



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

West Contra Costa Unified School District

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2010 Measure D and 2012 Measure E Funds
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June 30, 2020

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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

Subject: Measure D and Measure E Construction Bond Funds Performance Audit Report for the Fiscal Year Ended June 30, 2020

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, and California Education Code (Education Code) Section 15272. 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, 2019, through June 30, 2020. 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, 2020, bond proceeds were used only for listed projects under the 2010 Measure D and 2012 Measure E Bond languages, with the following clarification:

- The District is currently implementing its newly developed protocols to establish a documented basis of the percentage distribution of salary to the bond funds.

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.

Sincerely,

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

Menlo Park, California
April 5, 2021

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, 2020.

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, 2020.

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, 2019 to June 30, 2020. 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, 2020, 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, 2020, 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 the journal entry posted and related supporting documentation to record the receipts of proceeds of the 2010 Measure D 2020 Series F and 2012 Measure E Series E General Obligation Bonds received on June 17, 2020 to ensure the full proceeds have been segregated and deposited in the Bond fund as required by Proposition 39. We verified the District properly segregated the receipts of proceeds using unique resource codes for each Measure.
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, 2019 through June 30, 2020 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 \$44,179,664 for Measure D and \$5,822,285 for Measure E. This represents 89 percent of the total Measure D expenditures of \$49,529,299, including transfers out and 85 percent of the total Measure E expenditures of \$6,826,849, including transfers out.

6. We reviewed the invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were supported by proper bid documentation, as applicable.
 - c. Expenditures were expended in accordance with voter-approved bond project list.

7. We obtained the District's Annual Staffing Plan, which indicates bond program positions and allocated resources for all bond funded employees, and related time documentation for the month of June to ensure the allocation of the payroll expenditures are supported by the time documentation.

8. We tested individuals' salaries and benefits charged to the bond funds, which comprises 100 percent of the population. 14 out of 15 individuals tested were full-time District employees with bond related responsibilities and 1 individual was involved in the non-recurring bond related activity.

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 35 contracts and purchase orders to ensure compliance with District policies, public contracting codes over bidding, procurement, and contract management, and other related statuses.
 - a. 4 out of 35 samples were selected from the 2019-2020 Bid Schedule. These samples represent the contracts awarded during the fiscal year ended June 30, 2020.
 - b. 31 samples were selected from the expenditure accounting records, which includes all contracts awarded in the prior years, but incurred expenditures during the fiscal year ended June 30, 2020.
11. We obtained the list of change orders and amendments approved during the fiscal year ended June 30, 2020.
12. We randomly selected 25 change orders/amendments out of 54 total change orders/amendments 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.
13. All 25 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.
14. 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

Except for the possible effects from the matter described below about time documentation, the results of our tests indicated that, in all significant respects, the West Contra Costa Unified School District has appropriately accounted for the expenditures held in the Measure D and Measure E bond funds and has met the compliance requirement of Measure D and Measure E.

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.
- e. Review of CBOC meeting minutes and website show compliance with the District Policies, public law provisions, and other related regulations.

2020-001 Time Documentation

The District does not have a documented basis for distributing salary between the narrow category of bond-compliant construction projects and routine everyday school facilities administrator expenses.

For the fiscal year ended June 30, 2020, the District utilized the Annual Staffing Plan to allocate payroll expenditures to the bond fund based on the portion of hours worked on bond projects; however, the Annual Staffing Plan does not reconcile to the employees' actual hours spent on the bond-funded activities as documented on timesheets. As a response to previous years' audit findings, management has developed a protocol to establish the basis of salary allocation to the bond program. The new protocol began implementation as of March 2020. Accordingly, the District could not provide supporting documentation covering the entire year under audit.

Recommendation

We recommend that the District continue implementing its newly developed protocols to establish a documented basis of the percentage distribution of salary to the bond funds. We also recommend the District to reconcile the actual hours employees worked on the bond funded activities to the payroll expenditures periodically.

