



TEMPLE CITY UNIFIED SCHOOL DISTRICT

A District of Educational Excellence and Award Winning Schools

Board of Education Members

Melissa Espinoza • Donna Georgino • Mike Lin • Matt W. Smith • Mary Sneed

Superintendent

Dr. Kimberly Fricker

CITIZENS' OVERSIGHT COMMITTEE MEETING AGENDA

March 3, 2022 5:00 PM

Virtual via Google Meet

Any individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Citizens' Oversight Committee meeting should contact the Business Office in writing.

1. Call to Order

2. Welcome/Roll Call/Introductions

2.1 Citizens' Oversight Committee:

Gina Aparicio - Chairperson
George Goold
Sze Yeung (Sunny) Lo
Ann Seitz – Co-Chairperson
Dale Shaffer

3. Public Comments

3.1 Public comment on Agendized and Non-Agendized Items.

4. Approval(s)

4.1 Action Item: It is recommended that the Committee approve the agenda as presented.

4.2 Action Item: It is recommended that the Committee approve the COC Meeting Minutes from 6/28/21.

5. Information Items

6.1 Bond Program Project Overview: Key Analytics will present an overview of the Bond Projects construction progress.

6.2 Year-End Audit Report: Eide Bailly LLC will present an overview of the Measure Bond Audit.

6.3 Shade Structures Update: Connie Wu will provide an update on the Shade Structures projects at all sites.

6.4 Facility Master Plan: Connie Wu will provide an update on the Facility Master Plan status.

6. New Business

7.1 Member Vacancy (Business Owner, Parent w/PTA Membership)

7. Establish Future COC Meeting Date(s)

8. Future Items

9. Adjournment



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TEMPLE CITY UNIFIED SCHOOL DISTRICT Measure S: Citizens' Oversight Committee Meeting Minutes

Meeting No. 25

Date: June 28, 2021

Time: 5:30 PM

Location: Virtual Via Google Meet

COC Members:

Gina Aparicio
George Goold
Sze Yeung (Sunny) Lo
Bernadette Marjanovic
Ann Seitz
Dale Shaffer

OTHER ATTENDEES:

Mercedes Gomez, Temple City Unified School District
Tarana Alam, Key Analytics

1. Call to Order

The meeting was called to order at 5:36 p.m.

2. Welcome/Roll Call/Introductions

Mercedes Gomez welcomed everyone and introductions were made.

Gina Aparicio	Present
George Goold	Present
Sze Yeung (Sunny) Lo	Absent
Bernadette Marjanovic	Present
Ann Seitz	Present
Dale Shaffer	Present

3. Public Comments

3.1 There were no public comments.

4. Approval(s)

4.1 Action Item: It is recommended that the Committee approve the agenda as presented. (AS motioned, DS seconded. Approved 5-0)

4.2 Action Item: It is recommended that the Committee approve the COC Meeting Minutes from March 1, 2021. (AS motioned, DS seconded. Approved 5-0)

5. Purpose/Roles and Responsibilities of the Citizens' Oversight Committee

5.1 Mercedes Gomez gave presentation on the purpose and roles and responsibilities of the Citizens' Oversight Committee. It was asked that she email the presentation to all the members. It was also mentioned that all this information was in the binder/handbook provided earlier in the year.

6. Information Items

6.1 Bond Program Project Overview: Tarana Alam of Key Analytics presented a detailed overview of all the Bond Projects. Most projects are complete. Tarana reminded the COC that they will need to provide an Annual Report to the Board in July.

6.2 Shade Structures Update: Mercedes Gomez provided an update on all the Shade Structures projects at all sites.

6.3 Facility Master Plan: Mercedes Gomez provided an update on the Facility Master Plan status. Have focus groups set and in the process of setting up meetings.

7. New Business

7.1 Member Vacancy: We currently have two vacancies. Steven Tyre resigned and Bernadette Marjanovic will no longer qualify as a Parent with PTA Membership as her daughter will be attending another school. We need to find two new members as we are supposed to have seven members.

8. Establish Future COC Meeting Dates

The COC is required to have at least one (1) meeting per year and four (4) at most. It was suggested to have a meeting in November, March and June, and change to zoom like the regular district board meeting so it is open to the public.

9. Future Items

There were no future items suggested.

10. Adjournment

GS motioned to adjourn the meeting, DS seconded. The meeting was adjourned at 6:40 p.m.

TEMPLE CITY UNIFIED SCHOOL DISTRICT

2012 General Obligation Bond Authorization

Measure S



Citizens' Oversight Committee Report

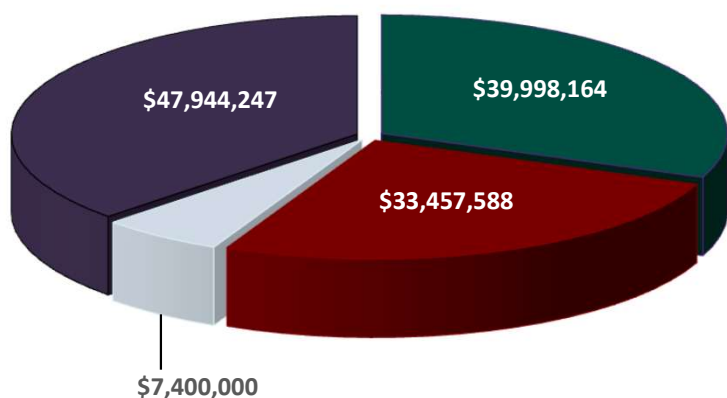
March 3, 2022

2012 GENERAL OBLIGATION BOND MEASURE

Measure S Overview

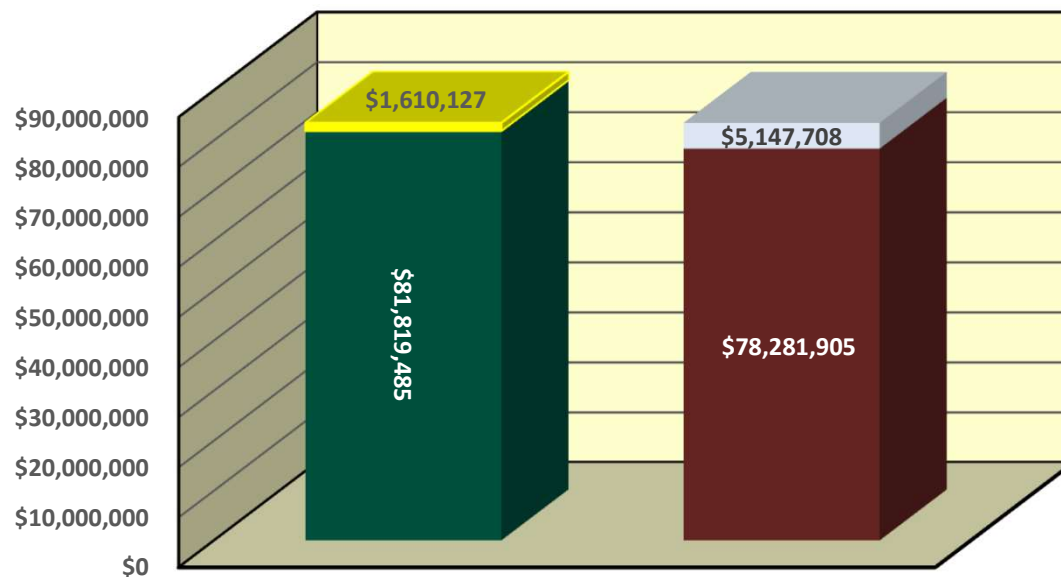
On November 6, 2012, the voters of the Temple City Unified School District (the "District") authorized Measure S under the Proposition 39 statutes. Measure S authorized the issuance of \$128.8 million in General Obligation Bonds (the "Bonds"). The net proceeds of the Bonds are intended to be used to maintain high quality education, prepare local students for college and careers, equip schools with current technology, upgrade security, fire safety, electrical, plumbing, heating/cooling systems, repair old roofs, upgrade science labs, construct, repair, acquire classrooms, vocational education facilities, sites, facilities and equipment.

