# 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 <u>Julien</u> 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 <u>Wakefield</u> 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 <u>Turlock Junior High School</u> 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 <u>Dutcher Middle School</u> 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 <u>Turlock High School</u>. 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 layots. 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 31<sup>st</sup>. 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 6<sup>th</sup>, 2021.

Martell then asked if the next BOC meeting. May 6<sup>th</sup> 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 6<sup>th</sup> 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 6<sup>th</sup>, everyone suggested that we wait to plan the next meeting at our meeting on May 6<sup>th</sup>.

There were no further questions from the Committee.

Meeting Adjourned	
6:01 pm	
Kaitlin Tereshchenko, Secretary III	Date of approval

-MD -WL Fending Project Total by Site	-EA	Total:	Planning Other Allocation	Signs of Success	ĖA	-MD	-EA	-BR	SKW	-EA	Glass Boss, Inc.	-EA	-WL	-MD	Ė	-BR	-WL Klainfolder	-MD	-EA	-BR	United Inspection	ė	-WL	-MD	-EA	-BR	N002 Menghetti Construction	Total:		Lozano Smith		Eide Bailly LLP			Government Financial Strategies				Signs of Success	Vendor	NOOO	)		Proceeds Received	21-0000-0-xxxx-0000-xxxx-100-Nxxx-xx	Bond Measure N
\$198,468.21 \$460,372.12 \$1,330,829.84	\$155,309.47 \$516,680.04	\$1,330,829.84	12,780.79	2,078.75	5,723.22	13.00	14.00	13.00	2,000.00	14,932.48	a Journal of	3 020 00	553.30	0.00	553.30	0.00	1,220.00	1,220.00	1,220.00	1,220.00	1,404,430.00	00.0	453,635.25	194,592.12	484,926.63	151,084.00	Fencing Projects (one contract, 4 DSA numbers)	\$19,296.75		0.00		18,000.00			1,296.75			0.00		Cost	Unallocated Costs		I to	\$12,500,000.00		
171.0 <b>4</b> 93.500	### CONT	\$722,373.12	0.00	0.00	5,723.22	13.00	14.00	13.00	0.00	0.00	0.00	3	0.00	0.00	0.00	0.00	400.00	400.00	400.00	400.00	713,003.30	32,109.05	272,332.70	120,479.95	229,229.30	60,858.90	ontract, 4 DSA	\$0.00		0.00		0.00			0.00	3		0.00		Paid 16-17						
		\$608,456.72	12,/80./9	2,078.75	0.00	0.00	0.00	0.00	2,000.00	14,932.48	on order	3 050 00	553.30	0.00	553.30	000	820.00	820.00	820.00	820.00	01.077,696	-32,109.05	181,302.55	74,112.17	255,697.33	90,225.10	numbers)	\$0.00		0.00		0.00			0.00	8		0.00		Paid 17-18				2nd Sale of Bonds Proceeds Received		
		\$0	Final	Final	Final	Final	Final	Final	Final	Final	1110	Final	Final	Final	Final	Final	Final	Final	Final	Final	rinal	Final	Final	Final	Final	Final	Phase 1 - Complete	\$0.00		0.00		0.00			0.00	3		0.00		Paid 18-19				\$13,600,000.00 3rd Sale of Bonds \$13,497,000.00 Proceeds Received	•	
		\$0	Final	Final	Final	Final	Final	Final	Final	Final	-	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Paid 19.70	\$0.00		0.00		0.00			0.00	3		0.00		Paid 19-20				3rd Sale of Bon Proceeds Recei		
		\$0	Final	Final	Final	Final	Final	Final	Final	Final		Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Final	Focum 20-21	\$12,000.00		0.00	5	12,000.00			0.00	}		0.00		Encum 20-21				ved ds		
		\$0	Final	Final	Final	Final	Final	Final	Final	Final	THIGH	C.	Final	Final	Final	Fina	Final	Final	Final	Final	Hinai	Final	Final	Final	Final	Final	Paid 30.31	\$7,296.75		0.00		6,000.00			1,296.75			0.00		Paid 20-21			Cost of Issuance	\$14,700,000.00		
Medeiros Elementary Walnut Elementary	Brown Elementary Earl Elementary		Previously Unallocated Costs	Measure N signs	Earl security layout	Printing @ Medeiros	Printing @ Earl	Printing & Brown	Fencina Decian	Earl security entry door	Editiopoy - Hoof tise			Medeiros Elementary	Earl Elementary	Brown Elementary	Walnut Elementary	Medeiros Elementary	Earl Elementary	Brown Elementary		5% Owner Contingency		Medeiros Elementary	Earl Elementary	Brown Flementary				Measure N - General Counsel		Annual Audit Measure N			CDIAC Annual Debt Report/Consulting			0	Measure N signs	Description					Total	
			229							2	2	PO#				PO				2	5					70	3			18 18	2	17 20	82.2	20			1 12 10	6	18	PO#			\$319,000.00	\$40,800,000.00		
			N000 FY17-18	181308	175388	175356	175356	175356	103310	180543	180542		174934	174934	174934	17/03/	174128	174128	174128	174128		174351	174351	174351	174351	174351			200882	180197& 183901& 185441& 191076&	210015& 210016	174795& 193866& 203768& 204461&	212558& 213804 &213502 &213445	205250& 211557&	195854& 195520& 203985& 205243&	194116& 194712&	185607& 185661&	201351	181308& 195113&				2020-2021	2018-2019	2017-2018	
			N/A					N/A		N/A		Board			4 5/2/2017	Board	8 N/A			8 N/A	Book	3/7/2017				1 3/7/2017				N/A		N/A	of di		& N/A		- K* B	1 N/A		Board		\$765,447.07	***************************************	\$ 231,734.95	Interest Earned \$ 123,939.03	

