



Performance Audit Report  
2010 Measure D and 2012 Measure E  
General Obligation Bond Funds  
June 30, 2021

# West Contra Costa Unified School District

West Contra Costa Unified School District  
2010 Measure D and 2012 Measure E Funds  
Table of Contents  
June 30, 2021

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Independent Auditor's Report on Performance	1
Authority for Issuance	3
Authority for the Audit	4
Objectives of the Performance Audit	4
Scope of the Audit	5
Methodology	5
Conclusion	8
Appendix A – List of Expenditures Reviewed	9
Appendix B – List of Contracts and Procurement Documents Reviewed	12
Appendix C – List of Change Orders Reviewed	13



## 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

Subject: Measure D and Measure E Construction Bond Funds Performance Audit Report for the Fiscal Year Ended June 30, 2021

This report presents the results of our performance audit of the West Contra Costa Unified School District's (District) Measure D (2010) and Measure E (2012) Construction Bond Programs (Bond Program) as required by District objectives and California Proposition 39, the "Smaller Classes, Safer Schools and Financial Accountability Act" (Proposition 39), California Constitution (State Constitution) Article XIII A, California Education Code (Education Code) Section 15272, and Appendix A contained in the *2020 2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. These California State (State) requirements specify that the proceeds from the sale of school facilities bonds be expended only on the specific projects listed in the proposition authorizing the sale of bonds (Listed Projects).

Both the State Constitution and Education Code require an annual independent performance audit to verify that Bond proceeds are used on Listed Projects. Finally, Senate Bill 1473, "School facilities bond proceeds: performance audits" (SB 1473), approved by the Governor on September 23, 2010, amended the Education Code to add Section 15286, which requires that the annual performance audit be conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States.

We conducted this performance audit in accordance with generally accepted government auditing standards. 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. The performance audit objectives, scope, methodology, audit results, and a summary of the views of responsible district officials are included in the report body.

Performance audit procedures covered the period from July 1, 2020, through June 30, 2021. Based on the performance audit procedures performed and the results obtained, we have met our audit objectives. We conclude that for the fiscal year ended June 30, 2021, bond proceeds were used only for listed projects under the 2010 Measure D and 2012 Measure E Bond languages.

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. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Management remains responsible for the proper implementation and operation of an adequate system of internal control. Due to the inherent limitations of any internal control structure, errors, or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods are subject to the risk that the internal control structure may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate.

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 this specified parties.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Menlo Park, California  
March 31, 2022

### **Authority for Issuance**

The general obligation bonds associated with Measure D were issued pursuant to the Constitution and laws of the State of California (the 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 a resolution adopted by the Board of Education of the District on March 3, 2010.

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 (the 2010 Authorization). The bonds represent Series A through F issuances under the 2010 Authorization, totaling \$380,000,000 as of June 30, 2021.

The general obligation bonds associated with Measure E were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by Board of Education of the District on August 1, 2012.

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, 2021.

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 and E including formation, composition and purpose of the Citizens' Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

### **Authority for the Audit**

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 Performance Audit**

The objectives of the performance audit is to meet the Proposition 39 requirement for the Bond proceeds to ensure compliance with Section 1 of Article XIII A of the California Constitution, which includes the following:

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 and Measure E.
2. Determine whether salary transactions, charged to the bond funds were in support of Measure D and Measure E and not for District general administration or operations.

### **Scope of the Audit**

The scope of our performance audit covered expenditures incurred during the fiscal year of July 1, 2020 to June 30, 2021. 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 after June 30, 2021, were not reviewed or included within the scope of our audit or in this report.

