

Turlock Unified School District, Measures N and O

Bond Oversight Committee

Meeting Minutes

February 4, 2021, 5:33 PM, TUSD District Office Room #212

Meeting # 16

Attendees

Committee members in attendance through Zoom conferencing: Harry Carlson, Patrick Bettencourt, David Folly and Bryan Tribble

Not in attendance: Lacy Elliott

TUSD Staff at District Office Room #212: Barney Gordon, Assistant Superintendent; Martell Taylor, Facilities Planner; and Kaitlin Tereshchenko, Facilities Secretary III

Conducting Meeting: Vice Chairperson, David Folly

Meeting Commenced 5:33 PM

Approval of Agenda

Agenda was approved by consensus.

Adoption of Meeting Minutes

No changes were suggested to the Meeting Minutes. The Bond Oversight Committees adopted the minutes by consensus.

Staff Reporting

Martell started his report with an overview of all the current & future projects happening throughout TUSD.

At Osborn We hope to get (finally) started on, Phase I, soon but our plans are still under review with the Division of State Architect (DSA). The wait time for DSA had been about 6 months prior to the pandemic, but now it is much longer. This has impacted all our projects that have gone in for review this last year. We are close enough within this next month, that they will start tearing down the house.

Osborn is another multi-phased project, because of the size and scope of the changes—while keeping the campus open during these changes. The first phase will be to remove the old houses and out buildings and prep that area as the staging area for the construction crews. The construction crews will also move two of the portables on the north fence line to provide an access road to the back northwest corner of the parcel. That is where they will be build a new pre-K-Kinder & special ed area. Once that is complete they will work their way out. They will build the new parking area where the old homes were. Where the original/old parking lot had been will then become the new work area.

One thing to point out here is that, while this phase will be paid for (partially) with bond funds, these were purchased with redevelopment dollars, we plan to complete the Osborn campus with non-bond funds (Developer Fees, Mello-Roos or Redevelopment funds). In fact, you'll remember that, the additional parcels were paid for out of Redevelopment funds and not bond funds. At Julien Phase I is complete. You'll recall that we moved the two portables at the corner of Canal and Johnson to the back of the campus, and added another portable to form a small "wing" of classrooms. The area where the two portable were have become the staging area for the new phase, phase 2 similar to what we are doing at Osborn. This next phase is a new Administration Building,

currently working on stucco, it will be right in front of the parent drop-off area and parking, and will make it much easier for staff monitor and manage the students and visitors on to campus.

A small amount of work was done to the baseball field, while this other work was going on, but that work was paid for and run through our Maintenance Department, and wasn't part of the bond project.

At Wakefield the last time we met we were getting close to finishing the work. That work is now complete and a whole new office space (entrance included pushing the office into the hallway), where visitors are buzzed in, and must pass in front of the office counter to access the campus. We added some "pull-out" rooms, where students could meet with speech therapists, counselors, etc., and additional (and much needed) parking. The state required new ADA guidelines, as they are always changing, which made the approval process take a little longer. In order to get approval we had to fix a fire hydrant that was not up to code and new water line.

At Turlock Junior High School Phase I, which was fencing, parking and new entrance to the Administration building was completed some time ago. Phase II, which includes new HVAC and facelift to the classrooms took a little longer to plan. The old HVAC system worked for the whole campus and it was very difficult to come up with a reliable plan to change out that system without turning off the entire campus. The new HVAC will give more flexibility on the campus. While the plans have been complete for some time, they are now held up with DSA. We are close enough to getting our approvals that we are going to start the bidding process.

At Dutcher Middle School Phase III is going out to bid soon (same contractor/with PHS). This last phase will include the removal of 4 very old portables and adding 7 classroom, as well as a restroom building (boys, girls and staff). This will be paid for out of developer fees. This will not be a bond project.

At Turlock High School. The Science building is nearing completion, but not quite complete yet. The Contractor had remained on schedule while adding extra precautions for the pandemic (temperature screening, wearing masks etc.) but, I believe, a few of their employees were in close contact with someone who got sick and they had to pull everyone off the job for a while. I am hoping we will be at the new STEM building for our next meeting.

Lastly as a side note. We put cameras in most of the sites and we are now completing the last bit of the original work and are working out the traffic flow. We are going to go back and put more cameras in as we have new gates and new site layouts. It will not be AMA, the current contractor we used for this project, we are going to a smaller company for the supplies and will install them in house.

After Martell finished his report on all current and future projects he asked if anyone had any questions. No Committee Members had any questions on the current and future projects.

Expenditure and Expense Reports

Staff also provided the Committee with the most recent Bond Expenditure Reports for Measures N & O, and Martell asked the Committee if they had any questions. **Committee Member, Bryan Tribble , asked when it**

says Roselawn fencing is complete, is that for the old Roselawn location or the new Roselawn location? Barney stated that it was for the new Roselawn location on Kilroy. We didn't do any work at the old Roselawn site except for a small amount of design, about a few thousand dollars' worth. **Committee Member, Bryan Tribble, asked when the softball bleachers at Pitman High School will be complete and why does it say NA.** Barney stated that they actually are complete but that this was actually for the scoreboard and was lumped in with child nutrition. **Committee Member, Bryan Tribble , asked about the Dutcher Phase 2 relocation of Portables and the cost, which was from Bond N (\$604.722.40), Developer Fees (\$368.097.53) & General Admin (\$276.105.37). It appears that the money was located to pay the school to relocate.** Barney said that we will need to look into that and will have that answered for him. Martell also stated that as we are winding towards the close, of our Measure N & N funds, we are using some other funds to finish up other projects. I also believe that the 4th & 5th column is some of the special reserves that the district has put aside to help finish up the Bond projects. **Committee Member, David Folly, said what a great job was done with the STEM Building and how it is blending in so well with the rest of the campus.** **Committee Member, Steve Soderstrom, asked how many classrooms will be in the STEM building.** Barney stated that there is 6 per floor for a total of 12 classrooms.

Other Business

Martell informed the Committee the reason he had pushed the meeting farther out then expected was because our audit was due to back for this meeting. Due to the Pandemic though there was a new date to have this Audit complete, and the new date is March 31st. My concern is how quickly we can get the Audit back and have the committee review it and have enough time to make the report to the board. As soon as we get the Audit we can send it out so the Committee has enough time to review it before our next meeting or we can push our Report to the Board out a little bit, I just hate to push it out because it will be a report from 1.5 years prior as it is now it's a year. The Committee members approved by consensus to send out the Audit as soon as we receive it and then review it during our next meeting on May 6th, 2021.

Martell then asked if the next BOC meeting. May 6th still works for everyone. Barney also informed the Committee that the Grand Opening for the new STEM Building at THS is scheduled for that day as well from 4-6PM. The BOC is invited and we are hoping to have some Appetizers, speakers and tours of the building. Barney suggested the Committee still plan to have the meeting on May 6th but talk closer to the date to figure out the time.

Martell then asked if the Committee would like to plan for another date, past May 6th, everyone suggested that we wait to plan the next meeting at our meeting on May 6th.

There were no further questions from the Committee.

Meeting Adjourned

6:01 pm

Kaitlin Tereshchenko. Secretary III

Date of approval

Bond Measure N									
21-0000-0-xxxx-0000-xxxx-100-Nxxx-xx									
1st Sale of Bonds:	\$12,500,000.00	2nd Sale of Bonds	\$13,600,000.00	3rd Sale of Bonds	\$14,700,000.00	Total	\$40,800,000.00	2017-2018	Interest Earned
Proceeds Received	\$12,500,000.00	Proceeds Received	\$13,600,000.00	Proceeds Received	\$14,599,000.00		\$40,481,000.00	2018-2019	\$ 123,939.03
					Cost of Issuance		\$319,000.00	2019-2020	\$ 231,734.95
								2020-2021	\$ 409,773.09
									\$765,447.07

Org:	Unallocated Costs	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
N000	Cost							Measure N signs	181308& 195113& 201351	N/A
Vendor	0.00	0.00	0.00	0.00	0.00	0.00	0.00		183670& 185381& 185607& 185661& 193046& 193834& 194116& 194712& 195854& 195520& 203985& 205243& 205250& 211557& 212558& 213804 &213502 &213445 174795& 193866& 203768& 204461& 210015& 210016 180197& 183901& 185441& 191076& 200882	N/A
Signs of Success	0.00	0.00	0.00	0.00	0.00	0.00	0.00	CDIAC Annual Debt Report/Consulting		N/A
Government Financial Strategies	1,296.75	0.00	0.00	0.00	0.00	0.00	1,296.75	Annual Audit Measure N		N/A
Elde Bailly LLP	18,000.00	0.00	0.00	0.00	0.00	12,000.00	6,000.00	Measure N - General Counsel		N/A
Lozano Smith	0.00	0.00	0.00	0.00	0.00	0.00	0.00			N/A
Total:	\$19,296.75	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	\$7,296.75			

N002	Fencing Projects (one contract, 4 DSA numbers)				Phase 1 - Complete					
	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
Menghetti Construction										
-BR	151,084.00	60,858.90	90,225.10	Final	Final	Final	Final	Brown Elementary	174351	3/7/2017
-EA	484,926.63	229,229.30	255,697.33	Final	Final	Final	Final	Earl Elementary	174351	3/7/2017
-MD	194,592.12	120,479.95	74,112.17	Final	Final	Final	Final	Medeiros Elementary	174351	3/7/2017
-WL	272,332.70	181,302.55		Final	Final	Final	Final	Walnut Elementary	174351	3/7/2017
-CO	0.00	32,109.05	-32,109.05	Final	Final	Final	Final	5% Owner Contingency	174351	3/7/2017
United Inspection	1,284,238.00	715,009.90	569,228.10	Final	Final	Final	Final			
-BR	1,220.00	400.00	820.00	Final	Final	Final	Final	Brown Elementary	PO #	Board
-EA	1,220.00	400.00	820.00	Final	Final	Final	Final	Earl Elementary	174128	N/A
-MD	1,220.00	400.00	820.00	Final	Final	Final	Final	Medeiros Elementary	174128	N/A
-WL	1,220.00	400.00	820.00	Final	Final	Final	Final	Walnut Elementary	174128	N/A
Kleinfeider									PO #	Board
-BR	0.00	0.00	0.00	Final	Final	Final	Final	Brown Elementary	174934	5/2/2017
-EA	553.30	0.00	553.30	Final	Final	Final	Final	Earl Elementary	174934	5/2/2017
-MD	0.00	0.00	0.00	Final	Final	Final	Final	Medeiros Elementary	174934	5/2/2017
-WL	553.30	0.00	553.30	Final	Final	Final	Final	Walnut Elementary	174934	5/2/2017
A&L Ceramic Tile									PO #	Board
-EA	3,050.00	0.00	3,050.00	Final	Final	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	Final	Final	Earl security entry door	180543	N/A
SKW	2,000.00	0.00	2,000.00	Final	Final	Final	Final	Fencing Design	182319	N/A
-BR	13.00	13.00	0.00	Final	Final	Final	Final	Printing @ Brown	175356	N/A
-EA	14.00	14.00	0.00	Final	Final	Final	Final	Printing @ Earl	175356	N/A
-MD	13.00	13.00	0.00	Final	Final	Final	Final	Printing @ Medeiros	175356	N/A
-EA	5,723.22	5,723.22	0.00	Final	Final	Final	Final	Earl security layout	175388	N/A
Signs of Success	2,078.75	0.00	2,078.75	Final	Final	Final	Final	Measure N signs	181308	N/A
Planning Other Allocation	12,780.79	0.00	12,780.79	Final	Final	Final	Final	Previously Unallocated Costs	N000	N/A

-BR	\$155,309.47	Brown Elementary
-EA	\$516,680.04	Earl Elementary
-MD	\$198,468.21	Medeiros Elementary
-WL	\$460,272.12	Walnut Elementary
Fencing Project Total by Site	\$1,330,829.84	

4/29/2021, 9:44 AM

Bond Measure N		Interest Earned
21-0000-0-XXXX-0000-XXXX-100-NXXX-XX		\$ 123,939.03
1st Sale of Bonds:	\$12,500,000.00	
Proceeds Received	\$12,290,000.00	
2nd Sale of Bonds:	\$13,600,000.00	
Proceeds Received	\$13,497,000.00	
3rd Sale of Bonds:	\$14,700,000.00	
Proceeds Received	\$14,594,000.00	
	Total	
		\$40,800,000.00
		\$ 231,734.95
		\$ 409,773.09

O/R:	Complete											
N003 Vendor	Dutcher Middle School-Phase 1 (Global Modular, 4 Modular Classrooms partially funded with developer fees Board 5/19/2020 for \$78,442.80)	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board	
Tender-Time & Materials Fee	30,283.04	4,735.00		25,548.04	0.00	0.00	0.00	0.00	Architect - Preliminary Design Architect - Final Design (Alloc Relocatables to N024 PO202967 - \$9,500, PO201534 - \$202,700)	1834878, 2015346, 2029567	175334	5/16/2017
Tender-Fixed Fee (Contract Amend 4	821,664.45	0.00		368,047.95	344,557.47	108,859.03	5,954.73	9,404.08				
Planning Other Allocation	28,382.03	0.00		9,057.63	15,438.74	3,885.66	0.00	0.00		N000	FY17-20	N/A
City of Turlock	1,889.00	0.00		0.00	1,889.00	0.00	0.00	0.00	Previously Unallocated Costs		193521	N/A
City of Turlock	270.00	0.00		0.00	135.00	135.00	0.00	0.00	Hydrant Flow Test Fee		1951638, 201485	N/A
City of Turlock	332.65	0.00		0.00	0.00	332.65	0.00	0.00	Assist w/ H2O Meter Install		202021	N/A
City of Turlock	238.00	0.00		0.00	0.00	238.00	0.00	0.00	Backflow Testing/H2O Analysis		203095	N/A
SWRCB	694.00	0.00		0.00	694.00	0.00	0.00	0.00	Application Fee		193965	N/A
Gloria Warnhoff	150.00	0.00		0.00	0.00	150.00	0.00	0.00	SWPPP Annual Report		204727	N/A
North Star Engineering	20,665.00	0.00		20,665.00	0.00	0.00	0.00	0.00	Topographic Survey		181284	8/15/2017
Division of State Arch	114,306.39	0.00		0.00	102,115.03	12,191.36	0.00	0.00	DSA Fee(PO200994-\$3818.22 TO N024)		1928018, 2010228	5/16/2017
North Star Engineering	6,485.00	0.00		6,485.00	0.00	0.00	0.00	0.00	Boundary Survey		204998	9/5/2017
McClatchy Newspaper Inc.	1,042.61	0.00		0.00	1,042.61	0.00	0.00	0.00	Advertisement-Notice to Contractors		181660, 194397	2/5/2019
Acme Construction Co. Inc.	4,737,395.00	0.00		0.00	1,002,888.88	3,734,506.12	0.00	0.00	Const. Main&CO 01R \$105,124 &CO 02-\$57,781 &CO 03-\$36,054 &CO 04-\$8,063 &CO 05-\$17,373		195362& 200934	4/2/2019
Acme Construction Co. Inc.	34,174.25	0.00		0.00	0.00	34,174.25	0.00	0.00	Reimbr.-Encroachment Permit		201921	4/2/2019
ACME Refund Check	-140,672.00	0.00		0.00	0.00	-140,672.00	0.00	0.00	Change Order 6		201921	2/13/2020
ACME Reimbursement	9,848.50	0.00		0.00	0.00	0.00	0.00	9,848.50	Encroachment & Bond Reimburs.		210775	4/2/2019
Global Modular Inc. (\$261,476)	183,033.10	0.00		0.00	0.00	183,033.10	0.00	0.00	4 Classrooms(\$78,442.80 to Dev Fee)		195823	5/7/2019
All Commercial Fence	10,995.00	0.00		0.00	0.00	0.00	0.00	0.00	32' Iron Barrier Fencing		204007	N/A
AT&T	7,434.13	0.00		0.00	0.00	7,434.13	0.00	0.00	Remove Existing Cable		200848	N/A
Kienfelder	26,812.95	0.00		0.00	5,343.20	21,469.75	0.00	0.00	Materials Testing		195724	4/16/2019
United Inspections	40,800.00	0.00		0.00	16,320.00	24,480.00	0.00	0.00	Inspection Services		195628	4/16/2019
Superior International Ind. Inc.	28,010.90	0.00		0.00	0.00	28,010.90	0.00	0.00	36ea. Tables DWS Quad		203225	N/A
CITE CAL INC.	2,200.00	0.00		0.00	2,200.00	0.00	0.00	0.00	Percolation Test		193035	N/A
CTE CAL INC.	3,800.00	0.00		0.00	3,800.00	0.00	0.00	0.00	Geotechnical Services		191902	N/A
total:	\$5,970,094.00	\$4,735.00		\$429,803.62	\$1,496,423.93	\$4,029,222.95	\$5,954.73	\$19,252.58				