Measure S G.O. Bonds = \$128,800,000



- G.O. Bonds Election of 2012, Series 2013
- G.O. Bonds Election of 2012, Series 2017
- G.O. Bonds Election of 2012, Series 2019
- Remaining Measure S Bonds Available for Projects - Pending

Measure S Combined Revenue = \$83,429,613



- Measure S Funds Generated to Date
- Interest Earnings
- Measure S Project Expenditures to Date
- Measure S Fund 21 Balance Remaining

MEASURE S PROJECT SUMMARY BY SCHOOL CAMPUS

No.	District Project Name		Measure S Project Commitments	Measure S Project Expenditures	Measure S Remaining Balance	Project Status
A			B	C	D (B + C)	E
10000 - Cloverley Elementary School Campus Improvements:						
1	93101	Cloverly Elementary School Shade Structure	\$484,742.62	(\$482,975.65)	\$1,766.97	Final Closeout
2	92100	Cloverly Elementary School Modernization (Phase I) (CLOSED)	3,339,622.36	(3,339,622.36)	0.00	Completed
3	92102	Cloverly Elementary School (Phase II) (CLOSED)	2,863,657.01	(2,863,657.01)	0.00	Completed
	Campus Total:		\$6,688,021.99	(\$6,686,255.02)	\$1,766.97	
70000 - Doug Sears Learning Center Improvements:						
4	92600	Doug Sears Learning Center (CLOSED)	\$767,996.68	(\$767,996.68)	\$0.00	Completed
5	93107	Doug Sears Learning Center Shade Structure	74,746.97	(67,888.13)	6,858.84	Final Closeout
	Campus Total:		\$842,743.65	(\$835,884.81)	\$6,858.84	
20000 - Emperor Elementary School Campus Improvements:						
6	92200	Emperor Elementary School Modernization (CLOSED)	\$2,422,443.89	(\$2,422,443.89)	\$0.00	Completed
7	93102	Emperor Elementary School Shade Structure	303,801.31	(215,326.14)	88,475.17	Final Closeout
	Campus Total:		\$2,726,245.20	(\$2,637,770.03)	\$88,475.17	
40000 - Longden Elementary School Campus Improvements:						
8	92400	Longden Elementary School Modernization (CLOSED)	\$13,956,897.42	(\$13,956,897.42)	\$0.00	Completed
9	93104	Longden Elementary School Shade Structure	346,647.76	(343,729.50)	2,918.26	Final Closeout
	Campus Total:		\$14,303,545.18	(\$14,300,626.92)	\$2,918.26	
30000 - La Rosa Elementary School Campus Improvements:						
10	93103	La Rosa Elementary School Shade Structure	\$389,230.20	(\$380,242.69)	\$8,987.51	Final Closeout
11	92300	La Rosa Elementary School Modernization (Phase I) (CLOSED)	3,617,990.01	(3,617,990.01)	0.00	Completed
12	92302	La Rosa Elementary School (Phase II) (CLOSED)	4,625,369.77	(4,625,369.77)	0.00	Completed
	Campus Total:		\$8,632,589.98	(\$8,623,602.47)	\$8,987.51	

MEASURE S PROJECT SUMMARY BY SCHOOL CAMPUS

No.	District Project Name		Measure S Project Commitments	Measure S Project Expenditures	Measure S Remaining Balance	Project Status
A			B	C	D (B + C)	E
50000 - Oak Avenue Intermediate School Campus Improvements:						
13	92700	Oak Avenue Intermediate School (CLOSED)	\$532,627.91	(\$532,627.91)	\$0.00	Completed
14	93105	Oak Avenue Intermediate School Shade Structure	181,358.74	(178,414.25)	2,944.49	Final Closeout
	Campus Total:		\$713,986.65	(\$711,042.16)	\$2,944.49	
60000 - Temple City High School Improvements:						
15	93106	Temple City High School Shade Structure	\$318,602.04	(\$307,201.49)	\$11,400.55	Final Closeout
16	92500	Temple City High School Phase 1A (CLOSED)	28,326,192.72	(28,275,300.74)	50,891.98	Completed
17	92501	Temple City High School Phase 1B (CLOSED)	15,539,002.41	(15,539,002.41)	0.00	Completed
	Campus Total:		\$44,183,797.17	(\$44,121,504.64)	\$62,292.53	
00000 - District-Wide School Improvements:						
18	0	District-Wide Projects	\$492,182.11	(\$363,282.11)	\$128,900.00	Ongoing
19	0	District Wide - Maintenance & Operations	2,108.00	(1,936.85)	171.15	Completed
	Campus Total:		\$494,290.11	(\$365,218.96)	\$129,071.15	
COMBINED TOTALS ALL MEASURE S PROEJCTS:			<u>\$78,585,219.93</u>	<u>(\$78,281,905.01)</u>	<u>\$303,314.92</u>	

2012 GENERAL OBLIGATION BOND MEASURE

State Modernization & New Construction Grants

POTENTIAL STATE FUNDING ELIGIBILITY



2012 GENERAL OBLIGATION BOND MEASURE

Summary of Estimated State Facility Funding as of February 2020

Type of Project	School	Funding Application Number	Estimated State Funding	District Match	Total Funding	Date Funded by OPSC	Funded from Prop 51
Modernization	Cloverly	57/65052-00-009	\$2,507,334	\$1,671,556	\$4,178,890	9/1/2020	Funded
Modernization	La Rosa	57/65052-00-010	2,013,203	1,342,135	3,355,338	9/1/2020	Funded
Modernization	Longden	57/65052-00-012	4,722,658	3,148,439	7,871,097	3/30/2018	Funded
Modernization	TCHS	57/65052-00-011	18,635,247	12,423,498	31,058,745	9/4/2020	Funded
New Construction	TCHS	50/65052-00-003	5,231,260	5,231,260	10,462,520	9/4/2020	Funded
New Construction	D. Sears LC	50/65052-00-002	213,824	213,824	427,648	9/4/2020	Funded
Total Estimated Funding:			\$33,323,526	\$24,030,712	\$57,354,238		

All of the above projects have been fully funded by the State and the funds will be used for the District's priority school projects.