Fending Project Total by Site 4/29/2021, 9:44 AM

Total: \$1 516 041 06	Lozano Smith 0.00		8	ociates	ctions		CTE CAL INC. 6,500.00	rsement	FF&J-Percent Fee 1,220,000.00	FF&J-Fixed Fee (Clased) 0.00	Vendor Cost	N004 Osborn Two-Way Immersion Academy	Total: \$5,970,034.00	IL INC.	CTE CAL INC. 2,200.00	Superior International Ind. Inc. 28,010.90	United Inspections 40,800.00	Kleinfelder 26,812.95		All Commercial Fence 10,995.00	Global Modular Inc. (\$261,476) 183,033.10	ACME Reimbursement 9,848.50	Į.	Acme Construction Co. Inc. 34,174.25	Acme Construction Co. Inc. 4,737,395.00	Michatchy newspaper inc. 1,042.61		Division of State Arch 114,306.39	North Star Engineering 20,665.00		SWRCB 694.00	City of Turlock 238.00	City of Turlock 332.65	City of Turlock 270.00	City of Turlock 1,889.00	Planning Other Allocation 28,382.03	terral traces for feeting are entireline at		Teter-Time & Materials Fee 30,283.04	*	N003 Dutcher Middle School-Phase I (Global Modular, 4 Modular Classrooms partially funded with developer fees Board 5/19/2020 for \$78,442.80)	Org:		Proceeds Received \$12,390,000.00	1st Sale of Bonds: \$12,500,000.00	000-xxx-100-Nxxx-xx	
50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Paid 16-17	ersion Academ	\$4,735.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	4,735.00	Paid 16-17	l-Phase I (Globa			0	0		
\$460.33	0.00	462.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Paid 17-18	$\gamma$ (6/18/2019 Board item to transfer legal, appraisal and filing fees to RDA funding)	\$429,803.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,485.00	0.00	20,665.00	0.00	0.00	0.00	0.00	0.00	0.00	9,057.63	300,007.33	368 047 95	25,548.04	Paid 17-18	il Modular, 4 Modula			Proceeds Received	2nd Sale of Bonds		
\$000	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Paid 18-19	item to transfer le	\$1,496,423.93	3,800.00	2,200.00	0.00	16,320.00	5,343.20	0.00	0.00	0.00	0.00	0.00	0.00	1,002,888.88	1,042.61	0.00	102,115.03	0.00	0.00	694.00	0.00	0.00	135.00	1,889.00	15,438.74	J.W. 200, PPP	70 553 005	0.00	Paid 18-19	r Classrooms parti	Complete		\$13,497,000.00	\$13,600,000.00		
439 888 ER	0.00	36.58	0.00	0.00	0.00	24,600.00	6,500.00	0.00	8,750.00	0.00	Paid 19-20	gal, appraisal and	\$4,029,222.95	0.00	0.00	28,010.90	24,480.00	21,469.75	7,434.13	10,995.00	183,033.10	0.00	-140,672.00	34.174.25	3,734,506.12	0,00	0.00	12,191.36	0.00	150.00	0.00	238,00	332.65	135.00	0.00	3,885.66	E0.550,001	108 850 03	0,00	Paid 19-20	ally funded with			\$13,497,000.00 Proceeds Received	\$13,600,000.00 3rd Sale of Bonds		