N004	Osborn Two-Way Immersion Academy (6/18/2019 Board Item to transfer legal, appraisal and filing fees to NDA funding)									
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
FFB-Fixed Fee (Closed)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Architect - Preliminary Design		175331
FFB-Percent Fee	1,220,000.00	0.00	0.00	0.00	8,750.00	307,565.00	692,185.00	Architect - Final Design		183527
FFB-DSA Reimbursement	96,350.00	0.00	0.00	0.00	0.00	0.00	96,350.00	DSA Fee		212933
CTE CAL INC.	6,500.00	0.00	0.00	0.00	6,500.00	0.00	0.00	Geotechnical Investigations/Report		202630
CTE CAL INC.	24,600.00	0.00	0.00	0.00	24,600.00	0.00	0.00	Ph Environmental Site Assessment		204381
United Inspections	87,825.00	0.00	0.00	0.00	0.00	87,825.00	0.00	Inspection Services		213661
Wallace Kuhl & Associates	78,366.00	0.00	0.00	0.00	0.00	78,366.00	0.00	Materials Testing		213935
McClatchy Newspaper Inc.	1,901.15	0.00	0.00	0.00	0.00	0.00	1,901.15	Notice to Bidders		211229
Planning Other Allocation	498.91	0.00	462.33	0.00	36.58	0.00	0.00	Previously Unallocated Costs	N000	FY17-20
Lozano Smith	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Attorney - General Counsel		191076
Total:	\$1,516,041.06	\$0.00	\$462.33	\$0.00	\$39,886.58	\$473,756.00	\$790,436.15			

Bond Measure N				Total				Interest Earned			
21-0000-0-xxxx-0000-xxxx-100-Nxxx-xx								2017-2018	\$	123,939.03	
1st Sale of Bonds:	\$12,500,000.00	2nd Sale of Bonds	\$13,600,000.00	3rd Sale of Bonds	\$14,700,000.00		\$40,800,000.00	2018-2019	\$	231,734.95	
Proceeds Received	\$12,390,000.00	Proceeds Received	\$13,497,000.00	Proceeds Received	\$14,594,000.00		\$40,481,000.00	2019-2020	\$	409,773.09	
					Cost of Issuance	\$319,000.00		2020-2021			\$765,447.07

Org:	Turlock Junior High School-Phase 1-Fence, Parking & Office																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							</
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N006	Vendor	Wakefield Phase II - Modernization	Complete	PO #	Board					
	FF&L-Fixed Fee	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	
	FF&L-Percent Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Architect - Preliminary Design	175333
	FF&L-DSA Reimbursement	303,719.00	0.00	0.00	0.00	277,855.56	0.00	25,863.44	Architect - Final Design	183488
	Division of State Arch	25,759.74	0.00	0.00	0.00	25,759.74	0.00	0.00	DSA Fee	2034018, 204245
	FF&L-Survey Reimbursement	7,584.89	0.00	0.00	0.00	0.00	0.00	7,584.89	DSA Fee-Final	212962
	CTE CAL INC.	17,500.00	0.00	0.00	17,500.00	0.00	0.00	0.00	Topographic Survey	1834888, 193198
	CT Brayton & Sons	5,800.00	0.00	0.00	0.00	5,800.00	0.00	0.00	Geotechnical Investigation&Report	202625
	CT Brayton & Sons	-1.00	0.00	0.00	0.00	-1.00	0.00	0.00	Lease Back	DC-200170
	CT Brayton & Sons	2,751,779.00	0.00	0.00	0.00	393,111.30	0.00	2,358,667.70	Wakefield Phasell	205103
	Krazan & Associates	-24,743.00	0.00	0.00	0.00	1,809.00	0.00	-24,743.00	Return of Unused Funds	DC-210127
	United Inspection	8,231.00	0.00	0.00	0.00	0.00	0.00	6,422.00	Materials Testing and Inspection	205011
	Planning Other Allocation	19,650.00	0.00	0.00	0.00	3,730.00	0.00	15,920.00	Inspection Services	205110
	Bovee Environmental Mgmt Inc.	827.25	0.00	0.00	0.00	653.38	0.00	0.00	Previously Unallocated Costs	N000
	Bovee Environmental Mgmt Inc.	350.00	0.00	0.00	0.00	350.00	0.00	0.00	Air Clearance Testing	FY18-20
	McClatchy Newspaper Inc.	1,300.00	0.00	0.00	0.00	1,300.00	0.00	0.00	Asbestos and Lead Inspection	203952
	Core Business Interiors	2,087.55	0.00	0.00	0.00	2,087.55	0.00	0.00	Advertisement-Notice to Contractors	2040412
	Haworth Inc.	23,132.55	0.00	0.00	0.00	0.00	0.00	23,132.55	Modular Furniture	2040055
	Wardens Office Inc.	3,271.45	0.00	0.00	0.00	0.00	0.00	3,271.45	Office Furniture	205239
	CDW	1,017.26	0.00	0.00	0.00	0.00	0.00	1,017.26	Install Office Furniture	211660
	Stanislaus Co. Clerk/Recorder	4,662.98	0.00	0.00	0.00	0.00	0.00	4,662.98	48 Port Switch	211661
		57.00	0.00	0.00	0.00	0.00	0.00	0.00	CEQA Notice of Exempt Filing	211154
	Total:	\$3,151,985.67	\$0.00	\$57.00	\$17,673.87	\$712,455.53	\$0.00	\$2,471,799.27		183358

Bond Measure N 21-0000-0-xxxx-0000-xxxx-100-Nxxxx-xx		Interest Earned	
1st Sale of Bonds: Proceeds Received	\$12,500,000.00 \$12,290,000.00	2nd Sale of Bonds Proceeds Received	\$13,600,000.00 \$13,497,000.00
3rd Sale of Bonds Proceeds Received	\$14,700,000.00 \$14,594,000.00	Cost of Issuance	\$40,800,000.00 \$40,481,000.00
Total		2017-2018	2018-2019
		\$ 123,939.03	\$ 231,734.95
		\$ 409,773.09	
			2020-2021

CRF:	Brown Phase II - Fencing & Modernization										
M007	Vendor	Cost	PAID 16-17	PAID 17-18	Complete PAID 18-19	PAID 19-20	Encum 20-21	PAID 20-21	Description	PO #	Board
	Norstar Engineering	12,610.00	0.00	12,610.00	0.00	0.00	0.00	0.00	Topographic Survey	1822498, 1821299	N/A
	Norstar Engineering	660.00	0.00	0.00	660.00	0.00	0.00	0.00	Topo Survey - Utilities	191241	N/A
	Norstar Engineering	7,330.00	0.00	0.00	7,330.00	0.00	0.00	0.00	Civil Engineering	192088	9/4/2018
	Division of State Arch	15,527.44	0.00	0.00	9,225.00	6,302.44	0.00	0.00	DSA Fee	193760	N/A
	Kleinfield	16,724.45	0.00	0.00	11,220.55	5,503.50	0.00	0.00	Materials Testing	1852118, 1914738, 195886	5/1/2018& 5/12/2019
	United Inspection	11,280.00	0.00	0.00	3,440.00	7,840.00	0.00	0.00	Inspection Services	1850158, 195302	N/A
	DC Inspections Inc.	3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00	Modular In-Plant Inspection	195464	N/A
	Leach Group Inc.	1,350.00	0.00	0.00	0.00	1,350.00	0.00	0.00	Modular In-Plant Inspection	195089	8/7/2018
	All Commercial Fence	185,693.65	0.00	45,687.00	140,006.65	0.00	0.00	0.00	Construction Main	188552	6/5/2018
	All Commercial Fence	9,773.35	0.00	0.00	0.00	9,773.35	0.00	0.00	Construction Main-Retention	204801	6/5/2018
	Planning Other Allocation	5,275.09	0.00	1,736.11	2,846.24	692.74	0.00	0.00	Previously Unallocated Costs	NY17-20	N/A
	McClatchy Newspaper Inc.	719.04	0.00	0.00	719.04	0.00	0.00	0.00	Advertisement-Notice to Bidders	194789	8/7/2018
	JTS Modular	15,000.00	0.00	0.00	15,000.00	0.00	0.00	0.00	Building Design	192786	8/7/2018
	JTS Modular	330,000.00	0.00	0.00	50,587.50	279,412.50	0.00	0.00	Modular Office Building	194600	8/7/2018
	R-J Inc.	11,951.85	0.00	0.00	0.00	11,951.85	0.00	0.00	Brown Office Flooring	201242	N/A
	Haworth	18,169.59	0.00	0.00	0.00	18,169.59	0.00	0.00	Office Furniture	201137	N/A
	Warden's Office	1,925.57	0.00	0.00	0.00	1,925.57	0.00	0.00	Delivery & Placement of Furniture	201118	N/A
	Taylor Batchoe Services Inc.	399,129.21	0.00	0.00	0.00	399,129.21	0.00	0.00	Sitework for JTS Modular Bldg	1827398, 1853978, 195675	4/16/2019
	SNW & Associates-8% Fee	82,150.63	0.00	22,367.73	49,458.74	10,324.16	0.00	0.00	Architectural & Engineering	185578, 1940368, 1942018, 1951928	11/7/2017
		\$1,138,369.87	\$0.00	\$93,400.84	\$390,404.13	\$395,374.81	\$0.00	\$0.00			

Crowell Elementary Fencing & Modernization													
Complete												PO #	Board
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board			
Northstar Engineering	14,320.00	0.00	14,320.00	0.00	0.00	0.00	0.00	Topographic Survey	182351	10/17/2017			
Kleinfielder	230.00	0.00	0.00	230.00	0.00	0.00	0.00	Testing	185211	5/1/2018			
United Inspection	4,320.00	0.00	0.00	4,320.00	0.00	0.00	0.00	Inspection Services	185015	N/A			
All Commercial Fence	253,080.00	0.00	113,956.00	139,124.00	0.00	0.00	0.00	Construction Main	185552	6/5/2018			
All Commercial Fence	13,320.00	0.00	0.00	13,320.00	0.00	0.00	0.00	Construction Main-Retention	204801	6/5/2018			
Glass Boss, Inc.	13,143.24	0.00	0.00	13,143.24	0.00	0.00	0.00	Front Office Store Front	185556	N/A			
Planning Other Allocation	4,904.13	0.00	3,298.48	1,593.42	12.23	0.00	0.00	Previously Unallocated Costs	N000	FY17-20	N/A		
SKW & Associates-8% Fee	29,129.59	0.00	24,906.41	4,223.18	0.00	0.00	0.00	Architectural & Engineering	182739& 185397&	11/7/2017			
Total:	\$332,446.96	\$0.00	\$156,480.89	\$162,633.84	\$13,332.23	\$0.00	\$0.00			185557			
Medeiros Security Camera System													
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board			
Planning Other Allocation	259.20	0.00	109.15	150.05	0.00	0.00	0.00	Previously Unallocated Costs	N000	FY17-19	N/A		
Ethnetics Inc.	2,775.35	0.00	0.00	0.00	0.00	2,775.35	0.00	Phase 2 - Security Cameras	214298	N/A			
Johnson Controls Security Solutions	20,079.14	0.00	4,918.00	15,161.14	0.00	0.00	0.00	Security Camera System	184597	3/20/2018			
Total:	\$23,063.69	\$0.00	\$5,027.15	\$15,311.19	\$0.00	\$2,775.35	\$0.00						
Cunningham Security Camera System													
Vendor	Cost	Paid 16-17	Paid 17-18	Phase 1 - Complete <th>Paid 19-20</th> <th>Encum 20-21</th> <th>Paid 20-21</th> <th>Description</th> <th>PO #</th> <th>Board</th> <th></th> <th></th>	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board			
Planning Other Allocation	285.81	0.00	0.00	Paid 18-19	0.00	0.00	0.00	Previously Unallocated Costs	N000	FY18-19	N/A		
Johnson Controls Security Solutions	\$28,982.96	\$0.00	\$0.00	28,982.96	0.00	0.00	0.00	Security Camera System	185170	4/24/2018			
Total:	\$29,268.77	\$0.00	\$0.00	\$29,268.77	\$0.00	\$0.00	\$0.00						

Bond Measure N		2017-2018		Interest Earned	
21-0000-0-xxxx-0000-xxxx-100-Nxxx-xx	\$12,500,000.00	2018-2019	\$	123,939.03	
1st Sale of Bonds:	\$12,390,000.00	2019-2020	\$	231,734.05	
Proceeds Received		2020-2021	\$	409,773.09	
				\$765,447.07	

O/E:		Total			
N011 Earl Elementary Phase II - Fencing		Phase II - Complete			
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20
Planning Other Allocation	892.60	0.00	279.26	609.74	3.60
All Commercial Fence	3,925.00	0.00	0.00	3,925.00	0.00
All Commercial Fence	74,575.00	0.00	13,050.00	61,525.00	0.00
Total:	\$79,392.60	\$0.00	\$13,329.26	\$62,194.74	\$3,928.60

N012 Cunningham Elementary Fencing		Complete			
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20
McClatchy Newspaper Inc.	683.09	0.00	0.00	683.09	0.00
Division of State Arch	43.00	0.00	0.00	43.00	0.00
Kleinfielder	3,358.70	0.00	0.00	1,925.50	1,433.20
Planning Other Allocation	906.01	0.00	0.00	457.30	448.71
Taylor Backhoe Services Inc.	482,862.16	0.00	0.00	482,862.16	0.00
United Inspection	2,496.00	0.00	0.00	2,496.00	0.00
SKW & Associates-8 % Fee	\$45,681.59	\$0.00	\$0.00	\$43,681.59	2,000.00
Total:	\$536,030.55	\$0.00	\$0.00	\$446,747.48	\$489,283.07

N013 Julien Elementary Fencing & Office (Allocate Arch Fees and DSA to N025 at end of year)					
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20
Planning Other Allocation	300.65	0.00	0.00	181.02	119.63
McClatchy Newspaper Inc.	1,847.94	0.00	0.00	1,847.94	0.00
CTE CAL INC.	5,800.00	0.00	0.00	5,800.00	0.00
Division of State Arch	17,350.00	0.00	0.00	0.00	17,350.00
Rent a Toilet	1,500.00	0.00	0.00	0.00	793.80
JL Bray and Son Inc.	1,968,842.00	0.00	0.00	0.00	437,520.46
JL Bray and Son Inc.	-1.00	0.00	0.00	0.00	-1.00
Krazan & Associates Inc.	11,421.00	0.00	0.00	0.00	4,205.00
United Inspections Inc.	36,000.00	0.00	0.00	0.00	33,000.00
Wardens Office Inc.	2,934.20	0.00	0.00	0.00	2,934.20
Wardens Office Inc.	369.33	0.00	0.00	0.00	369.33
Haworth Inc.	18,882.69	0.00	0.00	0.00	18,882.69
Haworth Inc.	4,246.94	0.00	0.00	0.00	4,246.94
The Home Depot	631.82	0.00	0.00	0.00	431.82
SKW & Associates-8% Fee	\$181,306.25	\$0.00	\$0.00	\$18,315.00	105,322.21
Total:	\$2,251,431.82	\$0.00	\$0.00	\$18,496.02	\$130,439.78

N014 eCademy Charter at Crane Fencing					
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20
Planning Other Allocation	7.15	0.00	0.00	7.15	0.00
SKW & Associates-8% Fee	\$714.00	\$0.00	\$0.00	\$714.00	0.00
Total:	\$721.15	\$0.00	\$0.00	\$721.15	\$0.00

N015 Wakefield Security Camera System		Phase 1 - Complete			
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20
Planning Other Allocation	390.61	0.00	0.00	390.61	0.00
Johnson Controls Security Solutions	\$39,363.00	\$0.00	\$0.00	\$39,363.00	\$0.00
Total:	\$39,753.61	\$0.00	\$0.00	\$39,753.61	\$0.00

Bond Measure N				Total		Interest Earned
Z1-0000-0-xxxx-xxxx-100-Nxxx-xx					2017-2018	\$ 123,399.03
1st Sale of Bonds:	\$12,500,000.00				2018-2019	\$ 231,734.95
Proceeds Received	\$12,399,000.00				2019-2020	\$ 409,773.09
		2nd Sale of Bonds	3rd Sale of Bonds		2020-2021	
		Proceeds Received	Proceeds Received			
				\$14,700,000.00		
				\$14,594,000.00		
				\$40,483,000.00		
				Cost of Issuance		
				\$319,000.00		
						\$765,447.07

Org:	Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
	Walnut Security Camera System										
	Vendor										
	Planning Other Allocation	528.76	0.00	0.00	528.76	0.00	0.00	0.00	Previously Unallocated Costs	N000	Board
	AMS.NET	\$53,520.17	\$0.00	\$0.00	\$53,520.17	\$0.00	\$0.00	\$0.00	Security Camera System	193686	12/12/2018
	Total:	\$54,048.93	\$0.00	\$0.00	\$54,048.93	\$0.00	\$0.00	\$0.00			

Org:	Earl Security Camera System									
NO17	Phase 1 - Complete									
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
Planning Other Allocation	513.00	0.00	0.00	512.08	0.92	0.00	0.00	Previously Unallocated Costs	N000	RY18-20
AMIS-NET	\$52,675.15	\$0.00	\$0.00	\$51,667.65	1,007.50	0.00	0.00	Security Camera System		194363
Total:	\$53,188.15	\$0.00	\$0.00	\$52,179.73	1,008.42	\$0.00	\$0.00			2/5/2019

Crg:								
N018	Crowell Security Camera System							
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description
Planning Other Allocation	438.17	0.00	0.00	435.87	2.30	0.00	0.00	Previously Unallocated Costs
A/MIS NET	\$46,730.95	\$0.00	\$0.00	\$44,068.11	\$2,698.19	0.00	164.65	Security Camera System
Total:	\$47,169.12	\$0.00	\$0.00	\$44,503.98	\$2,509.49	\$0.00	\$164.65	
								PO # N000 FY18-20 Board N/A
								194365& 204942 Z/5/2019