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2010 Measure D and 2012 Measure E Bond Funds
June 30, 2020

Appendix A – List of Expenditures Reviewed

Contract/ PO #	Vendor Name	Warrant #	Date	Amount	Project
Measure D					
1000002773	3D DATACOM	196159	6/30/2020	\$ 103,324	36201377-05
1000002793	3QC	195353	6/23/2020	7,300	16510170-00
1000003141	A AND E EMAAR	185469	8/13/2019	110,414	12310164-00
1000003141	A AND E EMAAR	185705	8/27/2019	108,515	12310164-00
1000003266	A GOOD SIGN & GRAPHICS CO	189587	12/17/2019	29,438	36201377-05
20200152	AA OFFICE EQUIPMENT CO INC	185589	8/20/2019	31,393	36201377-05
1000003232	ACHIEVEMENT ENGINEERING CORP	196269	6/30/2020	4,150	12310164-00
1000003374	ALAN KROPP AND ASSOCIATES INC	193519	4/21/2020	41,200	13410171-01
1000003020	ALAN KROPP AND ASSOCIATES INC	192025	3/3/2020	35,890	36410156-00
20200978	AMAZON BUSINESS	186446	9/24/2019	470	36201377-05
1000002566	AMERICAN MODULAR SYSTEMS	188378	11/13/2019	4,632	16510170-00
1000003383	AQUATECH CONSULTANCY, INC	194010	5/5/2020	7,513	36410156-00
1000003155	AREY JONES EDUCATIONAL SOLUTIONS	187297	10/15/2019	286,673	36201377-05
20200712	BLUEBEAM INC.	185720	8/27/2019	745	61501396-00
1000003143	BRADLEY J WILLIAMSON	191957	2/25/2020	8,930	20610154-00
1000002635	C OVERAA & CO	194489	5/27/2020	3,249,925	16510170-00
1000002635	C OVERAA & CO	193533	4/21/2020	3,178,986	16510170-00
1000002635	C OVERAA & CO	188200	11/5/2019	3,024,768	16510170-00
1000002635	C OVERAA & CO	189430	12/10/2019	2,837,129	16510170-00
1000002635	C OVERAA & CO	196034	6/30/2020	2,431,397	16510170-00
1000002635	C OVERAA & CO	193125	3/27/2020	2,349,518	16510170-00
1000002635	C OVERAA & CO	195191	6/16/2020	2,254,507	16510170-00
1000002635	C OVERAA & CO	192061	3/3/2020	1,941,617	16510170-00
1000002635	C OVERAA & CO	187523	10/22/2019	1,569,472	16510170-00
1000002635	C OVERAA & CO	190758	1/22/2020	1,508,556	16510170-00
1000002635	C OVERAA & CO	189610	12/17/2019	1,372,410	16510170-00
1000002635	C OVERAA & CO	0	10/22/2019	319,353	16510170-00
1000002635	C OVERAA & CO	188393	11/13/2019	319,353	16510170-00
20201323	CALIFORNIA GEOLOGICAL SURVEY	186903	10/1/2019	3,600	36201377-07
N/A	CITY OF PINOLE	185376	8/6/2019	315	36201377-05
20200665	CITY OF RICHMOND	185608	8/20/2019	13,100	16510170-00
1000003315	CLARK CIVIL ENGINEERING	192073	3/3/2020	8,400	13410171-01
1000001946	CMRC CONSULTING	186072	9/4/2019	6,500	61501396-00
20200956	COLE SUPPLY COMPANY	186073	9/4/2019	1,304	36201377-05
20203501	CONTRA COSTA COUNTY CLERK	192506	3/5/2020	50	13410171-01
20202115	COULTER VENTURES, LLC	188214	11/5/2019	2,644	36201377-05
1000003468	CROWN WORLDWIDE MOVING AND STORAGE	196048	6/30/2020	13,796	12310164-00
1000003273	D & D SECURITY ENTERPRISES	189035	11/26/2019	8,265	36201377-05
1000003150	DEWALT SERVICES	185745	8/27/2019	17,810	36201377-05
20202833	DIVISION OF STATE ARCHITECT	190552	1/14/2020	310,482	36201377-05
20202000	DIVISION OF STATE ARCHITECT	188223	11/5/2019	128,750	36201377-07

