

Measures N & O

Citizens' Oversight Committees

5:30 P.M., March 21, 2019

Turlock Unified School Pitman High School Library

- 1) Greetings and Call to Order**
 - a) Chairperson, Lacy Elliott call the meeting to order
- 2) Roll Call**
- 3) Approval of Agenda**
 - a) Agenda for the March 21, 2019 meeting
- 4) Review**
 - a) Approval of Minutes from the meeting of January 3, 2019
- 5) Tour of Pitman Projects**
- 6) Staff Report on Projects & Activities**
 - a) Prioritization
 - b) Future Planning
- 7) Next series of Bond Sales**
- 8) Quarterly Expenditure Reports**
- 9) Audits for Period Ending June 30, 2018**
- 10) Discussion**
 - a) Approval of Future Meeting Dates
- 11) Adjourn Meeting**

Turlock Unified School District, Measures N and O

Bond Oversight Committee

Meeting Minutes

3, January, 2019, 5:30 PM, TUSD Pitman High School Library

Meeting # 8

Attendees

Committee members in attendance: Bryan Tribble, Patrick Bettencourt, Steve Soderstrom, and Harry Carlson.

Not in attendance: Lacy Elliott, Dave Folly

TUSD Staff: Martell Taylor, Facilities Planner; Mike Trainor, Assistant Superintendent Business Services; Pitman Operations Supervisor, Damon Coelho; and Bridget Shelton, Facilities Secretary III

Conducting Meeting: Chairperson, Steve Soderstrom

Meeting Commenced 5:33 PM

Approval of Agenda

Current Agenda approved by consensus. No changes were made.

Adoption of Meeting Minutes

No changes were suggested in the Meeting Minutes from September 13, 2018 meeting. The Bond Oversight Committees adopted the minutes by consensus.

Staff Reporting

Meeting began with a walk through of the B Building to view and discuss the new HVAC system. The Committee discussed the different aspects of the new unit including the addition of the heat pump.

The security cameras at Pitman were talked about. Martell reported that TUSD Faculty including the School Resource Officer, Mark Alberti was very happy to have the system installed. It helps with reduction of littering and graffiti during school hours, and also as a deterrent for other potential bad behavior. The Committee was shown the server room which is right off the Library that houses 86 cameras.

Martell then started explaining the PHS Field Renovations including an all-weather track and field. Although we do hope to add a stadium eventually it will not be built with bond funds. He gave the Committee information regarding the grading, lights, addition of a drinking fountain, and the reorientation of the field direction to North/South instead of East/West. The District is adding the girls' softball field so they can be on campus instead of having to use the adjacent field that belongs to the City of Turlock. We are hoping to have the field complete before summer. A Pool Deck is also being considered. The fire alarm system is also being replaced at Pitman during the summer. The campus will be closed from June 1st to August 1st.

Camera system installation has been completed at Medeiros, Cunningham, Wakefield, and Pitman. We are starting at Walnut, Crowell, and Earl. THS and Dutcher already had cameras prior to the bond.

Fencing will continue during the summer and fall. An entrance and an exit will be provided at each site. All campus visitors will be required to check in at the office before being able to get on school grounds. The District will continue to provide park access after normal school and after school programs have ended for the day.

Dutcher modernization plans are at DSA. The District has redesigned the parking lot. This will pull traffic from Hawkeye and they'll exit on Colorado. The office is being reconfigured, and the restrooms are being remodeled to make sure they are ADA compliant. The renovation of the old food service area and the quad are also part of the plan.

THS Stem building is still with the architect. The plan is to modernize the B & L Buildings. The new Stem Building will be along Berkeley and Canal. The Contemporary Design was chosen. It will have 12 rooms.

Redevelopment funds will probably be used for Osborn property acquisition instead of bond funds. The District is trying to come to an agreement with the property owners.

Bond Sales were original planned to take place every three years. The District decided to sell the remaining 2/3 of bond funds for the high schools this spring, due to the big projects that are planned. This should save approximately \$250,000 to \$300,000 according to Government Financial Strategies Inc. The Committee received an electronic hand-out of presentations regarding the upcoming bond sales from GFSI also. The District was also pleased to report the tax amount paid for the bond on resident's property tax bills was estimated to be only \$25-\$29 per 100,000 of assessed value which is less than was originally projected. The bond should also be paid off in 29 years instead of 30 years.

Expenditure and Expense Reports

The Expenditure Reports were reviewed. No one from the committee had any questions or comments.

Other Business

The Committee decided to have the March meeting at Pitman High School also.

Meeting Adjourned

6:50 pm

Secretary III, Bridget Shelton

Date of approval

BOND MEASURES N & Q CITIZENS' OVERSIGHT COMMITTEES

2018-2019 MEETING SCHEDULE

DATE	TIME	LOCATION
3/15/2018	5:30pm - 6:30pm	DO102
6/21/2018	5:30pm - 6:30pm	DO102
9/13/2018	5:30pm - 6:30pm	DO102
1/3/2019	5:30pm - 6:30pm	PHS
3/21/2019	5:30pm - 6:30pm	PHS
6/20/2019	5:30pm - 6:30pm	DO102
9/19/2019	5:30pm - 6:30pm	DO102
12/12/2019	5:30pm - 6:30pm	DO102

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DATE	TIME	LOCATION
3/19/2020	5:30pm - 6:30pm	DO102
6/18/2020	5:30pm - 6:30pm	DO102
9/17/2020	5:30pm - 6:30pm	DO102
12/10/2020	5:30pm - 6:30pm	DO102
3/18/2021	5:30pm - 6:30pm	DO102
6/17/2021	5:30pm - 6:30pm	DO102
9/16/2021	5:30pm - 6:30pm	DO102
12/9/2021	5:30pm - 6:30pm	DO102

TURLOCK UNIFIED SCHOOL DISTRICT
Measure N (School Facilities Improvement District No. 1)
Measure O (Unified School District)
General Obligation Bonds, Election of 2016, Series 2019

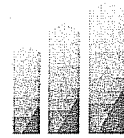
Preliminary Schedule of Events
As of January 23, 2019

December 2018	January 2019	February 2019
S M T W T F S	S M T W T F S	S M T W T F S
1	1 2 3 4 5	1 2
2 3 4 5 6 7 8	6 7 8 9 10 11 12	3 4 5 6 7 8 9
9 10 11 12 13 14 15	13 14 15 16 17 18 19	10 11 12 13 14 15 16
16 17 18 19 20 21 22	20 21 22 23 24 25 26	17 18 19 20 21 22 23
23 24 25 26 27 28 29	27 28 29 30 31	24 25 26 27 28
30 31		
December 25: Christmas	January 1: New Year's Day January 21: MLK, Jr.'s Birthday	February 18: Presidents' Day
March 2019	April 2019	May 2019
S M T W T F S	S M T W T F S	S M T W T F S
1 2	1 2 3 4 5 6	1 2 3 4
3 4 5 6 7 8 9	7 8 9 10 11 12 13	5 6 7 8 9 10 11
10 11 12 13 14 15 16	14 15 16 17 18 19 20	12 13 14 15 16 17 18
17 18 19 20 21 22 23	21 22 23 24 25 26 27	19 20 21 22 23 24 25
24 25 26 27 28 29 30	28 29 30	26 27 28 29 30 31
31		
	April 19: Good Friday	May 27: Memorial Day

DATE	ITEM	RESPONSIBILITY
In process	Preliminary work begins on the financing plan, including confirmation of Board dates and agenda deadlines, etc.	District Staff Gov't Financial Strategies
Early December 2018 (Completed)	Preliminary expenditure schedules shared with Government Financial Strategies.	District Staff Gov't Financial Strategies
Wednesday, December 12, 2018 (Completed)	Meeting to discuss expenditure schedules, bond financial plans, bond issuance schedules, status of Oversight Committees, etc.	District Staff Gov't Financial Strategies
Monday, January 28, 2019	Board Agenda Deadline: Information presentation regarding sale of second series of bonds for each Measure (including information required by Government Code 5852.1) delivered for Board agenda packet.	District Staff Gov't Financial Strategies



DATE	ITEM	RESPONSIBILITY
Tuesday, February 5, 2019	Board Meeting: Information presentation regarding sale of second series of bonds (including information required by Government Code 5852.1) provided to Board.	District Staff Gov't Financial Strategies Parker & Covert
Thursday, February 28, 2019	Initial draft of authorizing District resolutions and associated legal documents delivered to all interested parties for review	Parker & Covert
Monday, March 4, 2019	Initial draft of preliminary official statements (POSs) delivered to all interested parties for review.	Gov't Financial Strategies
Week of March 11, 2019	1) Rating call coordinated 2) Cost/benefit of bond insurance evaluated	Gov't Financial Strategies
Wednesday, March 13, 2019	Comments due on initial drafts of resolutions, legal documents and POS.	All Parties
Tuesday, March 19, 2019	Second draft of resolutions, legal documents and POSs distributed to all interested parties, if necessary.	Park & Covert Gov't Financial Strategies
Monday, March 25, 2019	Board Agenda Deadline: Resolutions authorizing issuance of bonds for each Measure along with updated draft of legal documents and POSs delivered for Board agenda packet.	District Staff Gov't Financial Strategies Parker & Covert
Tuesday, April 2, 2019	Board Meeting: Resolutions authorizing issuance of bonds for each Measure considered for adoption.	District Staff
Wednesday, April 3, 2019	Pdf of signed resolutions provided to Parker & Covert.	District Staff
Friday, April 5, 2019	Deadline to file notice of planned sale of bonds for each Measure with CDIAC (30 days before sale).	Parker & Covert
Week of April 8, 2019	Rating call conducted.	District Staff Gov't Financial Strategies
Week of April 22, 2019	Due Diligence Call: Conference call to confirm information in POSs.	District Staff Gov't Financial Strategies
Tuesday, April 23, 2019	Ratings received.	Gov't Financial Strategies
Friday, April 26, 2019	Final comments due on POSs.	All Parties
Monday, April 29, 2019	1) Substantially final POSs distributed to prospective purchasers. 2) Apply for CUSIPs.	Gov't Financial Strategies
Tuesday, May 7, 2019	Sale of Measure O USD Bonds: at the offices of Government Financial Strategies, Sacramento.	All Parties
Wednesday, May 8, 2019	Sale of Measure N SFID No. 1 Bonds: at the offices of Government Financial Strategies, Sacramento.	All Parties
Week of May 13, 2019	Closing documents distributed.	Parker & Covert
Week of May 13 or 20, 2019	Compliance Meeting/Call: Review and discussion of closing documents, continuing disclosure obligations, and other administrative responsibilities.	District Staff Gov't Financial Strategies Parker & Covert
Monday, May 13, 2019	Board Agenda Deadline: Presentation of results of bond sales delivered for Board agenda packet.	District staff Gov't Financial Strategies



DATE	ITEM	RESPONSIBILITY
Tuesday, May 21, 2019	Board Meeting: Presentation of results of bond sales, including identification of underwriters and final costs of issuance pursuant to Education Code 15146.	District Staff Gov't Financial Strategies
Wednesday, May 22, 2019	Pre-closing. All executed documents returned to Parker & Covert.	All Parties
Thursday, May 23, 2019	Closing: Proceeds deposited with County and Paying Agent.	All Parties
Friday, May 24, 2019	Debt service schedules delivered to Stanislaus County Auditor-Controller.	Gov't Financial Strategies
Friday, June 21, 2019	Deadline to file report of final sale of bonds for each Measure with CDIAC (45 days after sale).	Parker & Covert
Annually until all Bonds are retired	Continuing Disclosure: Prepare annual reports updating certain information provided in the Official Statement and distribute to the Electronic Municipal Market Access (EMMA) repository.	District Staff Gov't Financial Strategies
Annually until all Bonds are retired	Annual Debt Transparency Report: Prepare annual debt transparency reports and file with CDIAC.	District Staff Gov't Financial Strategies

TURLOCK UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BOND - MEASURE N
Bond Issue to Date Expenditure Funding Summary Report
As of March 14, 2019

	Building GO Bond N	Capital Facilities (Developer Fees)	Special Reserve (Local Fund)	General (General Admin)	Total
Unallocated Costs*	7,764.36	0.00	0.00	0.00	7,764.36
Wakefield Kinder Relocation** [Complete]	0.00	1,888,549.90	0.00	0.00	1,888,549.90
Wakefield Phase II - Modernization	17,557.00	0.00	0.00	0.00	17,557.00
Wakefield Security Camera System	34,981.48	0.00	0.00	0.00	34,981.48
Brown Phase I - Fencing [Complete]	155,309.47	0.00	0.00	0.00	155,309.47
Earl Phase I - Fencing [Complete]	516,680.04	0.00	0.00	0.00	516,680.04
Medeiros Elementary Fencing [Complete]	198,468.21	0.00	0.00	0.00	198,468.21
Walnut Elementary Ed. Ctr. Fencing [Complete]	460,372.12	0.00	0.00	0.00	460,372.12
Fencing Projects	1,330,829.84	0.00	0.00	0.00	1,330,829.84
Brown Phase II - Fencing & Mod.	267,078.60	0.00	0.00	0.00	267,078.60
Crowell Elementary Fencing & Mod.	317,521.31	0.00	0.00	0.00	317,521.31
Crowell Security Camera System	0.00	0.00	0.00	0.00	0.00
Earl Elementary Phase II - Fencing	74,854.26	0.00	0.00	0.00	74,854.26
Earl Security Camera System	0.00	0.00	0.00	0.00	0.00
Medeiros Security Camera System [Complete]	20,188.29	0.00	0.00	0.00	20,188.29
Cunningham Elementary Fencing	7,015.00	0.00	0.00	0.00	7,015.00
Cunningham Security Camera System	28,982.96	0.00	0.00	0.00	28,982.96
Julien Elementary Fencing	11,620.00	0.00	0.00	0.00	11,620.00
eCademy Charter at Crane Fencing	714.00	0.00	0.00	0.00	714.00
Dutcher Middle School	801,240.91	0.00	0.00	0.00	801,240.91
Osborn Two-Way Immersion Acad.	48,917.56	0.00	0.00	0.00	48,917.56
Turlock Junior High School	17,500.00	0.00	0.00	0.00	17,500.00
Walnut Security Camera System	0.00	0.00	0.00	0.00	0.00
Total Expenditures by Funding	2,986,765.57	1,888,549.90	0.00	0.00	4,875,315.47

Note: Unspent bond proceeds from measure N earned \$123,939 in interest, as of 6/30/2018. Unspent proceeds from measures N & O, combined, earned an additional \$217,545.11 in interest, from 7/1/2018 to 12/31/2018.