Org:	TJHS Security Camera System									
N019	Phase 1 - Complete									
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
Planning Other Allocation	124.55	0.00	0.00	33.35	91.50	0.00	0.00	Previously Unallocated Costs	N000	N/A
CDW Government Inc.	2,530.31	0.00	0.00	0.00	2,530.31	0.00	0.00	Sec. Cam. Sys.-Network Module&Cbl	202565	N/A
AMS.NET	-206.99	0.00	0.00	0.00	0.00	0.00	-206.99	Refund-Returned Product	196003	6/4/2019
AMS.NET	\$100,556.99	\$0.00	\$0.00	\$3,406.00	97,150.99	0.00	0.00	Security Camera System	195003	6/4/2019
Total:	\$103,004.56	\$0.00	\$0.00	\$3,439.35	\$99,772.20	\$0.00	-\$206.99			

Org:	Julien Security Camera System									
NO20	Phase 1 - Complete									
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
Planning Other Allocation	66.22	0.00	0.00	0.00	66.22	0.00	0.00	Previously Unallocated Costs	N000	FY19-20
AMS.NET	\$73,333.23	\$0.00	\$0.00	\$0.00	72,140.73	0.00	1,192.50	Security Camera System	196070	8&21558
Total:	\$73,399.45	\$0.00	\$0.00	\$0.00	\$72,706.95	\$0.00	\$1,192.50			6/18/2019

O/R#	Brown Security Camera System									
N021	Phase 1 - Complete									
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
Planning Other Allocation	40.88	0.00	0.00	0.00	40.88	0.00	0.00	Previously Unallocated Costs	N000	N/A
EduMetrics Inc.	2,006.47	0.00	0.00	0.00	2,006.47	0.00	0.00	Phase 2 - Security Cameras	214299	N/A
AAMS.NET	\$45,705.45	\$0.00	\$0.00	\$0.00	44,598.45	0.00		Security Camera System	196070 & 211558	6/18/2019
Total:	\$47,750.80	\$0.00	\$0.00	\$0.00	\$44,579.33	\$2,006.47	\$1,165.00			

Org:	Osborn Security Camera System									
Vendor	Cost	Paid 16-17	Paid 17-18	Phase I - Complete						
Planning Other Allocation				Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
AMS-NET	\$48,084.80	\$0.00	\$0.00	\$0.00	44.14	0.00	0.00	Previously Unallocated Costs	N000	N/A
Total:	\$48,128.94	\$0.00	\$0.00	\$0.00	\$48,128.94	\$0.00	\$0.00	Security Camera System		9/3/2019

Dutcher Security Camera System		Phase 1 - Complete					PO #	Board
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description
Planning Other Allocation	24.71	0.00	0.00	0.00	24.71	0.00	0.00	Previously Unallocated Costs
AMS.NET	\$26,925.60	\$0.00	\$0.00	\$0.00	\$26,925.60	\$0.00	\$0.00	Security Camera System
Total:	\$26,950.31	\$0.00	\$0.00	\$0.00	\$26,950.31	\$0.00	\$0.00	

est Earned
123,939.03
231,734.95
409,773.09
\$765,447.07

Journal of Management Education

Journal of Management Education

Journal of Management Education

[illegible]

Bond Measure N									
21-00000-0-xxxx-0000-xxxx-100-Nxxxx-xx									
1st Sale of Bonds:	\$12,500,000.00	2nd Sale of Bonds:	\$13,600,000.00	3rd Sale of Bonds:	\$14,700,000.00	Total		2017-2018	Interest Earned
Proceeds Received	\$12,500,000.00	Proceeds Received	\$13,497,000.00	Proceeds Received	\$14,594,000.00			2018-2019	\$ 123,939.03
								2019-2020	\$ 231,734.95
								2020-2021	\$ 409,773.09
									\$765,447.07

N028 Julien Security Cameras -Phase 2									
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #
Planning Other Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Previously Unallocated Costs	N000 FY19-20 N/A
Ednetics Inc.	\$4,595.47	\$0.00	\$0.00	\$0.00	\$0.00	\$4,595.47	\$0.00	Security Camera-Admin Building	214273 N/A
Total:	\$4,595.47	\$0.00	\$0.00	\$0.00	\$0.00	\$4,595.47	\$0.00		21

Total Balance N:	\$23,973,171.68	\$727,108.12	\$1,296,017.81	\$2,351,504.58	\$7,740,705.37	\$1,774,553.35	\$9,871,782.45		
Balance Remaining N:	\$17,273,275.39								

Total Balance N includes \$211,500 of unencumbered estimated Architectural fees (percent fee) from N004 -Osborn. [8% OF \$15,250,000 = \$1,220,000 TTL EST.]
Total Balance N includes \$0 of unencumbered estimated Architectural fees (percent fee) from N005 & N027-TIH5.
Total Balance N includes \$0 of unencumbered estimated Architectural fees (percent fee) from N006-Wakefield Phase II.

TURLOCK UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BOND - MEASURE N
Expenditure by Funding Summary Report
As of April 26, 2021

	Building GO Bond N	Capital Facilities (Developer Fees)	Capital Facilities (RDA)	Special Reserve (Local Fund)	General (General Admin)	Total
Unallocated Costs*	7,296.75	0.00	0.00	0.00	0.00	7,296.75
Wakefield Kinder Relocation** [Complete]	0.00	1,889,734.27	0.00	0.00	0.00	1,889,734.27
Wakefield Phase II - Modernization+++[Complete]	3,151,985.67	0.00	0.00	13,468.95	0.00	3,165,454.62
Wakefield Security Camera System[Complete]	39,753.61	0.00	0.00	0.00	0.00	39,753.61
Brown Phase I - Fencing [Complete]	155,309.47	0.00	0.00	0.00	0.00	155,309.47
Earl Phase I - Fencing [Complete]	516,680.04	0.00	0.00	0.00	0.00	516,680.04
Medeiros Elementary Fencing [Complete]	198,468.21	0.00	0.00	0.00	0.00	198,468.21
Walnut Elementary Ed. Ctr. Fencing [Complete]	460,372.12	0.00	0.00	0.00	0.00	460,372.12
Fencing Projects	1,330,829.84	0.00	0.00	0.00	0.00	1,330,829.84
Brown Phase II - Fencing & Mod.[Complete]	1,128,269.87	0.00	0.00	0.00	0.00	1,128,269.87
Brown Security Camera System PH1 [Complete]	45,744.33	0.00	0.00	0.00	0.00	45,744.33
Crowell Elementary Fencing & Mod. [Complete]	332,446.96	0.00	0.00	0.00	0.00	332,446.96
Crowell Security Camera System[Complete]	47,169.12	0.00	0.00	0.00	0.00	47,169.12
Earl Elementary Phase II - Fencing [Complete]	79,392.60	0.00	0.00	0.00	0.00	79,392.60
Earl Security Camera System[Complete]	53,188.15	0.00	0.00	0.00	0.00	53,188.15
Medeiros Security Camera System PH1 [Complete]	20,338.34	0.00	0.00	0.00	0.00	20,338.34
Cunningham Elementary Fencing[Complete]	536,030.55	0.00	0.00	0.00	0.00	536,030.55
Cunningham Security Camera System[Complete]	29,268.77	0.00	0.00	0.00	0.00	29,268.77
Julien Elementary Fencing & Office	1,786,411.29	0.00	0.00	0.00	0.00	1,786,411.29
Julien Security Camera System PH1 [Complete]	73,399.45	0.00	0.00	0.00	0.00	73,399.45
Julien Portable Relocation[Complete]	443,459.80	0.00	0.00	0.00	0.00	443,459.80
eCademy Charter at Crane Fencing	721.15	0.00	0.00	0.00	0.00	721.15
Dutcher Middle School-Phase I ++ [Complete]	5,979,438.08	78,442.80	0.00	0.00	0.00	6,057,880.88
Dutcher-Phase II-Relocation of Portables @ [Complete]	606,031.60	368,097.53	0.00	0.00	276,105.37	1,250,234.50
Dutcher-Phase III-Portables ++++	200,052.52	1,743,035.20	0.00	0.00	0.00	1,943,087.72
Dutcher Middle School-Security Camera[Complete]	26,950.31	0.00	0.00	0.00	0.00	26,950.31
Osborn Two-Way Immersion Acad.***	830,785.06	0.00	821,826.11	0.00	0.00	1,652,611.17
Osborn Security Camera System[Complete]	48,128.94	0.00	0.00	0.00	0.00	48,128.94
Turlock Junior High-PH I-Fenc. ,Parking&Office[Complete]	4,012,421.60	0.00	0.00	0.00	0.00	4,012,421.60
Turlock Junior High School Mod. Phase II	1,020,550.48	0.00	0.00	0.00	0.00	1,020,550.48
TJHS Security Camera Sys.[Complete]	103,004.56	0.00	0.00	0.00	0.00	103,004.56
Walnut Security Camera System[Complete]	54,048.93	0.00	0.00	0.00	0.00	54,048.93
Total Expenditures by Funding	21,987,118.33	4,079,309.80	821,826.11	13,468.95	276,105.37	27,177,828.56

Notes: (1) Unspent bond proceeds from measure N earned \$123,939.03 in interest, from 7/1/2017 to 6/30/2018. (2) Unspent proceeds from measure N earned \$231,734.95 in interest, from 7/1/2018 to 6/30/2019. (3) Unspent measure N proceeds earned \$409,773.09 in interest, from 7/1/2019 to 6/30/2020. (4) Unspent proceeds from measure N & O earned \$495,462.55 in interest, from 7/1/2020 to 3/31/2021. (5) In April 2017 TUSD sold general obligation bonds with a par value of \$12,500,000, to be used to modernize elementary schools per TUSD Board Resolution No. 30/2015-16. The sale proceeds of \$12,390,000 were received by TUSD. (6) On May 8, 2019 TUSD sold general obligation bonds with a par value of \$13,600,000, to be used to modernize elementary schools per TUSD Board Resolution No. 30/2015-16. The sale proceeds of \$13,497,000 were received by TUSD on 5/22/2019. (7) On September 1, 2020 TUSD sold general obligation bonds with a par value of \$14,700,000, to be used to modernize elementary schools per TUSD Board Resolution No. 30/2015-16. The sale proceeds of \$14,594,000 were received by TUSD on 9/24/2020.

*Current unallocated costs from fiscal year 2020-21 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.

*** RDA funding used to purchase two adjoining properties to Osborn Two-Way Immersion Academy, one at 217 N. Soderquist Rd and the other at 233 N. Soderquist Rd., Turlock CA 95380 during the 2018-19 fiscal year.

++ Funding change 5/19/2020. Funded from Developer Fees collected, used for the replacement of 4 noncompliant portables.

+++ Classroom furniture purchased with Special Reserve funding.

++++ Modular Classrooms and Building H replacement funded with Developer Fees. (POs213662&205182)

@Funded by General Fund, Developer Fees and Measure N (PO204745).

4/28/2021, 3:40 PM

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

Current Unallocated Costs

Report Number: 16
Period Ending: 4/26/2021

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

10/2/2020	36187952	Government Financial Strategies, Inc.	225.00	Financial Consulting
12/9/2020	36197544	Government Financial Strategies, Inc.	225.00	Financial Consulting
3/3/2021	36208571	Government Financial Strategies, Inc.	112.50	Financial Consulting
3/3/2021	36208571	Government Financial Strategies, Inc.	734.25	Financial Consulting
2/12/2021	32606305	Eide Bailly LLP	4,000.00	2019-20 Audit Expense
4/21/2021	36215580	Eide Bailly LLP	2,000.00	2019-20 Audit Expense

Summary of Other Planning Cost 7,296.75

TOTAL PLANNING 7,296.75

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

7,296.75

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

Wakefield Elementary - Phase II Modernization

Report Number: 16
Period Ending: 4/26/2021

PLANNING

ARCHITECT/ENGINEERING FEES

11/14/2018	36073998	FF & J Architects, INC.	17,500.00	Topographic Survey
2/14/2020	36156846	FF & J Architects, INC.	155,654.79	Architect - Final design
2/14/2020	36156846	FF & J Architects, INC.	135.00	Architect - Final design
6/30/2020	EP200532	FF & J Architects, INC.	122,065.77	Architect - Final design
2/3/2021	36204639	FF & J Architects, INC.	906.10	Architect - Final design
2/3/2021	36204639	FF & J Architects, INC.	24,957.34	Architect - Final design
Summary of Architect/Engineering Fees			321,219.00	

DEPARTMENT OF GENERAL SERVICES FEES

12/11/2019	36146020	FF & J Architects, INC.	500.00	Plan Review Fee
2/14/2020	36156846	FF & J Architects, INC.	25,259.74	Plan Review Fee
1/22/2021	36203272	Division of State Architect	7,584.89	Plan Review Fee
Summary of Department of General Services Fees			33,344.63	

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

1/17/2018	36018579	Stanislaus Co. Clerk/Recorder	57.00	CEQA-Exempt Filing Notice
6/30/2019		Previously Unallocated Costs	173.87	Debt Report, Legal, Consulting
6/30/2020		Previously Unallocated Costs	653.38	Debt Report, Legal, Consulting
Summary of Other Planning Cost			884.25	

TOTAL PLANNING	355,447.88
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CONSTRUCTION

MAIN CONSTRUCTION

3/20/2020	DC200157	CT Brayton & Sons Inc.	-1.00	Lease Back
5/27/2020	36171596	CT Brayton & Sons Inc.	393,111.30	June 2020 Lease Payment
6/10/2020	TV210002	CT Brayton & Sons Inc.	393,111.30	July 2020 Lease Payment
7/15/2020	36176973	CT Brayton & Sons Inc.	393,111.30	August 2020 Lease Payment
8/12/2020	36180498	CT Brayton & Sons Inc.	393,111.30	September 2020 Lease Pmt
9/11/2020	36184867	CT Brayton & Sons Inc.	393,111.30	October 2020 Lease Payment
10/16/2020	36190190	CT Brayton & Sons Inc.	393,111.30	November 2020 Lease Pmt
11/13/2020	36194333	CT Brayton & Sons Inc.	196,555.60	December 2020 Lease Pmt
12/9/2020	36197536	CT Brayton & Sons Inc.	196,555.60	January 2021 Lease Pmt
3/26/2021	DC210127	CT Brayton & Sons Inc.	-24,743.00	Return of Unused Funds
Summary of Main Construction			2,727,035.00	

OTHER CONSTRUCTION COSTS

4/1/2020	36165027	The Modesto Bee	2,087.55	Notice to Contractors
Summary of Other Construction Costs			2,087.55	

INSPECTION

6/30/2020	EP200407	United Inspection Inc.	3,730.00	Construction Inspections
8/19/2020	36181615	United Inspection Inc.	7,125.00	Construction Inspections
9/11/2020	36184883	United Inspection Inc.	5,730.00	Construction Inspections
10/16/2020	36190230	United Inspection Inc.	2,565.00	Construction Inspections
11/10/2020	36193762	United Inspection Inc.	500.00	Construction Inspections
Summary of Inspection			19,650.00	

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

Wakefield Elementary - Phase II Modernization

Report Number: 16
Period Ending: 4/26/2021

LABOR COMPLIANCE

Summary of Labor Compliance

0.00

CONSTRUCTION TESTS

2/21/2020	36157921	CTE CAL Inc.	5,800.00	Geotech Investigation & Report
3/4/2020	36159817	Bovee Environmental Mgmt Inc.	1,300.00	Asbestos & Lead Inspection
6/29/2020	EP200035	Bovee Environmental Mgmt Inc.	350.00	Air Clearance Testing
6/30/2020	EP200489	Krazan & Associates Inc.	1,809.00	Construction Testing
8/28/2020	36183070	Krazan & Associates Inc.	4,283.00	Construction Testing
9/29/2020	36187344	Krazan & Associates Inc.	1,105.00	Construction Testing
10/23/2020	36191280	Krazan & Associates Inc.	517.00	Construction Testing
12/2/2020	36196501	Krazan & Associates Inc.	517.00	Construction Testing

Summary of Construction Tests

15,681.00

FURNITURE & EQUIPMENT

11/4/2020	36192741	Core Business Interiors	23,132.55	Modular Furniture
12/2/2020	36196482	CDW Government	4,662.98	48 Port Switch
12/2/2020	36196496	Haworth Inc.	2,766.23	Office Furniture
12/4/2020	36197036	Haworth Inc.	505.22	Office Furniture
1/6/2021	36200769	Warden's Office	1,017.26	Install Office Furniture