\$473 755 NO	0.00	0.00	0.00	78.366.00	87.825.00	0.00	0.00	0.00	307,565.00	0.00	Encum 20-21	d filing fees to RC	\$5,954.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,334.73	5 05/1 73	0.00	Encum 20-21	developer fees B			red.	15		
\$700 A36 15	0.00	0.00	1,901.15	0.00	0.00	0.00	0.00	96,350.00	692,185.00	0.00	Paid 20-21	A funding)	\$19,252.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,848.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,404.00	9 404 08	0.00	Paid 20-21	oard 5/19/2020 f		Cost of Issuance	\$14,594,000.00	\$14,700,000.00		
,	Attorney - General Counsel	Previously Unallocated Costs	Notice to Bidders	Materials Testing	Inspection Services	Ph I Environmental Site Assessment	Geotechnical Investigation&Report	DSA Fee	Architect - Final Design	Architect - Preliminary Design	Description			Geotechnical Services	Percolation Test	36ea, Tables DMS Quad	Inspection Services	Materials Testing	Remove Existing Cable	32' Iron Barrier Fencing	4 Classrooms(\$78,442.80 to Dev Fee)	Encroachment & Bond Reimburs.	Change Order 6	Reimb - Encroachment Permit	Const. Main&CO 01R \$105,124 &CO 02- \$57,781 &CO 03-\$36,054 &CO 04-\$8,063 &CO 05-\$17,373	Advertisement-Notice to Contractors	Boundary Survey	DSA Fee(PO200994-\$3818.22 TO N024)	Topographic Survey	SWPPP Annual Report	Application Fee	Backflow Testing/H2O Analysis	Assist w/ H2O Meter Install	Hydrant Flow Test Fee	Improvement Plan App. Fee	Previously Unallocated Costs	PO201534 - \$202,700)	Architect - Final Design (Alloc	Architect - Preliminary Design	Description	for \$78,442.80)		\$319,000.00	\$40,481,000.00	\$40,800,000.00	lotal	
200		N000									PO#														195362& 200934			192801& 201022&						195163& 201485		N000		183487& 201534&		PO#			2020-2021	2019-2020	2018-2019	RT07-/T07	2000
	191076	FY17-20	211229	213935	213661	704381	DE9000	212933	183527	175331	œ			191902	193035	203225	196028	195724	200848	204007	195823	210775	201921	201921	200934	194397	181660	204998	181284	204727	193965	203095	202021	201485	193521	FY17-20	202967	01534&	175334	œ			221 _				
1.00	N/A	N/A	9/1/2020	3/16/2021	3/2/2021	2/18/2020	N/A	N/A	1/9/2018	5/16/2017	Board			N/A	N/A	N/A	4/16/2019	4/16/2019	N/A	N/A	5/7/2019	4/2/2019	2/13/2020	4/7/7019	4/2/2019	2/5/2019	9/5/2017	5/16/2017	8/15/2017	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1/9/2018		5/16/2017	Board		\$765,447.07		\$ 409,773.09	\$ 231,734.95	\$ 123,939.03	