*Current unallocated costs from fiscal year 2018-19 will be allocated to projects based on total project expenditures at year end per total measure N expenditures at year end .

**Funding change 6/30/2018. Funded from Developer Fees Collected.

**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Current Unallocated Costs

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

Summary of Architect/Engineering Fees 0.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees 0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees 0.00

PRELIMINARY TESTING

Summary of Preliminary Testing 0.00

OTHER PLANNING COST

11/2/2018	36071815	Government Financial Strategies, Inc.	253.12	Financial Consulting
1/16/2019	36084187	Government Financial Strategies, Inc.	417.00	Financial Consulting
2/8/2019	36088561	Government Financial Strategies, Inc.	618.75	Financial Consulting
3/13/2019	36094447	Government Financial Strategies, Inc.	1,012.50	Financial Consulting
10/3/2018	36065693	Lozano Smith LLP	29.50	General Counsel
12/12/2018	36079070	Lozano Smith LLP	29.50	General Counsel
1/11/2019	36083537	Lozano Smith LLP	324.99	General Counsel
1/11/2019	36083537	Lozano Smith LLP	59.00	General Counsel
2/1/2019	36087357	Lozano Smith LLP	147.50	General Counsel
3/6/2019	36093074	Lozano Smith LLP	472.5	General Counsel
1/16/2019	36084223	Vavrinek Trine Day & Co., LLP.	4,400.00	Bond Audit Reports

Summary of Other Planning Cost 7,764.36

TOTAL PLANNING 7,764.36

CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction 0.00

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs 0.00

INSPECTION

Summary of Inspection 0.00

LABOR COMPLIANCE

Summary of Labor Compliance 0.00

CONSTRUCTION TESTS

Summary of Construction Tests 0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment 0.00

TOTAL CONSTRUCTION 0.00

TOTAL CURRENT UNALLOCATED COSTS

7,764.36

DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

Wakefield Elementary - Phase II Modernization

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

11/14/2018 36073998 FF & J Architects, INC.

17,500.00 Topographic Survey

Summary of Architect/Engineering Fees

17,500.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees

0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees

0.00

PRELIMINARY TESTING

Summary of Preliminary Testing

0.00

OTHER PLANNING COST

1/17/2018 36018579 Stanislaus Co. Clerk/Recorder

57.00 CEQA-Exempt filing notice

Summary of Other Planning Cost

57.00

TOTAL PLANNING

17,557.00

CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction

0.00

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs

0.00

INSPECTION

Summary of Inspection

0.00

LABOR COMPLIANCE

Summary of Labor Compliance

0.00

CONSTRUCTION TESTS

Summary of Construction Tests

0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment

0.00

TOTAL CONSTRUCTION

0.00

TOTAL WAKEFIELD PHASE II MODERNIZATION

17,557.00

DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

Wakefield Elementary School - Security Camera System

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

Summary of Architect/Engineering Fees 0.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees 0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees 0.00

PRELIMINARY TESTING

Summary of Preliminary Testing 0.00

OTHER PLANNING COST

0.00

Summary of Other Planning Cost 0.00

TOTAL PLANNING 0.00

CONSTRUCTION

MAIN CONSTRUCTION

11/9/2018	36073373	Johnson Controls Security Solutions	9,309.00	Security Cameras
11/20/2018	36075431	Johnson Controls Security Solutions	25,672.48	Security Cameras
Summary of Main Construction			34,981.48	

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs 0.00

INSPECTION

Summary of Inspection 0.00

LABOR COMPLIANCE

Summary of Labor Compliance 0.00

CONSTRUCTION TESTS

Summary of Construction Tests 0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment 0.00

TOTAL CONSTRUCTION 34,981.48

TOTAL WAKEFIELD SECURITY CAMERA SYSTEM

34,981.48

**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Brown Elementary School - Phase II Fencing & Modernization

Report Number: 8

Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

1/5/2018	36016475	SKW & Associates	500.00	Architecture/Engineering
1/30/2018	36021052	SKW & Associates	2,520.00	Architecture/Engineering
3/2/2018	36026799	SKW & Associates	8,000.00	Architecture/Engineering
3/28/2018	36032049	SKW & Associates	1,480.00	Architecture/Engineering
5/30/2018	36044315	SKW & Associates	1,434.87	Architecture/Engineering
6/1/2018	36044955	SKW & Associates	3,000.00	Architecture/Engineering
6/20/2018	36048445	SKW & Associates	2,246.23	Architecture/Engineering
6/20/2018	36048445	SKW & Associates	3,128.00	Architecture/Engineering
6/20/2018	36048445	SKW & Associates	58.63	Architecture/Engineering
11/29/2018	36076711	SKW & Associates	634.50	Architecture/Engineering
1/4/2019	36082214	SKW & Associates	1,257.25	Architecture/Engineering
1/4/2019	36082214	SKW & Associates	4.38	Architecture/Engineering
2/8/2019	36088585	SKW & Associates	9,380.00	Architecture/Engineering
2/8/2019	36088585	SKW & Associates	163.53	Architecture/Engineering
3/8/2019	36093665	SKW & Associates	4,870.00	Architecture/Engineering
Summary of Architect/Engineering Fees			38,677.39	

DEPARTMENT OF GENERAL SERVICES FEES

1/2/2019	36081792	Division of State Architect	9,225.00	Plan review fees
Summary of Department of General Services Fees			9,225.00	

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees			0.00	
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PRELIMINARY TESTING

Summary of Preliminary Testing			0.00	
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OTHER PLANNING COST

6/30/2018		Previously Unallocated Costs	1,736.11	Debt Report, Legal, Consulting
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Summary of Other Planning Cost			1,736.11	
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TOTAL PLANNING			49,638.50	
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CONSTRUCTION

MAIN CONSTRUCTION

6/30/2018	EP180933	All Commercial Fence	45,687.00	Fencing Contractor
10/3/2018	36065615	All Commercial Fence	140,006.65	Fencing Contractor
Summary of Main Construction			185,693.65	

OTHER CONSTRUCTION COSTS

1/5/2018	36016419	Northstar Engineering Grp.	11,349.00	Topographic Survey
1/30/2018	36021028	Northstar Engineering Grp.	1,261.00	Topographic Survey
9/21/2018	36063698	Northstar Engineering Grp.	660.00	Utility Topo Survey
12/12/2018	36079076	Northstar Engineering Grp.	4,105.00	Civil Engineering
1/4/2019	36082197	Northstar Engineering Grp.	1,130.00	Civil Engineering
3/8/2019	36093654	Northstar Engineering Grp.	2,095.00	Civil Engineering
Summary of Other Construction Costs			20,600.00	

INSPECTION

8/15/2018	36057027	United Inspection Inc.	720.00	Construction Inspection
10/10/2018	36066310	United Inspection Inc.	432.00	Construction Inspection
11/29/2018	36073375	United Inspection Inc.	288.00	Construction Inspection
Summary of Inspection			1,440.00	

LABOR COMPLIANCE

Summary of Labor Compliance			0.00	
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CONSTRUCTION TESTS

8/8/2018	36055832	Kleinfelder	230.00	Construction Testing
10/5/2018	36066310	Kleinfelder	4,067.20	Construction Testing
11/9/2018	36073375	Kleinfelder	5,409.25	Construction Testing
Summary of Construction Tests			9,706.45	

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment			0.00	
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TOTAL CONSTRUCTION			217,440.10	
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TOTAL BROWN PHASE II FENCING & MODERNIZATION

			267,078.60	
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**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Crowell Elementary School - Fencing and Modernization

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

3/28/2018	36032049	SKW & Associates	13,330.00	Architecture/Engineering
5/30/2018	36044315	SKW & Associates	213.88	Architecture/Engineering
5/30/2018	36044315	SKW & Associates	1,058.55	Architecture/Engineering
6/1/2018	36044955	SKW & Associates	5,000.00	Architecture/Engineering
6/20/2018	36048445	SKW & Associates	4,442.00	Architecture/Engineering
6/20/2018	36048445	SKW & Associates	115.75	Architecture/Engineering
6/20/2018	36048445	SKW & Associates	746.23	Architecture/Engineering
10/24/2018	36070007	SKW & Associates	2,085.00	Architecture/Engineering
11/29/2018	36076711	SKW & Associates	715.50	Architecture/Engineering
1/4/2019	36082214	SKW & Associates	4.93	Architecture/Engineering
1/4/2019	36082214	SKW & Associates	1417.75	Architecture/Engineering
Summary of Architect/Engineering Fees			29,129.59	

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees 0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees 0.00

PRELIMINARY TESTING

Summary of Preliminary Testing 0.00

OTHER PLANNING COST

6/30/2018	Previously Unallocated Costs	3,298.48	Debt Report, Legal, Consulting
Summary of Other Planning Cost		3,298.48	
TOTAL PLANNING		32,428.07	

CONSTRUCTION

MAIN CONSTRUCTION

6/30/2018	EP180934	All Commercial Fence	113,956.00	Fencing Contractor
10/3/2018	36065615	All Commercial Fence	139,124.00	Fencing Contractor
8/15/2018	36057013	Pauls Glass Company	13143.24	Storefront
Summary of Main Construction			266,223.24	

OTHER CONSTRUCTION COSTS

1/5/2018	36016419	Northstar Engineering Group	6,444.00	Topographic Survey
1/30/2018	36021028	Northstar Engineering Group	7,876.00	Topographic Survey
Summary of Other Construction Costs			14,320.00	

INSPECTION

8/15/2018	36057027	United Inspection Inc.	2,160.00	Construction Inspection
10/10/2018	36067139	United Inspection Inc.	1,296.00	Construction Inspection
11/29/2018	36076725	United Inspection Inc.	864.00	Construction Inspection
Summary of Inspection			4,320.00	

LABOR COMPLIANCE

Summary of Labor Compliance 0.00

CONSTRUCTION TESTS

8/8/2018	36055832	Kleinfelder	230.00	Construction Testing
Summary of Construction Tests			230.00	

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment 0.00

TOTAL CONSTRUCTION 285,093.24

TOTAL CROWELL ELEMENTARY FENCING & MODERNIZATION 317,521.31

DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

Earl Elementary School - Phase II Fencing

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

Summary of Architect/Engineering Fees 0.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees 0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees 0.00

PRELIMINARY TESTING

Summary of Preliminary Testing 0.00

OTHER PLANNING COST

6/30/2018

Previously Unallocated Costs 279.26 Debt Report, Legal, Consulting

Summary of Other Planning Cost 279.26

TOTAL PLANNING 279.26

CONSTRUCTION

MAIN CONSTRUCTION

6/30/2018 EP180935 All Commercial Fence 13,050.00 Fencing Contractor

10/3/2018 36065615 All Commercial Fence 61,525.00 Fencing Contractor

Summary of Main Construction 74,575.00

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs 0.00

INSPECTION

Summary of Inspection 0.00

LABOR COMPLIANCE

Summary of Labor Compliance 0.00

CONSTRUCTION TESTS

Summary of Construction Tests 0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment 0.00

TOTAL CONSTRUCTION 74,575.00

TOTAL EARL ELEMENTARY PHASE II FENCING

74,854.26

**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Medeiros Elementary School - Security Camera System

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

Summary of Architect/Engineering Fees 0.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees 0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees 0.00

PRELIMINARY TESTING

Summary of Preliminary Testing 0.00

OTHER PLANNING COST

6/30/2018

Previously Unallocated Costs 109.15 Debt Report, Legal, Consulting

Summary of Other Planning Cost 109.15

TOTAL PLANNING 109.15

CONSTRUCTION

MAIN CONSTRUCTION

6/30/2018 EP180639

Tyco Fire & Security

4,918.00 Security Cameras

11/14/2018 36074004

Johnson Controls Security Solutions

15,161.14 Security Cameras

Summary of Main Construction 20,079.14

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs 0.00

INSPECTION

Summary of Inspection 0.00

LABOR COMPLIANCE

Summary of Labor Compliance 0.00

CONSTRUCTION TESTS

Summary of Construction Tests 0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment 0.00