### **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, 2021, for Measure D and Measure E 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 and Measure E 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 and 2012 Measure E Series E 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. Change orders
  - e. 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, 2020 through June 30, 2021 from Measure D and Measure E bond proceeds.
  - c. We selected all expenditures that exceeded \$100,000, including journal entries.
  - d. In addition, we selected at least one transaction for each identified vendor.
5. Our sample for vendor expenditures included transactions totaling \$17,851,005 of the total \$21,845,260 for Measure D and \$254,351 of the total \$557,982 for Measure E. This represents 82 percent of the total Measure D expenditures and 46 percent of the total Measure E 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 7 out of 16 individuals who were funded by the Measure D and Measure E during the fiscal year 2021. 5 out of 7 individuals tested were full-time District employees with bond related responsibilities and 2 individuals 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 5 contracts and purchase orders to ensure compliance with District policies, public contracting codes over bidding, procurement, and contract management, and other related statues. Samples were selected from the 2020-21 Bid Schedules, which indicated total of 11 awarded contracts.
12. We obtained the list of change orders and amendments approved during the fiscal year ended June 30, 2021.
13. We randomly selected 11 change orders/amendments out of 108 total change orders/amendments approved within July 1, 2020 to June 30, 2021 to ensure the District's compliance with the Public Contracting Code (PCC) section 20118.4 over Change Order and with the District's policy and procedures.
14. All 11 change orders/amendments tested were in compliance of PCC 20118.4 and were supported with documentation in alignment with the District's policies and procedures.
15. 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.

**Conclusion**

The results of our tests indicate that, in all significant respects, the West Contra Costa Unified School District has met the compliance requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure D and Measure E as to the approved bond projects list.

We noted the following:

- a. Expenditures align with the voter-approved bond project list.
- b. Payroll expenditures are only for directly eligible bond program activities and not school administrators or District operating expenses.
- c. Supporting documents for public bid, procurement, and contract files show compliance with District Policies, public law provisions, and other associated statutes.
- d. Supporting documents for change orders show compliance with the District Policies, public law provisions, and other related regulations.

West Contra Costa Unified School District  
2010 Measure D and 2012 Measure E Bond Funds  
June 30, 2021