Summary of Furniture & Equipment

32,084.24

TOTAL CONSTRUCTION

2,796,537.79

TOTAL WAKEFIELD PHASE II MODERNIZATION

3,151,985.67

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

Julien Elementary School - Fencing & Office

Report Number: 16

Period Ending: 4/26/2021

PLANNING

ARCHITECT/ENGINEERING FEES

11/29/2018	36076711	SKW & Associates	11,620.00	Architecture/Engineering
5/30/2019	36110135	SKW & Associates	2,040.00	Architecture/Engineering
6/26/2019	36115862	SKW & Associates	1,095.00	Architecture/Engineering
6/30/2019	EP	SKW & Associates	3,560.00	Architecture/Engineering
8/21/2019	36124162	SKW & Associates	850.00	Architecture/Engineering
10/30/2019	36138321	SKW & Associates	4,740.00	Architecture/Engineering
12/11/2019	36146089	SKW & Associates	3,715.00	Architecture/Engineering
1/3/2020	36148969	SKW & Associates	670.00	Architecture/Engineering
1/24/2020	36153017	SKW & Associates	3,345.00	Architecture/Engineering
2/26/2020	36158693	SKW & Associates	18,475.00	Architecture/Engineering
4/8/2020	36165933	SKW & Associates	27,700.00	Architecture/Engineering
4/22/2020	36167360	SKW & Associates	15.55	Architecture/Engineering
4/22/2020	36167360	SKW & Associates	4,556.74	Architecture/Engineering
4/22/2020	36167360	SKW & Associates	12.96	Architecture/Engineering
4/22/2020	36167359	SKW & Associates	15,895.00	Architecture/Engineering
4/22/2020	36167360	SKW & Associates	425.52	Architecture/Engineering
5/13/2020	36169693	SKW & Associates	2,865.00	Architecture/Engineering
5/20/2020	36170737	SKW & Associates	21.44	Architecture/Engineering
6/30/2020	EP200401	SKW & Associates	135.00	Architecture/Engineering
6/30/2020	EP200453	SKW & Associates	18,600.00	Architecture/Engineering
10/23/2020	36191300	SKW & Associates	1,145.00	Architecture/Engineering
11/4/2020	36192783	SKW & Associates	139.04	Architecture/Engineering
11/13/2020	36194366	SKW & Associates	5,000.00	Architecture/Engineering
12/16/2020	36199194	SKW & Associates	5,000.00	Architecture/Engineering
2/3/2021	36204699	SKW & Associates	5,000.00	Architecture/Engineering
2/19/2021	36207098	SKW & Associates	5,000.00	Architecture/Engineering
3/19/2021	36211235	SKW & Associates	10,000.00	Architecture/Engineering
4/21/2021	36215610	SKW & Associates	15,000.00	Architecture/Engineering

Summary of Architect/Engineering Fees

166,621.25

DEPARTMENT OF GENERAL SERVICES FEES

3/4/2020 36160610 Division of State Architect

17,350.00 Plan Review Fees

Summary of Department of General Services Fees

17,350.00

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

6/30/2019 Previously Unallocated Costs
6/30/2020 Previously Unallocated Costs

181.02 Debt Report, Legal, Consulting
119.63 Debt Report, Legal, Consulting

Summary of Other Planning Cost

300.65

TOTAL PLANNING

184,271.90

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

Julien Elementary School - Fencing & Office

Report Number: 16
Period Ending: 4/26/2021

CONSTRUCTION

MAIN CONSTRUCTION

8/19/2020	36181600	Rent a Toilet	441.60	Temporary Fencing
3/19/2021	36211231	Rent a Toilet	37.80	Temporary Fencing
3/19/2021	36211231	Rent a Toilet	37.80	Temporary Fencing
3/19/2021	36211231	Rent a Toilet	37.80	Temporary Fencing
3/19/2021	36211231	Rent a Toilet	37.80	Temporary Fencing
3/19/2021	36211231	Rent a Toilet	37.80	Temporary Fencing
4/23/2021	36216141	Rent a Toilet	37.80	Temporary Fencing
4/23/2021	36216141	Rent a Toilet	37.80	Temporary Fencing
9/8/2020	DC210028	J.L. Bray & Son Inc.	-1.00	Lease Back
10/14/2020	36189551	J.L. Bray & Son Inc.	218,760.22	November 2020 Lease Pmt
11/13/2020	36194343	J.L. Bray & Son Inc.	218,760.22	December 2020 Lease Pmt
12/9/2020	36197546	J.L. Bray & Son Inc.	218,760.22	January 2021 Lease Pmt
1/13/2021	36201775	J.L. Bray & Son Inc.	218,760.22	February 2021 Lease Pmt
2/10/2021	36205797	J.L. Bray & Son Inc.	218,760.22	March 2021 Lease Pmt
3/10/2021	36209710	J.L. Bray & Son Inc.	218,760.22	April 2021 Lease Pmt
4/16/2021	36214965	J.L. Bray & Son Inc.	218,760.22	May 2021 Lease Pmt
Summary of Main Construction			1,532,026.74	

OTHER CONSTRUCTION COSTS

6/30/2020	EP200426	McClatchy Newspaper, Inc.	1,847.94	Notice to Contractors
Summary of Other Construction Costs			1,847.94	

INSPECTION

11/10/2020	36193762	United Inspection Inc.	3,000.00	Construction Inspection
12/9/2020	36197559	United Inspection Inc.	6,000.00	Construction Inspection
2/3/2021	36204714	United Inspection Inc.	6,000.00	Construction Inspection
2/10/2021	36205834	United Inspection Inc.	6,000.00	Construction Inspection
3/19/2021	36211242	United Inspection Inc.	6,000.00	Construction Inspection
4/21/2021	36215619	United Inspection Inc.	6,000.00	Construction Inspection
Summary of Inspection			33,000.00	

LABOR COMPLIANCE

Summary of Labor Compliance			0.00	
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CONSTRUCTION TESTS

4/15/2020	36166570	CTE CAL Inc.	5,800.00	Geotechnical Services
12/2/2020	36196501	Krazan & Associates Inc.	2,922.00	Materials Testing
1/13/2021	36201776	Krazan & Associates Inc.	2,549.00	Materials Testing
1/13/2021	36201776	Krazan & Associates Inc.	1,200.00	Materials Testing
3/3/2021	36208582	Krazan & Associates Inc.	545.00	Materials Testing
Summary of Construction Tests			13,016.00	

FURNITURE & EQUIPMENT

1/27/2021	36203670	Haworth Inc.	220.97	Support Panel in Office
2/19/2021	36207086	Home Depot Credit Services	431.82	Nurse Office MiniRefrig&Icemaker
4/7/2021	36213482	Haworth Inc.	18,661.72	Desks & Filing Cabinets in Office
4/21/2021	36215623	Warden's	2,934.20	Office Furniture Installation
Summary of Furniture & Equipment			22,248.71	

TOTAL CONSTRUCTION

1,602,139.39

TOTAL JULIEN ELEMENTARY FENCING & OFFICE

1,786,411.29

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

Dutcher Middle School - Phase II - Relocation of Portables

Report Number: 16
Period Ending: 4/26/2021

PLANNING

ARCHITECT/ENGINEERING FEES

8/23/2019	36124679	Teter LLP	41,690.00	Architect - Final design
8/23/2019	36124679	Teter LLP	36,546.94	Architect - Final design
9/18/2019	36129328	Teter LLP	8,815.96	Architect - Final design
9/18/2019	36129328	Teter LLP	9,901.50	Architect - Final design
10/30/2019	36138331	Teter LLP	14,482.06	Architect - Final design
10/30/2019	36138331	Teter LLP	11,570.40	Architect - Final design
11/13/2019	36140843	Teter LLP	12,704.15	Architect - Final design
11/13/2019	36140843	Teter LLP	22,475.96	Architect - Final design
4/22/2020	36167367	Teter LLP	5,643.39	Architect - Final design
4/22/2020	36167367	Teter LLP	4,752.48	Architect - Final design
5/27/2020	36171682	Teter LLP	3,243.86	Architect - Final design
5/27/2020	36171682	Teter LLP	3,874.57	Architect - Final design
6/17/2020	36174110	Teter LLP	6,468.48	Architect - Final design
6/17/2020	36174110	Teter LLP	4,831.20	Architect - Final design
6/30/2020	EP200515	Teter LLP	4,042.80	Architect - Final design
6/30/2020	EP200476	Teter LLP	5,797.44	Architect - Final design

Summary of Architect/Engineering Fees

196,841.19

DEPARTMENT OF GENERAL SERVICES FEES

7/19/2019	36118847	Division of State Architect	3,818.22	Plan Review Fees
10/14/2020	36189537	Division of State Architect	5,344.37	Plan Review Fees

Summary of Department of General Services Fees

9,162.59

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

6/30/2020	Previously Unallocated Costs	205.13	Debt Report, Legal, Consulting
	Summary of Other Planning Cost	205.13	

TOTAL PLANNING

206,208.91

CONSTRUCTION

MAIN CONSTRUCTION

5/13/2020	36169700	TBS Contractors	14,311.66	Relocate 4 Portables
6/17/2020	36174108	TBS Contractors	80,179.77	Relocate 4 Portables
6/30/2020	EP200251	Taylor Backhoe Service Inc.	116,403.62	Relocate 4 Portables
8/7/2020	36180038	TBS Contractors	79,892.77	Relocate 4 Portables
9/16/2020	36185384	TBS Contractors	-807.50	CO#2-Panel not Installed
9/16/2020	36185384	TBS Contractors	19,040.38	CO#1-Addit. Decks & Ramps
9/16/2020	36185384	TBS Contractors	38,746.75	Relocate 4 Portables
9/16/2020	36185384	TBS Contractors	14,138.07	CO#1-Paint Classroom Bldgs
10/16/2020	36190226	TBS Contractors	1,703.73	Relocate 4 Portables
10/16/2020	36190226	TBS Contractors	17,343.92	Relocate 4 Portables
8/19/2020	36181600	Rent a Toilet	690.00	Temporary Fencing
9/23/2020	36185384	Rent a Toilet	135.00	Temporary Fencing
10/21/2020	36190781	Rent a Toilet	135.00	Temporary Fencing
11/13/2020	36194361	Rent a Toilet	86.40	Temporary Fencing
12/16/2020	36199187	Rent a Toilet	86.40	Temporary Fencing
2/3/2021	36204693	Rent a Toilet	86.40	Temporary Fencing
2/19/2021	36207096	Rent a Toilet	86.40	Temporary Fencing
4/23/2021	36216141	Rent a Toilet	86.40	Temporary Fencing

Summary of Main Construction

382,345.17

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

Dutcher Middle School - Phase II - Relocation of Portables

Report Number: 16
Period Ending: 4/26/2021

OTHER CONSTRUCTION COSTS

4/1/2020	36165027	The Modesto Bee	1,267.52	Notice to Bidders
		Summary of Other Construction Costs	1,267.52	

INSPECTION

5/13/2020	36169705	United Inspection Inc.	2,550.00	Construction Inspections
6/17/2020	36174111	United Inspection Inc.	3,730.00	Construction Inspections
6/30/2020	EP200477	United Inspection Inc.	3,730.00	Construction Inspections
8/19/2020	36181615	United Inspection Inc.	3,730.00	Construction Inspections
9/11/2020	36184883	United Inspection Inc.	1,180.00	Construction Inspections
		Summary of Inspection	14,920.00	

LABOR COMPLIANCE

Summary of Labor Compliance	0.00
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CONSTRUCTION TESTS

6/30/2020	EP200565	Krazan & Associates Inc.	894.00	Construction Testing
6/30/2020	EP200566	Krazan & Associates Inc.	396.00	Construction Testing
		Summary of Construction Tests	1,290.00	

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment	0.00
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TOTAL CONSTRUCTION	399,822.69
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TOTAL DUTCHER MIDDLE SCHOOL PHASE II MODERNIZATION	606,031.60
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**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Dutcher Middle School - Phase III - Portables

Report Number: 16
Period Ending: 4/26/2021

PLANNING

ARCHITECT/ENGINEERING FEES

8/19/2020	36181609	Teter LLP	62,923.96	Architect - Final design
9/23/2020	36186550	Teter LLP	46,116.42	Architect - Final design
1/6/2021	36200750	Teter LLP	135.00	Architect - Final design
1/6/2021	36200750	Teter LLP	24,328.62	Architect - Final design
1/15/2021	36202431	Teter LLP	1,796.80	Architect - Final design
2/10/2021	36205827	Teter LLP	247.39	Architect - Final design
2/10/2021	36205827	Teter LLP	2,222.69	Architect - Final design
3/17/2021	36210768	Teter LLP	6,668.06	Architect - Final design
Summary of Architect/Engineering Fees			144,438.94	

DEPARTMENT OF GENERAL SERVICES FEES

8/5/2020	36179576	Division of State Architect	37,450.00	DSA Fee
Summary of Department of General Services Fees			37,450.00	

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

6/30/2020		Previously Unallocated Costs	1.78	Debt Report, Legal, Consulting
2/24/2021	36207756	State Water Resources Control Board	200.00	Erosivity Waiver
Summary of Other Planning Cost			201.78	

TOTAL PLANNING			182,090.72	
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CONSTRUCTION

MAIN CONSTRUCTION

Summary of Main Construction			0.00	
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OTHER CONSTRUCTION COSTS

6/30/2020	EP200534	NorthStar Engineering Group	1,936.80	Topographic Survey
Summary of Other Construction Costs			1,936.80	

INSPECTION

4/21/2021	36215600	North American Technical	13,400.00	DSA In-Plant Inspections
4/21/2021	36215619	United Inspections Inc.	2,625.00	Inspection Services
Summary of Inspection			16,025.00	

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			17,961.80	
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TOTAL DUTCHER MIDDLE SCHOOL PHASE III MODERNIZATION

			200,052.52	
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**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Osborn Two-Way Immersion Academy - Modernization

Report Number: 16

Period Ending: 4/26/2021

PLANNING

ARCHITECT/ENGINEERING FEES

9/4/2019	36126282	FF&J Architects	8,750.00	Architect - Final design
11/13/2020	36194336	FF&J Architects	3,735.00	Architect - Final design
2/3/2021	36204639	FF&J Architects	438,450.00	Architect - Final design
2/3/2021	36204639	FF&J Architects	250,000.00	Architect - Final design
		Summary of Architect/Engineering Fees	<u>700,935.00</u>	

DEPARTMENT OF GENERAL SERVICES FEES

1/20/2021	36202707	FF & J Architects, INC.	96,350.00	DSA Reimbursement
		Summary of Department of General Services Fees	<u>96,350.00</u>	

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

6/30/2018		Previously Unallocated Costs	462.33	Debt Report, Legal, Consulting
6/30/2020		Previously Unallocated Costs	36.58	Debt Report, Legal, Consulting
		Summary of Other Planning Cost	<u>498.91</u>	
		TOTAL PLANNING	<u>797,783.91</u>	

CONSTRUCTION

MAIN CONSTRUCTION

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

10/14/2020	36189574	McClatchy Newspaper, Inc.	1,901.15	Notice to Bidders
		Summary of Other Construction Costs	<u>1,901.15</u>	

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

2/21/2020	36157921	CTE CAL Inc.	6,500.00	Geotechnical Report
6/30/2020	EP200397	CTE CAL Inc.	24,600.00	Environmental Report
		Summary of Construction Tests	<u>31,100.00</u>	

FURNITURE & EQUIPMENT

		Summary of Furniture & Equipment	<u>0.00</u>	
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		TOTAL CONSTRUCTION	<u>33,001.15</u>	
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TOTAL OSBORN IMMERSION ACADEMY MODERNIZATION

		<u>830,785.06</u>
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**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Turlock Junior High School - Modernization - Fencing, Parking & Office

Report Number: 16
Period Ending: 4/26/2021

PLANNING

ARCHITECT/ENGINEERING FEES

11/14/2018	36073998	FF & J Architects, INC.	17,500.00	Topographic Survey
12/11/2019	36146020	FF & J Architects, INC.	168,263.40	Architect - Final design
2/14/2020	36156846	FF & J Architects, INC.	135.00	Architect - Final design
6/30/2020	EP200458	FF & J Architects, INC.	64,871.34	Architect - Final design
2/3/2021	36204639	FF & J Architects, INC.	55,760.16	Architect - Final design
Summary of Architect/Engineering Fees			306,529.90	

DEPARTMENT OF GENERAL SERVICES FEES

12/11/2019	36146020	FF & J Architects, INC.	37,285.87	DSA Reimbursement
12/16/2020	36199150	Division of State Architect	2,761.17	Plan Review Fees
Summary of Department of General Services Fees			40,047.04	

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

6/30/2019	Previously Unallocated Costs	173.87	Debt Report, Legal, Consulting
6/30/2020	Previously Unallocated Costs	711.97	Debt Report, Legal, Consulting
Summary of Other Planning Cost		885.84	
TOTAL PLANNING		347,462.78	

CONSTRUCTION

MAIN CONSTRUCTION

3/20/2020	DC200157	CT Brayton & Sons, Inc.	-1.00	Lease Back
5/27/2020	36171596	CT Brayton & Sons, Inc.	470,868.63	June 2020 Lease Payment
6/10/2020	TV210003	CT Brayton & Sons, Inc.	470,868.63	July 2020 Lease Payment
7/15/2020	36176973	CT Brayton & Sons, Inc.	470,868.63	August 2020 Lease Payment
8/12/2020	36180498	CT Brayton & Sons, Inc.	470,868.63	September 2020 Lease Pmt
9/11/2020	36184867	CT Brayton & Sons, Inc.	470,868.62	October 2020 Lease Pmt
10/14/2020	36189533	CT Brayton & Sons, Inc.	470,868.62	November 2020 Lease Pmt
11/13/2020	36194333	CT Brayton & Sons, Inc.	470,868.62	December 2020 Lease Pmt
12/9/2020	36197536	CT Brayton & Sons, Inc.	470,868.62	January 2021 Lease Payment
3/26/2021	DC210127	CT Brayton & Sons, Inc.	-185,301.00	Return of Unused Funds
8/21/2020	36182042	D & D Engineering	3,344.13	5ea. Black Fence Panels
6/17/2020	36174105	EBSCO Sign Group	17,762.65	Marquee Sign
Summary of Main Construction			3,602,753.78	

OTHER CONSTRUCTION COSTS

2/26/2020	36158702	The Modest Bee	2,106.32	Notice to Contractors
5/27/2020	36171643	Northstar Engineering Group, Inc.	1,114.28	Storm Water Report
6/24/2020	36175233	Northstar Engineering Group, Inc.	1,726.73	Storm Water Report
6/3/2020	36172382	State Water Resources Board	200.00	Permit Application Fee
Summary of Other Construction Costs			5,147.33	