Longden was funded on November 30, 2021.

Completed MEASURE S PROJECTS



2012 GENERAL OBLIGATION BOND MEASURE

Measure S Completed Projects to Date



1. Cloverly Elementary School



2. Emperor Elementary School



3. La Rosa Elementary School



4. Longdon Elementary School



5. Oak Avenue Elementary School



6. Dr. Doug Sears Learning Center



7. Temple City High School

2012 GENERAL OBLIGATION BOND MEASURE

Cloverly Elementary School – Project Overview



Cloverly Elementary School serves grades 4-6. Cloverly Elementary School received the following improvements under Measure S:

- ✓ New administration offices and a new layout
- ✓ New staff restrooms
- ✓ New mechanical units and ducting
- ✓ New aluminum window system
- ✓ New doors and frames
- ✓ New ceiling grid, tiles and lighting
- ✓ New LVP flooring
- ✓ Interior painting
- ✓ Selective exterior painting
- ✓ Relocation of the main electrical room, data and fire alarm systems
- ✓ Repaired and repainted exterior dry rot damage at portable classroom
- ✓ Installed 2 new 30' trench drains in front of the two story to help alleviate flooding issues
- ✓ Installed rain gutters and down spouts at the two story building



2012 GENERAL OBLIGATION BOND MEASURE

Project Expenditure Breakdown – Cloverly Phase I



	District Object Code	Cost Category	District Goal Number	Estimated Project Budget *	Project Commitments to Date	Project Expenditures to Date	Remaining Budget (Budget - Exp.)	Budget Percentage Spent
PLANNING COSTS								
1	6210	Architect & Engineering Fees	92100	\$296,977.35	\$296,977.35	\$296,977.35	\$0.00	100.00%
2	6220	DSA Fees	92100	16,021.50	16,021.50	16,021.50	0.00	100.00%
3	5950	Preliminary Tests	92100	11,629.00	11,629.00	11,629.00	0.00	100.00%
4	5970	Printing/Legal/Advertising	92100	13,197.02	13,197.02	13,197.02	0.00	100.00%
5	5890	Program Administration	92100	<u>229,090.63</u>	<u>229,090.63</u>	<u>229,090.63</u>	<u>0.00</u>	100.00%
Total Planning Costs:				\$566,915.50	\$566,915.50	\$566,915.50	\$0.00	
CONSTRUCTION COSTS								
6	6250	Construction Costs	92100	\$2,420,456.45	\$2,420,456.45	\$2,420,456.45	\$0.00	100.00%
7	6272	Construction Management	92100	123,859.00	123,859.00	123,859.00	0.00	100.00%
8	6290	Abatement	92100	0.00	0.00	0.00	0.00	0.00%
9	6278	Labor Compliance	92100	0.00	0.00	0.00	0.00	0.00%
10	6295	Legal Fees - Construction	92100	0.00	0.00	0.00	0.00	0.00%
11	6276	Interim Housing/Moving & Storage	92100	62,072.12	62,072.12	62,072.12	0.00	100.00%
12	6270	Construction Testing/Inspection	92100	69,530.32	69,530.32	69,530.32	0.00	100.00%
13	6450	Technology Improvements	92100	71,671.32	71,671.32	71,671.32	0.00	100.00%
14	6410	Furniture & Equipment	92100	25,117.65	25,117.65	25,117.65	0.00	100.00%
15	6292	Construction Contingency	92100	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00%
Total Construction Costs:				\$2,772,706.86	\$2,772,706.86	\$2,772,706.86	\$0.00	
COMBINED PROJECT TOTALS:				\$3,339,622.36	\$3,339,622.36	\$3,339,622.36	\$0.00	100.00%

* Project is complete. Therefore, budget equals total commitments.

District Financial 2-20-2021

2012 GENERAL OBLIGATION BOND MEASURE

Project Expenditure Breakdown - Cloverly Phase II



	District Object Code	Cost Category	District Goal Number	Estimated Project Budget *	Project Commitments to Date	Project Expenditures to Date	Remaining Budget (Budget - Exp.)	Budget Percentage Spent
PLANNING COSTS								
1	6210	Architect & Engineering Fees	92100	\$225,970.00	\$225,970.00	\$225,970.00	\$0.00	100.00%
2	6220	DSA Fees	92100	29,343.60	29,343.60	29,343.60	0.00	100.00%
3	5950	Preliminary Tests	92100	0.00	0.00	0.00	0.00	0.00%
4	5970	Printing/Legal/Advertising	92100	4,388.33	4,388.33	4,388.33	0.00	100.00%
5	5890	Program Administration	92100	<u>266,169.97</u>	<u>266,169.97</u>	<u>266,169.97</u>	<u>0.00</u>	100.00%
Total Planning Costs:				\$525,871.90	\$525,871.90	\$525,871.90	\$0.00	
CONSTRUCTION COSTS								
6	6250	Construction Costs	92100	\$1,612,768.14	\$1,612,768.14	\$1,612,768.14	\$0.00	100.00%
7	6272	Construction Management	92100	361,163.48	361,163.48	361,163.48	0.00	100.00%
8	6290	Abatement	92100	0.00	0.00	0.00	0.00	0.00%
9	6278	Labor Compliance	92100	0.00	0.00	0.00	0.00	0.00%
10	6295	Legal Fees - Construction	92100	0.00	0.00	0.00	0.00	0.00%
11	6276	Interim Housing/Moving & Storage	92100	0.00	0.00	0.00	0.00	0.00%
12	6270	Construction Testing/Inspection	92100	105,812.75	105,812.75	105,812.75	0.00	100.00%
13	6450	Technology Improvements	92100	2,219.31	2,219.31	2,219.31	0.00	100.00%
14	6410	Furniture & Equipment	92100	14,855.80	14,855.80	14,855.80	0.00	100.00%
15	6292	Construction Contingency	92100	<u>237,840.85</u>	<u>237,840.85</u>	<u>237,840.85</u>	<u>0.00</u>	100.00%
Total Construction Costs:				\$2,334,660.33	\$2,334,660.33	\$2,334,660.33	\$0.00	
COMBINED PROJECT TOTALS:				\$2,860,532.23	\$2,860,532.23	\$2,860,532.23	\$0.00	100.00%

* Project is complete. Therefore, budget equals total commitments.