**Appendix A – List of Expenditures Reviewed**

Contract/ PO #	Vendor Name	Warrant Date	Amount	Description
<b>Measure D</b>				
1000003086	3QC	3/2/2021	\$ 2,550	RHS GYM & VOLUNTARY SEISMIC RE
20210410	AA OFFICE EQUIPMENT CO INC	11/10/2020	\$ 48	FOC COPIERS- SERVICE MAINT. AG
1000003232	ACHIEVEMENT ENGINEERING CORP	11/17/2020	\$ 30	FAIRMONT ES CAMPUS EXPANSION T
1000003081	ALAN KROPP AND ASSOCIATES INC	7/13/2021	\$ 4,503	RIVERSIDE ES GEOTECHNICAL ENG
1000003587	ALL COUNTY FLOORING	3/2/2021	\$ 68,259	FAIRMONT ES CRITICAL NEEDS PHA
20210808	AMAZON BUSINESS	3/9/2021	\$ 32	BLANKET PURCHASE ORDER
1000003383	AQUATECH CONSULTANCY, INC	10/6/2020	\$ 5,340	RHS WATERPROOFING CONS AUG 202
20210498	BLUEBEAM INC.	9/15/2020	\$ 745	FOC - BOND PRG. BLUEBEAM SOFWA
1000003214	BRADLEY J WILLIAMSON	11/10/2020	\$ 2,280	FAIRMONT ES PROJECT INSPECTOR
1000003653	BSK ASSOCIATES INC	7/13/2021	\$ 2,183	SHANNON ES MPR GEO SVCS 4/16/2
1000002635	C OVERAA & CO	8/25/2020	\$ 1,739,002	WILSON ES - DESIGN & CONSTRUCT
1000002635	C OVERAA & CO	9/29/2020	\$ 982,853	M OBAMA CONSTRUCT AUG 2020
1000002635	C OVERAA & CO	12/1/2020	\$ 836,737	M OBAMA ES - CONSTRUCT OCT 202
1000002635	C OVERAA & CO	10/20/2020	\$ 787,801	M OBAMA - CONSTRUCT SEPT 2020
1000002635	C OVERAA & CO	12/22/2020	\$ 482,254	M OBAMA ES - CONSTRUCTION NOV
1000002635	C OVERAA & CO	1/26/2021	\$ 264,950	M OBAMA ES - CONSTRUCTION DEC
1000002635	C OVERAA & CO	3/23/2021	\$ 190,634	M OBAMA - CONSTRUCTION FEB 202
1000003589	C OVERAA & CO	4/20/2021	\$ 179,721	RIVERSIDE ES CNP DESIGN 11/30/
1000002635	C OVERAA & CO	4/27/2021	\$ 144,214	M OBAMA ES - CONSTRUCTION MARC
1000003589	C OVERAA & CO	6/29/2021	\$ 100,211	RIVERSIDE ES CNP DESIGN MAY 20
20212447	CALIFORNIA DEPARTMENT OF EDUCATION	3/23/2021	\$ 2,759	RHS CDE FEES FOR REVIEW AND PL
1000003508	CHIPMAN CORPORATION	9/22/2020	\$ 11,318	RICHMOND HS CLASSROOM RELOCATI
1000003619	CLARK CIVIL ENGINEERING	3/30/2021	\$ 2,800	SHANNON ES TOPOGRAPHIC SURVEY
20210054	COLBI TECHNOLOGIES	7/14/2020	\$ 75,000	FOC-PROGRAM MANAGEMENT SOFTWAF
20213211	CONTRA COSTA COUNTY	5/25/2021	\$ 1,144	M OBAMA ES FINAL PLAN REVIEW F
1000003590	CRAIG FAITEL	1/5/2021	\$ 1,625	M OBAMA PLAYGROUND INSP USING
1000003468	CROWN WORLDWIDE MOVING AND STORAGE	7/29/2020	\$ 3,021	FAIRMONT ES MOVING SERVICES
1000003341	DECOTECH SYSTEMS	5/25/2021	\$ 217,555	COLLINS, MADER, MIRA VISTA - E
20213149	DIVISION OF STATE ARCHITECT	5/18/2021	\$ 3,270	FAIRMONT ES #01-117906
1000003601	DSK LLP	7/13/2021	\$ 16,223	HERCULES M/H SCHOOL CNP ARCHIT
20211001	EAST BAY MUNICIPAL UTILITY DISTRICT	9/29/2020	\$ 369	LAKE ES FIRE SERVICES
	EDUARDO DONOSO	12/15/2020	\$ 55	EC2 NOVEMBER 2020 REIMBURSEMEN
1000001596	ENOVITY INC	12/8/2020	\$ 54,755	PINOLE VALLEY CAMPUS REP - CHP
20210476	FISHMAN SUPPLY CO	1/20/2021	\$ 880	MICHELLE OBAMA ES CUSTODIAL SU
1000003600	FRANCIE'S BY DESIGN	4/7/2021	\$ 27,681	FAIRMONT ES WINDOW SHADES REPL
20210497	GRAMMARLY INC	9/15/2020	\$ 300	GRAMMARLY LICENSE ANNUAL SUBSC
1000003596	HAMILTON AND AITKEN ARCHITECTS	8/3/2021	\$ 18,207	SHANNON ES ARCHITECTURAL SERVI
1000002676	HIBSER YAMAUCHI ARCHITECTS INC	4/13/2021	\$ 17,302	FAIRMONT ES - REIMBURSABLE FEE
1000002208	HMC ARCHITECTS	11/3/2020	\$ 1,508	CRESPI MS - SEISMIC RETROFIT O
1000003192	INSPECTION SERVICES INC	8/4/2020	\$ 7,130	RHS SPECIAL INSPECTION AND MAT
20210397	KBA DOCUMENT SOLUTIONS, LLC	6/22/2021	\$ 44	BLANKET PO-SVC TONER DESKTOP P