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

Turlock Junior High School - Modernization - Fencing, Parking & Office

Report Number: 16

Period Ending: 4/26/2021

INSPECTION

3/4/2020	36159817	Bovee Environmental Mgmt Inc.	4,050.00	Asbestos and Lead Inspection
6/25/2020	EP200030	Bovee Environmental Mgmt Inc.	450.00	Air Clearance Testing
6/30/2020	EP200455	United Inspections Inc.	6,250.00	Construction Inspection
8/19/2020	36181615	United Inspections Inc.	7,250.00	Construction Inspection
9/11/2020	36184883	United Inspections Inc.	5,625.00	Construction Inspection
10/16/2020	36190230	United Inspections Inc.	1,500.00	Construction Inspection
2/3/2021	36204714	United Inspections Inc.	1,875.00	Construction Inspection

Summary of Inspection	27,000.00
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LABOR COMPLIANCE

Summary of Labor Compliance	0.00
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CONSTRUCTION TESTS

6/30/2020	EP200488	Krazan & Associates Inc.	542.00	Construction Testing
8/28/2020	36183070	Krazan & Associates Inc.	392.00	Construction Testing
9/29/2020	36187344	Krazan & Associates Inc.	4,518.00	Construction Testing
10/23/2020	36191280	Krazan & Associates Inc.	392.00	Construction Testing

Summary of Construction Tests	5,844.00
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FURNITURE & EQUIPMENT

8/19/2020	36181575	Haworth Inc.	20,398.50	Office Furniture
8/28/2020	36182632	Haworth Inc.	1,172.27	Office Furniture
8/26/2020	36183065	Warden's	2,481.13	Install Office Furniture
11/4/2020	36192800	Warden's	161.81	Install Office Furniture

Summary of Furniture & Equipment	24,213.71
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TOTAL CONSTRUCTION	3,664,958.82
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TOTAL TURLOCK JUNIOR HIGH SCHOOL MODERNIZATION	4,012,421.60
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**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Turlock Junior High School - Modernization Phase II

Report Number: 16
Period Ending: 4/26/2021

PLANNING

ARCHITECT/ENGINEERING FEES

2/5/2021	36205124	FF&J Architects	867,655.54	Architect-Final Design
Summary of Architect/Engineering Fees			<u>867,655.54</u>	

DEPARTMENT OF GENERAL SERVICES FEES

3/30/2021	36212454	FF&J Architects	123,897.79	Plan Review Fee-Reimb.
Summary of Department of General Services Fees			<u>123,897.79</u>	

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>991,553.33</u>
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CONSTRUCTION

MAIN CONSTRUCTION

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

10/14/2020	36189574	The Modesto Bee	1,901.15	Notice to Bidders
12/16/2020	36199201	Turlock Irrigation District	27,096.00	New Service for HVAC
Summary of Other Construction Costs			<u>28,997.15</u>	

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>28,997.15</u>
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TOTAL TURLOCK JUNIOR HIGH SCHOOL MOD. PHASE II	<u><u>1,020,550.48</u></u>
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**DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N
TURLOCK UNIFIED SCHOOL DISTRICT, STANISLAUS COUNTY**

Turlock Junior High School - Security Camera System

Report Number: 16

Period Ending: 4/26/2021

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

6/30/2019	Previously Unallocated Costs	33.35	Debt Report, Legal, Consulting
6/30/2020	Previously Unallocated Costs	91.50	Debt Report, Legal, Consulting

Summary of Other Planning Cost 124.85

TOTAL PLANNING 124.85

CONSTRUCTION

MAIN CONSTRUCTION

6/30/2019	EP	AMS NET	3,406.00	Security Cameras
8/14/2019	36122743	AMS NET	56,006.99	Security Cameras
9/4/2019	36126245	AMS NET	13,568.00	Security Cameras
9/4/2019	36126245	AMS NET	13,680.00	Security Cameras
11/6/2019	36139596	AMS NET	10,889.40	Security Cameras
2/5/2020	36154806	AMS NET	855.00	Security Cameras
2/5/2020	36154806	AMS NET	848.00	Security Cameras
5/13/2020	36169636	AMS NET	855.00	Security Cameras
5/13/2020	36169636	AMS NET	448.00	Security Cameras
11/1/2019	36138893	CDW Government	2,249.83	Security Camera Components
11/1/2019	36138893	CDW Government	280.48	Security Camera Components
3/26/2021	DC210127	AMS NET	-206.99	Returned Camera
		Summary of Main Construction	102,879.71	

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 102,879.71

TOTAL TURLOCK JUNIOR HIGH SCHOOL SECURITY CAMERA 103,004.56

Bond Measure O
21-00000-0-xxxx-0000-xxxx-100-0-xxxx-xx
1st Sale of Bonds \$14,700,000.00
Proceeds Received \$14,590,000.00

2nd Sale of Bonds \$33,300,000.00
Proceeds Received \$33,190,000.00
Cost of Issuance \$220,000.00
Total \$48,000,000.00
\$47,780,000.00
2017-2018 \$ 169,122.24
2018-2019 \$ 175,976.68
2019-2020 \$ 798,555.62
2020-2021* \$ 293,128.91
*Estimate \$1,436,733.45

Org:	Unallocated Costs	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
Vendor	Cost									
Government Financial Strategies	846.75	0.00	0.00	0.00	0.00	0.00	846.75	CDIAC Annual Debt Report/Consulting	1836708, 1930468, 1947128, 1941168, 1938348, 1955208, 1958548, 2039858, 2134458, 213502, 1951138, 201351, 1747958, 1938668, 2044618, 2100158, 210016	N/A
Signs of Success	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Measure O signs		N/A
Elde Bailly LLP	18,000.00	0.00	0.00	0.00	0.00	12,000.00	6,000.00	Annual Audit Measure O		N/A
Lozano Smith	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Measure O - General Counsel	1801978, 1838018, 1854418, 191076	N/A
Total:	\$18,846.75	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	\$6,846.75			

Org:	Pitman High School - HVAC Project	Complete	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Paid 20-21			
United Inspection	18,260.00	0.00	7,000.00	11,260.00	0.00	0.00	Construction Inspections	184064	2/20/2018
Nicro, Inc.	1,718,539.00	0.00	644,452.11	1,074,086.89	0.00	0.00	Construction Services	183991	2/6/2018
Nicro, Inc. Change Order	11,031.83	0.00	0.00	11,031.83	0.00	0.00	Additional Const. Services	192946	10/16/2018
Kleinelder	446.50	0.00	446.50	0.00	0.00	0.00	Construction Testing	184722	N/A
Lozano Smith	29.50	0.00	29.50	0.00	0.00	0.00	Measure O - General Counsel	191076	N/A
Planning Other Allocation	19,296.95	0.00	16,582.45	2,714.50	0.00	0.00	Previously Unallocated Cost	0000 FY17-19	N/A
SNW & Associates-Fixed Fee	181,810.23	0.00	150,310.23	31,500.00	0.00	0.00	Architectural services	1750188, 188676	5/2/2017
Total:	\$1,949,414.01	\$0.00	\$818,820.79	\$1,130,593.22	\$0.00	\$0.00			

Org:	Pitman High School (Architecture Expenditures to be allocated to 0008, 0009, 0010 & 0012)	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
Vendor	Cost									
NorthStar Engineering	11,045.00	0.00	11,045.00	0.00	0.00	0.00	0.00	Topographic Survey	184314	3/6/2018
Division of State Architect	0.00	0.00	6,750.00	-6,750.00	0.00	0.00	0.00	DSA Fee (Allocated to 0008)	185413	12/5/2017
Division of State Architect	0.00	0.00	0.00	0.00	0.00	0.00	0.00	DSA Fee(Allocid 1/3 to 0010, 2/3 to 0012)	1910158, 191825	12/5/2017
Planning Other Allocation	358.95	0.00	4,942.80	-4,583.85	0.00	0.00	0.00	Previously Unallocated Cost	0000 FY17-19	N/A
Jorgensen & CO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Fire Sprinkler DSA Design (Allocated 1/2 to 0009, 1/2 to 0010)	192639	N/A
Ca Design West-TAM Fee	6,320.00	0.00	6,320.00	0.00	0.00	0.00	0.00	Architect - Preliminary Design	175337	5/16/2017
Ca Design West-Lump Sum Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Architect - Final Design-addit (Allocated to Projects)	192893	10/16/2018
Ca Design West-Lump Sum Fee	0.00	0.00	215,005.08	-215,005.08	0.00	0.00	0.00	Architect - Final Design (Allocated to Projects)	183095	12/5/2017
Total:	\$17,723.95	\$0.00	\$244,062.88	-\$26,338.93	\$0.00	\$0.00	\$0.00			

Org:	Turlock High School-CTE/Wood Shop Parking Lot-Design Cost for Campus Security and Building B&L to be Allocated to 0020 & 0021 at EOY	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
Vendor	Cost									
Darden Architects-Percent Fee	\$10,509.19	0.00	35,228.00	37,432.00	0.00	338,714.25	99,134.94	Architect - Final Design & Additional Fees	1836178, 1935648, 205106	1/23/2018
Darden Architects-NTE Fee	37,040.00	0.00	37,040.00	0.00	0.00	0.00	0.00	Architect - Preliminary Design	175335	5/16/2017
Division of State Architect	0.00	0.00	1,493.76	167.39	2.08	0.00	0.00	DSA Fee	2007928, 205017	N/A
Planning Other Allocation	1,663.23	0.00	0.00	0.00	0.00	0.00	0.00	Previously Unallocated Cost	0000 FY17-20	N/A
NorthStar Engineering	33,427.50	0.00	0.00	28,271.50	4,438.50	717.50	0.00	Topographic Survey, ROW Survey, SWPPP	1851328, 1960638, 201349	4/24/2018
Total:	\$582,639.92	\$0.00	\$73,761.76	\$65,870.89	\$4,440.58	\$339,431.75	\$99,134.94			

Org:	Pittman High School - Security Camera	Phase 1 - Complete						
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description PO # Board
Planning Other Allocation	210.39	0.00	0.00	0.00	0.00	0.00	0.00	Previously Unallocated Cost O000 FY18-19 N/A
Johnson Controls Sec. Sol.	\$7,254.16	0.00	0.00	87,254.16	0.00	0.00	0.00	Security Camera System 185616 6/19/2018
Total:	\$67,474.35	\$0.00	\$0.00	\$87,474.35	\$0.00	\$0.00	\$0.00	

Org:	eCademy Charter at Crane - Fencing									
0006										
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
Planning Other Allocation	4.13	0.00	0.00	4.13	0.00	0.00	0.00	Previously Unallocated Cost	0000 FY18-19	N/A
SKW & Associates-8% Fee	1,386.00	0.00	0.00	1,386.00	0.00	0.00	0.00	Architectural & Engineering	191520	8/7/2018
Total:	\$1,390.13	\$0.00	\$0.00	\$1,390.13	\$0.00	\$0.00	\$0.00			
Org:										
0007	Roselawn High School - Fencing									
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO #	Board
Planning Other Allocation	4.13	0.00	0.00	4.13	0.00	0.00	0.00	Previously Unallocated Cost	0000 FY18-19	N/A
SKW & Associates-8% Fee	1,760.00	0.00	0.00	1,760.00	0.00	0.00	0.00	Architectural & Engineering	191520	8/7/2018
Total:	\$1,764.13	\$0.00	\$0.00	\$1,764.13	\$0.00	\$0.00	\$0.00			

Bond Measure O			
21-0000-0-xxxx-0000-xxxx-100-0-xxxx-xx			
1st Sale of Bonds	\$14,700,000.00	2nd Sale of Bonds	\$33,300,000.00
Proceeds Received	\$14,950,000.00	Proceeds Received	\$33,190,000.00

Total			
	\$48,000,000.00	2017-2018	\$ 169,122.24
	\$47,780,000.00	2018-2019	\$ 175,926.68
	\$220,000.00	2019-2020	\$ 796,555.62
		2020-2021 *	\$ 293,128.91
			\$1,436,733.45

OR:									
0008 Pitman High School - Playfields									
Vendor	Cost	Paid 16-17	Paid 17-18	Complete	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description
Ca Design West-Lump Sum Fee	297,000.00	0.00	0.00	297,000.00	0.00	0.00	0.00	0.00	Allocated from 0002
Ca Design West-Addendum	105,183.00	0.00	0.00	97,149.34	803.66	0.00	0.00	0.00	Architect - Final Design-addit
Division of State Architect	6,750.00	0.00	0.00	6,750.00	0.00	0.00	0.00	0.00	DSA Fee
Planning Other Allocation	14,729.92	0.00	0.00	14,690.21	39.71	0.00	0.00	0.00	Previously Unallocated Cost
CT Bryonson & Sons	3,530,821.00	0.00	0.00	3,530,821.00	0.00	0.00	0.00	0.00	Playfield Renovations
CT Bryonson & Sons	-17,093.00	0.00	0.00	0.00	0.00	0.00	0.00	-17,093.00	Credit Unused Funds
Field Turf USA Inc.	689,229.44	0.00	0.00	654,767.97	34,461.47	0.00	0.00	0.00	Playfield Artificial Turf
Beyron Sports Surfaces	333,708.00	0.00	0.00	322,715.00	10,993.00	0.00	0.00	0.00	Playfield Synthetic Track, CO #1 -\$5,992
Playcare Wisconsin Inc.	25,794.38	0.00	0.00	0.00	25,794.38	0.00	0.00	0.00	PHS Softball Bleachers
Kleinfeeder	16,552.00	0.00	0.00	16,552.00	0.00	0.00	0.00	0.00	Materials Testing
United Inspection	36,272.00	0.00	0.00	36,272.00	0.00	0.00	0.00	0.00	Inspection Services
Mediatec Bee	1,270.30	0.00	0.00	1,270.30	0.00	0.00	0.00	0.00	Advertisement-Notice to Contr.
Total:	\$5,040,217.04	\$0.00	\$0.00	\$4,977,987.82	\$79,322.22	\$0.00	\$0.00	-\$17,093.00	

OR:									
0009 Pitman High School - Fire Alarm									
Vendor	Cost	Paid 16-17	Paid 17-18	Complete	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description
Ca Design West-Lump Sum Fee	24,500.00	0.00	0.00	20,335.00	4165.00	0.00	0.00	0.00	Allocated from 0002
Division of State Architect	3,369.50	0.00	0.00	1,800.00	1,569.50	0.00	0.00	0.00	DSA Fee
Planning Other Allocation	1,487.94	0.00	0.00	1,426.76	61.18	0.00	0.00	0.00	Previously Unallocated Cost
Jorgensen & CO	1,300.00	0.00	0.00	1,300.00	0.00	0.00	0.00	0.00	Fire Sprinkler DSA Design, 1/2 to 0009, 1/2 to 0010 from 0002
United Inspection	6,200.00	0.00	0.00	2,200.00	4,000.00	0.00	0.00	0.00	Inspection Services
Johnson Controls Fire Protect.	8,932.09	0.00	0.00	0.00	8,932.09	0.00	0.00	0.00	FA Sys. CO #1
Johnson Controls Fire Protect.	613,360.19	0.00	0.00	501,271.67	112,088.52	0.00	0.00	0.00	Fire Alarm System
Total:	\$659,149.72	\$0.00	\$0.00	\$528,333.43	\$130,816.29	\$0.00	\$0.00	\$0.00	

OR:									
0010 Pitman High School - Fencing & Office									
Vendor	Cost	Paid 16-17	Paid 17-18	Complete	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description
Ca Design West-Lump Sum Fee	89,443.81	0.00	0.00	75,178.09	14,265.72	0.00	0.00	0.00	Allocated from 0002
Ca Design West-Addendum	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Allocated from 0002
Planning Other Allocation	1,751.78	0.00	0.00	1,293.17	458.61	0.00	0.00	0.00	Previously Unallocated Cost
A&A Portables Inc.	1,045.27	0.00	0.00	597.51	447.76	0.00	0.00	0.00	Portable Restrooms
Crime Tek Security	9,089.50	0.00	0.00	3537.50	5,552.00	0.00	0.00	0.00	Security Services
Division of State Architect	11,250.00	0.00	0.00	11,250.00	0.00	0.00	0.00	0.00	DSA Fee, 1/3 to 0010, 2/3 to 0012 from 0002
Division of State Architect	3,152.20	0.00	0.00	0.00	3,152.20	0.00	0.00	0.00	DSA Fee Alloc \$7,914.70 to 0012
Jorgensen & CO	1,300.00	0.00	0.00	1,300.00	0.00	0.00	0.00	0.00	Fire Sprinkler DSA Design, 1/2 to 0009, 1/2 to 0010 from 0002
CT Bryonson & Sons	1,110,451.50	0.00	0.00	202,276.30	908,175.20	0.00	0.00	0.00	PHS Fencing & Office(NC CO#2 \$99,068 from Contingency)
All Commercial Fence	10,623.00	0.00	0.00	0.00	10,623.00	0.00	0.00	0.00	Addition of two gates
Kleinfeeder	20,000.00	0.00	0.00	4,872.50	15,127.50	0.00	0.00	0.00	Materials Testing
Kleinfeeder	4,619.25	0.00	0.00	4,619.25	0.00	0.00	0.00	0.00	Additional Materials Testing
United Inspection	13,568.00	0.00	0.00	3,408.00	10,160.00	0.00	0.00	0.00	Inspection Services
McClatchy Newspaper Inc.	1,282.29	0.00	0.00	1,282.29	0.00	0.00	0.00	0.00	Advertisement-Notice to Contractors
Total:	\$1,277,576.60	\$0.00	\$0.00	\$904,995.36	\$972,581.24	\$0.00	\$0.00	\$0.00	