District Financial 6-1-2021

2012 GENERAL OBLIGATION BOND MEASURE

Emperor Elementary School – Project Overview



Emperor Elementary School serves grades K-6. Emperor Elementary School received the following improvements under Measure S:

- ✓ Modernized 4 buildings, providing 8 modern classrooms, new administration layout, 8 student restrooms and 2 staff restrooms
- ✓ New HVAC units and ducting
- ✓ New doors and frames
- ✓ New ceiling grid, tiles and lighting
- ✓ New VCT and carpet flooring
- ✓ Interior painting
- ✓ Selective exterior painting
- ✓ New sinks and cabinets
- ✓ Replaced 4 playground slides
- ✓ Repaired rubber play surfacing
- ✓ Provided abatement of old flooring at room 14 and replaced with new carpet
- ✓ New exterior paint at areas not included in modernization



2012 GENERAL OBLIGATION BOND MEASURE

Project Expenditure Breakdown – Emperor



	District Object Code	Cost Category	District Goal Number	Estimated Project Budget *	Project Commitments to Date	Project Expenditures to Date	Remaining Budget (Budget - Exp.)	Budget Percentage Spent
PLANNING COSTS								
1	6210	Architect & Engineering Fees	92200	\$303,985.13	\$303,985.13	\$303,985.13	\$0.00	100.00%
2	6220	DSA Fees	92200	20,818.00	20,818.00	20,818.00	0.00	100.00%
3	5950	Preliminary Tests	92200	7,330.00	7,330.00	7,330.00	0.00	100.00%
4	5970	Printing/Legal/Advertising	92200	5,980.52	5,980.52	5,980.52	0.00	100.00%
5	5890	Program Administration	92200	<u>85,518.42</u>	<u>85,518.42</u>	<u>85,518.42</u>	<u>0.00</u>	100.00%
Total Planning Costs:				\$423,632.07	\$423,632.07	\$423,632.07	\$0.00	
CONSTRUCTION COSTS								
6	6250	Construction Costs	92200	\$1,131,363.89	\$1,131,363.89	\$1,131,363.89	\$0.00	100.00%
7	6272	Construction Management	92200	213,617.12	213,617.12	213,617.12	0.00	100.00%
8	6290	Abatement	92200	0.00	0.00	0.00	0.00	0.00%
9	6278	Labor Compliance	92200	0.00	0.00	0.00	0.00	0.00%
10	6295	Legal Fees - Construction	92200	0.00	0.00	0.00	0.00	0.00%
11	6276	Interim Housing/Moving & Storage	92200	218,911.19	218,911.19	218,911.19	0.00	100.00%
12	6270	Construction Testing/Inspection	92200	102,079.49	102,079.49	102,079.49	0.00	100.00%
13	6450	Technology Improvements	92200	268,154.81	268,154.81	268,154.81	0.00	100.00%
14	6410	Furniture & Equipment	92200	64,685.32	64,685.32	64,685.32	0.00	100.00%
15	6292	Construction Contingency	92200	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00%
Total Construction Costs:				\$1,998,811.82	\$1,998,811.82	\$1,998,811.82	\$0.00	
COMBINED PROJECT TOTALS:				\$2,422,443.89	\$2,422,443.89	\$2,422,443.89	\$0.00	100.00%

* Project is complete. Therefore, budget equals total commitments.

District Financial 2-20-2021

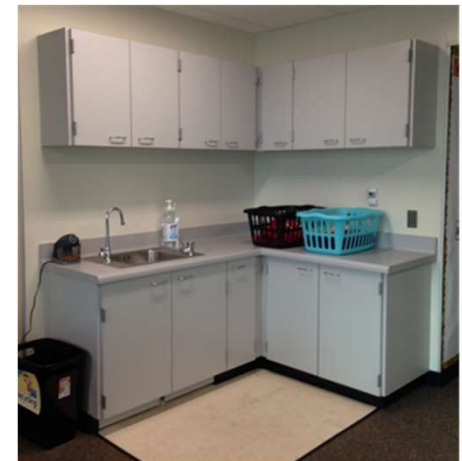
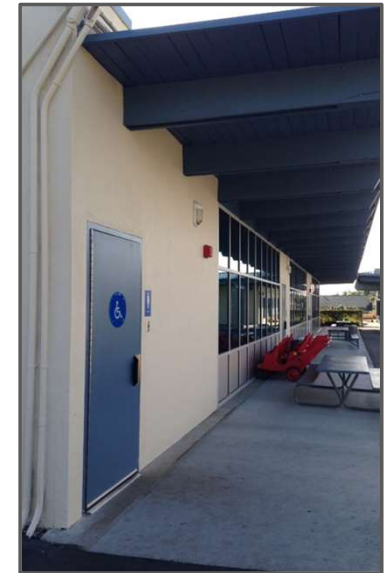
2012 GENERAL OBLIGATION BOND MEASURE

La Rosa Elementary School – Project Overview



La Rosa Elementary School serves grades K-3. La Rosa Elementary School received the following improvements under Measure S:

- ✓ Modernized 2 classroom buildings providing 12 modernized classrooms and 4 student restrooms
- ✓ Modernization of 4 remaining buildings providing 7 modern classrooms, new administration layout, 4 student restrooms, 4 staff restrooms
- ✓ New HVAC units
- ✓ New aluminum window system
- ✓ New doors and frames
- ✓ New ceiling grid, tiles and lighting
- ✓ New VCT and carpet flooring
- ✓ Interior painting
- ✓ Exterior painting
- ✓ New sinks and cabinets
- ✓ Technology Package: Interactive whiteboard, short throw projector, speaker system with voice lift microphone



2012 GENERAL OBLIGATION BOND MEASURE

La Rosa Elementary School – Project Overview (Continued)



- ✓ New ceiling grid, tiles and lighting
- ✓ New LVP and carpet flooring
- ✓ Removed planters near Cafeteria and installed new asphalt paving, providing open play surfaces for students
- ✓ Updated all irrigation on the back field and automated the irrigation in the front of the school
- ✓ Increased the thickness wood chips in the playground areas
- ✓ New exterior paint at areas not included in modernization