TOTAL CONSTRUCTION 20,079.14

TOTAL MEDEIROS SECURITY CAMERA SYSTEM

20,188.29

DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

Cunningham Elementary School - Fencing

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

10/24/2018	36070007	SKW & Associates	5,500.00	Architecture/Engineering
3/8/2019	36093665	SKW & Associates	1,515.00	Architecture/Engineering
Summary of Architect/Engineering Fees			<u>7,015.00</u>	

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees	<u>0.00</u>
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CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees	<u>0.00</u>
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PRELIMINARY TESTING

Summary of Preliminary Testing	<u>0.00</u>
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OTHER PLANNING COST

Summary of Other Planning Cost	<u>0.00</u>
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TOTAL PLANNING	<u><u>7,015.00</u></u>
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CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction	<u>0.00</u>
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OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs	<u>0.00</u>
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INSPECTION

Summary of Inspection	<u>0.00</u>
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LABOR COMPLIANCE

Summary of Labor Compliance	<u>0.00</u>
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CONSTRUCTION TESTS

Summary of Construction Tests	<u>0.00</u>
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FURNITURE & EQUIPMENT

Summary of Furniture & Equipment	<u>0.00</u>
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TOTAL CONSTRUCTION	<u><u>0.00</u></u>
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TOTAL CUNNINGHAM ELEMENTARY FENCING	<u><u><u>7,015.00</u></u></u>
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DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

Cunningham Elementary School - Security Camera System

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

Summary of Architect/Engineering Fees 0.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees 0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees 0.00

PRELIMINARY TESTING

Summary of Preliminary Testing 0.00

OTHER PLANNING COST

0.00

Summary of Other Planning Cost 0.00

TOTAL PLANNING 0.00

CONSTRUCTION

MAIN CONSTRUCTION

11/20/2018 36075431 Johnson Controls Security Solutions

6,876.00 Security Cameras

12/12/2018 36079067 Johnson Controls Security Solutions

22,106.96 Security Cameras

Summary of Main Construction 28,982.96

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs 0.00

INSPECTION

Summary of Inspection 0.00

LABOR COMPLIANCE

Summary of Labor Compliance 0.00

CONSTRUCTION TESTS

Summary of Construction Tests 0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment 0.00

TOTAL CONSTRUCTION 28,982.96

TOTAL CUNNINGHAM SECURITY CAMERA SYSTEM

28,982.96

**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Julien Elementary School - Fencing

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

11/29/2018 36076711	SKW & Associates	11,620.00	Architecture/Engineering
	Summary of Architect/Engineering Fees	<u>11,620.00</u>	

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees	<u>0.00</u>
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CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees	<u>0.00</u>
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PRELIMINARY TESTING

Summary of Preliminary Testing	<u>0.00</u>
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OTHER PLANNING COST

Summary of Other Planning Cost	<u>0.00</u>
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TOTAL PLANNING	<u><u>11,620.00</u></u>
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CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction	<u>0.00</u>
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OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs	<u>0.00</u>
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INSPECTION

Summary of Inspection	<u>0.00</u>
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LABOR COMPLIANCE

Summary of Labor Compliance	<u>0.00</u>
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CONSTRUCTION TESTS

Summary of Construction Tests	<u>0.00</u>
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FURNITURE & EQUIPMENT

Summary of Furniture & Equipment	<u>0.00</u>
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TOTAL CONSTRUCTION	<u><u>0.00</u></u>
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TOTAL JULIEN ELEMENTARY FENCING

	<u><u>11,620.00</u></u>
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DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

eCademy Charter at Crane School - Fencing

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

10/24/2018 36070007 SKW & Associates

714.00 Architecture/Engineering

Summary of Architect/Engineering Fees

714.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees

0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees

0.00

PRELIMINARY TESTING

Summary of Preliminary Testing

0.00

OTHER PLANNING COST

Summary of Other Planning Cost

0.00

TOTAL PLANNING

714.00

CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction

0.00

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs

0.00

INSPECTION

Summary of Inspection

0.00

LABOR COMPLIANCE

Summary of Labor Compliance

0.00

CONSTRUCTION TESTS

Summary of Construction Tests

0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment

0.00

TOTAL CONSTRUCTION

0.00

TOTAL ECADEMY CHARTER AT CRANE FENCING

714.00

**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Dutcher Middle School - Modernization

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

6/30/2017 170669	Teter LLP	4,735.00	Architect - Preliminary design
9/6/2017 36977700	Teter LLP	4,744.20	Architect - Preliminary design
9/22/2017 36981148	Teter LLP	4,127.38	Architect - Preliminary design
11/21/2017 36992442	Teter LLP	4,313.75	Architect - Preliminary design
11/29/2017 36993370	Teter LLP	5,250.21	Architect - Preliminary design
3/28/2018 36032057	Teter LLP	7,112.50	Architect - Preliminary design
6/1/2018 36044962	Teter LLP	190,797.99	Architect - Final design
6/30/2018 EP180463	Teter LLP	52,209.61	Architect - Final design
6/30/2018 EP180927	Teter LLP	125,040.35	Architect - Final design
8/22/2018 36058408	Teter LLP	6,174.72	Architect - Final design
9/21/2018 36063718	Teter LLP	68,295.24	Architect - Final design
10/24/2018 36070013	Teter LLP	51,693.54	Architect - Final design
11/20/2018 36075452	Teter LLP	78,891.56	Architect - Final design
1/4/2019 36082224	Teter LLP	24,256.23	Architect - Final design
3/8/2019 36093673	Teter LLP	17,569.64	Architect - Final design
3/8/2019 36093673	Teter LLP	9,123.33	Architect - Final design
Summary of Architect/Engineering Fees		654,335.25	

DEPARTMENT OF GENERAL SERVICES FEES

10/19/2018 36069096	Division of State Architect	102,115.03	Plan Review Fees
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Summary of Department of General Services Fees

102,115.03

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees

0.00

PRELIMINARY TESTING

Summary of Preliminary Testing

0.00

OTHER PLANNING COST

6/30/2018	Previously Unallocated Costs	9,057.63	Debt Report, Legal, Consulting
12/12/2018 36079103	City of Turlock	1,889.00	Improvement Plan App. Fee
1/30/2019 36086801	California State Water Resources Control BD	694.00	Application Fee

Summary of Other Planning Cost

11,640.63

TOTAL PLANNING

768,090.91

CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction

0.00

OTHER CONSTRUCTION COSTS

11/21/2017 36992411	Northstar Engineering Group, Inc.	5,889.53	Topographic survey
11/21/2017 36992411	Northstar Engineering Group, Inc.	3,420.84	Boundary survey
3/2/2018 36026784	Northstar Engineering Group, Inc.	14,775.47	Topographic survey
6/30/2018 EP180898	Northstar Engineering Group, Inc.	3,064.16	Boundary survey

Summary of Other Construction Costs

27,150.00

INSPECTION

Summary of Inspection

0.00

LABOR COMPLIANCE

Summary of Labor Compliance

0.00

CONSTRUCTION TESTS

2/22/2019 36091037	CTE CAL Inc.	3,800.00	Geotechnical Services
2/22/2019 36091037	CTE CAL Inc.	2,200.00	Percolation Test

Summary of Construction Tests

6,000.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment

0.00

TOTAL CONSTRUCTION

33,150.00

TOTAL DUTCHER MIDDLE SCHOOL MODERNIZATION

801,240.91

DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY
Osborn Two-Way Immersion Academy - Modernization

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

Summary of Architect/Engineering Fees 0.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees 0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees 0.00

PRELIMINARY TESTING

Summary of Preliminary Testing 0.00

OTHER PLANNING COST

10/25/2017 36987180	Lozano Smith LLP	118.00	General Legal Counsel
11/21/2017 36992401	Lozano Smith LLP	295.00	General Legal Counsel
12/15/2017 36997452	Lozano Smith LLP	3,037.25	General Legal Counsel
1/30/2018 36021011	Lozano Smith LLP	843.37	General Legal Counsel
2/14/2018 36023756	Lozano Smith LLP	272.50	General Legal Counsel
3/14/2018 36029003	Lozano Smith LLP	5,941.50	General Legal Counsel
4/4/2018 36032998	Lozano Smith LLP	811.75	General Legal Counsel
5/2/2018 36038509	Lozano Smith LLP	405.50	General Legal Counsel
5/30/2018 36044272	Lozano Smith LLP	2,326.75	General Legal Counsel
6/29/2018 EP180037	Lozano Smith LLP	260.00	General Legal Counsel
6/30/2018 EP180871	Lozano Smith LLP	907.00	General Legal Counsel
9/5/2018 36060242	Lozano Smith LLP	446.75	General Legal Counsel
10/3/2018 36065693	Lozano Smith LLP	1,746.25	General Legal Counsel
10/3/2018 36065693	Lozano Smith LLP	90.00	General Legal Counsel
10/30/2018 36071033	Lozano Smith LLP	581.25	General Legal Counsel
12/12/2018 36079070	Lozano Smith LLP	7,350.84	General Legal Counsel
12/12/2018 36079070	Lozano Smith LLP	6,568.64	General Legal Counsel
12/12/2018 36079070	Lozano Smith LLP	143.00	General Legal Counsel
1/11/2019 36083537	Lozano Smith LLP	901.00	General Legal Counsel
2/1/2019 36087357	Lozano Smith LLP	3,805.76	General Legal Counsel
3/6/2019 36093074	Lozano Smith LLP	3,191.12	General Legal Counsel
1/5/2018 36016424	Paddock Appraisal Service	725.00	Property Appraisal
1/5/2018 36016424	Paddock Appraisal Service	725.00	Property Appraisal
8/17/2018 36057607	Paddock Appraisal Service	500.00	Property Appraisal
1/17/2018 36018522	Cogdill & Assoc. Inc.	1,250.00	Property Appraisal
8/29/2018 36059519	Cogdill & Assoc. Inc.	1,500.00	Property Appraisal
1/30/2018 36021053	Stanislaus Co. Clerk/Recorder	57.00	CEQA-Exemp Filing Notice
1/30/2018 36021003	J.B. Anderson Land Use Planning	467.50	CEQA-Compliance Docs
2/18/2018 36024487	J.B. Anderson Land Use Planning	167.50	CEQA-Compliance Docs
4/4/2018 36032977	Denis Robillard	400.00	Property Appraisal
4/4/2018 36032970	Chicago Title Co.	500.00	Property Information
5/16/2018 36041672	Gioni Inc.	2,000.00	Property Appraisal
6/30/2018	Previously Unallocated Expenditures	462.33	Debt Report, Legal, Consulting
11/9/2018 36073434	Turlock Journal	120.00	Advertising-Notice of Hearing

Summary of Other Planning Cost 48,917.56

TOTAL PLANNING 48,917.56

CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction 0.00

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs 0.00

INSPECTION

Summary of Inspection 0.00

LABOR COMPLIANCE

Summary of Labor Compliance 0.00

CONSTRUCTION TESTS

Summary of Construction Tests 0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment 0.00

TOTAL CONSTRUCTION 0.00

TOTAL OSBORN IMMERSION ACADEMY MODERNIZATION

48,917.56

DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

Turlock Junior High School - Modernization

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

11/14/2018 36073998 FF & J Architects, INC.

17,500.00 Topographic Survey

Summary of Architect/Engineering Fees

17,500.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees

0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees

0.00

PRELIMINARY TESTING

Summary of Preliminary Testing

0.00

OTHER PLANNING COST

Summary of Other Planning Cost

0.00

TOTAL PLANNING

17,500.00

CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction

0.00

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs

0.00

INSPECTION

Summary of Inspection

0.00

LABOR COMPLIANCE

Summary of Labor Compliance

0.00

CONSTRUCTION TESTS

Summary of Construction Tests

0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment

0.00

TOTAL CONSTRUCTION

0.00

TOTAL TURLOCK JUNIOR HIGH SCHOOL MODERNIZATION

17,500.00

TURLOCK UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BOND - MEASURE O
Bond Issue to Date Expenditure Funding Summary Report
As of March 14, 2019

	Building GO Bond O	Capital Facilities (Developer Fees)	Special Reserve (Local Fund)	General (General Admin)	Total
Unallocated Costs*	12,537.86	0.00	0.00	0.00	12,537.86
Pitman High HVAC [Complete]	1,946,699.51	0.00	0.00	0.00	1,946,699.51
Pitman High Modernization	639,994.64	0.00	0.00	0.00	639,994.64
Pitman Security Camera System	87,264.16	0.00	0.00	0.00	87,264.16
Pitman High Playfields	2,590,533.30	0.00	0.00	0.00	2,590,533.30
Pitman High Fire Alarm	243,263.57	0.00	0.00	0.00	243,263.57
Pitman High Fencing and Office	0.00	0.00	0.00	0.00	0.00
Turlock High Modernization	202,668.76	0.00	0.00	0.00	202,668.76
Turlock High Science Building	358,053.23	0.00	0.00	0.00	358,053.23
Turlock High Roofing Buildings B&L	23,600.00	0.00	0.00	0.00	23,600.00
eCademy Charter at Crane Fencing	1,386.00	0.00	0.00	0.00	1,386.00
Roselawn High Fencing	1,760.00	0.00	0.00	0.00	1,760.00
Total Expenditures by Funding	6,107,761.03	0.00	0.00	0.00	6,107,761.03

Note: Unspent bond proceeds from measure O earned \$169,122 in interest, as of 6/30/2018. Unspent proceeds from measures N & O, combined, earned an additional \$217,545.11 in interest, from 7/1/2018 to 12/31/2018.