Bond Measure O				21-0000-0-xxxx-0000-xxxx-100-0-xxxx			
1st Sale of Bonds	\$14,700,000.00	2nd Sale of Bonds	\$33,300,000.00	Total			
Proceeds Received	\$14,590,000.00	Proceeds Received	\$33,190,000.00	2017-2018	\$ 169,122.24	Interest Earned	
				2018-2019	\$ 175,926.68		
				2019-2020	\$ 798,555.62		
				2020-2021 *	\$ 293,128.91		
					\$1,436,733.45		

Org: 0011 Turlock High School - Roofing Bldgs B & L				Complete			
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21
Barden Architects-Percent Fee	206,609.77	0.00	0.00	171,121.03	35,488.74	0.00	0.00
Planning Other Allocation	1,055.49	0.00	0.00	499.64	555.85	0.00	0.00
McClatchy Newspaper Inc.	731.02	0.00	0.00	731.02	0.00	0.00	0.00
Bratos Urethane, Inc.	981,850.00	0.00	0.00	981,850.00	0.00	0.00	0.00
Bratos Urethane, Inc.	42,512.29	0.00	0.00	42,512.29	0.00	0.00	0.00
United Inspection Inc.	7,560.00	0.00	0.00	7,560.00	0.00	0.00	0.00
Division of State Architect	305.80	0.00	0.00	305.80	0.00	0.00	0.00
Division of State Architect	23,600.00	0.00	0.00	23,600.00	0.00	0.00	0.00
Total:	\$1,264,224.37	\$0.00	\$0.00	\$196,007.90	\$1,068,216.47	\$0.00	\$0.00

Org: 0012 Pitman High School - Culinary Arts				Complete			
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21
Ca Design West-Lump Sum Fee	94,500.00	0.00	0.00	94,500.00	0.00	0.00	0.00
Ca Design West-Addendum	105,658.01	0.00	0.00	66,635.25	39,032.76	0.00	0.00
Planning Other Allocation	2,445.62	0.00	0.00	1,847.67	597.95	0.00	0.00
Division of State Architect	22,500.00	0.00	0.00	22,500.00	0.00	0.00	0.00
Division of State Architect	7,914.70	0.00	0.00	7,914.70	0.00	0.00	0.00
United Inspection	13,568.00	0.00	0.00	3,408.00	10,160.00	0.00	0.00
Today's Classroom	13,786.43	0.00	0.00	0.00	13,786.43	0.00	0.00
Hacker Industries	12,092.79	0.00	0.00	0.00	12,092.79	0.00	0.00
Hotel Supply Warehouse	1,826.20	0.00	0.00	1,709.64	1,116.56	0.00	0.00
Warden's Office Inc.	2,897.52	0.00	0.00	2,897.52	0.00	0.00	0.00
CT Bryerton & Sons	-30,934.00	0.00	0.00	0.00	0.00	0.00	-30,934.00
CT Bryerton & Sons	1,534,329.50	0.00	0.00	336,203.10	1,198,126.40	0.00	0.00
Total:	\$1,780,594.77	\$0.00	\$0.00	\$525,094.02	\$1,286,318.19	\$0.00	-\$30,817.44

PHS Pool to be funded by Restricted Maintenance ORG1363				Allocate cost to New Orgs. - after construction commences)			
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21
FF&J-Percent Fee	236,419.40	0.00	0.00	0.00	112,235.09	124,049.31	135.00
FF&J-Reimbursement	23,070.07	0.00	0.00	0.00	0.00	0.00	23,070.07
McClatchy Newspaper Inc.	1,167.12	0.00	0.00	0.00	0.00	0.00	1,167.12
McClatchy Newspaper Inc.	2,106.32	0.00	0.00	0.00	0.00	0.00	2,106.32
CT Bryerton & Sons, Inc.	2,475,310.00	0.00	0.00	0.00	0.00	1,856,482.50	618,827.50
CT Bryerton & Sons, Inc.	-1.00	0.00	0.00	0.00	0.00	0.00	-1.00
Krazan & Associates Inc.	9,126.00	0.00	0.00	0.00	0.00	9,126.00	0.00
Stewart & Stewart Inc.	28,600.00	0.00	0.00	0.00	0.00	25,902.50	2,697.50
Wright & Associates	7,565.00	0.00	0.00	0.00	0.00	7,565.00	0.00
Planning Other Allocation	52.52	0.00	0.00	0.00	52.52	0.00	0.00
Total:	\$2,783,423.43	\$0.00	\$0.00	\$0.00	\$112,287.61	\$2,023,125.31	\$648,010.51

Org: 0015 Turlock High School - Security Cameras 2021				Security Cameras			
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21
Ethetics Inc.	19,062.96	0.00	0.00	0.00	0.00	19,062.96	0.00
Planning Other Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total:	\$19,062.96	\$0.00	\$0.00	\$0.00	\$0.00	\$19,062.96	\$0.00

Bond Measure O			
21-0000-0-xxxx-0000-xxxx-100-0xxx-xx			
1st Sale of Bonds	\$14,700,000.00	2nd Sale of Bonds	\$33,300,000.00
Proceeds Received	\$14,590,000.00	Proceeds Received	\$33,190,000.00

Total			
	\$48,000,000.00		\$47,780,000.00
			\$220,000.00
			\$1,436,733.45

		Cost of Issuance		Interest Earned	
		2017-2018	\$ 169,122.24		
		2018-2019	\$ 175,926.68		
		2019-2020	\$ 788,555.62		
		2020-2021 *	\$ 293,128.91		
			\$1,436,733.45		

		Cost of Issuance		Interest Earned	
		2017-2018	\$ 169,122.24		
		2018-2019	\$ 175,926.68		
		2019-2020	\$ 788,555.62		
		2020-2021 *	\$ 293,128.91		
			\$1,436,733.45		

		Cost of Issuance		Interest Earned	
		2017-2018	\$ 169,122.24		
		2018-2019	\$ 175,926.68		
		2019-2020	\$ 788,555.62		
		2020-2021 *	\$ 293,128.91		
			\$1,436,733.45		

		Cost of Issuance		Interest Earned	
		2017-2018	\$ 169,122.24		
		2018-2019	\$ 175,926.68		
		2019-2020	\$ 788,555.62		
		2020-2021 *	\$ 293,128.91		
			\$1,436,733.45		

		Cost of Issuance		Interest Earned	
		2017-2018	\$ 169,122.24		
		2018-2019	\$ 175,926.68		
		2019-2020	\$ 788,555.62		
		2020-2021 *	\$ 293,128.91		
			\$1,436,733.45		

		Cost of Issuance		Interest Earned	
		2017-2018	\$ 169,122.24		
		2018-2019	\$ 175,926.68		
		2019-2020	\$ 788,555.62		
		2020-2021 *	\$ 293,128.91		
			\$1,436,733.45		

		Cost of Issuance		Interest Earned	
		2017-2018	\$ 169,122.24		
		2018-2019	\$ 175,926.68		
		2019-2020	\$ 788,555.62		
		2020-2021 *	\$ 293,128.91		
			\$1,436,733.45		

Bond Measure O				Interest Earned			
21-0000-0-xxxx-0000-xxxx-100-0-xxxx-xx				2017-2018	\$	169,122.24	
1st Sale of Bonds	\$14,700,000.00	2nd Sale of Bonds	\$33,300,000.00	2018-2019	\$	175,936.68	
Proceeds Received	\$14,590,000.00	Proceeds Received	\$33,190,000.00	2019-2020	\$	798,555.62	
				2020-2021*	\$	293,128.91	
						\$1,436,733.45	

		Total		Cost of Issuance			
		\$48,000,000.00		\$47,780,000.00			
		\$220,000.00					

0021		Turlock High School - Buildings B&L (Need to Alloc from 0003 & Allocate to 0022) \$759,883.47 TO RDA 25-9725					
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21
Darden Architects-Percent Fee	181,650.00	0.00	0.00	0.00	181,650.00	0.00	0.00
Darden Architects-NTE Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Division of State Architect	46,861.30	0.00	0.00	0.00	46,861.30	0.00	0.00
Planning Other Allocation	106.93	0.00	0.00	0.00	106.93	0.00	0.00
McClatchy Newspaper Inc.	1,831.73	0.00	0.00	0.00	0.00	1,831.73	0.00
CT Brayton & Sons	4,999,095.93	0.00	0.00	0.00	0.00	4,999,095.93	0.00
Krazen & Associates Inc.	12,890.00	0.00	0.00	0.00	12,890.00	0.00	0.00
United Inspection Inc.	24,450.00	0.00	0.00	0.00	24,450.00	0.00	0.00
Nortstar Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total:	\$5,266,885.89	\$0.00	\$0.00	\$0.00	\$228,618.23	\$5,038,267.66	\$0.00

0022		Turlock High School - East Wing (Allocate from 0021 and Architect from 0003) Full contract amount for CT Brayton in 0021					
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21
Darden Architects-Percent Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Division of State Architect	9,916.00	0.00	0.00	0.00	0.00	0.00	9,916.00
CT Brayton & Sons	TBD	0.00	0.00	0.00	0.00	0.00	0.00
Krazen & Associates Inc.	6,790.00	0.00	0.00	0.00	0.00	6,790.00	0.00
United Inspection Inc.	7,500.00	0.00	0.00	0.00	0.00	7,500.00	0.00
Planning Other Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total:	\$24,206.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,290.00	\$9,916.00

0023		Kilroy - Security Cameras					
Vendor	Cost	Paid 16-17	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21
Enetics Inc.	8,477.25	0.00	0.00	0.00	0.00	8,477.25	0.00
Planning Other Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total:	\$8,477.25	\$0.00	\$0.00	\$0.00	\$0.00	\$8,477.25	\$0.00

Total Balance O:	\$48,961,396.73	\$0.00	\$1,240,498.66	\$8,541,303.49	\$11,914,467.53	\$10,695,569.03	\$16,569,558.02
Balance Remaining O:	\$255,336.72						

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 0003, 0005, 0013, 0016, 0020 and 0022.

TURLOCK UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BOND - MEASURE O
Expenditure by Funding Summary Report
As of April 26, 2021

	Building GO Bond O	Capital Facilities (Dev. Fees)	Capital Facilities (RDA)	Special Reserve (Local Fund)	General (Maint. Major Proj., Rest. Maint & Prop. 39)	Capital Projects Blended Component Units	Total
Unallocated Costs*	6,846.75	0.00	0.00	0.00	0.00	0.00	6,846.75
Pitman High HVAC [Complete]	1,949,414.01	0.00	0.00	0.00	0.00	0.00	1,949,414.01
Pitman High Modernization**	17,723.95	0.00	0.00	0.00	0.00	0.00	17,723.95
Pitman Security Camera Sys.[Complete]	87,474.55	0.00	0.00	0.00	0.00	0.00	87,474.55
Pitman Security Camera Sys. PHII[Complete]	48,846.89	0.00	0.00	0.00	0.00	0.00	48,846.89
Pitman High Playfields[Complete]	5,040,217.04	0.00	0.00	0.00	0.00	0.00	5,040,217.04
Pitman High Fire Alarm[Complete]	659,149.72	0.00	0.00	0.00	0.00	0.00	659,149.72
Pitman High Fencing and Office[Complete]	1,277,576.60	0.00	0.00	0.00	0.00	0.00	1,277,576.60
Pitman High Culinary Arts[Complete]	1,780,594.77	0.00	0.00	0.00	0.00	0.00	1,780,594.77
Pitman High Modular Wing++	1,477,974.59	0.00	0.00	0.00	0.00	15,181.95	1,493,156.54
Pitman High Child Nutr. Annex & Scoreboard	760,298.12	0.00	0.00	0.00	0.00	0.00	760,298.12
Pitman High Pool Modernization +	0.00	0.00	0.00	0.00	628,503.84	0.00	628,503.84
Turlock High Modernization**	243,208.17	0.00	0.00	0.00	0.00	0.00	243,208.17
Turlock High Science Building	20,097,798.84	0.00	0.00	0.00	0.00	0.00	20,097,798.84
Turlock High Roofing Bldgs B&L[Complete]	1,264,224.37	0.00	0.00	0.00	875,920.68	0.00	2,140,145.05
Turlock High Campus Security/Fencing	1,044,590.52	0.00	0.00	0.00	0.00	0.00	1,044,590.52
Turlock High Buildings B&L+++	228,618.23	0.00	0.00	0.00	0.00	0.00	228,618.23
Turlock High East Wing+++	9,916.00	0.00	0.00	0.00	0.00	0.00	9,916.00
eCademy Charter at Crane Fencing	1,390.13	0.00	0.00	0.00	0.00	0.00	1,390.13
eCademy Security Cameras[Complete]	11,969.68	0.00	0.00	0.00	0.00	0.00	11,969.68
Roselawn High Fencing[Complete]	1,764.13	0.00	0.00	0.00	0.00	0.00	1,764.13
Kilroy Property-Modernization***	2,256,230.64	0.00	0.00	0.00	17,671.42	0.00	2,273,902.06
Total Expenditures by Funding	38,265,827.70	0.00	0.00	0.00	1,522,095.94	15,181.95	39,803,105.59

Notes: (1) Unspent bond proceeds from measure O earned \$169,122.24 in interest, from 7/1/2017 to 6/30/2018. (2) Unspent proceeds from measure O earned \$175,926.68 in interest, from 7/1/2018 to 6/30/2019. (3) Unspent measure O proceeds earned \$798,555.62 in interest, from 7/1/2019 to 6/30/2020. (3) Unspent measure N&O proceeds earned \$495,462.55 in interest, from 7/1/2020 to 3/31/2021. (5) In April 2017 TUSD sold general obligation bonds with a par value of \$14,700,000, to be used to modernize high schools per TUSD Board Resolution No. 31/2015-16. The sale proceeds of \$14,590,000 were received by TUSD. (4) On May 8, 2019 TUSD sold general obligation bonds with a par value of \$33,300,000, to be used to modernize high schools per TUSD Board Resolution No. 31/2015-16. The sale proceeds of \$33,190,000 were received by TUSD on May 22, 2019.

*Current unallocated costs from fiscal year 2020-21 will be allocated to projects based on total project expenditures at year end per total measure O expenditures at year end.

**Turlock High & Pitman High modernization design and planning fees will be allocated to specific projects at the either the end of the current fiscal year or the completion of projects.

*** Maintenance Major Project funding used for alarm, landscaping, paint, signs, locks, flooring, concrete, and supplies. Two modular classrooms funded with RDA funding (POs214710&214711).

+The Pitman High Pool Modernization will be funded with Restricted Maintenance funding.

++ Funded by Measure O, Fund 49-Mello Roos(Blended Component Units) & Special Reserve for Capital Projects (PO213662).

+++ Funded by Measure O and RDA (PO214727).

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

Current Unallocated Costs

Report Number: 16
Period Ending: 4/26/2021

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

2/12/2021	36206305	Eide Bailly LLP	4,000.00	Bond Audit Reports
4/21/2021	36215580	Eide Bailly LLP	2,000.00	Bond Audit Reports
3/3/2021	36208571	Government Financial Strategies, Inc.	112.50	Financial Consulting
3/3/2021	36208571	Government Financial Strategies, Inc.	734.25	Financial Consulting

Summary of Other Planning Cost 6,846.75

TOTAL PLANNING 6,846.75

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 6,846.75

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

Pitman High School - Modular Wing

Report Number: 16
Period Ending: 4/26/2021

PLANNING

ARCHITECT/ENGINEERING FEES

8/21/2020	36182079	Teter LLP	37,589.50	Architect - Final Design
9/29/2020	36187366	Teter LLP	33,144.30	Architect - Final Design
10/21/2020	36190795	Teter LLP	68,911.20	Architect - Final Design
12/2/2020	36196522	Teter LLP	28,497.75	Architect - Final Design
12/18/2020	36200095	Teter LLP	12,000.00	Architect - Final Design
2/19/2021	36207102	Teter LLP	3,106.70	Architect - Final Design
3/19/2021	36211240	Teter LLP	9,000.00	Architect - Final Design

Summary of Architect/Engineering Fees 192,249.45

DEPARTMENT OF GENERAL SERVICES FEES

9/9/2020	36184376	Division of State Architect	21,550.00	Plan Review Fee
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Summary of Department of General Services Fees 21,550.00

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

6/30/2020		Previously Unallocated Cost	1.25	Debt Report, Legal, Consulting
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Summary of Other Planning Cost 1.25

TOTAL PLANNING 213,800.70

CONSTRUCTION

MAIN CONSTRUCTION

1/27/2021	36203655	AMS Inc.	419,914.82	Modular Classroom Wing
3/10/2021	36209673	AMS Inc.	436,065.39	Modular Classroom Wing
4/21/2021	36215549	AMS Inc.	387,613.68	Modular Classroom Wing

Summary of Main Construction 1,243,593.89

OTHER CONSTRUCTION COSTS

6/30/2020	EP200537	Northstar Engineering Group	2,680.00	Topographic Survey
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Summary of Other Construction Costs 2,680.00

INSPECTION

4/24/2021	36215600	North American Technical	9,600.00	In-plant Inspection
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Summary of Inspection 9,600.00

LABOR COMPLIANCE

Summary of Labor Compliance 0.00

CONSTRUCTION TESTS

12/2/2020	36196486	CTE CAL INC.	8,300.00	Geotechnical Services
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Summary of Construction Tests 8,300.00