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

Contract/ PO #	Vendor Name	Warrant #	Date	Amount	Project
Measure D (continued)					
1000003224	DRYCO CONSTRUCTION INC	189648	12/17/2019	\$ 49,688	36201377-05
1000003136	E-3 SYSTEMS	190795	1/22/2020	6,715	20610154-00
20200995	ECONOMY RESTAURANT FIXTURES	195403	6/23/2020	2,072	36201377-05
N/A	EDUARDO DONOSO	186500	9/24/2019	182	61501396-00
1000001596	ENOVITY INC	190560	1/14/2020	35,678	36201377-05
1000002949	ERA CONSTRUCTION INC	185499	8/13/2019	243,974	14510160-00
1000002949	ERA CONSTRUCTION INC	186256	9/17/2019	132,527	14510160-00
1000003256	FASHION DRAPERY INC	188229	11/5/2019	7,509	14510160-00
1000002271	FEHR AND PEERS	190563	1/14/2020	1,493	36201377-05
20200706	FISHMAN SUPPLY CO	185625	8/20/2019	15,496	36201377-05
20200717	GRAMMARLY INC	185769	8/27/2019	300	61501396-00
20200935	HEARTLAND SCHOOL SOLUTIONS	191678	2/11/2020	21,165	36201377-05
1000002310	HIBSER YAMAUCHI ARCHITECTS INC	186105	9/4/2019	800	16510170-00
1000002208	HMC ARCHITECTS	193267	4/3/2020	35,316	20610154-00
20200948	HOME DEPOT	186290	9/17/2019	1,431	36201377-05
20200333	HONEY BUCKET	184900	7/23/2019	1,066	36201377-06
20200353	HUMPHRYS COVERSPTS	186293	9/17/2019	11,796	36201377-05
1000003206	INSPECTION SERVICES INC	187848	10/29/2019	33,500	16510170-00
1000002573	JENSEN HUGHES INC	185647	8/20/2019	6,171	36201377-05
20200314	KBA DOCUMENT SOLUTIONS, LLC	192558	3/5/2020	148	61501396-00
1000003285	KLEINFELDER INC	196213	6/30/2020	471	20610154-00
20200541	KNN PUBLIC FINANCE	190610	1/14/2020	2,000	61501396-01
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	193158	3/20/2020	1,619,759	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	195426	6/23/2020	1,288,792	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	194235	5/12/2020	1,083,220	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	196096	6/30/2020	927,220	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	194545	5/27/2020	866,450	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	193593	4/21/2020	378,763	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	193593	4/21/2020	375,231	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	190841	1/22/2020	321,000	36410156-00
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	192566	3/5/2020	106,686	36410156-00
1000002160	LISA NAGAI	188478	11/13/2019	11,175	61501396-00
1000003229	LUK AND ASSOCIATES	195265	6/16/2020	3,800	36201377-07
1000003356	MAR CON BUILDERS	195834	6/30/2020	90,908	12310164-00
1000001974	MARY LARSEN	185836	8/27/2019	2,655	36201377-05
1000002109	MELISSA TRUITT	186182	9/4/2019	8,790	61501396-00
1000003059	METEOR EDUCATION LLC	187632	10/22/2019	1,513,911	36201377-05
1000002989	MICHAELS TRANSPORTATION	192583	3/5/2020	14,875	16510170-00
20200664	MOBILE MODULAR MANAGEMENT CORP	186322	9/17/2019	145,275	36201377-06
20200663	MOBILE MODULAR MANAGEMENT CORP	186322	9/17/2019	143,149	36201377-06
20200656	MOBILE MODULAR MANAGEMENT CORP	186572	9/24/2019	142,298	36201377-06

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Appendix A – List of Expenditures Reviewed (continued)