*Current unallocated costs from fiscal year 2018-19 will be allocated to projects based on total project expenditures at year end per total measure O expenditures at year end .

DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE O
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

Current Unallocated Costs

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

Summary of Architect/Engineering Fees 0.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees 0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees 0.00

PRELIMINARY TESTING

Summary of Preliminary Testing 0.00

OTHER PLANNING COST

11/2/2018 36071815	Government Financial Strategies, Inc.	253.13	Financial Consulting
1/16/2019 36084187	Government Financial Strategies, Inc.	417.00	Financial Consulting
2/8/2019 36088561	Government Financial Strategies, Inc.	618.75	Financial Consulting
3/13/2019 36094447	Government Financial Strategies, Inc.	1,012.50	Financial Consulting
10/3/2018 36065693	Lozano Smith LLP	585.00	General Counsel
12/12/2018 36079070	Lozano Smith LLP	4,448.00	General Counsel
1/11/2019 36083537	Lozano Smith LLP	324.98	General Counsel
1/11/2019 36083537	Lozano Smith LLP	59.00	General Counsel
2/1/2019 36087357	Lozano Smith LLP	147.50	General Counsel
3/6/2019 36093074	Lozano Smith LLP	472.00	General Counsel
1/16/2019 36084223	Vavrinek Trine Day & Co. LLP	4,200.00	Bond Audit Report

Summary of Other Planning Cost 12,537.86

TOTAL PLANNING 12,537.86

CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction 0.00

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs 0.00

INSPECTION

Summary of Inspection 0.00

LABOR COMPLIANCE

Summary of Labor Compliance 0.00

CONSTRUCTION TESTS

Summary of Construction Tests 0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment 0.00

TOTAL CONSTRUCTION 0.00

TOTAL CURRENT UNALLOCATED COSTS

12,537.86

**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE O
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Pitman High School - HVAC Project

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

8/11/2017	36973527	SKW & Associates	7,000.00	Architectural/Engineering
11/21/2017	36992434	SKW & Associates	20,000.00	Architectural/Engineering
11/21/2017	36992434	SKW & Associates	10,000.00	Architectural/Engineering
1/5/2018	36016475	SKW & Associates	10,000.00	Architectural/Engineering
1/5/2018	36016475	SKW & Associates	10,000.00	Architectural/Engineering
3/2/2018	36026799	SKW & Associates	276.50	Architectural/Engineering
3/2/2018	36026799	SKW & Associates	1,533.73	Architectural/Engineering
3/2/2018	36026799	SKW & Associates	10,000.00	Architectural/Engineering
3/2/2018	36026799	SKW & Associates	19,000.00	Architectural/Engineering
3/23/2018	36031413	SKW & Associates	10,000.00	Architectural/Engineering
5/9/2018	36039904	SKW & Associates	10,000.00	Architectural/Engineering
6/1/2018	36044955	SKW & Associates	10,000.00	Architectural/Engineering
6/22/2018	36044955	SKW & Associates	10,000.00	Architectural/Engineering
6/30/2018	36044955	SKW & Associates	22,500.00	Architectural/Engineering
8/22/2018	36058399	SKW & Associates	22,500.00	Architectural/Engineering
10/17/2018	36068492	SKW & Associates	9,000.00	Architectural/Engineering

Summary of Architect/Engineering Fees

181,810.23

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees

0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees

0.00

PRELIMINARY TESTING

Summary of Preliminary Testing

0.00

OTHER PLANNING COST

3/14/2018	36029003	Lozano Smith LLP	29.50	General Counsel
6/30/2018		Previously Unallocated Cost	16,582.45	Debt Report, Legal, Consulting

Summary of Other Planning Cost

16,611.95

TOTAL PLANNING

198,422.18

CONSTRUCTION

MAIN CONSTRUCTION

3/16/2018	36029819	Nicro Inc.	214,817.37	April 2018 Lease Pmt
4/11/2018	36034410	Nicro Inc.	214,817.37	May 2018 Lease Pmt
5/11/2018	36040703	Nicro Inc.	214,817.37	June 2018 Lease Pmt
6/15/2018	2017-18	Nicro Inc.	214,817.37	July 2018 Lease Pmt
7/13/2018	36052127	Nicro Inc.	214,817.37	August 2018 Lease Pmt
8/10/2018	36056236	Nicro Inc.	214,817.37	September 2018 Lease Pmt
9/19/2018	36063121	Nicro Inc.	214,817.37	October 2018 Lease Pmt
10/12/2018	36067807	Nicro Inc.	214,817.41	November 2018 Lease Pmt
10/30/2018	36071049	Nicro Inc.	11,031.83	Additional HVAC Services

Summary of Main Construction

1,729,570.83

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs

0.00

DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE O
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

Pitman High School - HVAC Project

Report Number: 8

Period Ending: 3/14/2019

INSPECTION

6/30/2018 EP180864 United Inspection Inc.	7,000.00	Contruction Inspections
8/15/2018 36057027 United Inspection Inc.	9,500.00	Contruction Inspections
9/21/2018 36063725 United Inspection Inc.	1,760.00	Contruction Inspections
Summary of Inspection	<u>18,260.00</u>	

LABOR COMPLIANCE

Summary of Labor Compliance

0.00

CONSTRUCTION TESTS

6/30/2018 EP180863 Kleinfelder Inc.	446.50	Material Testing
Summary of Construction Tests	<u>446.50</u>	

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment

0.00

TOTAL CONSTRUCTION

1,748,277.33

TOTAL PITMAN HIGH HVAC

1,946,699.51

**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE O
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Pitman High School - Modernization

Report Number: 8

Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

12/13/2017	36996390	California Design West Architects	6,320.00	Architectural/Engineering
5/11/2018	36040648	California Design West Architects	56,148.30	Architectural/Engineering
6/30/2018	EP180465	California Design West Architects	42,095.70	Architectural/Engineering
6/30/2018	EP180173	California Design West Architects	116,761.08	Architectural/Engineering
8/22/2018	36058344	California Design West Architects	201,840.20	Architectural/Engineering
10/3/2018	36065633	California Design West Architects	23,222.38	Architectural/Engineering
10/24/2018	36069947	California Design West Architects	46,939.77	Architectural/Engineering
11/29/2018	36076683	California Design West Architects	18,048.80	Architectural/Engineering
1/4/2019	36082161	California Design West Architects	25,667.19	Architectural/Engineering
3/8/2019	36093595	California Design West Architects	15,063.11	Architectural/Engineering
3/8/2019	36093595	California Design West Architects	29,600.31	Architectural/Engineering

Summary of Architect/Engineering Fees

581,706.84

DEPARTMENT OF GENERAL SERVICES FEES

5/30/2018	36044233	Division of State Architect	6,750.00	Plan Review Fee
7/27/2018	36054188	Division of State Architect	1,800.00	Plan Review Fee
9/5/2018	36060222	Division of State Architect	33,750.00	Plan Review Fee

Summary of Department of General Services Fees

42,300.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees

0.00

PRELIMINARY TESTING

Summary of Preliminary Testing

0.00

OTHER PLANNING COST

6/30/2018	Previously Unallocated Cost	4,942.80	Debt Report, Legal, Consulting
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Summary of Other Planning Cost

4,942.80

TOTAL PLANNING

628,949.64

CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction

0.00

OTHER CONSTRUCTION COSTS

6/1/2018	36044939	Northstar Engineering Group, Inc.	1,104.50	Topographic Survey
6/30/2018	EP180173	Northstar Engineering Group, Inc.	9,940.50	Topographic Survey

Summary of Other Construction Costs

11,045.00

INSPECTION

Summary of Inspection

0.00

LABOR COMPLIANCE

Summary of Labor Compliance

0.00

CONSTRUCTION TESTS

Summary of Construction Tests

0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment

0.00

TOTAL CONSTRUCTION

11,045.00

TOTAL PITMAN HIGH MODERNIZATION

639,994.64

DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE O
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

Pitman High School - Security Camera System

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

Summary of Architect/Engineering Fees 0.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees 0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees 0.00

PRELIMINARY TESTING

Summary of Preliminary Testing 0.00

OTHER PLANNING COST

Summary of Other Planning Cost 0.00

TOTAL PLANNING 0.00

CONSTRUCTION

MAIN CONSTRUCTION

10/30/2018	36071028	Johnson Controls Security Solutions	20,617.00	Security Cameras
10/30/2018	36071028	Johnson Controls Security Solutions	52,580.52	Security Cameras
3/8/2019	36093940	Johnson Controls Security Solutions	14,066.64	Security Cameras

Summary of Main Construction 87,264.16

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs 0.00

INSPECTION

Summary of Inspection 0.00

LABOR COMPLIANCE

Summary of Labor Compliance 0.00

CONSTRUCTION TESTS

Summary of Construction Tests 0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment 0.00

TOTAL CONSTRUCTION 87,264.16

TOTAL PITMAN SECURITY CAMERA SYSTEM

87,264.16

**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE O
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Pitman High School - Playfields Project

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

Summary of Architect/Engineering Fees 0.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees 0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees 0.00

PRELIMINARY TESTING

Summary of Preliminary Testing 0.00

OTHER PLANNING COST

10/19/2018 36069116 Modesto Bee 1,270.30 Notice to Contractors

Summary of Other Planning Cost 1,270.30

TOTAL PLANNING 1,270.30

CONSTRUCTION

MAIN CONSTRUCTION

10/30/2018 36071006 CT Brayton & Sons, Inc. 427,315.00 November Lease Payment
11/9/2018 CT Brayton & Sons, Inc. -1.00 Lease Deposit
11/14/2018 36073995 CT Brayton & Sons, Inc. 427,315.00 December Lease Payment
12/7/2018 36078211 CT Brayton & Sons, Inc. 427,315.00 January Lease Payment
1/11/2019 36083521 CT Brayton & Sons, Inc. 427,315.00 February Lease Payment
2/13/2019 36089231 CT Brayton & Sons, Inc. 427,315.00 March Lease Payment
3/13/2019 36094436 CT Brayton & Sons, Inc. 427,315.00 April Lease Payment

Summary of Main Construction 2,563,889.00

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs 0.00

INSPECTION

12/19/2018 36081139 United Inspection Inc. 3,712.00 Construction Inspections
3/8/2019 36093676 United Inspection Inc. 4,712.00 Construction Inspections
3/8/2019 36093676 United Inspection Inc. 7,712.00 Construction Inspections

Summary of Inspection 16,136.00

LABOR COMPLIANCE

Summary of Labor Compliance 0.00

CONSTRUCTION TESTS

12/12/2018 36079068 Kleinfelder Inc. 437.50 Materials testing
1/11/2019 36083535 Kleinfelder Inc. 3,530.50 Materials testing
3/6/2019 36093071 Kleinfelder Inc. 4,767.00 Materials testing
3/6/2019 36093071 Kleinfelder Inc. 503.00 Materials testing

Summary of Construction Tests 9,238.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment 0.00

TOTAL CONSTRUCTION 2,589,263.00

TOTAL PITMAN HIGH PLAYFIELDS 2,590,533.30

DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE O
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

Pitman High School - Fire Alarm

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

Summary of Architect/Engineering Fees 0.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees 0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees 0.00

PRELIMINARY TESTING

Summary of Preliminary Testing 0.00

OTHER PLANNING COST

Summary of Other Planning Cost 0.00

TOTAL PLANNING 0.00

CONSTRUCTION

MAIN CONSTRUCTION

2/27/2019 36091713 Johnson Controls Security Solutions 243,263.57 Security Cameras

Summary of Main Construction 243,263.57

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs 0.00

INSPECTION

Summary of Inspection 0.00

LABOR COMPLIANCE

Summary of Labor Compliance 0.00

CONSTRUCTION TESTS

Summary of Construction Tests 0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment 0.00

TOTAL CONSTRUCTION 243,263.57

TOTAL PITMAN HIGH FIRE ALARM

243,263.57

**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE O
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Turlock High School - Modernization

Report Number: 8

Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

9/1/2017	36977194	Darden Architects Inc.	1,840.00	Architectural Services
9/13/2017	36978756	Darden Architects Inc.	1,380.00	Architectural Services
10/11/2017	36984242	Darden Architects Inc.	460.00	Architectural Services
1/5/2018	36016301	Darden Architects Inc.	24,972.75	Architectural Services
2/2/2018	36021792	Darden Architects Inc.	8,387.25	Architectural Services
6/8/2018	36046153	Darden Architects Inc.	8,531.50	Architectural Services
6/30/2018	EP180920	Darden Architects Inc.	26,696.50	Architectural Services
9/21/2018	36063669	Darden Architects Inc.	18,165.00	Architectural Services
12/19/2018	36081022	Darden Architects Inc.	18,165.00	Architectural Services
12/19/2018	36081022	Darden Architects Inc.	8,531.50	Architectural Services
1/16/2019	36084179	Darden Architects Inc.	8,531.50	Architectural Services
3/8/2019	36093612	Darden Architects Inc.	50,874.00	Architectural Services

Summary of Architect/Engineering Fees

176,535.00

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees

0.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees

0.00

PRELIMINARY TESTING

Summary of Preliminary Testing

0.00

OTHER PLANNING COST

6/30/2018

Previously Unallocated Cost

1,493.76 Debt Report, Legal, Consulting

Summary of Other Planning Cost

1,493.76

TOTAL PLANNING

178,028.76

CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction

0.00

OTHER CONSTRUCTION COSTS

9/21/2018 36063698

Northstar Engineering Group, Inc.