2012 GENERAL OBLIGATION BOND MEASURE

Project Expenditure Breakdown – La Rosa Phase I



	District Object Code	Cost Category	District Goal Number	Estimated Project Budget *	Project Commitments to Date	Project Expenditures to Date	Remaining Budget (Budget - Exp.)	Budget Percentage Spent
PLANNING COSTS								
1	6210	Architect & Engineering Fees	92300	\$350,404.34	\$350,404.34	\$350,404.34	\$0.00	100.00%
2	6220	DSA Fees	92300	17,443.00	17,443.00	17,443.00	0.00	100.00%
3	5950	Preliminary Tests	92300	9,669.00	9,669.00	9,669.00	0.00	100.00%
4	5970	Printing/Legal/Advertising	92300	12,763.03	12,763.03	12,763.03	0.00	100.00%
5	5890	Program Administration	92300	<u>265,352.17</u>	<u>265,352.17</u>	<u>265,352.17</u>	<u>0.00</u>	100.00%
Total Planning Costs:				\$655,631.54	\$655,631.54	\$655,631.54	\$0.00	
CONSTRUCTION COSTS								
6	6250	Construction Costs	92300	\$2,334,423.22	\$2,334,423.22	\$2,334,423.22	\$0.00	100.00%
7	6272	Construction Management	92300	134,621.50	134,621.50	134,621.50	0.00	100.00%
8	6290	Abatement	92300	0.00	0.00	0.00	0.00	0.00%
9	6278	Labor Compliance	92300	0.00	0.00	0.00	0.00	0.00%
10	6295	Legal Fees - Construction	92300	0.00	0.00	0.00	0.00	0.00%
11	6276	Interim Housing/Moving & Storage	92300	214,797.23	214,797.23	214,797.23	0.00	100.00%
12	6270	Construction Testing/Inspection	92300	82,116.51	82,116.51	82,116.51	0.00	100.00%
13	6450	Technology Improvements	92300	148,318.85	148,318.85	148,318.85	0.00	100.00%
14	6410	Furniture & Equipment	92300	48,081.16	48,081.16	48,081.16	0.00	100.00%
15	6292	Construction Contingency	92300	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00%
Total Construction Costs:				\$2,962,358.47	\$2,962,358.47	\$2,962,358.47	\$0.00	
COMBINED PROJECT TOTALS:				\$3,617,990.01	\$3,617,990.01	\$3,617,990.01	\$0.00	100.00%

* Project is complete. Therefore, budget equals total commitments.

District Financial 2-20-2021

2012 GENERAL OBLIGATION BOND MEASURE

Project Expenditure Breakdown – La Rosa Phase II



	District Object Code	Cost Category	District Goal Number	Estimated Project Budget *	Project Commitments to Date	Project Expenditures to Date	Remaining Budget (Budget - Exp.)	Budget Percentage Spent
PLANNING COSTS								
1	6210	Architect & Engineering Fees	92300	\$311,000.00	\$311,000.00	\$311,000.00	\$0.00	100.00%
2	6220	DSA Fees	92300	53,462.05	53,462.05	53,462.05	0.00	100.00%
3	5950	Preliminary Tests	92300	395.00	395.00	395.00	0.00	100.00%
4	5970	Printing/Legal/Advertising	92300	5,325.78	5,325.78	5,325.78	0.00	100.00%
5	5890	Program Administration	92300	<u>333,058.61</u>	<u>333,058.61</u>	<u>333,058.61</u>	<u>0.00</u>	100.00%
Total Planning Costs:				\$703,241.44	\$703,241.44	\$703,241.44	\$0.00	
CONSTRUCTION COSTS								
6	6250	Construction Costs	92300	\$2,638,977.22	\$2,638,977.22	\$2,638,977.22	\$0.00	100.00%
7	6272	Construction Management	92300	361,163.53	361,163.53	361,163.53	0.00	100.00%
8	6290	Abatement	92300	0.00	0.00	0.00	0.00	0.00%
9	6278	Labor Compliance	92300	0.00	0.00	0.00	0.00	0.00%
10	6295	Legal Fees - Construction	92300	0.00	0.00	0.00	0.00	0.00%
11	6276	Interim Housing/Moving & Storage	92300	0.00	0.00	0.00	0.00	0.00%
12	6270	Construction Testing/Inspection	92300	130,012.00	130,012.00	130,012.00	0.00	100.00%
13	6450	Technology Improvements	92300	95,980.90	95,980.90	95,980.90	0.00	100.00%
14	6410	Furniture & Equipment	92300	67,966.33	67,966.33	67,966.33	0.00	100.00%
15	6292	Construction Contingency	92300	<u>623,757.89</u>	<u>623,757.89</u>	<u>623,757.89</u>	<u>0.00</u>	100.00%
Total Construction Costs:				\$3,917,857.87	\$3,917,857.87	\$3,917,857.87	\$0.00	
COMBINED PROJECT TOTALS:				\$4,621,099.31	\$4,621,099.31	\$4,621,099.31	\$0.00	100.00%

* Project is complete. Therefore, budget equals total commitments.

District Financial 6-1-2021

2012 GENERAL OBLIGATION BOND MEASURE

Longden Elementary School – Project Overview



Longden Elementary School serves grades TK-6. Longden Elementary School received the following improvements under Measure S:

- ✓ Modernize existing single and two story classroom buildings providing 20 modern classrooms, new library and new media center
- ✓ New masonry elevator tower with 2 new staff restrooms
- ✓ Modernize 3 existing Kindergarten classrooms
- ✓ New parking and student drop off
- ✓ New ramp, stairs and flagpole at school entrance
- ✓ Technology package: New touch screen interactive displays, speaker system w/ voicelift microphone. Rekeyed the balance of the site
- ✓ Repaired asphalt as needed on the playground and added slurry to the entire playground
- ✓ New fencing around the west playground to separate Little league



2012 GENERAL OBLIGATION BOND MEASURE

Longden Elementary School – Project Overview (Continued)



- ✓ New carpet in rooms 311 & 312
- ✓ New reflective window tint to glass in 311 & 312
- ✓ New sod at the south side of the 100 building.
- ✓ New landscaping at the drive entrance to the school
- ✓ Partnered with the city and installed new irrigation for new trees planted by the city on Longden
- ✓ Increased thickness of wood chips in the playground areas



2012 GENERAL OBLIGATION BOND MEASURE

Project Expenditure Breakdown - Longden



	District Object Code	Cost Category	District Goal Number	Estimated Project Budget *	Project Commitments to Date	Project Expenditures to Date	Remaining Budget (Budget - Exp.)	Budget Percentage Spent
PLANNING COSTS								
1	6210	Architect & Engineering Fees	92400	\$1,042,412.34	\$1,042,412.34	\$1,042,412.34	\$0.00	100.00%
2	6220	DSA Fees	92400	99,530.03	99,530.03	99,530.03	0.00	100.00%
3	5950	Preliminary Tests	92400	63,750.32	63,750.32	63,750.32	0.00	100.00%
4	5970	Printing/Legal/Advertising	92400	17,198.17	17,198.17	17,198.17	0.00	100.00%
5	5890	Program Administration	92400	<u>916,369.60</u>	<u>916,369.60</u>	<u>916,369.60</u>	<u>0.00</u>	100.00%
Total Planning Costs:				\$2,139,260.46	\$2,139,260.46	\$2,139,260.46	\$0.00	
CONSTRUCTION COSTS								
6	6250	Construction Costs	92400	\$9,700,868.02	\$9,700,868.02	\$9,700,868.02	\$0.00	100.00%
7	6272	Construction Management	92400	1,109,797.66	1,109,797.66	1,109,797.66	0.00	100.00%
8	6290	Abatement	92400	0.00	0.00	0.00	0.00	0.00%
9	6278	Labor Compliance	92400	0.00	0.00	0.00	0.00	0.00%
10	6295	Legal Fees - Construction	92400	0.00	0.00	0.00	0.00	0.00%
11	6276	Interim Housing/Moving & Storage	92400	295,385.14	295,385.14	295,385.14	0.00	100.00%
12	6270	Construction Testing/Inspection	92400	528,048.25	528,048.25	528,048.25	0.00	100.00%
13	6450	Technology Improvements	92400	158,728.70	158,728.70	158,728.70	0.00	100.00%
14	6410	Furniture & Equipment	92400	13,352.57	13,352.57	13,352.57	0.00	100.00%
15	6292	Construction Contingency	92400	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00%
Total Construction Costs:				\$11,806,180.34	\$11,806,180.34	\$11,806,180.34	\$0.00	
COMBINED PROJECT TOTALS:				\$13,945,440.80	\$13,945,440.80	\$13,945,440.80	\$0.00	100.00%

* Project is complete. Therefore, budget equals total commitments.