West Contra Costa Unified School District  
2010 Measure D and 2012 Measure E Bond Funds  
June 30, 2021

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

Contract/ PO #	Vendor Name	Warrant Date	Amount	Description
<b>Measure D (continued)</b>				
1000003607	KISTER SAVIO AND REI INC	6/8/2021	\$ 6,590	HERCULES M/HS TOPOGRAPHIC SURV
1000003507	KLEINFELDER INC	8/18/2020	\$ 7,500	PVHS GEO SERVICES FIELDS PHASE
20211372	LAKESHORE LEARNING MATERIALS	1/12/2021	\$ 42,984	FAIRMONT ES FURNITURE REPLACEM
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	8/25/2020	\$ 1,877,575	RICHMOND HS - DESIGN-BUILD FOR
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	12/22/2020	\$ 1,307,238	RHS - CONSTRUCTION 11/30/20
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	9/29/2020	\$ 1,290,593	RICHMOND HS - CONSTR THR AUG 2
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	10/20/2020	\$ 1,225,298	RHS - CONSTR THR 9/30/20
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	3/30/2021	\$ 903,865	RHS - CONSTRUCTION 2/28/21
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	1/20/2021	\$ 889,937	RICHMOND HS - CONSTRUCTION 12/
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	5/18/2021	\$ 710,225	RHS - CONSTRUCTION 3/31/21
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	11/24/2020	\$ 602,978	RICHMOND HS - CONSTRUCTION THR
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	2/23/2021	\$ 496,314	RHS - CONSTRUCTION 1/31/2021
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	11/24/2020	\$ 406,205	RICHMOND HS - CONSTRUCTION THR
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	6/15/2021	\$ 153,200	RHS - CONSTRUCTION 4/30/21
1000002160	LISA NAGAI	10/13/2020	\$ 6,750	CONSTRUCTION MANAGEMENT-PROJEC
1000003356	MAR CON BUILDERS	11/3/2020	\$ 607,086	FAIRMONT ES CRITICAL NEEDS PH
1000003356	MAR CON BUILDERS	8/11/2020	\$ 574,690	FAIRMONT ES CRITICAL NEEDS PH
1000002109	MELISSA TRUITT	11/24/2020	\$ 12,800	PROGRAM MANAGEMENT- PLANNING/C
20210562	ORBACH HUFF & HENDERSON LLP	3/2/2021	\$ 15,558	NYSTROM ES JAN 2021
20210499	PARLEY PRO INC	12/22/2020	\$ 2,500	FOC - PARLEY PRO LICENSE 11/1-
1000003455	PERKINS EASTMAN ARCHITECTS, D.P.C.	9/29/2020	\$ 24,900	LAKE CAMPUS REPLACEMENT BRI JU
1000003537	PRO-EX CONSTRUCTION	12/8/2020	\$ 28,900	FAIRMONT ES CRITICAL NEEDS PH
1000003606	RGM KRAMER INC	4/13/2021	\$ 40,555	FOC PROJECT MANAGER FEB 2021
1000001647	SECURITY BY DESIGN INC	8/11/2020	\$ 1,000	PINOLE VALLEY CAMPUS REP - SEC
20211615	SIERRA SCHOOL EQUIPMENT COMPANY	5/18/2021	\$ 500	M OBAMA SCHOOL ANCHORING BOOKS
20210296	SOUTHWEST SCHOOL & OFFICE SUPPLY	5/18/2021	\$ 161	BLANKET PURCHASE ORDER 4/30/21
1000003031	STRAWN CONSTRUCTION INC	11/3/2020	\$ 115,883	CRESPI MS GYM SEISMIC RETROFIT
1000003575	STREAMLINE BUILDERS	1/5/2021	\$ 45,200	FAIRMONT ES HALLWAY IMPROVEMEN
1000003204	STRUCTURE GROUPS	8/18/2020	\$ 17,600	WILSON ES PROJECT INSPECTOR SE
1000002721	SVA ARCHITECTS, INC	5/4/2021	\$ 9,293	RIVERSIDE ES - ARCHITECTURAL &
1000003024	SWINERTON MANAGEMENT & CONSULTING	11/10/2020	\$ 48,720	FOC - STAFF AUGMENTATION PROJ
20210502	TECHSMITH CORPORATION	9/15/2020	\$ 43	FOC - SNAGIT 2020-2023 LICENSE
1000003536	TIMOTHY R. HALEY	12/8/2020	\$ 19,650	FOC DESIGN MANAGEMENT PROG PLA
1000003605	TSE CONSTRUCTION	3/2/2021	\$ 51,875	FAIRMONT ES CLASSROOM & PORTAB
1000003637	VALLEY RELOCATION AND STORAGE	6/22/2021	\$ 2,017	RHS FURNITURE RELOCATION 3/17/
1000002654	VISTA ENVIRONMENTAL INC	8/4/2020	\$ 18,625	FAIRMONT ES - HAZARDOUS MATERI
1000003511	WEI JUN WANG	4/13/2021	\$ 11,668	DISTRICT WIDE FACILITIES MGMT
1000000716	WOLF/LANG/CHRISTOPHER ARCHITECTS, I	3/30/2021	\$ 17,240	PINOLE VALLEY DESIGN CONTRACT

