & PRESS BO
1000003935	BHM CONSTRUCTION, INC	03/20/23	613,321.81	KENNEDY HS BLEACHER & PRESS BO
20233946	GOPHER SPORT	05/02/23	10,939.86	KHS SCHOOL BLEACHERS & PRESS B
1000003935	BHM CONSTRUCTION, INC	06/06/23	210,975.37	KENNEDY HS BLEACHER & PRESS BO

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Appendix B – List of Contracts and Procurement Documents Reviewed

Contract #	Vendor Name	Contract amount	Sites
1000003887	ESSEL TECHNOLOGY SERVICES INC	\$ 8,150	CAMERON
1000001749	EMPLOYERS ADVOCATE INC	3,525	OPERATIONAL SUPPT SRVS CENTRAL
1000002721	SVA ARCHITECTS, INC	42,104	RIVERSIDE
1000003024	SWINERTON MANAGEMENT & CONSULTING	475,475	OPERATIONAL SUPPT SRVS CENTRAL
1000003314	CWS CONSTRUCTION GROUP	6,023,158	PINOLE VALLEY HIGH
1000003511	WEI JUN WANG	30,461	OPERATIONAL SUPPT SRVS CENTRAL
1000003536	TIMOTHY R. HALEY	94,500	OPERATIONAL SUPPT SRVS CENTRAL
1000003593	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	47,849	COLLINS
1000003594	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	11,794	CAMERON
1000003595	HMC ARCHITECTS	142,695	KENNEDY HIGH
1000003596	HAMILTON AND AITKEN ARCHITECTS	168,038	SHANNON
1000003601	DSK LLP	282,982	HERCULES SR HIGH
1000003604	DECOTECH SYSTEMS	330,835	TECHNOLOGY - OPERATIONAL
1000003606	RGM KRAMER INC	1,005,459	OPERATIONAL SUPPT SRVS CENTRAL
1000003622	CONTROL AIR HOLDINGS, INC	2,285	OPERATIONAL SUPPT SRVS CENTRAL
1000003653	BSK ASSOCIATES INC	2,468	SHANNON
1000003658	BSK ASSOCIATES INC	2,834	KENNEDY HIGH
1000003661	TERRACON CONSULTANTS, INC.	750	PINOLE VALLEY HIGH
1000003718	ROBERT TODD STANTON	14,600	PINOLE VALLEY HIGH
1000003719	SIGNET TESTING LABORATORIES INC	100,926	PINOLE VALLEY HIGH
1000003734	ALTEN CONSTRUCTION INC	11,896,259	LAKE
1000003777	HMC ARCHITECTS	90,880	KENNEDY HIGH
1000003778	HKIT ARCHITECTS	10,889	RICHMOND HIGH
1000003805	ATLAS TECHNICAL CONSULTANTS LLC	750	HERCULES SR HIGH
1000003843	PBK ARCHITECTS INC	413,278	PINOLE VALLEY HIGH
1000003852	CAL ENGINEERING AND GEOLOGY INC	47,792	PINOLE VALLEY HIGH
1000003861	SUAREZ AND MUNOZ CONSTRUCTION	500	FAIRMONT
1000003888	ESSEL TECHNOLOGY SERVICES INC	8,150	COLLINS
1000003895	ALAN KROPP AND ASSOCIATES INC	53,448	LAKE
1000003899	DEL MOR CONSULTING INC	900	OPERATIONAL SUPPT SRVS CENTRAL
1000003928	VISTA ENVIRONMENTAL INC	3,542	LAKE
1000003933	ROEBBELEN CONSTRUCTION MANAGEMENT S	8,060	KENNEDY HIGH
1000003935	BHM CONSTRUCTION, INC	5,357,273	KENNEDY HIGH
1000003942	ROEBBELEN CONSTRUCTION MANAGEMENT S	155,260	OPERATIONAL SUPPT SRVS CENTRAL
1000003950	SADEK DERREGA CONSULTATION	3,201	PINOLE VALLEY HIGH
1000003959	CROWN WORLDWIDE MOVING AND STORAGE	17,141	LAKE
1000003960	DSA SCHOOL INSPECTORS, INC.	37,110	LAKE
1000003987	CLARK CIVIL ENGINEERING	2,500	LAKE
1000004011	DSA SCHOOL INSPECTORS, INC.	82,485	KENNEDY HIGH
1000004033	ALTEN CONSTRUCTION INC	1,057,059	CAMERON
1000004033	ALTEN CONSTRUCTION INC	1,041,242	COLLINS