District Financial 6-1-2021

2012 GENERAL OBLIGATION BOND MEASURE

Oak Intermediate School – Project Overview



Oak Intermediate School serves grades 7-8 Oak Intermediate School received the following improvements under Measure S:

- ✓ Resurfaced asphalt courts with colored coating to help with extending the life of the asphalt, lowering the surface temperature at the play ground and it looks 100% better
- ✓ Provided abatement of existing flooring in the 400 and 500 wings, replacing with new carpet
- ✓ Removed existing grass at the back playfield, installed new irrigation system and planted new grass
- ✓ Installed new drinking fountains at back field
- ✓ Re-keyed and added new hardware to the 100 wing
- ✓ Installed crash padding on the gym walls
- ✓ New exterior paint



2012 GENERAL OBLIGATION BOND MEASURE

Project Expenditure Breakdown - Oak



	District Object Code	Cost Category	District Goal Number	Estimated Project Budget *	Project Commitments to Date	Project Expenditures to Date	Remaining Budget (Budget - Exp.)	Budget Percentage Spent
PLANNING COSTS								
1	6210	Architect & Engineering Fees	92200	\$25,947.50	\$25,947.50	\$25,947.50	\$0.00	100.00%
2	6220	DSA Fees	92200	0.00	0.00	0.00	0.00	0.00%
3	5950	Preliminary Tests	92200	1,480.00	1,480.00	1,480.00	0.00	100.00%
4	5970	Printing/Legal/Advertising	92200	626.01	626.01	626.01	0.00	100.00%
5	5890	Program Administration	92200	<u>112,827.99</u>	<u>112,827.99</u>	<u>112,827.99</u>	<u>0.00</u>	100.00%
Total Planning Costs:				\$140,881.50	\$140,881.50	\$140,881.50	\$0.00	
CONSTRUCTION COSTS								
6	6250	Construction Costs	92200	\$23,135.00	\$23,135.00	\$23,135.00	\$0.00	100.00%
7	6272	Construction Management	92200	0.00	0.00	0.00	0.00	0.00%
8	6290	Abatement	92200	0.00	0.00	0.00	0.00	0.00%
9	6278	Labor Compliance	92200	0.00	0.00	0.00	0.00	0.00%
10	6295	Legal Fees - Construction	92200	0.00	0.00	0.00	0.00	0.00%
11	6276	Interim Housing/Moving & Storage	92200	0.00	0.00	0.00	0.00	0.00%
12	6270	Construction Testing/Inspection	92200	24,852.00	24,852.00	24,852.00	0.00	100.00%
13	6450	Technology Improvements	92200	343,725.94	343,725.94	343,725.94	0.00	100.00%
14	6410	Furniture & Equipment	92200	33.47	33.47	33.47	0.00	100.00%
15	6292	Construction Contingency	92200	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00%
Total Construction Costs:				\$391,746.41	\$391,746.41	\$391,746.41	\$0.00	
COMBINED PROJECT TOTALS:				\$532,627.91	\$532,627.91	\$532,627.91	\$0.00	100.00%

* Project is complete. Therefore, budget equals total commitments.

District Financial 2-20-2021

2012 GENERAL OBLIGATION BOND MEASURE

Dr. Doug Sears Learning Center – Project Overview



The Dr. Doug Sears Learning Center is designed to give students an opportunity to complete their high school education in an alternative setting, becoming productive citizens and lifelong learners. Dr. Doug Sears Learning Center received the following improvements under Measure S:

- ✓ Demolished old administration building
- ✓ New premanufactured administration and classroom building
- ✓ New landscaped entry



2012 GENERAL OBLIGATION BOND MEASURE

Project Expenditure Breakdown – Doug Sears



	District Object Code	Cost Category	District Goal Number	Estimated Project Budget *	Project Commitments to Date	Project Expenditures to Date	Remaining Budget (Budget - Exp.)	Budget Percentage Spent
PLANNING COSTS								
1	6210	Architect & Engineering Fees	92600	\$49,491.21	\$49,491.21	\$49,491.21	\$0.00	100.00%
2	6220	DSA Fees	92600	3,845.00	3,845.00	3,845.00	0.00	100.00%
3	5950	Preliminary Tests	92600	1,880.00	1,880.00	1,880.00	0.00	100.00%
4	5970	Printing/Legal/Advertising	92600	6,218.63	6,218.63	6,218.63	0.00	100.00%
5	5890	Program Administration	92600	<u>32,335.29</u>	<u>32,335.29</u>	<u>32,335.29</u>	<u>0.00</u>	100.00%
Total Planning Costs:				\$93,770.13	\$93,770.13	\$93,770.13	\$0.00	
CONSTRUCTION COSTS								
6	6250	Construction Costs	92600	\$503,303.65	\$503,303.65	\$503,303.65	\$0.00	100.00%
7	6272	Construction Management	92600	49,992.50	49,992.50	49,992.50	0.00	100.00%
8	6290	Abatement	92600	23,578.35	23,578.35	23,578.35	0.00	100.00%
9	6278	Labor Compliance	92600	0.00	0.00	0.00	0.00	0.00%
10	6295	Legal Fees - Construction	92600	0.00	0.00	0.00	0.00	0.00%
11	6276	Interim Housing/Moving & Storage	92600	522.92	522.92	522.92	0.00	100.00%
12	6270	Construction Testing/Inspection	92600	40,970.25	40,970.25	40,970.25	0.00	100.00%
13	6450	Technology Improvements	92600	46,179.56	46,179.56	46,179.56	0.00	100.00%
14	6410	Furniture & Equipment	92600	9,679.32	9,679.32	9,679.32	0.00	100.00%
15	6292	Construction Contingency	92600	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00%
Total Construction Costs:				\$674,226.55	\$674,226.55	\$674,226.55	\$0.00	
COMBINED PROJECT TOTALS:				\$767,996.68	\$767,996.68	\$767,996.68	\$0.00	100.00%

* Project is complete. Therefore, budget equals total commitments.