Contract/ PO #	Vendor Name	Warrant #	Date	Amount	Project
Measure D (continued)					
20200660	MOBILE MODULAR MANAGEMENT CORP	186991	10/1/2019	\$ 113,695	36201377-06
20200502	ORACLE AMERICA INC	187406	10/15/2019	3,245	61501396-00
20200306	ORBACH HUFF AND SUAREZ LLP	185664	8/20/2019	49,385	61501396-01
20201566	PACIFIC FITNESS PRODUCTS LLC	187229	10/8/2019	16,293	36201377-05
20203862	PACIFIC GAS AND ELECTRIC	193750	4/28/2020	49,023	36410156-00
20200773	PARLEY PRO INC	187413	10/15/2019	2,500	61501396-00
1000003455	PERKINS EASTMAN ARCHITECTS, D.P.C.	195843	6/30/2020	15,425	13410171-01
20200999	PINOLE VALLEY COMMUNITY CHURCH	186145	9/4/2019	1,504	36201377-05
20200354	PONCIANO BARBOSA	185261	7/30/2019	1,611	36201377-05
1000001943	ROEBBELEN CONSTRUCTION MANAGEMENT S	190295	12/31/2019	30,435	36201377-05
20202858	ROEBBELEN CONTRACTING INC	190674	1/13/2020	2,339,500	14401205-02
1000002991	SANDIS HUMBER JONES	185828	8/27/2019	750	16510170-00
1000003417	SECURITY BY DESIGN INC	195307	6/16/2020	3,825	16510170-00
20200493	SOUTHWEST SCHOOL & OFFICE SUPPLY	193628	4/21/2020	188	61501396-00
20203976	STATE WATER RESOURCES CONTROL BOARD	194442	5/19/2020	568	16510170-00
1000003031	STRAWN CONSTRUCTION INC	188532	11/13/2019	955,690	20610154-00
1000003031	STRAWN CONSTRUCTION INC	185837	8/27/2019	543,147	20610154-00
1000003031	STRAWN CONSTRUCTION INC	187946	10/29/2019	398,687	20610154-00
1000003031	STRAWN CONSTRUCTION INC	190698	1/10/2020	391,207	20610154-00
1000003031	STRAWN CONSTRUCTION INC	190333	12/31/2019	360,630	20610154-00
1000003031	STRAWN CONSTRUCTION INC	192893	3/13/2020	259,153	20610154-00
1000003031	STRAWN CONSTRUCTION INC	186396	9/17/2019	223,960	20610154-00
1000002017	STRUCTURE GROUPS	195131	6/9/2020	1,440	36201377-05
1000003092	SUDDATH RELOCATION SYSTEMS	188741	11/19/2019	11,449	36201377-05
1000003024	SWINERTON MANAGEMENT & CONSULTING	191572	2/4/2020	223,373	61501396-00
1000003024	SWINERTON MANAGEMENT & CONSULTING	191572	2/4/2020	112,854	61501396-00
20203068	SYSTEMS & SPACE, INC	191575	2/4/2020	17,061	36201377-05
1000002677	TBP ARCHITECTURE, INC	187955	10/29/2019	5,325	14510160-00
20200709	TECHSMITH CORPORATION	186176	9/4/2019	20	61501396-00
1000002448	TERRACON CONSULTANTS, INC.	186649	9/24/2019	700	16510170-00
1000003110	TROXELL COMMUNICATIONS INC	189570	12/10/2019	55,646	36201377-05
1000002654	VISTA ENVIRONMENTAL INC	190720	1/10/2020	524	12310164-00
1000000716	WLC ARCHITECTS INC	194319	5/12/2020	242,931	36201377-00
1000000716	WLC ARCHITECTS INC	188366	11/5/2019	126,190	36201377-00
1000000716	WLC ARCHITECTS INC	186188	9/4/2019	101,809	36201377-00
1000000716	WLC ARCHITECTS INC	186432	9/17/2019	100,368	36201377-00
1000000716	WLC ARCHITECTS INC	186188	9/4/2019	100,000	36201377-00
1000003027	DECOTECH SYSTEMS	189447	12/10/2019	13,504	36201377-05

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Appendix A – List of Expenditures Reviewed (continued)

Contract/ PO #	Vendor Name	Warrant #	Date	Amount	Project
Measure E					
1000003457	BIZON GROUP INC	196181	6/30/2020	\$ 1,399	12310164-00
1000001705	BPXPRESS REPROGRAPHICS	186063	9/4/2019	3,415	61501396-00
20200347	COLBI TECHNOLOGIES	184894	7/23/2019	42,857	61501396-00
1000001924	DDLN.INC	185616	8/20/2019	20,745	61501396-00
1000001749	EMPLOYERS ADVOCATE INC	185752	8/27/2019	420	61501396-00
1000002979	INTEGRATED EDUCATIONAL PROGRAMMING	191491	2/4/2020	45,150	61501396-00
20203752	LATHROP CONSTRUCTION ASSOCIATES INC	193276	4/3/2020	2,500,000	36201377-05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	950,424	36201377-05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	625,819	36201377-05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191701	2/11/2020	548,360	36201377-05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	460,822	36201377-05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	262,709	36201377-05
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	191102	1/28/2020	207,678	36201377-05
1000003316	SIERRA WEST CONSULTING GROUP INC	191920	2/25/2020	17,960	36201377-07
1000003142	SWINERTON MANAGEMENT & CONSULTING	191572	2/4/2020	133,265	61501396-00
1000000867	WEST COUNTY TIMES	194507	5/27/2020	1,262	61501396-00