22,607.20 Topographic Survey

3/8/2019 36093654

Northstar Engineering Group, Inc.

2,032.80 Topographic Survey

Summary of Other Construction Costs

24,640.00

INSPECTION

Summary of Inspection

0.00

LABOR COMPLIANCE

Summary of Labor Compliance

0.00

CONSTRUCTION TESTS

Summary of Construction Tests

0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment

0.00

TOTAL CONSTRUCTION

24,640.00

TOTAL TURLOCK HIGH MODERNIZATION

202,668.76

**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE O
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Turlock High School - Science Building

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

6/8/2018	36046153	Darden Architects Inc.	50,875.00	Architectural Services
6/30/2018	EP180919	Darden Architects Inc.	50,875.00	Architectural Services
10/17/2018	36068441	Darden Architects Inc.	50,875.00	Architectural Services
1/16/2019	36084179	Darden Architects Inc.	50,875.00	Architectural Services

Summary of Architect/Engineering Fees	203,500.00
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DEPARTMENT OF GENERAL SERVICES FEES

2/15/2019	36090047	Division of State Architect	151,950.00	Plan Review Fee
2/27/2019	36091701	Division of State Architect	500.00	Plan Review Fee

Summary of Department of General Services Fees	152,450.00
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CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees	0.00
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PRELIMINARY TESTING

Summary of Preliminary Testing	0.00
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OTHER PLANNING COST

6/30/2018		Previously Unallocated Cost	2,103.23	Debt Report, Legal, Consulting
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Summary of Other Planning Cost	2,103.23
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TOTAL PLANNING	358,053.23
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CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction	0.00
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OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs	0.00
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INSPECTION

Summary of Inspection	0.00
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LABOR COMPLIANCE

Summary of Labor Compliance	0.00
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CONSTRUCTION TESTS

Summary of Construction Tests	0.00
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FURNITURE & EQUIPMENT

Summary of Furniture & Equipment	0.00
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TOTAL CONSTRUCTION	0.00
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TOTAL TURLOCK HIGH SCIENCE BUILDING	358,053.23
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DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE O
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

Turlock High School - Roofing Buildings B & L

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

Summary of Architect/Engineering Fees 0.00

DEPARTMENT OF GENERAL SERVICES FEES

2/13/2019 36089238 Division of State Architect 23,600.00 Plan Review Fee

Summary of Department of General Services Fees 23,600.00

CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees 0.00

PRELIMINARY TESTING

Summary of Preliminary Testing 0.00

OTHER PLANNING COST

Summary of Other Planning Cost 0.00

TOTAL PLANNING 23,600.00

CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction 0.00

OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs 0.00

INSPECTION

Summary of Inspection 0.00

LABOR COMPLIANCE

Summary of Labor Compliance 0.00

CONSTRUCTION TESTS

Summary of Construction Tests 0.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment 0.00

TOTAL CONSTRUCTION 0.00

TOTAL TURLOCK HIGH ROOFING BUILDINGS B & L 23,600.00

DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE O
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

eCademy Charter at Crane School - Fencing

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

10/24/2018 36070007	SKW & Associates	1,386.00	Architecture/Engineering
	Summary of Architect/Engineering Fees	<u>1,386.00</u>	

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees	<u>0.00</u>
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CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees	<u>0.00</u>
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PRELIMINARY TESTING

Summary of Preliminary Testing	<u>0.00</u>
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OTHER PLANNING COST

Summary of Other Planning Cost	<u>0.00</u>
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TOTAL PLANNING	<u>1,386.00</u>
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CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction	<u>0.00</u>
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OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs	<u>0.00</u>
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INSPECTION

Summary of Inspection	<u>0.00</u>
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LABOR COMPLIANCE

Summary of Labor Compliance	<u>0.00</u>
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CONSTRUCTION TESTS

Summary of Construction Tests	<u>0.00</u>
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FURNITURE & EQUIPMENT

Summary of Furniture & Equipment	<u>0.00</u>
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TOTAL CONSTRUCTION	<u>0.00</u>
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TOTAL ECADemy CHARTER AT CRANE FENCING	<u><u>1,386.00</u></u>
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DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE O
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY

Roselawn High School - Fencing

Report Number: 8
Period Ending: 3/14/2019

PLANNING

ARCHITECT/ENGINEERING FEES

10/24/2018 36070007 SKW & Associates	1,760.00	Architecture/Engineering
Summary of Architect/Engineering Fees	<u>1,760.00</u>	

DEPARTMENT OF GENERAL SERVICES FEES

Summary of Department of General Services Fees	<u>0.00</u>
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CALIFORNIA DEPARTMENT OF EDUCATION FEES

Summary of California Department of Education Fees	<u>0.00</u>
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PRELIMINARY TESTING

Summary of Preliminary Testing	<u>0.00</u>
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OTHER PLANNING COST

Summary of Other Planning Cost	<u>0.00</u>
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TOTAL PLANNING	<u>1,760.00</u>
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CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction	<u>0.00</u>
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OTHER CONSTRUCTION COSTS

Summary of Other Construction Costs	<u>0.00</u>
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INSPECTION

Summary of Inspection	<u>0.00</u>
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LABOR COMPLIANCE

Summary of Labor Compliance	<u>0.00</u>
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CONSTRUCTION TESTS

Summary of Construction Tests	<u>0.00</u>
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FURNITURE & EQUIPMENT

Summary of Furniture & Equipment	<u>0.00</u>
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TOTAL CONSTRUCTION	<u>0.00</u>
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TOTAL ROSELAWN HIGH FENCING	<u><u>1,760.00</u></u>
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Bond Measure N

21-0000-0-XXXX-0000-XXXX-100-NXXXX-XX

1st Sale of Bonds: \$12,500,000.00

Proceeds Received \$12,390,000.00

Org:									
N000	Unallocated Costs								
Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board	
Signs of Success	0.00	0.00	0.00	0.00	0.00	Measure N signs	181308	N/A	
							183670&		
							185381&		
Government Financial Strategies	2,301.37	0.00	0.00	0.00	2,301.37	CDIAC Annual Debt Report/Consulting	185607&	N/A	
							185661&		
							193046&		
							193834&		
VTD & Co., LLP	4,400.00	0.00	0.00	0.00	4,400.00	Annual Audit Measure N	174795&	N/A	
							193866		
							180197&		
Lozano Smith	1,062.99	0.00	0.00	0.00	1,062.99	Measure N - General Counsel	183901&	N/A	
							185441&		
							191076		
Total:	\$7,764.36	\$0.00	\$0.00	\$0.00	\$7,764.36				

Org:									
N002	Fencing Projects (one contract, 4 DSA numbers)								
Menghetti Construction	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board	
-BR	151,084.00	60,858.90	90,225.10	Final	Final	Brown Elementary	174351	3/7/2017	
-EA	484,926.63	229,229.30	255,697.33	Final	Final	Earl Elementary	174351	3/7/2017	
-MD	194,592.12	120,479.95	74,112.17	Final	Final	Medeiros Elementary	174351	3/7/2017	
-WL	453,635.25	272,332.70	181,302.55	Final	Final	Walnut Elementary	174351	3/7/2017	
-CO	0.00	32,109.05	-32,109.05	Final	Final	5% Owner Contingency	174351	3/7/2017	
	1,284,238.00	715,009.90	569,228.10	Final	Final				
United Inspection							PO #	Board	
-BR	1,220.00	400.00	820.00	Final	Final	Brown Elementary	174128	N/A	
-EA	1,220.00	400.00	820.00	Final	Final	Earl Elementary	174128	N/A	
-MD	1,220.00	400.00	820.00	Final	Final	Medeiros Elementary	174128	N/A	
-WL	1,220.00	400.00	820.00	Final	Final	Walnut Elementary	174128	N/A	
Kleinfelder							PO #	Board	
-BR	0.00	0.00	0.00	Final	Final	Brown Elementary	174934	5/2/2017	
-EA	553.30	0.00	553.30	Final	Final	Earl Elementary	174934	5/2/2017	
-MD	0.00	0.00	0.00	Final	Final	Medeiros Elementary	174934	5/2/2017	
-WL	553.30	0.00	553.30	Final	Final	Walnut Elementary	174934	5/2/2017	
AAI Ceramic Tile							PO #	Board	
-EA	3,050.00	0.00	3,050.00	Final	Final	Earl lobby - floor tile	180542	N/A	
Glass Boss, Inc.							PO #	Board	
-EA	14,932.48	0.00	14,932.48	Final	Final	Earl security entry door	180543	N/A	
SKW	2,000.00	0.00	2,000.00	Final	Final	Fencing Design	182319	N/A	
-BR	13.00	13.00	0.00	Final	Final	Printing @ Brown	175356	N/A	
-EA	14.00	14.00	0.00	Final	Final	Printing @ Earl	175356	N/A	
-MD	13.00	13.00	0.00	Final	Final	Printing @ Medeiros	175356	N/A	
-EA	5,723.22	5,723.22	0.00	Final	Final	Earl security layout	175388	N/A	
Signs of Success	2,078.75	0.00	2,078.75	Final	Final	Measure N signs	181308	N/A	
							N000		
Planning Other Allocation	12,780.79	0.00	12,780.79	Final	Final	Previously Unallocated Costs	FY17-18	N/A	
Total:	\$1,330,829.84	\$722,373.12	\$608,456.72	\$0	\$0				

Fencing Project Totals by Site

-BR	\$155,309.47	Brown Elementary
-EA	\$516,680.04	Earl Elementary
-MD	\$198,468.21	Medeiros Elementary
-WL	\$460,372.12	Walnut Elementary
	<u>\$1,330,829.84</u>	

Bond Measure N

21-0000-0-xxxx-0000-xxxx-100-Nxxx-xx

1st Sale of Bonds: \$12,500,000.00
 Proceeds Received \$12,390,000.00

Org:								
N003	Dutcher Middle School							
Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Teter-Time & Materials Fee	30,283.04	4,735.00	25,548.04	0.00	0.00	Architect - Preliminary Design	175334	5/16/2017
Teter-Fixed Fee	799,457.19	0.00	368,047.95	175,404.98	256,004.26	Architect - Final Design	183487	1/9/2018
Planning Other Allocation	9,057.63	0.00	9,057.63	0.00	0.00	Previously Unallocated Costs	N000	N/A
							FY17-18	
City of Turlock	1,889.00	0.00	0.00	0.00	1,889.00	Improvement Plan App. Fee	193521	N/A
SWRCB	694.00	0.00	0.00	0.00	694.00	Application Fee	193965	N/A
North Star Engineering	20,665.00	0.00	20,665.00	0.00	0.00	Topographic Survey	181284	8/15/2017
Division of State Arch	102,115.03	0.00	0.00	0.00	102,115.03	DSA Fee	192801	5/16/2017
North Star Engineering	6,485.00	0.00	6,485.00	0.00	0.00	Boundary Survey	181660	9/5/2017
McClatchy Newspaper Inc.	1,042.61	0.00	0.00	1,042.61	0.00	Advertisement-Notice to Contractors	194397	2/5/2019
CTE CAL INC.	2,200.00	0.00	0.00	0.00	2,200.00	Percolation Test	193035	N/A
CTE CAL INC.	3,800.00	0.00	0.00	0.00	3,800.00	Geotechnical Services	191902	N/A
Total:	\$977,688.50	\$4,735.00	\$429,803.62	\$176,447.59	\$366,702.29			

Org:								
N004	Osborn Two-Way Immersion Academy							
Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
FF&J-Fixed Fee	23,000.00	0.00	0.00	23,000.00	0.00	Architect - Preliminary Design	175331	5/16/2017
FF&J-Percent Fee	947,500.00	0.00	0.00	275,000.00	0.00	Architect - Final Design	183527	1/9/2018
Paddock Appraisal	1,450.00	0.00	1,450.00	0.00	0.00	Appraisal Services 1/2018	182529	N/A
Paddock Appraisal	500.00	0.00	0.00	0.00	500.00	Appraisal Services 7/2018	190898	N/A
Giom, Inc.	2,000.00	0.00	2,000.00	0.00	0.00	Appraisal Services 2/2018	184079	N/A
J.B. Anderson	635.00	0.00	635.00	0.00	0.00	CEQA Compliance	182941	N/A
Stanislaus Co. Clerk/Recorder	57.00	0.00	57.00	0.00	0.00	CEQA Notice of Exempt Filing	183486	N/A
Chicago Title Co.	500.00	0.00	500.00	0.00	0.00	Property Information	184643	N/A
Denis Robillard	400.00	0.00	400.00	0.00	0.00	Property Appraisal 3/2018	184612	N/A
Cogdill & Assoc.	1,250.00	0.00	1,250.00	0.00	0.00	Property Appraisal 1/2018	183345	N/A
Cogdill & Assoc.	1,500.00	0.00	0.00	0.00	1,500.00	Appraisal Services 7/2018	191013	N/A
Planning Other Allocation	462.33	0.00	462.33	0.00	0.00	Previously Unallocated Costs	N000	N/A
							FY17-18	
Turlock Journal	120.00	0.00	0.00	0.00	120.00	Advertisement-Notice of Hearing	192789	N/A
Lozano Smith	40,043.23	0.00	15,218.62	0.00	24,824.61	Attorney - General Counsel	191076	N/A
Total:	\$1,019,417.56	\$0.00	\$21,972.95	\$298,000.00	\$26,944.61			