District Financial 2-20-2021

2012 GENERAL OBLIGATION BOND MEASURE

Temple City High School – Project Overview



Temple City High School serves grades 9-12. Temple City High School received the following improvements under Measure S:

- ✓ Constructed 3 new masonry buildings connected by exterior walkways
- ✓ 32 new classrooms, 2 new elevators, 4 new student restroom and four new staff restrooms
- ✓ Technology package: interactive display, speaker system, multiple displays
- ✓ Flexible furniture and teaching spaces
- ✓ Exterior learning courts placed at each building
- ✓ Construction of a new competition size pool and modernization of locker/team rooms
- ✓ New masonry pool equipment building
- ✓ New masonry main electrical room and trash enclosure
- ✓ New concession room
- ✓ Expanded locker room layout with new restroom and shower facilities
- ✓ New multi use ball field
- ✓ New softball field and scoreboard
- ✓ Rekeyed and replaced hardware on the 400/500 wing and the portables
- ✓ New bleachers for baseball and new additional bleachers for softball



2012 GENERAL OBLIGATION BOND MEASURE

Temple City High School – Project Overview (Continued)



- ✓ Regraded and resurfaced the track adding twenty yards of fresh track mix
- ✓ New 4' foul line fences at the baseball field
- ✓ New carpet in 3 classrooms in the 500 wing
- ✓ New retaining wall, mow curb, TCHS logo at back field
- ✓ New fencing at tennis courts and along Camino Real
- ✓ Partnered with the city and installed new irrigation for new trees planted by the city on Camino Real
- ✓ Additional new technology and furniture for Phase 1A
- ✓ New roofing system at building 300
- ✓ Install new windows at the facilities office
- ✓ Install new mechanical units at the District Office
- ✓ District wide irrigation improvements
- ✓ District wide keying, hardware and security improvements



2012 GENERAL OBLIGATION BOND MEASURE

Project Expenditure Breakdown – Temple City High Phase I



	District Object Code	Cost Category	District Goal Number	Estimated Project Budget *	Project Commitments to Date	Project Expenditures to Date	Remaining Budget (Budget - Exp.)	Budget Percentage Spent
PLANNING COSTS								
1	6210	Architect & Engineering Fees	92500	\$1,537,472.98	\$1,537,472.98	\$1,537,472.98	\$0.00	100.00%
2	6220	DSA Fees	92500	236,268.71	236,268.71	236,268.71	0.00	100.00%
3	5950	Preliminary Tests	92500	257,210.75	257,210.75	257,210.75	0.00	100.00%
4	5970	Printing/Legal/Advertising	92500	92,541.04	92,541.04	92,541.04	0.00	100.00%
5	5890	Program Administration	92500	<u>1,473,616.98</u>	<u>1,473,616.98</u>	<u>1,473,616.98</u>	<u>0.00</u>	100.00%
Total Planning Costs:				\$3,597,110.46	\$3,597,110.46	\$3,597,110.46	\$0.00	
CONSTRUCTION COSTS								
6	6250	Construction Costs	92500	\$19,814,015.84	\$19,814,015.84	\$19,814,015.84	\$0.00	100.00%
7	6272	Construction Management	92500	1,252,072.01	1,252,072.01	1,252,072.01	0.00	100.00%
8	6290	Abatement	92500	129,187.00	129,187.00	129,187.00	0.00	100.00%
9	6278	Labor Compliance	92500	2,231.25	2,231.25	2,231.25	0.00	100.00%
10	6295	Legal Fees - Construction	92500	33,690.50	33,690.50	33,690.50	0.00	100.00%
11	6276	Interim Housing/Moving & Storage	92500	1,904,887.00	1,904,887.00	1,904,887.00	0.00	100.00%
12	6270	Construction Testing/Inspection	92500	732,566.13	732,566.13	732,566.13	0.00	100.00%
13	6450	Technology Improvements	92500	508,199.45	508,199.45	508,199.45	0.00	100.00%
14	6410	Furniture & Equipment	92500	299,241.10	299,241.10	299,241.10	0.00	100.00%
15	6292	Construction Contingency	92500	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00%
Total Construction Costs:				\$24,676,090.28	\$24,676,090.28	\$24,676,090.28	\$0.00	
COMBINED PROJECT TOTALS:				\$28,273,200.74	\$28,273,200.74	\$28,273,200.74	\$0.00	100.00%

* Project is complete. Therefore, budget equals total commitments.

District Financial 2-20-2021

2012 GENERAL OBLIGATION BOND MEASURE

Project Expenditure Breakdown – Temple City Phase II



	District Object Code	Cost Category	District Goal Number	Estimated Project Budget *	Project Commitments to Date	Project Expenditures to Date	Remaining Budget (Budget - Exp.)	Budget Percentage Spent
PLANNING COSTS								
1	6210	Architect & Engineering Fees	92500	\$756,600.37	\$756,600.37	\$756,600.37	\$0.00	100.00%
2	6220	DSA Fees	92500	30,602.26	30,602.26	30,602.26	0.00	100.00%
3	5950	Preliminary Tests	92500	12,389.37	12,389.37	12,389.37	0.00	100.00%
4	5970	Printing/Legal/Advertising	92500	11,817.50	11,817.50	11,817.50	0.00	100.00%
5	5890	Program Administration	92500	<u>911,090.49</u>	<u>911,090.49</u>	<u>911,090.49</u>	<u>0.00</u>	100.00%
Total Planning Costs:				\$1,722,499.99	\$1,722,499.99	\$1,722,499.99	\$0.00	
CONSTRUCTION COSTS								
6	6250	Construction Costs	92500	\$12,365,941.98	\$12,365,941.98	\$12,365,941.98	\$0.00	100.00%
7	6272	Construction Management	92500	960,957.89	960,957.89	960,957.89	0.00	100.00%
8	6290	Abatement	92500	0.00	0.00	0.00	0.00	0.00%
9	6278	Labor Compliance	92500	0.00	0.00	0.00	0.00	0.00%
10	6295	Legal Fees - Construction	92500	0.00	0.00	0.00	0.00	0.00%
11	6276	Interim Housing/Moving & Storage	92500	0.00	0.00	0.00	0.00	0.00%
12	6270	Construction Testing/Inspection	92500	480,208.55	480,208.55	480,208.55	0.00	100.00%
13	6450	Technology Improvements	92500	0.00	0.00	0.00	0.00	0.00%
14	6410	Furniture & Equipment	92500	558.36	558.36	558.36	0.00	100.00%
15	6292	Construction Contingency	92500	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00%
Total Construction Costs:				\$13,807,666.78	\$13,807,666.78	\$13,807,666.78	\$0.00	
COMBINED PROJECT TOTALS:				\$15,530,166.77	\$15,530,166.77	\$15,530,166.77	\$0.00	100.00%

* Project is complete. Therefore, budget equals total commitments.