FURNITURE & EQUIPMENT

Summary of Furniture & Equipment 0.00

TOTAL CONSTRUCTION 1,264,173.89

TOTAL PITMAN HIGH MODULAR WING

1,477,974.59

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

Pitman High School - Child Nutrition Annex and Softball Scoreboard

Report Number: 16
Period Ending: 4/26/2021

PLANNING

ARCHITECT/ENGINEERING FEES

6/30/2020	EP200486	FF&J Architects Inc.	112,235.09	Architectural/Engineering
11/20/2020	36195516	FF&J Architects Inc.	135.00	Reimbursement-Hydrant Flow
Summary of Architect/Engineering Fees			<u>112,370.09</u>	

DEPARTMENT OF GENERAL SERVICES FEES

11/20/2020	36195516	FF&J Architects Inc.	23,078.07	DSA Fee Reimbursement
Summary of Department of General Services Fees			<u>23,078.07</u>	

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

6/30/2020	Previously Unallocated Cost	52.52	Debt Report, Legal, Consulting
Summary of Other Planning Cost		<u>52.52</u>	

TOTAL PLANNING	<u>135,500.68</u>
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CONSTRUCTION

MAIN CONSTRUCTION

3/17/2021	36210735	CT Brayton & Sons Inc.	309,413.75	April 2021 Lease Payment
3/26/2021	DC210127	CT Brayton & Sons Inc.	-1.00	Lease Back
4/16/2021	36214959	CT Brayton & Sons Inc.	309,413.75	May 2021 Lease Payment
Summary of Main Construction			<u>618,826.50</u>	

OTHER CONSTRUCTION COSTS

10/14/2020	36189574	McClatchy Newspaper Inc.	1,167.12	Notice to Bidders
1/15/2021	36202432	McClatchy Newspaper Inc.	2,106.32	Notice to Bidders
Summary of Other Construction Costs			<u>3,273.44</u>	

INSPECTION

4/16/2021	36214980	Stewart & Stewart Inc.	2,697.50	Inspection Services
Summary of Inspection			<u>2,697.50</u>	

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>624,797.44</u>
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TOTAL PITMAN CHILD NUTRITION ANNEX & SCOREBOARD

<u>760,298.12</u>

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

Turlock High School - Modernization

Report Number: 16

Period Ending: 4/26/2021

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
8/1/2018	36054806	Darden Architects Inc.	18,165.00	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
6/30/2019	EP190702	Darden Architects Inc.	18,165.00	Architectural Services
9/16/2020	36185326	Darden Architects Inc.	5,740.00	Architectural Services
9/16/2020	36185326	Darden Architects Inc.	8,136.40	Architectural Services
9/16/2020	36185326	Darden Architects Inc.	27,802.25	Architectural Services
10/16/2020	36190194	Darden Architects Inc.	27,802.25	Architectural Services
10/16/2020	36190194	Darden Architects Inc.	4,786.12	Architectural Services
11/25/2020	36195992	Darden Architects Inc.	3,350.29	Architectural Services
1/15/2021	36202416	Darden Architects Inc.	9,093.63	Architectural Services
2/19/2021	36207080	Darden Architects Inc.	3,828.89	Architectural Services
2/19/2021	36207080	Darden Architects Inc.	3,971.75	Architectural Services
3/10/2021	36209695	Darden Architects Inc.	2,393.06	Architectural Services
3/10/2021	36209695	Darden Architects Inc.	157.92	Architectural Services
3/10/2021	36209695	Darden Architects Inc.	157.93	Architectural Services
4/9/2021	36213932	Darden Architects Inc.	1,914.45	Architectural Services
Summary of Architect/Engineering Fees			208,834.94	

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
6/30/2019	Previously Unallocated Cost	167.39	Debt Report, Legal, Consulting
6/30/2020	Previously Unallocated Cost	2.08	Debt Report, Legal, Consulting
Summary of Other Planning Cost		1,663.23	
TOTAL PLANNING		210,498.17	

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
6/30/2019	EP190715	Northstar Engineering Group, Inc.	3,631.50	Topographic Survey
8/23/2019	36124664	Northstar Engineering Group, Inc.	4,438.50	Topographic Survey
Summary of Other Construction Costs			<u>32,710.00</u>	

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 32,710.00

TOTAL TURLOCK HIGH MODERNIZATION

243,208.17

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

Turlock High School - Science Building

Report Number: 16
Period Ending: 4/26/2021

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
4/5/2019	36099322	Darden Architects Inc.	46,500.00	Architectural Services
4/5/2019	36099322	Darden Architects Inc.	250,000.00	Architectural Services
4/5/2019	36099322	Darden Architects Inc.	123,218.75	Architectural Services
5/17/2019	36107686	Darden Architects Inc.	117,031.25	Architectural Services
6/30/2019	EP190701	Darden Architects Inc.	284.43	Architectural Services
1/3/2020	36148864	Darden Architects Inc.	149,400.00	Architectural Services
1/3/2020	36148864	Darden Architects Inc.	9,750.00	Architectural Services
1/15/2020	36151013	Darden Architects Inc.	1,762.38	Architectural Services
5/13/2020	36169652	Darden Architects Inc.	21,711.03	Architectural Services
6/30/2020	EP200448	Darden Architects Inc.	27,632.22	Architectural Services
9/16/2020	36185326	Darden Architects Inc.	33,553.41	Architectural Services
10/16/2020	36185326	Darden Architects Inc.	19,737.30	Architectural Services
11/25/2020	36190194	Darden Architects Inc.	13,816.11	Architectural Services
1/15/2021	36195992	Darden Architects Inc.	37,500.87	Architectural Services
2/19/2021	36207080	Darden Architects Inc.	15,789.84	Architectural Services
3/10/2021	36209695	Darden Architects Inc.	9,868.65	Architectural Services
4/9/2021	36213932	Darden Architects Inc.	7,894.92	Architectural Services
9/4/2019	36126329	PG&E	2,500.00	Engineering Advance Gas Meter
4/15/2020	36166581	Galloway & Company Inc.	760.00	Building Commissioning Serv.

Summary of Architect/Engineering Fees

1,092,211.16

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

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	2,103.23	Debt Report, Legal, Consulting
6/30/2019	Previously Unallocated Cost	1,932.74	Debt Report, Legal, Consulting
6/30/2019	Previously Unallocated Cost	3,249.14	Debt Report, Legal, Consulting

Summary of Other Planning Cost

7,285.11

TOTAL PLANNING

1,251,946.27

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

Turlock High School - Science Building

Report Number: 16
Period Ending: 4/26/2021

CONSTRUCTION

MAIN CONSTRUCTION

3/3/2021	36208536	B&H Photo Video	8,051.79	Wall Mounted TV Brackets
11/20/2019	36142342	PG&E	5,788.51	Gas Meter Relocation
11/26/2019	36143644	CT Brayton & Sons, Inc.	1,049,150.00	December 2019 Lease Pmt
12/6/2019	36145230	CT Brayton & Sons, Inc.	1,049,150.00	January 2020 Lease Pmt
12/9/2019		CT Brayton & Sons, Inc.	-1.00	Lease Deposit
1/17/2020	36151750	CT Brayton & Sons, Inc.	1,049,150.00	February 2020 Lease Pmt
2/14/2020	36156842	CT Brayton & Sons, Inc.	1,049,150.00	March 2020 Lease Pmt
3/20/2020	36163570	CT Brayton & Sons, Inc.	1,049,150.00	April 2020 Lease Pmt
4/22/2020	36167322	CT Brayton & Sons, Inc.	1,049,150.00	May 2020 Lease Pmt
5/20/2020	36170705	CT Brayton & Sons, Inc.	1,049,150.00	June 2020 Lease Pmt
6/30/2020		CT Brayton & Sons, Inc.	-786,547.65	Allocation to Campus Security
6/10/2020	JE210003	CT Brayton & Sons, Inc.	1,049,150.00	July 2020 Lease Pmt
7/15/2020	36176973	CT Brayton & Sons, Inc.	1,049,150.00	August 2020 Lease Pmt
8/12/2020	36180498	CT Brayton & Sons, Inc.	1,049,150.00	September 2020 Lease Pmt
9/9/2020	36184373	CT Brayton & Sons, Inc.	168,533.00	CCD#2
9/9/2020	36184373	CT Brayton & Sons, Inc.	71,476.00	CCD#1
9/11/2020	36184867	CT Brayton & Sons, Inc.	1,049,150.00	October 2020 Lease Pmt
10/14/2020	36189533	CT Brayton & Sons, Inc.	1,049,150.00	November 2020 Lease Pmt
11/13/2020	36194333	CT Brayton & Sons, Inc.	1,049,150.00	December 2020 Lease Pmt
12/9/2020	36197536	CT Brayton & Sons, Inc.	1,049,150.00	January 2021 Lease Pmt
1/13/2021	36201764	CT Brayton & Sons, Inc.	1,049,150.00	February 2021 Lease Pmt
2/10/2021	36205783	CT Brayton & Sons, Inc.	1,049,150.00	March 2021 Lease Pmt
3/19/2021	36211213	CT Brayton & Sons, Inc.	1,049,150.00	April 2021 Lease Pmt
4/16/2021	36214959	CT Brayton & Sons, Inc.	1,049,150.00	May 2021 Lease Pmt
1/27/2021	36203704	Stewart Signs	49,122.00	Marquee Sign

Summary of Main Construction

18,401,122.65

OTHER CONSTRUCTION COSTS

4/19/2019	36102209	Department of Conservation	3,600.00	Geologic Study
9/6/2019	36126964	San Joaquin Valley Air Pollution Control	841.00	Air Impact Assessment
10/18/2019	36136155	McClatchy Newspaper Inc.	2,050.40	Notice to Bidders
10/30/2019	36138328	Storm Water Regional Control Board	442.00	Permit Application Fee
1/13/2021	36201784	Storm Water Regional Control Board	465.00	Annual Permit Fee
9/20/2019	36130058	Northstar Engineering Group	4,964.25	Storm Water Report
10/18/2019	36136126	Northstar Engineering Group	698.25	Storm Water Report

Summary of Other Construction Costs

13,060.90

INSPECTION

1/15/2020	36151077	United Inspection Inc.	3,525.00	Construction Inspections
2/21/2020	36157989	United Inspection Inc.	4,875.00	Construction Inspections
4/1/2020	36165031	United Inspection Inc.	6,675.00	Construction Inspections
4/15/2020	36166633	United Inspection Inc.	6,675.00	Construction Inspections
5/13/2020	36169705	United Inspection Inc.	6,675.00	Construction Inspections
6/17/2020	36174111	United Inspection Inc.	11,025.00	Construction Inspections
6/30/2020	EP200408	United Inspection Inc.	11,025.00	Construction Inspections
8/19/2020	36181615	United Inspection Inc.	11,025.00	Construction Inspections
9/11/2020	36184883	United Inspection Inc.	11,025.00	Construction Inspections
10/16/2020	36190230	United Inspection Inc.	11,025.00	Construction Inspections
11/10/2020	36193762	United Inspection Inc.	9,825.00	Construction Inspections
12/9/2020	36197559	United Inspection Inc.	9,825.00	Construction Inspections
1/15/2021	36202434	United Inspection Inc.	6,150.00	Construction Inspections
2/19/2021	36207105	United Inspection Inc.	9,825.00	Construction Inspections
3/19/2021	36211242	United Inspection Inc.	3,675.00	Construction Inspections

Summary of Inspection

122,850.00

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

Turlock High School - Science Building

Report Number: 16
Period Ending: 4/26/2021

LABOR COMPLIANCE

Summary of Labor Compliance

0.00

CONSTRUCTION TESTS

5/30/2019 36110113	CTE CAL Inc.	8,200.00	Geotechnical Services
10/30/2019 36138255	CTE CAL Inc.	520.00	CA Geologic Survey Letter
4/1/2020 36164929	CTE CAL Inc.	1,930.00	Materials Testing
4/8/2020 36165891	CTE CAL Inc.	19,294.00	Materials Testing
5/27/2020 36171597	CTE CAL Inc.	23,088.00	Materials Testing
6/10/2020 36173203	CTE CAL Inc.	20,499.00	Materials Testing
6/30/2020 EP2004091	CTE CAL Inc.	21,036.00	Materials Testing
6/30/2020 EP200410	CTE CAL Inc.	6,822.00	Materials Testing
6/30/2020 EP200504	CTE CAL Inc.	10,846.00	Materials Testing
10/14/2020 36189534	CTE CAL Inc.	13,493.00	Materials Testing
10/16/2020 36190191	CTE CAL Inc.	710.00	Materials Testing
10/23/2020 36191265	CTE CAL Inc.	2,978.00	Materials Testing
12/2/2020 36196486	CTE CAL Inc.	1,326.00	Materials Testing
1/13/2021 36201765	CTE CAL Inc.	2,672.00	Materials Testing
1/27/2021 36203665	CTE CAL Inc.	3,305.00	Materials Testing
3/3/2021 36208546	CTE CAL Inc.	2,640.00	Materials Testing
4/23/2021 36216107	CTE CAL Inc.	417.00	Materials Testing
9/20/2019 36130017	Bovee Environmental Mgmt	2,350.00	Asbestos & Lead Inspection
10/30/2019 36138244	Bovee Environmental Mgmt	650.00	Asbestos & Lead Inspection

Summary of Construction Tests

142,776.00

FURNITURE & EQUIPMENT

8/5/2020 36179560	CDW Government	4,647.32	48 Port Switch
3/17/2021 36210731	CDW Government	522.11	Network Equipment
3/17/2021 36210731	CDW Government	9,590.09	Network Equipment
3/17/2021 36210731	CDW Government	23,085.25	Network Equipment
3/17/2021 36210731	CDW Government	2,998.93	Network Equipment
3/17/2021 36210731	CDW Government	282.65	Network Equipment
3/17/2021 36210731	CDW Government	787.49	Network Equipment
3/17/2021 36210731	CDW Government	1,412.56	Network Equipment
4/7/2021 36213506	Amazon	625.66	Upright Freezer
4/7/2021 36213506	Amazon	1,792.88	Icemaker
4/23/2021 36216155	Virco Inc.	120,298.08	Furniture - Res. No.14/2020-21

Summary of Furniture & Equipment

166,043.02

TOTAL CONSTRUCTION

18,845,852.57

TOTAL TURLOCK HIGH SCIENCE BUILDING

20,097,798.84

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

Kilroy Property - Modernization

Report Number: 16
Period Ending: 4/26/2021

PLANNING

ARCHITECT/ENGINEERING FEES

2/7/2020	36155573	Teter LLP	30,551.70	Architecture/Engineering
2/7/2020	36155573	Teter LLP	203.00	Architecture/Engineering
2/26/2020	36158701	Teter LLP	36,044.97	Architecture/Engineering
3/20/2020	36163623	Teter LLP	25,693.41	Architecture/Engineering
3/20/2020	36163623	Teter LLP	70.22	Architecture/Engineering
4/22/2020	36167367	Teter LLP	1,196.16	Architecture/Engineering
4/22/2020	36167367	Teter LLP	7,187.78	Architecture/Engineering
8/19/2020	36181609	Teter LLP	5,808.10	Architecture/Engineering
9/23/2020	36186550	Teter LLP	5,103.82	Architecture/Engineering
10/21/2020	36190795	Teter LLP	5,103.82	Architecture/Engineering
12/2/2020	36196522	Teter LLP	2,041.53	Architecture/Engineering
12/18/2020	36200095	Teter LLP	2,041.53	Architecture/Engineering
1/15/2021	36202431	Teter LLP	100.63	Architecture/Engineering
1/15/2021	36202431	Teter LLP	488.61	Architecture/Engineering
1/15/2021	36202431	Teter LLP	2,527.15	Architecture/Engineering
2/10/2021	36205827	Teter LLP	38,327.66	Architecture/Engineering
3/19/2021	36211240	Teter LLP	704.28	Architecture/Engineering
3/19/2021	36211240	Teter LLP	1,506.39	Architecture/Engineering

Summary of Architect/Engineering Fees

164,700.76

DEPARTMENT OF GENERAL SERVICES FEES

1/17/2020	36151752	Division of State Architect	20,500.00	Plan Review Fee
1/22/2021	36203272	Division of State Architect	5,298.54	Plan Review Fee

Summary of Department of General Services Fees

25,798.54

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

6/30/2020	Previously Unallocated Cost	59.88	Debt Report, Legal, Consulting
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Summary of Other Planning Cost

59.88

TOTAL PLANNING

190,559.18

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

Kilroy Property - Modernization

Report Number: 16
Period Ending: 4/26/2021

CONSTRUCTION

MAIN CONSTRUCTION

8/21/2020	36182078	TBS Contractors	207,472.42	General Contractor
9/29/2020	36187365	TBS Contractors	313,844.40	General Contractor
10/23/2020	36191308	TBS Contractors	552,119.08	General Contractor
11/13/2020	36194370	TBS Contractors	441,212.53	General Contractor
12/9/2020	36197557	TBS Contractors	309,290.36	General Contractor
1/13/2021	36201786	TBS Contractors	61,590.45	General Contractor
2/3/2021	36204705	TBS Contractors	54,052.43	General Contractor
2/3/2021	36204705	TBS Contractors	46,217.25	General Contractor
2/3/2021	36204705	TBS Contractors	19,594.51	General Contractor
Summary of Main Construction			2,005,393.43	