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

Appendix B – List of Contracts and Procurement Documents Reviewed

Contract #	Vendor Name	Contract Amount	Sites
100003232	ACHIEVEMENT ENGINEERING CORP.	\$ 2,695	Fairmont ES T&I
100003589	C Overaa	2,792,696	Riverside ES
100003315	CLARK ENGINEERING	8,400	Topographic Lake ES
100003422	STRAWN CONSTRUCTION INC	255,000	Korematsu MS
100002635	C OVERAA & CO	26,599,789	Wilson Elementary School
100003023	LATHROP CONSTRUCTION ASSOCIATES INC	7,359,380	Richmond High school
100003031	STRAWN CONSTRUCTION INC	3,360,632	Crespi Middle School
100001929	LATHROP CONSTRUCTION ASSOCIATES INC	3,065,634	Pinole Valley High School
20203752	LATHROP CONSTRUCTION ASSOCIATES INC	2,500,000	WCCUSD
20202858	ROEBBELEN CONTRACTING INC	2,339,500	WCCUSD
100003059	METEOR EDUCATION LLC	1,596,798	Pinole Valley High School
100003024	SWINERTON MANAGEMENT & CONSULTING	938,987	Multiple
100000716	WLC ARCHITECTS INC	625,202	Pinole Valley High School
100002949	ERA CONSTRUCTION INC	456,304	Olinda Elementary School
100003141	A AND E EMAAR	423,690	Fairmont Elementary School
100003155	AREY JONES EDUCATIONAL SOLUTIONS	384,058	Pinole Valley High School
100002989	MICHAELS TRANSPORTATION	377,528	Wilson Elementary School
100001943	ROEBBELEN CONSTRUCTION MANAGEMENT S	322,398	Pinole Valley High School
20202833	DIVISION OF STATE ARCHITECT	310,482	Pinole Valley High school
100003204	STRUCTURE GROUPS	286,025	Wilson Elementary School
100001924	DDLN.INC	215,280	WCCUSD
20200306	ORBACH HUFF AND SUAREZ LLP	215,069	Bond Matters
100003206	INSPECTION SERVICES INC	185,727	Wilson Elementary School
100002979	INTEGRATED EDUCATIONAL PROGRAMMING	174,750	Multiple
100002109	MELISSA TRUITT	156,300	WCCUSD
20200664	MOBILE MODULAR MANAGEMENT CORP	145,275	Pinole Valley HS
20200663	MOBILE MODULAR MANAGEMENT CORP	143,149	Pinole Valley HS
20200656	MOBILE MODULAR MANAGEMENT CORP	142,298	Pinole Valley HS
100003142	SWINERTON MANAGEMENT & CONSULTING	133,265	WCCUSD
20202000	DIVISION OF STATE ARCHITECT	128,750	Pinole Valley High school
100003205	STRUCTURE GROUPS	119,850	Richmond High school
20200660	MOBILE MODULAR MANAGEMENT CORP	113,695	Pinole Valley HS
100002208	HMC ARCHITECTS	107,637	Crespi Middle School
100002773	3D DATACOM	359,697	Pinole Valley High School
20200347	COLBI TECHNOLOGIES	100,000	WCCUSD

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

Appendix C – List of Change Orders Reviewed

Contract #	Vendor Name	Project Phase	Contract Amount	Change Order Amount	Change Order #
1000002635	C OVERAA & CO	16510170-00	\$ 836,032	\$ 134,946	6
1000003031	STRAWN CONSTRUCTION INC	20610154-00	3,997,407	64,048	1
1000003031	STRAWN CONSTRUCTION INC	20610154-00	3,997,407	151,344	2,3, and 4
1000003031	STRAWN CONSTRUCTION INC	20610154-00	3,997,407	55,220	5
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	(82,404)	85, 86, 87
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	410,908	88, 89, 90, 91, 92
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	131,883	93,94
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	57,287	95
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	293,221	96, 97, 98, 99, 100
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	162,419	101, 102
1000001929	LATHROP CONSTRUCTION ASSOCIATES INC	36201377-05	129,894,002	548,360	103, 104, 105
1000002773	3D DATACOM	36201377-05	359,697	2,456	1
1000003027	DECOTECH SYSTEMS	36201377-05	858,534	19,301	1
1000003059	METEOR EDUCAITON	36201377-05	1,513,911	7,747	1
1000003059	METEOR EDUCAITON	36201377-05	1,513,911	75,140	2
1000003110	TROXELL COMMUNICATIONS INC	36201377-05	222,584	265	1
1000002017	STRUCTURE GROUPS	36201377-05	1,017,360	23,000	Amendment 2
1000003092	SUDDATH RELOCATION SYSTEMS	36201377-05	107,338	55,344	Amendment 2
1000003020	ALAN KROPP AND ASSOCIATES INC	36410156-00	55,250	49,500	Amendment 3
1000003192	INSPECTION SERVICES INC	36410156-00	31,454	65,263	Amendment 1
1000003023	LATHROP CONSTRUCTION ASSOCIATES INC	36410156-00	18,039,889	1,892,952	Amendment 1
1000001924	DDLN.INC	61501396-00	218,440	124,550	Amendment 9
1000002979	INTEGRATED EDUCATIONAL PROGRAMMING	61501396-00	99,000	90,000	Amendment 3
1000002160	LISA NAGAI	61501396-00	460,500	60,000	Amendment 7
1000002109	MELISSA TRUITT	61501396-00	688,600	72,600	Amendment 9
1000003024	SWINERTON MANAGEMENT & CONSULTING	61501396-00	844,456	590,848	Amendment 2