Appendix B – List of Contracts and Procurement Documents Reviewed (continued)

Contract #	Vendor Name	Contract amount	Sites
1000004034	NINYO AND MOORE GEOTECHNICAL AND	40,051	KENNEDY HIGH
1000004056	EMPLOYERS ADVOCATE INC	8,475	OPERATIONAL SUPPT SRVS CENTRAL
1000004087	DSA SCHOOL INSPECTORS, INC.	99,051	LAKE
1000004088	CONSOLIDATED ENGINEERING LABORATORI	16,282	LAKE
1000004104	THUNDER MOUNTAIN ENTERPRISES, INC	12,930	PINOLE VALLEY HIGH
1000004107	AQUATECH CONSULTANCY, INC	12,495	LAKE
1000004115	BRADLEY J WILLIAMSON	23,520	CAMERON
1000004115	BRADLEY J WILLIAMSON	10,560	COLLINS
1000004124	THE KDI GROUP, INC	4,000	KENNEDY HIGH
1000004134	SOUND AND SIGNAL INC	19,760	PINOLE VALLEY HIGH
1000004138	ERA CONSTRUCTION INC	231,424	RIVERSIDE
1000004142	APEX TESTING LABORATORIES, INC	20,897	CAMERON
1000004142	APEX TESTING LABORATORIES, INC	19,452	COLLINS
1000004166	TERRACON CONSULTANTS, INC.	12,843	KENNEDY HIGH
1000004203	C & J PAINTING	22,545	KENNEDY HIGH
1000004206	VISTA ENVIRONMENTAL INC	240	LAKE
1000004211	ANCHOR SINGH PAINTING INC	14,533	KENNEDY HIGH
20230698	DIVISION OF STATE ARCHITECT	4,629	RIVERSIDE
20230709	KBA DOCUMENT SOLUTIONS, LLC	472	OPERATIONAL SUPPT SRVS CENTRAL
20231053	COLBI TECHNOLOGIES	75,000	OPERATIONAL SUPPT SRVS CENTRAL
20231131	SOUTHWEST SCHOOL & OFFICE SUPPLY	177	OPERATIONAL SUPPT SRVS CENTRAL
20231359	AA OFFICE EQUIPMENT CO INC	500	OPERATIONAL SUPPT SRVS CENTRAL
20231453	DIVISION OF STATE ARCHITECT	62,820	SHANNON
20231454	CALIFORNIA GEOLOGICAL SURVEY	4,800	SHANNON
20231565	CROWN WORLDWIDE MOVING AND STORAGE	1,355	LAKE
20232107	WEST COUNTY TIMES	4,082	OPERATIONAL SUPPT SRVS CENTRAL
20232108	BLUEPRINT EXPRESS CORPORATION	19,560	OPERATIONAL SUPPT SRVS CENTRAL
20232700	SOUND AND SIGNAL INC	43,554	PINOLE VALLEY HIGH
20232881	CONTRA COSTA COUNTY	1,990	SHANNON
20233153	SIERRA SCHOOL EQUIPMENT COMPANY	97,431	PINOLE VALLEY HIGH
20233208	CALIFORNIA GEOLOGICAL SURVEY	4,800	PINOLE VALLEY HIGH
20233517	ALTEN CONSTRUCTION INC	12,315	LAKE
20233518	ALTEN CONSTRUCTION INC	4,645	LAKE
20233812	US BANK	870	OPERATIONAL SUPPT SRVS CENTRAL
20233944	CONTRA COSTA COUNTY CLERK	50	SHANNON
20233946	GOPHER SPORT	19,789	KENNEDY HIGH
20234278	CONTRA COSTA COUNTY	2,189	PINOLE VALLEY HIGH
20234839	STATE WATER RESOURCES CONTROL BOARD	1,172	PINOLE VALLEY HIGH
20234896	PACIFIC GAS AND ELECTRIC	33,325	CAMERON
20234905	EAST BAY MUNICIPAL UTILITY DISTRICT	456,785	LAKE