West Contra Costa Unified School District  
2010 Measure D and 2012 Measure E Bond Funds  
June 30, 2021

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

Contract/ PO #	Vendor Name	Warrant Date	Amount	Description
<b>Measure E</b>				
1000003513	AQUATECH CONSULTANCY, INC	10/13/2020	\$ 37,365	DISTRICT WIDE WATERPROOFING CO
20210739	AREY JONES EDUCATIONAL SOLUTIONS	11/24/2020	\$ 2,034	LENOVO 15" THINKPAD PL GEN 3 L
20212303	B.T. MANCINI CO. INC	6/22/2021	\$ 3,746	RHS SPORTS EQUIPMENT FOR NEW G
1000003603	BAKER VILAR ARCHITECTS	6/22/2021	\$ 2,200	RHS DSA CLOSEOUT SVCS 3/1/21-6
20210678	BIZON GROUP INC	9/15/2020	\$ 120	FAIRMONT CNP CONTAINERS 07/20
20210409	BPXPRESS REPROGRAPHICS	5/18/2021	\$ 1,315	PVHS FIELD HOUSE & BLEACHERS
1000003622	CONTROL AIR HOLDINGS, INC	5/18/2021	\$ 17,280	DISTRICT WIDE HVAC ASSESSMEN
1000003625	DECOTECH SYSTEMS	8/3/2021	\$ 27,199	RHS WIRELESS NETWORK & ACCESS
20210554	DIVISION OF STATE ARCHITECT		\$ 2,168	KOREMATSU MS DSA CHECK REQUEST
1000001749	EMPLOYERS ADVOCATE INC	3/2/2021	\$ 220	PROGRAM-WIDE PROJECT LABOR AGR
20211106	HIBSER YAMAUCHI ARCHITECTS INC	10/13/2020	\$ 2,168	KOREMATSU DSA REIMBURSEMENT
1000002979	INTEGRATED EDUCATIONAL PROGRAMMING	9/15/2020	\$ 11,672	STAFF AUGMENTATION - VARIOUS P
1000003552	KLEINFELDER INC	11/10/2020	\$ 6,000	PVHS PERMEABILITY TESTING PER
20212304	KORNEY BOARD AIDS, INC.	4/20/2021	\$ 140	RHS VERTICAL BALL CAGE
20211267	MICHAEL D. MURPHY	6/15/2021	\$ 1,610	RHS AUXILLARY GYM WASHER/DRYER
1000003606	RGM KRAMER INC	5/25/2021	\$ 20,710	FOC PROJECT AND CONSTR MGMT MA
20211211	SAMSON EQUIPMENT	4/20/2021	\$ 30,318	RHS WEIGHT ROOM EQUIPMENT
1000003316	SIERRA WEST CONSULTING GROUP INC	9/29/2020	\$ 8,980	PVHS COST ESTIMATING SVCS AMEN
20211648	STATE WATER RESOURCES CONTROL BOARD	12/22/2020	\$ 509	RHS CRITICAL NEEDS PROJECT SWP
1000003024	SWINERTON MANAGEMENT & CONSULTING	8/3/2021	\$ 6,512	FOC - STAFF AUGMENTATION JUNE
1000003536	TIMOTHY R. HALEY	7/13/2021	\$ 8,100	FOC DESIGN MANAGEMENT 6/1/21-6
20212483	TROXELL COMMUNICATIONS INC	6/29/2021	\$ 5,779	RHS AIRTAME DEVICES FOR GYM &
20211638	WEST COUNTY TIMES	4/7/2021	\$ 742	FOC - BID ADVERTISEMENTS ANNUA
1000000716	WOLF/LANG/CHRISTOPHER ARCHITECTS, I		\$ 57,465	INV#0101970117