Org:								
N005	Turlock Junior High School							
Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
FF&J-Fixed Fee	33,000.00	0.00	0.00	33,000.00	0.00	Architect - Preliminary Design	175332	5/16/2017
Planning Other Allocation	0.00	0.00	0.00	0.00	0.00	Previously Unallocated Costs	N000	N/A
							FY17-18	
FF&J-Survey Reimbursement	17,500.00	0.00	0.00	0.00	17,500.00	Topographic Survey	183493&	
FF&J-Percent Fee	1,055,506.32	0.00	0.00	275,000.00	0.00	Architect - Final Design	193197	1/9/2018
							183493	1/9/2018
Total:	\$1,106,006.32	\$0.00	\$0.00	\$308,000.00	\$17,500.00			

Org:								
N006	Wakefield Phase II - Modernization							
Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
FF&J-Fixed Fee	23,000.00	0.00	0.00	23,000.00	0.00	Architect - Preliminary Design	175333	5/16/2017
FF&J-Percent Fee	827,974.17	0.00	0.00	275,000.00	0.00	Architect - Final Design	183488	1/9/2018
FF&J-Survey Reimbursement	17,500.00	0.00	0.00	0.00	17,500.00	Topographic Survey	183488&	1/9/2018
							193198	
Planning Other Allocation	0.00	0.00	0.00	0.00	0.00	Previously Unallocated Costs	N000	N/A
							FY17-18	
Stanislaus Co. Clerk/Recorder	57.00	0.00	57.00	0.00	0.00	CEQA Notice of Exempt Filing	183358	N/A
Total:	\$868,531.17	\$0.00	\$57.00	\$298,000.00	\$17,500.00			

Bond Measure N

21-0000-0-XXXX-0000-XXXX-100-NXXX-XX

1st Sale of Bonds: \$12,500,000.00

Proceeds Received \$12,390,000.00

Org: N007 Brown Phase II - Fencing & Modernization								
Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Northstar Engineering	12,610.00	0.00	12,610.00	0.00	0.00	Topographic Survey	182249	N/A
Northstar Engineering	660.00	0.00	0.00	0.00	660.00	Topo Survey - Utilities	191241	N/A
Northstar Engineering	11,750.00	0.00	0.00	4,420.00	7,330.00	Civil Engineering	192088	9/4/2018
Division of State Arch	9,225.00	0.00	0.00	0.00	9,225.00	DSA Fee	193760	N/A
Kleinfelder	8,000.00	0.00	0.00	7,770.00	230.00	Testing	185211	5/1/2018
Kleinfelder	9,476.45	0.00	0.00	0.00	9,476.45	Testing	191473	N/A
United Inspection	1,440.00	0.00	0.00	0.00	1,440.00	Inspection Services	185015	N/A
All Commercial Fence	205,240.35	0.00	45,687.00	19,546.70	140,006.65	Construction Main	185552	6/5/2018
Planning Other Allocation	1,736.11	0.00	1,736.11	0.00	0.00	Previously Unallocated Costs	N000	N/A
McClatchy Newspaper Inc.	719.04	0.00	0.00	719.04	0.00	Advertisement-Notice to Bidders	194789	8/7/2018
JTS Modular	15,000.00	0.00	0.00	15,000.00	0.00	Building Design	192786	8/7/2018
							182739&	
							185397&	
SKW & Associates-Percent Fee	78,324.99	0.00	22,367.73	39,647.60	16,309.66	Architectural & Engineering	185557&	11/7/2017
							192786&	
							194036&	
							194201	
Total:	\$354,181.94	\$0.00	\$82,400.84	\$87,103.34	\$184,677.76			

Org: N008 Crowell Elementary Fencing & Modernization								
Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Northstar Engineering	14,320.00	0.00	14,320.00	0.00	0.00	Topographic Survey	182351	10/17/2017
Kleinfelder	12,000.00	0.00	0.00	11,770.00	230.00	Testing	185211	5/1/2018
United Inspection	4,320.00	0.00	0.00	0.00	4,320.00	Inspection Services	185015	N/A
All Commercial Fence	279,720.00	0.00	113,956.00	26,640.00	139,124.00	Construction Main	185552	6/5/2018
Glass Boss, Inc.	13,143.24	0.00	0.00	0.00	13,143.24	Front Office Store Front	185556	N/A
Planning Other Allocation	3,298.48	0.00	3,298.48	0.00	0.00	Previously Unallocated Costs	N000	N/A
							FY17-18	
							182739&	
SKW & Associates-Percent Fee	29,129.59	0.00	24,906.41	0.00	4,223.18	Architectural & Engineering	185397&	11/7/2017
							185557	
Total:	\$355,931.31	\$0.00	\$156,480.89	\$38,410.00	\$161,040.42			

Org: N009 Medelros Security Camera System								
Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Planning Other Allocation	109.15	0.00	109.15	0.00	0.00	Previously Unallocated Costs	N000	N/A
							FY17-18	
Johnson Controls Security Solutions	20,079.14	0.00	4,918.00	0.00	15,161.14	Security Camera System	184597	3/20/2018
Total:	\$20,188.29	\$0.00	\$5,027.15	\$0.00	\$15,161.14			

Org: N010 Cunningham Security Camera System								
Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Planning Other Allocation	0.00	0.00	0.00	0.00	0.00	Previously Unallocated Costs	N000	N/A
							FY17-18	
Johnson Controls Security Solutions	\$28,982.96	\$0.00	\$0.00	0.00	28,982.96	Security Camera System	185170	4/24/2018
Total:	\$28,982.96	\$0.00	\$0.00	\$0.00	\$28,982.96			

Bond Measure N

21-0000-0-xxxx-0000-xxxx-100-Nxxx-xx

1st Sale of Bonds: \$12,500,000.00
 Proceeds Received \$12,390,000.00

Org:

N011

Earl Elementary Phase II - Fencing

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Planning Other Allocation	279.26	0.00	279.26	0.00	0.00	Previously Unallocated Costs	N000 FY17-18	N/A
All Commercial Fence	82,425.00	0.00	13,050.00	7,850.00	61,525.00	Construction Main	185552	6/5/2018
Total:	\$82,704.26	\$0.00	\$13,329.26	\$7,850.00	\$61,525.00			

Org:

N012

Cunningham Elementary Fencing

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
McClatchy Newspaper Inc.	683.09	0.00	0.00	683.09	0.00	Advertisement-Notice to Bidders	194788	8/7/2018
SKW & Associates-Percent Fee	\$20,101.12	\$0.00	\$0.00	\$13,086.12	\$7,015.00	Architectural & Engineering	191520	8/7/2018
Total:	\$20,784.21	\$0.00	\$0.00	\$13,769.21	\$7,015.00			

Org:

N013

Julien Elementary Fencing

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
SKW & Associates-Percent Fee	\$49,296.63	\$0.00	\$0.00	\$37,676.63	\$11,620.00	Architectural & Engineering	191520	8/7/2018
Total:	\$49,296.63	\$0.00	\$0.00	\$37,676.63	\$11,620.00			

Org:

N014

eCademy Charter at Crane Fencing

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
SKW & Associates-Percent Fee	\$9,345.84	\$0.00	\$0.00	\$8,631.84	\$714.00	Architectural & Engineering	191520	8/7/2018
Total:	\$9,345.84	\$0.00	\$0.00	\$8,631.84	\$714.00			

Org:

N015

Wakefield Security Camera System

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Johnson Controls Security Solutions	\$40,165.63	\$0.00	\$0.00	\$5,184.15	\$34,981.48	Security Camera System	192060	9/4/2018
Total:	\$40,165.63	\$0.00	\$0.00	\$5,184.15	\$34,981.48			

Org:

N016

Walnut Security Camera System

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
AMS.NET	\$56,035.60	\$0.00	\$0.00	\$56,035.60	\$0.00	Security Camera System	193686	12/12/2018
Total:	\$56,035.60	\$0.00	\$0.00	\$56,035.60	\$0.00			

Org:

N017

Earl Security Camera System

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
AMS.NET	\$52,667.91	\$0.00	\$0.00	\$52,667.91	\$0.00	Security Camera System	194363	2/5/2019
Total:	\$52,667.91	\$0.00	\$0.00	\$52,667.91	\$0.00			

Org:

N018

Crowell Security Camera System

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
AMS.NET	\$44,707.84	\$0.00	\$0.00	\$44,707.84	\$0.00	Security Camera System	194365	2/5/2019
Total:	\$44,707.84	\$0.00	\$0.00	\$44,707.84	\$0.00			

Total Balance N: \$6,425,230.17 \$727,108.12 \$1,317,528.43 \$1,432,484.11 \$942,129.02

Balance Remaining N: \$5,964,769.83

Total Balance N includes \$672,500 of unencumbered estimated Architectural fees (percent fee) from N004 -Osborn.

Total Balance N includes \$780,506.32 of unencumbered estimated Architectural fees (percent fee) from N005-TJHS.

Total Balance N includes \$552,974.17 of unencumbered estimated Architectural fees (percent fee) from N006-Wakefield Phase 2.

Bond Measure O

21-0000-O-XXXX-0000-XXXX-100-OXXXX-XX

1st Sale of Bonds \$14,700,000.00
Proceeds Received \$14,590,000.00

Org:

0000

Vendor	Unallocated Costs Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Government Financial Strateg	2,301.38	0.00	0.00	0.00	2,301.38	CDIAC Annual Debt Report/Consulting	183670& 193046& 194712	N/A
VTD & Co., LLP	4,200.00	0.00	0.00	0.00	4,200.00	Annual Audit Measure O	174795 & 193866 180197&	N/A
Lozano Smith	6,036.48	0.00	0.00	0.00	6,036.48	Measure O - General Counsel	183901& 185441& 191076	N/A
Total:	\$12,537.86	\$0.00	\$0.00	\$0.00	\$12,537.86			

0001	Pitman High School - HVAC Project							
Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
United Inspection	18,260.00	0.00	7,000.00	0.00	11,260.00	Construction Inspections	184064	2/20/2018
Nicro, Inc.	1,718,539.00	0.00	644,452.11	0.00	1,074,086.89	Construction Services	183991	2/6/2018
Nicro, Inc. Change Order	11,031.83	0.00	0.00	0.00	11,031.83	Additional Const. Services	192946	10/16/2018
kleinfelder	446.50	0.00	446.50	0.00	0.00	Construction Testing	184722	N/A
Lozano Smith	29.50	0.00	29.50	0.00	0.00	Measure O - General Counsel	191076	N/A
Planning Other Allocation	16,582.45	0.00	16,582.45	0.00	0.00	Previously Unallocated Cost	O000 FY17-18	N/A
SKW & Associates-Fixed Fee	181,810.23	0.00	150,310.23	0.00	31,500.00	Architectural services	175018& 183676	5/2/2017
Total:	\$1,946,699.51	\$0.00	\$818,820.79	\$0.00	\$1,127,878.72			

0002	Pitman High School (Architecture Expenditures to be allocated to 0008, 0009 & 0010 prior to year end)							
Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
NorthStar Engineering	11,045.00	0.00	11,045.00	0.00	0.00	Topographic Survey	184314	3/6/2018
Division of State Architect	6,750.00	0.00	6,750.00	0.00	0.00	DSA Fee	185413	12/5/2017
Division of State Architect	35,550.00	0.00	0.00	0.00	35,550.00	DSA Fee	191015& 191825	12/5/2017
Planning Other Allocation	4,942.80	0.00	4,942.80	0.00	0.00	Previously Unallocated Cost	O000 FY17-18	N/A
Jorgensen & CO	2,600.00	0.00	0.00	2,600.00	0.00	Fire Sprinkler DSA Design	192639	N/A
Ca Design West-T&M Fee	6,320.00	0.00	6,320.00	0.00	0.00	Architect - Preliminary Design	175337	5/16/2017
Ca Design West-Lump Sum Fee	0.00	0.00	0.00	150,851.00	0.00	Architect - Final Design-addit	192893	10/16/2018
Ca Design West-Lump Sum Fee	18,200.00	0.00	215,005.08	8,889.16	360,381.76	Architect - Final Design	183095	12/5/2017
Total:	\$85,407.80	\$0.00	\$244,062.88	\$162,340.16	\$395,931.76			