OTHER CONSTRUCTION COSTS

4/15/2020	36166626	McClatchy Newspaper Inc.	1,248.88	Notice to Bidders
5/27/2020	36171683	McClatchy Newspaper Inc.	764.71	Notice to Bidders
3/18/2020	36162846	Storm Water Regional Control Board	200.00	Erosivity Waiver
Summary of Other Construction Costs			2,213.59	

INSPECTION

8/19/2020	36181615	United Inspections Inc.	3,730.00	Construction Inspections
9/11/2020	36184883	United Inspections Inc.	3,730.00	Construction Inspections
10/16/2020	36190230	United Inspections Inc.	3,730.00	Construction Inspections
11/10/2020	36193762	United Inspections Inc.	1,492.00	Construction Inspections
12/9/2020	36197559	United Inspections Inc.	1,493.00	Construction Inspections
2/3/2021	36204714	United Inspections Inc.	750.00	Construction Inspections
Summary of Inspection			14,925.00	

LABOR COMPLIANCE

Summary of Labor Compliance	0.00
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CONSTRUCTION TESTS

4/15/2020	36166570	CTE CAL Inc.	4,300.00	Geotechnical Services
8/28/2020	36183070	Krazan & Associates Inc.	453.00	Materials Testing
9/29/2020	36187344	Krazan & Associates Inc.	2,025.00	Materials Testing
10/23/2020	36191280	Krazan & Associates Inc.	1,653.00	Materials Testing
1/13/2021	36201776	Krazan & Associates Inc.	897.00	Materials Testing
Summary of Construction Tests			9,328.00	

FURNITURE & EQUIPMENT

11/18/2020	36194896	CDW LLC	15,714.17	Networking Equipment & Cable
11/18/2020	36194896	CDW LLC	252.43	Networking Equipment & Cable
11/18/2020	36194896	CDW LLC	307.18	Networking Equipment & Cable
3/17/2021	36210731	CDW LLC	1,941.75	Networking Equipment
3/17/2021	36210731	CDW LLC	144.00	Networking Equipment
1/20/2021	36202746	Warden's Office Inc.	1,898.30	Conference Table & Reloc. Furn.
2/10/2021	36205819	School Outfitters	96.07	Office Chairs
2/10/2021	36205819	School Outfitters	7.57	Office Chairs
2/10/2021	36205819	School Outfitters	245.18	Office Chairs
2/19/2021	36207107	Virco Inc.	8,945.32	6ea. 10' Tables w/ Chairs
3/3/2021	36208639	Warden's Office Inc.	75.00	Conference Room Furniture
3/3/2021	36208639	Warden's Office Inc.	4,184.47	Conference Room Furniture
Summary of Furniture & Equipment			33,811.44	

TOTAL CONSTRUCTION

2,065,671.46

TOTAL KILROY PROPERTY MODERNIZATION

2,256,230.64



March 30, 2021

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

We have audited the financial statements of Turlock Unified School District's (the District) Building Fund (Measure N) as of and for the year ended June 30, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit of the District's Building Fund (Measure N) under Generally Accepted Auditing Standards and Government Auditing Standards and the Performance Audit under Government Auditing Standards.

As communicated in our letter dated January 7, 2021, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Additionally, our responsibility, as described by professional standards, is to conduct a performance audit in accordance with Government Auditing Standards. Our audit of the financial statements and performance audit does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Turlock Unified School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Turlock Unified School District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the current year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such significant accounting estimates were identified.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's Building Fund (Measure N) financial statements relate to:

The Summary of significant accounting policies in Note 1.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Turlock Unified School District financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated March 30, 2021.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Turlock Unified School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Turlock Unified School District's auditors.

This report is intended solely for the information and use of the Governing Board, the Citizens' Oversight Committee, and management of Turlock Unified School District and is not intended to be, and should not be, used by anyone other than these specified parties.



Fresno, California



Financial and Performance Audits
Building Fund (Measure N)
June 30, 2020

Turlock Unified School District

Turlock Unified School District
Building Fund (Measure N)
Table of Contents
June 30, 2020

FINANCIAL AUDIT

Independent Auditor's Report	1
Financial Statements	
Balance Sheet.....	3
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	4
Notes to Financial Statements	5
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 <i>Government Auditing Standards</i>	10
Schedule of Findings and Questioned Costs	
Financial Statement Findings	12
Summary of Schedule of Prior Audit Findings	13

PERFORMANCE AUDIT

Independent Auditor's Report on Performance	14
Authority for Issuance.....	16
Purpose of Issuance	16
Authority for the Audit	16
Objective of the Audit.....	17
Scope of the Audit.....	17
Methodology.....	17
Conclusion.....	18
Schedule of Findings and Questioned Costs	
Schedule of Findings and Questioned Costs	19
Summary of Schedule of Prior Audit Findings	20



Financial Audit

Building Fund (Measure N)

June 30, 2020

Turlock Unified School District



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), as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measure N) of Turlock Unified School District as of June 30, 2020, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure N are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Turlock Unified School District as of June 30, 2020, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2021, on our consideration of Turlock Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Turlock Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Turlock Unified School District's internal control over financial reporting and compliance.



Fresno, California
March 30, 2021

Turlock Unified School District
Building Fund (Measure N)
Balance Sheet
June 30, 2020

Assets	
Deposits and investments	\$ 14,398,787
Prepaid expenditures	<u>863,980</u>
Total assets	<u><u>\$ 15,262,767</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	<u>\$ 488,273</u>
Fund Balance	
Nonspendable	863,980
Restricted for capital projects	<u>13,910,514</u>
Total fund balance	<u>14,774,494</u>
Total liabilities and fund balance	<u><u>\$ 15,262,767</u></u>

Turlock Unified School District
Building Fund (Measure N)
Statement of Revenues, Expenditures, and Changes in Fund Balance
June 30, 2020

Revenues	
Local sources	<u>\$ 508,495</u>
Expenditures	
Planning - architects/engineering	1,273,491
Capital outlay - construction	<u>6,467,215</u>
Total expenditures	<u>7,740,706</u>
Deficiency of Revenues over Expenditures	<u>(7,232,211)</u>
Other Financing Sources:	
Transfers in	<u>78,443</u>
Net Change in Fund Balance	(7,153,768)
Fund Balance - Beginning	<u>21,928,262</u>
Fund Balance - Ending	<u><u>\$ 14,774,494</u></u>

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Turlock Unified School District's (the 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.

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures 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. Repayments from funds responsible for particular expenditures to the funds that initially paid for them are not presented in the financial statements.

Prepaid Expenditures

Prepaid expenditures represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures when incurred.

Fund Balance - Building Fund (Measure N)

As of June 30, 2020, the fund balance in the Building Fund (Measure N) was \$14,774,494.

As of June 30, 2020, the fund balance is classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to remain intact.

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

Spending Order Policy

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

Use of Estimates

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

Note 2 - Investments

Policies and Practices

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

Investment in County Treasury

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

General Authorizations

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

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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the Stanislaus County Treasury Investment Pool. The District's Building Fund (Measure N) maintains an investment of \$14,398,787 with the Stanislaus County Treasury Investment Pool, with an average maturity of 383 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments in the County Pool are not required to be rated, nor have they been rated as of June 30, 2020.

Note 3 - Prepaid Expenditures

Prepaid expenditures at June 30, 2020, consist of \$863,980 for contract services.

Note 4 - Accounts Payable

Accounts payable at June 30, 2020, consist of \$488,273 due to vendors for services received.

Note 5 - Commitments and Contingencies

Construction Commitments

As of June 30, 2020, the Building Fund (Measure N) had the following commitments with respect to unfinished projects:

Measure N Projects	Site/Location	Remaining Construction Commitment	Expected Date of Completion
Phase I - fencing, parking, and office	Turlock Junior High School	\$ 3,300,000	January 2021
Phase II - modernization	Wakefield Elementary School	2,400,000	December 2020
Security cameras	Julien Elementary School	1,200	October 2020
Portable relocation	Julien Elementary School	380,000	November 2020
Security cameras	Brown Elementary School	1,200	October 2020
Phase II - portable relocation	Dutcher Middle School	670,000	October 2020
Total estimated construction commitments		<u>\$ 6,752,400</u>	

Litigation

The District is not currently a party to any legal proceedings related to the Building Fund (Measure N) as of June 30, 2020.



Independent Auditor's Report
June 30, 2020

Turlock Unified School District



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

Governing Board and
Citizens Oversight Committee
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 financial statements of the Turlock Unified School District (the District) Building Fund (Measure N) as of and for the year ended June 30, 2020, and the related notes of the financial statements, and have issued our report thereon dated March 30, 2021.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure N are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Turlock Unified School District as of June 30, 2020, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Fresno, California
March 30, 2021

None reported.

Turlock Unified School District
Building Fund (Measure N)
Summary of Schedule of Prior Audit Findings
June 30, 2020

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



Performance Audit
Building Fund (Measure N)
June 30, 2020

Turlock Unified School District



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, 2020.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests 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.

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

Eide Bailly LLP

Fresno, California
March 30, 2021

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 was the first issuance under the Authorization. In May 2019, the District issued an additional \$13,600,000 in general obligation bonds under Measure N. This was the second 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.
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, 2019 to June 30, 2020. The population of expenditures tested included all object 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, 2020, were not reviewed or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger reports prepared by the District for the fiscal year ended June 30, 2020, for the Building Fund (Measure N). Within the fiscal year audited, we obtained the actual invoices, purchase orders, and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure N as to the approved bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger.
2. We selected a sample of expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes from July 1, 2019 through June 30, 2020 from Measure N bond proceeds.
 - b. We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified as individual transactions (expenditures) that exceeded approximately \$328,000.

- c. Additionally, if payroll costs were noted, obtained backup for the source of expenditures regardless if the amount was below our individually significant threshold to determine if they related to administrative duties not related to project management.
- 3. Our sample included transactions totaling \$3,458,805. This represents 44.7 percent of the total expenditures of \$7,740,705.
- 4. We reviewed the actual invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were expended in accordance with voter-approved bond project list.
 - c. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.
- 5. We determined that the District has met the compliance requirement of Measure N if the following conditions were met:
 - a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
 - b. Supporting documents for expenditures were not used for salaries of school administrators or other operating expenses of the Districts.

Conclusion

The results of our tests indicated that, in all significant respects, 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, 2020

None reported.

Turlock Unified School District
Building Fund (Measure N)
Summary of Schedule of Prior Audit Findings
June 30, 2020

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



March 30, 2021

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

We have audited the financial statements of Turlock Unified School District's (the District) Building Fund (Measure O) as of and for the year ended June 30, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit of the District's Building Fund (Measure O) under Generally Accepted Auditing Standards and Government Auditing Standards and the Performance Audit under Government Auditing Standards.

As communicated in our letter dated January 7, 2021, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Additionally, our responsibility, as described by professional standards, is to conduct a performance audit in accordance with Government Auditing Standards. Our audit of the financial statements and performance audit does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Turlock Unified School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Turlock Unified School District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the current year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such significant accounting estimates were identified.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's Building Fund (Measure O) financial statements relate to:

The Summary of significant accounting policies in Note 1.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Turlock Unified School District financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated March 30, 2021.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Turlock Unified School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Turlock Unified School District's auditors.

This report is intended solely for the information and use of the Governing Board, the Citizens' Oversight Committee, and management of Turlock Unified School District and is not intended to be, and should not be, used by anyone other than these specified parties.



Fresno, California



Financial and Performance Audits
Building Fund (Measure O)
June 30, 2020

Turlock Unified School District

FINANCIAL AUDIT

Independent Auditor's Report	1
Financial Statements	
Balance Sheet.....	3
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	4
Notes to Financial Statements	5
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 <i>Government Auditing Standards</i>	10
Schedule of Findings and Questioned Costs	
Financial Statement Findings	12
Summary of Schedule of Prior Audit Findings	13

PERFORMANCE AUDIT

Independent Auditor's Report on Performance	14
Authority for Issuance.....	16
Purpose of Issuance	16
Authority for the Audit	16
Objective of the Audit	17
Scope of the Audit.....	17
Methodology.....	17
Conclusion.....	18
Schedule of Findings and Questioned Costs	
Schedule of Findings and Questioned Costs.....	19
Summary of Schedule of Prior Audit Findings	20



Financial Audit
Building Fund (Measure O)
June 30, 2020

Turlock Unified School District



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), as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measure O) of Turlock Unified School District as of June 30, 2020, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure O are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Turlock Unified School District as of June 30, 2020, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2021, on our consideration of Turlock Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Turlock Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Turlock Unified School District's internal control over financial reporting and compliance.



Fresno, California
March 30, 2021

Turlock Unified School District
Building Fund (Measure O)
Balance Sheet
June 30, 2020

Assets	
Deposits and investments	\$ 27,081,530
Due from other funds	4,974
Prepaid expenditures	<u>1,049,150</u>
Total assets	<u><u>\$ 28,135,654</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	<u>\$ 364,527</u>
Fund Balance	
Nonspendable	1,049,150
Restricted for capital projects	<u>26,721,977</u>
Total fund balance	<u>27,771,127</u>
Total liabilities and fund balance	<u><u>\$ 28,135,654</u></u>

Turlock Unified School District
Building Fund (Measure O)
Statement of Revenues, Expenditures, and Changes in Fund Balance
June 30, 2020

Revenues	
Local sources	<u>\$ 1,003,832</u>
Expenditures	
Planning - architects/engineering	1,144,935
Capital outlay - construction	<u>10,769,533</u>
Total expenditures	<u>11,914,468</u>
Deficiency of Revenues over Expenditures	(10,910,636)
Fund Balance - Beginning	<u>38,681,763</u>
Fund Balance - Ending	<u><u>\$ 27,771,127</u></u>

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Turlock Unified School District's (the 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.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as Due from Other Funds and Due to Other Funds.

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, 2020, the fund balance in the Building Fund (Measure O) was \$27,771,127.

As of June 30, 2020, the fund balance is classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to remain intact.

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

Spending Order Policy

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

Use of Estimates

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

Note 2 - Investments

Policies and Practices

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

Investment in County Treasury

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

General Authorizations

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

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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the Stanislaus County Treasury Investment Pool. The District's Building Fund (Measure O) maintains an investment of \$27,081,530 with the Stanislaus County Treasury Investment Pool, with an average maturity of 383 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments in the County Pool are not required to be rated, nor have they been rated as of June 30, 2020.

Note 3 - 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, 2020, between governmental funds are as follows:

The Capital Facilities Non-Major Governmental Fund owes the Building Fund for
Measure O 2019-2020 Arch Expenditure Allocation.

\$ 4,974

Note 4 - Prepaid Expenditures

Prepaid expenditures at June 30, 2020, consist of \$1,049,150 for contract services.

Note 5 - Accounts Payable

Accounts payable at June 30, 2020, consist of \$364,527 due to vendors for services received.

Note 6 - Commitments and Contingencies

As of June 30, 2020, the Building Fund (Measure O) had the following commitments with respect to unfinished projects:

<u>Measure O Projects</u>	<u>Site/Location</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Science building	Turlock High School	\$ 12,200,000	July 2021
Campus security	Turlock High School	1,500,000	July 2021
Modernization	Kilroy	2,060,000	December 2020
Security cameras	eCademy Charter at Crane School	8,000	October 2020
Total estimated construction commitments		<u>\$ 15,768,000</u>	

Litigation

The District is not currently a party to any legal proceedings related to the Building Fund (Measure O) as of June 30, 2020.



Independent Auditor's Report
June 30, 2020

Turlock Unified School District



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

Governing Board and
Citizens Oversight Committee
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 financial statements of the Turlock Unified School District (the District) Building Fund (Measure O) as of and for the year ended June 30, 2020, and the related notes of the financial statements, and have issued our report thereon dated March 30, 2021.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure O are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Turlock Unified School District as of June 30, 2020, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Fresno, California
March 30, 2021

None reported.

Turlock Unified School District
Building Fund (Measure O)
Summary of Schedule of Prior Audit Findings
June 30, 2020

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



Performance Audit
Building Fund (Measure O)
June 30, 2020

Turlock Unified School District



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, 2020.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests 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.

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

Eide Bailly LLP

Fresno, California
March 30, 2021

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 was the first issuance under the Authorization. In May 2019, the District issued another \$33,300,000 in general obligation bonds under Measure O. This was the second and final 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.
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, 2019 to June 30, 2020. The population of expenditures tested included all object 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, 2020, were not reviewed or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger reports prepared by the District for the fiscal year ended June 30, 2020, for the Building Fund (Measure O). Within the fiscal year audited, we obtained the actual invoices, purchase orders, and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure O as to the approved bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger
2. We selected a sample of expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes from July 1, 2019 through June 30, 2020 from Measure O bond proceeds.
 - b. We selected all expenditures that were individually significant expenditures until we reached 40 percent of the total expenditures within the fund. Individually significant expenditures were identified as individual transactions (expenditures) that exceeded approximately \$328,000.
 - c. Additionally, if payroll costs were noted, obtained backup for the source of the expenditures regardless if the amount was below our individually significant threshold to determine if they related to administrative duties not related to project management.

3. Our sample included transactions totaling \$5,878,260. This represents 49.3 percent of the total expenditures of \$11,914,468.
4. We reviewed the actual invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were expended in accordance with voter-approved bond project list.
 - c. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.
5. We determined that the District has met the compliance requirement of Measure O if the following conditions were met:
 - a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
 - b. Supporting documents for expenditures were not used for salaries of school administrators or other operating expenses of the District.

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, 2020

None reported.

Turlock Unified School District
Building Fund (Measure O)
Summary of Schedule of Prior Audit Findings
June 30, 2020

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