West Contra Costa Unified School District  
2010 Measure D and 2012 Measure E Bond Funds  
June 30, 2021

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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>
1000003587	All County Flooring	\$ 74,859	Fairmont ES
1000002635	Alten Construction, Inc	\$ 54,654,282	Lake ES
1000003589	C Overaa	\$ 2,792,696	Riverside ES
1000003601	DSK ARCHITECTS	\$ 757,050	Hercules MS/HS
1000003537	Pro-Ex Construction, Inc.	\$ 53,700	Fairmont ES

West Contra Costa Unified School District  
 2010 Measure D and 2012 Measure E Bond Funds  
 June 30, 2021

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**Appendix C – List of Change Orders Reviewed**

<b>Contract #</b>	<b>Vendor Name</b>	<b>Project Phase</b>	<b>Original Contract Amount</b>	<b>Change Order Amount</b>	<b>Change Order #</b>
1000003031	STRAWN CONSTRUCTION	20610154-00	\$ 3,997,407	\$ 166,417	6 and 7
1000003356	MAR CON BUILDERS	12310164-00	\$ 1,363,095	\$ 18,199	1, 2, 3, and 4
1000003537	PRO-EX CONSTRUCTION	12310164-00	\$ 53,700	\$ 1,750	1
1000003587	ALL COUNTY FLOORING	12310164-00	\$ 74,859	\$ 457	1
1000001749	EMPLOYERS ADVOCATES, INC.	61501396-00	\$ 15,000	\$ 7,000	AM #5
1000003024	SWINERTON MANAGEMENT & CONSULTING		\$ 2,152,928	\$ 28,500	AM #6
1000003024	SWINERTON MANAGEMENT & CONSULTING		\$ 2,152,928	\$ 35,000	AM #6
1000003316	SIERRA WEST CONSULT	36201377-07	\$ 17,960	\$ 8,980	AM #1
1000003536	HALEY, TIMOTHY R.	61501396-00	\$ 120,000	\$ 49,950	AM #2
1000003536	HALEY, TIMOTHY R.	61501396-00	\$ 120,000	\$ 27,150	AM #2
1000003606	RGM KRAMER INC	61501396-00	\$ 149,440	\$ -	AM #1
1000003606	RGM KRAMER INC	61501396-00	\$ 149,440	\$ -	AM #1
1000003232	ACHIEVEMENT ENGINEER	12310164-00	\$ 5,842	\$ 5,750	AM #2
1000002654	VISTA ENVIRONMENTAL	12310164-00	\$ 19,558	\$ 24,295	AM #2