0003	Turlock High School							
Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Darden Architects-Percent Fee	320,000.00	0.00	35,228.00	180,505.00	104,267.00	Architect - Final Design	183617	1/23/2018
Darden Architects-NTE Fee	37,040.00	0.00	37,040.00	0.00	0.00	Architect - Preliminary Design	175335	5/16/2017
Planning Other Allocation	1,493.76	0.00	1,493.76	0.00	0.00	Previously Unallocated Cost	O000 FY17-18	N/A
Northstar Engineering	24,640.00	0.00	0.00	0.00	24,640.00	Topographic Survey	185132	4/24/2018
Total:	\$383,173.76	\$0.00	\$73,761.76	\$180,505.00	\$128,907.00			

0004	Pitman High School - Security Camera							
Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Planning Other Allocation	0.00	0.00	0.00	0.00	0.00	Previously Unallocated Cost	O000 FY17-18	N/A
Johnson Controls Sec. Sol.	87,264.16	0.00	0.00	0.00	87,264.16	Security Camera System	185616	6/19/2018
Total:	\$87,264.16	\$0.00	\$0.00	\$0.00	\$87,264.16			

Bond Measure O

21-0000-O-XXXX-0000-XXXX-100-O-XXXX-XX

1st Sale of Bonds \$14,700,000.00

Proceeds Received \$14,590,000.00

0005 Turlock High School - Science Building

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Planning Other Allocation	2,103.23	0.00	2,103.23	0.00	0.00	Previously Unallocated Cost	O000 FY17-18	N/A
CTE CAL INC.	8,200.00	0.00	0.00	8,200.00	0.00	Geotechnical Services	194495	N/A
Division of State Arch	151,950.00	0.00	0.00	0.00	151,950.00	DSA Fee	194420	1/23/2018
Division of State Arch	500.00	0.00	0.00	0.00	500.00	DSA Fee - Water Use Regulation	194516	1/23/2018
							183617&	
Darden Architects-Percent Fee	1,243,522.25	0.00	101,750.00	366,500.00	101,750.00	Architect - Final Design	194776	1/23/2018
Total:	\$1,406,275.48	\$0.00	\$103,853.23	\$374,700.00	\$254,200.00			

Org:

0006 eCademy Charter at Crane - Fencing

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
SKW & Associates-Percent Fee	15,788.99	0.00	0.00	14,402.99	1,386.00	Architectural & Engineering	191520	8/7/2018
Total:	\$15,788.99	\$0.00	\$0.00	\$14,402.99	\$1,386.00			

Org:

0007 Roselawn High School - Fencing

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
SKW & Associates-Percent Fee	15,067.42	0.00	0.00	13,307.42	1,760.00	Architectural & Engineering	191520	8/7/2018
Total:	\$15,067.42	\$0.00	\$0.00	\$13,307.42	\$1,760.00			

Org:

0008 Pitman High School - Playfields

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Ca Design West-Lump Sum Fee	297,000.00	0.00	0.00	See O002	See O002	See O002	183095	12/5/2017
Ca Design West-Addendum	104,683.00	0.00	0.00	See O002	0.00	Architect - Final Design-addit	192893	10/16/2018
Brayton & Sons	3,589,445.00	0.00	0.00	1,025,556.00	2,563,889.00	Playfield Renovations	193008&	10/16/18&
Field Turf USA Inc.	691,156.20	0.00	0.00	691,156.20	0.00	Playfield Artificial Turf	193229	11/6/2018
Beynon Sports Surfaces	356,685.00	0.00	0.00	356,685.00	0.00	Playfield Synthetic Track	193222	11/6/2018
Kleinfeider	45,000.00	0.00	0.00	35,762.00	9,238.00	Materials Testing	193223	11/6/2018
United Inspection	36,272.00	0.00	0.00	20,136.00	16,136.00	Inspection Services	193224	11/6/2018
Modesto Bee	1,270.30	0.00	0.00	0.00	1,270.30	Advertisement-Notice to Contr.	192050	9/4/2018
Total:	\$5,121,511.50	\$0.00	\$0.00	\$2,129,295.20	\$2,590,533.30			

Org:

0009 Pitman High School - Fire Alarm

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Ca Design West-Lump Sum Fee	84,000.00	0.00	0.00	See O002	See O002	See O002	183095	12/5/2017
Johnson Controls Fire Protect.	613,360.19	0.00	0.00	370,096.62	243,263.57	Fire Alarm System	193502	9/4/2018
Total:	\$697,360.19	\$0.00	\$0.00	\$370,096.62	\$243,263.57			

Org:

0010 Pitman High School - Fencing & Office

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Ca Design West-Lump Sum Fee	90,576.00	0.00	0.00	See O002	0.00	See O002	183095	12/5/2017
Ca Design West-Lump Sum Fee	94,500.00	0.00	0.00	See O002	0.00	See O002	183095	12/5/2017
Ca Design West-Addendum	46,168.00	0.00	0.00	See O002	0.00	See O002	192893	10/16/2018
McClatchy Newspaper Inc.	1,282.29	0.00	0.00	1,282.29	0.00	Advertisement-Notice to Contract	194396	2/5/2019
Total:	\$232,526.29	\$0.00	\$0.00	\$1,282.29	\$0.00			

Org:

0011 Turlock High School - Roofing Bldgs B & L (Future Major Projects ,General Fund Transfer)

Vendor	Cost	Paid 16-17	Paid 17-18	Encumbered 18-19	Paid 18-19	Description	PO #	Board
Darden Architects-Percent Fee	See O003	0.00	0.00	See O003	0.00	See O003	183617	1/23/2018
Division of State Architect	23,600.00	0.00	0.00	0.00	23,600.00	DSA Fee	194383	1/23/2018
Total:	\$23,600.00	\$0.00	\$0.00	\$0.00	\$23,600.00			

Total Balance O: \$10,027,212.96 \$0.00 \$1,240,488.66 \$3,245,929.68 \$4,867,262.37

Balance Remaining O: \$4,562,787.04

Total Balance O includes estimated Architectural fees (percentage based fees) to cover the cost of current design. Those fees will increase once more information is available for O003, O005, O006, O007 and O011.

TURLOCK UNIFIED SCHOOL DISTRICT

**BUILDING FUND (MEASURE N)
FINANCIAL AND PERFORMANCE AUDITS**

JUNE 30, 2018

TURLOCK UNIFIED SCHOOL DISTRICT

**BUILDING FUND (MEASURE N)
FINANCIAL AUDIT**

JUNE 30, 2018

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

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JUNE 30, 2018**

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VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Governing Board and
Citizens Oversight Committee
Turlock Unified School District
Turlock, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Turlock Unified School District's (the District), Building Fund (Measure N), and the related notes to the financial statements, as of and for the year ended June 30, 2018, 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 financial statement presentation.

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 N) of the Turlock Unified School District at June 30, 2018, and the respective 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 present only the Building Fund specific to Measure N, and are not intended to present fairly the financial position and changes in financial position of Turlock Unified School District in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements of the Turlock Unified School District's Building Fund (Measure N). The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2018, on our consideration of the District's Building Fund (Measure N) 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 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 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 Building Fund (Measure N) internal control over financial reporting and compliance.

Varrinck, Trino, Day & Co. LLP

Fresno, California
December 12, 2018

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**BALANCE SHEET
JUNE 30, 2018**

ASSETS

Deposits and investments	\$ 8,908,738
Due from other funds	<u>1,897,607</u>
Total Assets	<u>\$ 10,806,345</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ 366,000
Due to other funds	<u>2,000</u>
Total Liabilities	<u>368,000</u>

FUND BALANCE

Restricted for Capital projects	<u>10,438,345</u>
Total Liabilities and Fund Balance	<u>\$ 10,806,345</u>

The accompanying notes are an integral part of these financial statements.

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018**

REVENUES

Local Sources	\$ 107,691
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EXPENDITURES

Planning - Architects/Engineering	546,713
Capital outlay - Construction	770,816
Total Expenditures	1,317,529

DEFICIENCY OF REVENUES OVER EXPENDITURES	(1,209,838)
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Other Financing Sources:

Transfers in	24,307
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NET CHANGE IN FUND BALANCE	(1,185,531)
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FUND BALANCE - BEGINNING	11,623,876
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FUND BALANCE - ENDING	\$ 10,438,345
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The accompanying notes are an integral part of these financial statements.

TURLOCK UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE N)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Turlock Unified School District Building Fund (Measure N) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). The Turlock Unified School District Building Fund 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 Turlock Unified School District used to account for Measure N projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure N. These financial statements are not intended to present fairly the financial position and results of operations of the Turlock Unified School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund 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 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.

TURLOCK UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE N)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are presented as internal balances.

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.

Interfund Activity

Transfers between governmental and business-type activities in the government-wide financial statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental and business-type activities columns of the Statement of Activities, except for the net residual amounts transferred between governmental and business-type activities.

Fund Balance - Building Fund (Measure N)

As of June 30, 2018, the 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.

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.

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

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 fair 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.

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

General Authorizations

Limitations as they relate to interest rate 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 County Pool. The District's Building Fund (Measure N) maintains an investment of \$8,908,738 with the Stanislaus County Investment Pool, with an average maturity of 244 days.

TURLOCK UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE N)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 3 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Stanislaus County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

NOTE 4 - INTERFUND TRANSACTIONS

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2018 are as follows:

The Capital Facilities Fund owes the Building Fund (Measure N) for capital outlay costs.	\$ 1,888,550
The Capital Facilities Fund owes the Building Fund (Measure N) for an interest transfer.	9,057
Total	<u>\$ 1,897,607</u>
 The Building Fund (Measure N) owes the General Fund for capital outlay costs.	 \$ 2,000

TURLOCK UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE N)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Operating Transfers

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2018, consisted of the following:

The Capital Facilities Fund transferred to the Building Fund (Measure N) for reclassification of capital outlay costs.

\$ 24,307

NOTE 5 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2018, consist of \$366,000 due to vendors for services received.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

Litigation

The District is not currently a party to any legal proceedings regarding bond projects.

Construction Commitments

As of June 30, 2018, the District had the following commitments with respect to unfinished Measure N capital projects.

Capital Projects	Site/Location	Remaining Construction Commitment	Expected Date of Completion
Brown fencing II and modernization-Measure N	Brown Elementary	\$ 180,000	June 2019
Crowell fencing and modernization-Measure N	Crowell Elementary	210,000	September 2018
Cunningham security cameras-Measure N	Cunningham Elementary	30,000	October 2018
DMS modernization-Measure N	Dutcher Middle	450,000	August 2020
Earl fencing II-Measure N	Earl Elementary	70,000	September 2018
Medeiros security cameras-Measure N	Medeiros Elementary	20,000	September 2018
Osborn modernization-Measure N	Osborn Elementary	980,000	August 2021
TJHS fencing and modernization-Measure N	Turlock Junior High	830,000	August 2021
Wakefield modernization-Measure N	Wakefield Elementary	550,000	August 2019
Total Estimated Construction Commitments		<u>\$ 3,320,000</u>	

SUPPLEMENTARY INFORMATION

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**SCHEDULE OF LONG-TERM OBLIGATIONS
JUNE 30, 2018**

Measure N Bonded Debt

The outstanding general obligation bonded debt issued under Measure N is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2017	Redeemed	Bonds Outstanding June 30, 2018
2017	8/1/46	3.125-5.0%	\$ 12,500,000	\$ 12,500,000	\$ -	\$ 12,500,000

In April 2017, the School Facilities Improvement District No. 1 of the Turlock Unified School District issued \$12,500,000 in general obligation bonds under Measure N. The bonds were issued to upgrade and repair elementary schools within the District. The Series 2017 General Obligation Bonds were issued as current interest bonds with interest rates ranging from 3.125 percent to 5.00 percent and are scheduled to mature through August 1, 2046.

Debt Service Requirements to Maturity

Election of 2016, Series 2017 General Obligation Bonds (SFID)

The bonds mature through 2047 as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2019	\$ 1,020,000	\$ 460,650	\$ 1,480,650
2020	1,300,000	402,650	1,702,650
2021	-	370,150	370,150
2022	-	370,150	370,150
2023	-	370,150	370,150
2024-2028	-	1,850,750	1,850,750
2029-2033	-	1,850,750	1,850,750
2034-2038	2,515,000	1,660,087	4,175,087
2039-2043	3,655,000	1,139,794	4,794,794
2044-2047	4,010,000	334,800	4,344,800
Total	\$ 12,500,000	\$ 8,809,931	\$ 21,309,931

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH
AUDITED BUILDING FUND (MEASURE N)
JUNE 30, 2018**

There were no adjustments to the Unaudited Actual Building Fund (Measure N), which required reconciliation to the audited financial statements at June 30, 2018.

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Long-Term Obligations

This schedule provides a debt repayment schedule associated with the bond proceeds received through issuance of Proposition 39 obligations.

Reconciliation of Annual Financial and Budget Report With Audited Building Fund (Measure N)

This schedule provides the information necessary to reconcile the fund balance of the Building Fund (Measure N) reported on the Unaudited Actual Financial Report to the audited financial statements.



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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**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
Turlock Unified School District
Turlock, 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 accompanying financial statements of the Turlock Unified School District (the District) Building Fund (Measure N), as of and for the year ended June 30, 2018, and the related notes of the financial statements, and have issued our report thereon dated December 12, 2018.

As discussed in Note 1, the financial statements present only the Building Fund specific to Measure N, and are not intended to present fairly the financial position and changes in financial position of Turlock Unified School District in accordance with accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Turlock Unified School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Turlock Unified School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Turlock Unified School District's internal control over financial reporting.