District Financial 6-1-2021



Financial and Performance Audits
Building Fund (Measure S)
June 30, 2021

Temple City Unified School District

FINANCIAL AUDIT

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Financial Audit
Building Fund (Measure S)
June 30, 2021

Temple City Unified School District



Independent Auditor's Report

Governing Board and
Citizens Oversight Committee
Temple City Unified School District
Temple City, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Temple City Unified School District's (the District), Building Fund (Measure S), as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measure S) of the Temple City Unified School District as of June 30, 2021, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure S are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Temple City Unified School District as of June 30, 2021, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

Rancho Cucamonga, California
January 31, 2022

Temple City Unified School District
Building Fund (Measure S)
Balance Sheet
June 30, 2021

Assets	
Investments	\$ 6,839,641
Receivables	<u>15,765</u>
Total assets	<u><u>\$ 6,855,406</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	<u>\$ 817,895</u>
Fund Balance	
Restricted for capital projects	<u>6,037,511</u>
Total liabilities and fund balance	<u><u>\$ 6,855,406</u></u>

Temple City Unified School District
Building Fund (Measure S)
Statement of Revenues, Expenditures, and Changes in Fund Balance
June 30, 2021

Revenues	
Interest income	\$ 40,622
Fair market value adjustments	<u>(38,068)</u>
Total revenues	<u>2,554</u>
Expenditures	
Facility acquisition and construction	<u>1,583,208</u>
Net Change in Fund Balance	(1,580,654)
Fund Balance - Beginning	<u>7,618,165</u>
Fund Balance - Ending	<u><u>\$ 6,037,511</u></u>

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Temple City Unified School District's (the District) Building Fund (Measure S) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The Temple City Unified School District Building Fund (Measure S) accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

Financial Reporting Entity

The financial statements include only the Building Fund of the Temple City Unified School District used to account for Measure S projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure S. These financial statements are not intended to present fairly the financial position and results of operations of the Temple City Unified School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund (Measure S) are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

The Building Fund (Measure S) is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid, and all outstanding encumbrances lapse at June 30.

Fund Balance - Building Fund (Measure S)

As of June 30, 2021, fund balance of the Building Fund is classified as follows:

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Investments

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instrument; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fairly value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the Los Angeles County Treasury Investment Pool. The District maintains a Building Fund (Measure S) investment of \$6,839,641 with the Los Angeles County Treasury Investment Pool with a weighted average maturity of 1,045 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the Los Angeles County Treasury Investment Pool is not required to be rated, nor has it been rated as of June 30, 2021.

Note 3 - Receivables

Receivables at June 30, 2021, consisted of the following:

Local Government Interest	\$ 15,765
	<u> </u>

Note 4 - Accounts Payable

Accounts payable at June 30, 2021, consisted of the following:

Vendor payables	\$ 56,000
Capital outlay	<u>761,895</u>
Total	<u>\$ 817,895</u>

Note 5 - Commitments and Contingencies

As of June 30, 2021, the Building Fund (Measure S) had the following commitments with respect to unfinished projects:

Measure S Projects	Remaining Construction Commitment	Expected Date of Completion
Facilities Master Plan	\$ 133,250	Winter 2023
Shade Structure	<u>1,668,504</u>	Fall 2022
Total	<u><u>\$ 1,801,754</u></u>	

Litigation

The District is not currently a party to any legal proceedings related to the Building Fund (Measure S) as of June 30, 2021.



Independent Auditor's Report
June 30, 2021

Temple City Unified School District



**Independent Auditor's Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

Governing Board and
Citizens Oversight Committee
Temple City Unified School District
Temple City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Temple City Unified School District (the District) Building Fund (Measure S) as of and for the year ended June 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated January 31, 2022.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure S are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Temple City Unified School District as of June 30, 2021, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Temple City Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of Temple City Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Temple City Unified School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's Building Fund (Measure S) financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Temple City Unified School District's Building Fund (Measure S) financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Rancho Cucamonga, California
January 31, 2022

None reported.

Temple City Unified School District
Building Fund (Measure S)
Summary Schedule of Prior Audit Findings
June 30, 2021

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



Performance Audit

Building Fund (Measure S)

June 30, 2021

Temple City Unified School District



Independent Auditor's Report on Performance

Governing Board and
Citizens Oversight Committee
Temple City Unified School District
Temple City, California

We were engaged to conduct a performance audit of the Temple City Unified School District (the District) Building Fund (Measure S) for the year ended June 30, 2021.

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.

Our audit was limited to the objectives listed within the report 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 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. Management is responsible for the District's compliance with those requirements.

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.

The results of our tests described in the accompanying schedule of findings and questioned costs as item 2021-001 indicated that the District did not expend Building Fund (Measure S) funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

This report is intended solely for the information and use of the District, and is not intended to be and should not be used by anyone other than this specified party.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Rancho Cucamonga, California
January 31, 2022

Authority for Issuance

The Measure S Bonds are 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 the Board of Education of the District on January 19, 2011 (the Resolution).

The District received authorization at an election held on November 6, 2012, to issue bonds of the District in an aggregate principal amount not to exceed \$128,800,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55% of the votes cast by eligible voters within the District.

Purpose of Issuance

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 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 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% of the electorate. In addition to reducing the approval threshold from two-thirds to 55%, 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

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

Scope of the Audit

The scope of our performance audit covered the period 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 subsequent to June 30, 2021, were not reviewed, or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2021, for the Building Fund (Measure S). Within the fiscal year audited, we obtained the actual invoices, purchase orders, and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure S as to the approved bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.

2. We selected a sample of expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes.
 - b. We considered all expenditures recorded in all projects that were funded from July 1, 2020 through June 30, 2021 from Measure S bond proceeds.
 - c. We selected all expenditures that were individually significant expenditures based on our assessment of materiality.
 - d. For all items below the individually significant threshold identified in item 2c, 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, 2020 and ending June 30, 2021.
3. Our sample included transactions totaling \$1,210,528. This represents 76% of the total expenditures of \$1,583,208. Based on our testing, transactions totaling \$333,352 were not expended in accordance the bond project list approved by the voters through the approval of Measure S.
4. We reviewed the actual 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.
 - d. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.
5. We determined that the District has met the compliance requirement of Measure S if the following conditions were met:
 - a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
 - b. Expenditures were not used for salaries of school administrators or other operating expenses of the Districts.

Conclusion

The results of our tests indicated that, in all significant respects, Temple City Unified School District has properly accounted for the expenditures held in the Building Fund (Measure S); however, \$333,352 of expenditures tested were not made for authorized Bond projects.

2021-001

Finding

Based on our review of invoices and other supporting documentation, it was determined that a total of three transactions totaling \$333,352 were not expended in accordance with the voter-approved bond project list. The expenditures were related to fees charged to the Building Fund (Measure S) to apply for funding related to Proposition 51 state school facilities funds, which were determined to not meet the voter approved project list.

Recommendation

The District should implement an internal control structure to ensure that all Building Fund (Measure S) project expenditures are reviewed and approved by an individual with sufficient knowledge of allowable costs and that additional training is provided as needed to maintain the understanding of allowable expenditures for Measure S bond projects.

Temple City Unified School District
Building Fund (Measure S)
Summary Schedule of Prior Audit Findings
June 30, 2021

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.