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 entity'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be, significant deficiencies or material weaknesses. 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 Turlock Unified School District's Building Fund (Measure N) financial statements are free of 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 determination of financial statement amounts. 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.

Vavrinek, Trine, Day + Co. LLP

Fresno, California
December 12, 2018

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**FINANCIAL STATEMENT FINDINGS
JUNE 30, 2018**

None reported.

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2018**

None reported.

TURLOCK UNIFIED SCHOOL DISTRICT

**BUILDING FUND (MEASURE N)
PERFORMANCE AUDIT**

JUNE 30, 2018

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Governing Board and
Citizens Oversight Committee
Turlock Unified School District
Turlock, California

We were engaged to conduct a performance audit of the Turlock Unified School District (the District) Building Fund (Measure N) for the year ended June 30, 2018.

We conducted this performance audit in accordance with the standards applicable to performance 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 sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our 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. 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.

The results of our tests indicated that the District expended Building Fund (Measure N) 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.

Vavrinek, Trine, Day & Co. LLP

Fresno, California
December 12, 2018

TURLOCK UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE N)

JUNE 30, 2018

AUTHORITY FOR ISSUANCE

The general obligation bonds associated with Measure N were issued pursuant to the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, Article XIII A of the California Constitution (the State), and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by the Board of Trustees of the District on February 21, 2017.

The District received authorization at an election of the registered voters of the District held on November 8, 2016, which authorized the issuance of \$40,800,000 of general obligation bonds to upgrade and repair elementary schools within the District. In April 2017, the School Facilities Improvement District No. 1 of the Turlock Unified School District issued \$12,500,000 in general obligation bonds under Measure N. This is the first issuance under the Authorization.

PURPOSE OF ISSUANCE

To upgrade and repair elementary schools with local funding that cannot be taken by the State, shall Turlock Unified School District provide new classrooms/instructional technology, including necessary infrastructure, for core academics including math, science, reading/writing; modernize classrooms to meet health/safety codes; improve campus safety/security; repair, construct, acquire, equip, classrooms, sites, facilities; by issuing \$40,800,000 of bonds at legal rates, with independent citizen oversight, no money for administrators, and all funds used for Turlock Schools.

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 citizens' 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.

TURLOCK UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE N)

JUNE 30, 2018

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 N.
2. Determine whether salary transactions, if any, charged to the Building Fund were in support of Measure N and not for District general administration or operations.

SCOPE OF THE AUDIT

The scope of our performance audit covered the period of July 1, 2017 to June 30, 2018. 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, 2018, were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2018 for the Building Fund (Measure N). Within the fiscal year audited, we obtained the actual invoices 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 N as to the approved bond projects list. We performed the following procedures:

1. We selected a sample of expenditures for the period starting July 1, 2017 and ending June 30, 2018, and reviewed supporting documentation to ensure that such funds were properly expended on the specific projects listed in the ballot text.
2. Our sample included transactions totaling \$1,008,850 which represents 77 percent of the total expenditures of \$1,317,529.
3. We verified that funds from the Building Fund (Measure N) were generally expended for the construction, renovation, furnishing and equipping of District facilities constituting authorized bond projects.

CONCLUSION

The results of our tests indicated that, in all significant respects, the Turlock Unified School District has properly accounted for the expenditures held in the Building Fund (Measure N) and that such expenditures were made for costs authorized by the voters of the District.

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018**

None reported.

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE N)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2018**

There were no findings reported in the prior year's schedule of financial statement findings.

TURLOCK UNIFIED SCHOOL DISTRICT

**BUILDING FUND (MEASURE O)
FINANCIAL AND PERFORMANCE AUDITS**

JUNE 30, 2018

TURLOCK UNIFIED SCHOOL DISTRICT

**BUILDING FUND (MEASURE O)
FINANCIAL AUDIT**

JUNE 30, 2018

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE O)**

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Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Governing Board and
Citizens Oversight Committee
Turlock Unified School District
Turlock, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Turlock Unified School District's (the District), Building Fund (Measure O), and the related notes to the financial statements, as of and for the year ended June 30, 2018, 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 financial statement presentation.

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 O) of the Turlock Unified School District at June 30, 2018, and the respective 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 present only the Building Fund specific to Measure O, and are not intended to present fairly the financial position and changes in financial position of Turlock Unified School District in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements of the Turlock Unified School District's Building Fund (Measure O). The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2018, on our consideration of the District's Building Fund (Measure O) 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 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 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 Building Fund (Measure O) internal control over financial reporting and compliance.

Varinick, Trine, Day & Co. LLP

Fresno, California
December 12, 2018

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE O)**

**BALANCE SHEET
JUNE 30, 2018**

ASSETS

Deposits and investments	\$ 13,749,854
Prepaid expenditures	214,817
Total Assets	\$ 13,964,671

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ 278,931
Due to other funds	214,817
Total Liabilities	493,748

FUND BALANCE

Restricted for Capital projects	13,470,923
Total Liabilities and Fund Balance	\$ 13,964,671

The accompanying notes are an integral part of these financial statements.

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE O)**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018**

REVENUES

Local Sources	\$ 138,924
---------------	------------

EXPENDITURES

Planning - Architects/Engineering	588,600
Capital outlay - Construction	651,899
Total Expenditures	<u>1,240,499</u>

CHANGE IN FUND BALANCE	(1,101,575)
FUND BALANCE - BEGINNING	14,572,498
FUND BALANCE - ENDING	<u><u>\$ 13,470,923</u></u>

The accompanying notes are an integral part of these financial statements.

TURLOCK UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE O)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Turlock Unified School District Building Fund (Measure O) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). The Turlock Unified School District Building Fund 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 Turlock Unified School District used to account for Measure O projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure O. These financial statements are not intended to present fairly the financial position and results of operations of the Turlock Unified School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund 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 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.

TURLOCK UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE O)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are presented as internal balances.

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 O)

As of June 30, 2018, the 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.

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.

TURLOCK UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE O)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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 fair 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 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 County Pool. The District's Building Fund (Measure O) maintains an investment of \$13,749,854 with the Stanislaus County Investment Pool, with an average maturity of 244 days.

TURLOCK UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE O)

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 3 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Stanislaus County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

NOTE 4 - INTERFUND TRANSACTIONS

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2018, are as follows:

The Building Fund (Measure O) owes the General Fund for capital outlay costs.

\$ 214,817

NOTE 5 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2018, consist of \$278,931 due to vendors for services received.

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE O)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6 - COMMITMENTS AND CONTINGENCIES

Litigation

The District is not currently a party to any legal proceedings regarding bond projects.

Construction Commitments

As of June 30, 2018, the District had the following commitments with respect to unfinished Measure O capital projects.

Capital Projects	Site/Location	Remaining Construction Commitment	Expected Date of Completion
PHS - HVAC-Measure O	Pitman High School	\$ 1,130,000	July 2018
PHS fencing and modernization-Measure O	Pitman High School	370,000	September 2019
PHS security cameras-Measure O	Pitman High School	90,000	September 2018
THS science building-Measure O	Turlock High School	220,000	August 2020
THS fencing and modernization-Measure O	Turlock High School	310,000	August 2020
Total Estimated Construction Commitments		<u>\$ 2,120,000</u>	

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE O)**

**SCHEDULE OF LONG-TERM OBLIGATIONS
JUNE 30, 2018**

Measure O Bonded Debt

The outstanding general obligation bonded debt issued under Measure O is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds		Bonds Outstanding June 30, 2018
				Outstanding July 1, 2017	Redeemed	
2017	8/1/46	3.125-5.0	\$ 14,700,000	\$ 14,700,000	\$ -	\$ 14,700,000

In April 2017, the District issued \$14,700,000 in general obligation bonds under Measure O. The bonds were issued to upgrade and repair high schools within the District. The Series 2017 General Obligation Bonds were issued as current interest bonds with interest rates ranging from 3.125 percent to 5.00 percent and are scheduled to mature through August 1, 2046.

Debt Service Requirements to Maturity

Election of 2016, Series 2017 General Obligation Bonds

The bonds mature through 2047 as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2019	\$ 1,260,000	\$ 542,156	\$ 1,802,156
2020	1,500,000	473,156	1,973,156
2021	-	435,656	435,656
2022	-	435,656	435,656
2023	-	435,656	435,656
2024-2028	-	2,178,280	2,178,280
2029-2033	445,000	2,171,605	2,616,605
2034-2038	2,825,000	1,897,931	4,722,931
2039-2043	4,120,000	1,302,707	5,422,707
2044-2047	4,550,000	380,000	4,930,000
Total	\$ 14,700,000	\$ 10,252,803	\$ 24,952,803

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE O)**

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH
AUDITED BUILDING FUND (MEASURE O)
JUNE 30, 2018**

There were no adjustments to the Unaudited Actual Building Fund (Measure O), which required reconciliation to the audited financial statements at June 30, 2018.

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE O)**

**NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2018**

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Long-Term Obligations

This schedule provides a debt repayment schedule associated with the bond proceeds received through issuance of Proposition 39 obligations.

Reconciliation of Annual Financial and Budget Report With Audited Building Fund (Measure O)

This schedule provides the information necessary to reconcile the fund balance of the Building Fund (Measure O) reported on the Unaudited Actual Financial Report to the audited financial statements.



VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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**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
Turlock Unified School District
Turlock, 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 accompanying financial statements of the Turlock Unified School District (the District) Building Fund (Measure O), as of and for the year ended June 30, 2018, and the related notes of the financial statements, and have issued our report thereon dated December 12, 2018.

As discussed in Note 1, the financial statements present only the Building Fund specific to Measure O, and are not intended to present fairly the financial position and changes in financial position of Turlock Unified School District in accordance with accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Turlock Unified School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Turlock Unified School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Turlock Unified School District's internal control over financial reporting.

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 entity'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be, significant deficiencies or material weaknesses. 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 Turlock Unified School District's Building Fund (Measure O) financial statements are free of 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 determination of financial statement amounts. 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.

Vaccinuk, Trine, Day + Co. LLP

Fresno, California
December 12, 2018

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE O)**

**FINANCIAL STATEMENT FINDINGS
JUNE 30, 2018**

None reported.

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE O)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2018**

None reported.

TURLOCK UNIFIED SCHOOL DISTRICT

**BUILDING FUND (MEASURE O)
PERFORMANCE AUDIT**

JUNE 30, 2018

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE O)**

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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Governing Board and
Citizens Oversight Committee
Turlock Unified School District
Turlock, California

We were engaged to conduct a performance audit of the Turlock Unified School District (the District) Building Fund (Measure O) for the year ended June 30, 2018.

We conducted this performance audit in accordance with the standards applicable to performance 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 sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our 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. 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.

The results of our tests indicated that the District expended Building Fund (Measure O) 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.

Vavrinek, Trine, Day & Co. LLP

Fresno, California
December 12, 2018

TURLOCK UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE O)

JUNE 30, 2018

AUTHORITY FOR ISSUANCE

The general obligation bonds associated with Measure O were issued pursuant to the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, Article XIII A of the California Constitution (the State), and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by the Board of Trustees of the District on February 21, 2017.

The District received authorization at an election of the registered voters of the District held on November 8, 2016, which authorized the issuance of \$48,000,000 of general obligation bonds to upgrade and repair high schools within the District. In April 2017, the District issued \$14,700,000 in general obligation bonds under Measure O. This is the first issuance under the Authorization.

PURPOSE OF ISSUANCE

To upgrade and repair high schools with local funding that cannot be taken by the State, shall Turlock Unified School District provide science, technology/engineering labs; provide new classrooms/instructional technology, including necessary infrastructure, for core academics; modernize facilities to meet health/safety codes; improve campus safety/security; repair, construct, acquire, equip, classrooms, sites, facilities; by issuing \$48,000,000 of bonds at legal rates, with independent citizen oversight, no money for administrators, and all funds used for Turlock Schools.

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 citizens' 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.

TURLOCK UNIFIED SCHOOL DISTRICT BUILDING FUND (MEASURE O)

JUNE 30, 2018

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 O.
2. Determine whether salary transactions, if any, charged to the Building Fund were in support of Measure O and not for District general administration or operations.

SCOPE OF THE AUDIT

The scope of our performance audit covered the period of July 1, 2017 to June 30, 2018. 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, are not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2018, were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2018 for the Building Fund (Measure O). Within the fiscal year audited, we obtained the actual invoices 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 N as to the approved bond projects list. We performed the following procedures:

1. We selected a sample of expenditures for the period starting July 1, 2017 and ending June 30, 2018, and reviewed supporting documentation to ensure that such funds were properly expended on the specific projects listed in the ballot text.
2. Our sample included transactions totaling \$965,240 which represents 78 percent of the total expenditures of \$1,240,499.
3. We verified that funds from the Building Fund (Measure O) were generally expended for the construction, renovation, furnishing and equipping of District facilities constituting authorized bond projects.

CONCLUSION

The results of our tests indicated that, in all significant respects, the Turlock Unified School District has properly accounted for the expenditures held in the Building Fund (Measure O) and that such expenditures were made for costs authorized by the voters of the District.

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE O)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018**

None reported.

**TURLOCK UNIFIED SCHOOL DISTRICT
BUILDING FUND (MEASURE O)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2018**

There were no findings reported in the prior year's schedule of financial statement findings.