Haworth Inc.     3,271.45     0.00       Wardens Office Inc.     1,017.26     0.00       CDW     4,662.98     0.00	3,271.45 ice Inc. 1,017.26	3,271.45		Core Business Interiors 23,132.55 0.00	Inc. 2,087.55	it Inc. 1,300.00	350.00			es 8,231.00	-24,743.00	CT Brayton & Sons 2,751,779.00 0.00	Sons -1.00	5,800.00	FF&J-Survey Reimbursement 17,500.00 0.00	Division of State Arch 7,584.89 0.00	FF&J-DSA Reimbursement 25,759.74 0.00	FF&J-Percent Fee 303,719.00 0.00	FF&J-Fixed Fee 0.00 0.00	Vendor Cost Paid 16-17	N006 Wakefield Phase II - Modernization	Total: \$4,012,421.60 \$0.00	Environmental Mgmt Inc. 450.00	Bovee Environmental Mgmt Inc. 4,050.00 0.00	Binkley Enterprises 3,344.13 0.00	1,172.27	20,398.50	161.81		ROTO Sign Group IIC 17.762.65 0.00	22,500.00	es 5,844.00	-185,301.00	3,766,949.00	-1.00	State Water Resources 200,000 0.00	iouisement 1/,300.00	17 500 00	27 785 87	McClatchy Newspaper Inc. 2,106.32 0.00 Division of State Arch 2 761 17 0.00	000.01	99790	EERILEived EssiChesed) 000 000	i unock J		Proceeds Received \$12,390,000.00		000-xxxx-100-Nxxx-xx	Bond Measure N	
0.00		0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7 Paid 17-18		\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 00	0.00	0.00	70	Pence, Parking & Office		Proceeds Received	2nd Sale of Bonds			
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	173.87	0.00	0.00	0.00	0.00	0.00	0.00	17,500.00	0.00	0.00	0.00	0.00	Paid 18-19		\$17,673.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1/,500.00	1750000	0.00	0.00	1/3.6/	173.87	0.00	Daid 19.10		\$13,497,000.00	\$13,600,000.00			
3	0.00	0.00	0.00	0.00	2,087.55	1,300.00	350.00	653.38	3,730.00	1,809.00	0.00	393,111.30	-1.00	5,800.00	0.00	0.00	25,759.74	277,855.56	0.00	Paid 19-20	Complete	\$776,337.19	450.00	4,050.00	0.00	0.00	0.00	0.00	0.00	17 767 65	6,250.00	542.00	0.00	470,868.63	-1.00	200 00	0.00	000	37 785 87	2,106.32	/11.5/	711 07	000	Complete		\$13,497,000.00 Proceeds Received	\$13,600,000.00 3rd Sale of Bonds			
000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Encum 20-21		\$0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9 6	U00 Eliculii 50-51	Focum 30-31		ä.	. "			
0.00	4,662.98	1,017.26	3,271.45	23,132.55	0.00	0.00	0.00	0.00	15,920.00	6,422.00	-24,743.00	2,358,667.70	0.00	0.00	0,00	7,584.89	0.00	25,863.44	0.00	Paid 20-21		\$3,218,410.54	0.00	0.00	3,344.13	1,172.27	20,398.50	161.81	2,481.13	0.00	16,250.00	5,302.00	-185,301.00	3,296,080.37	0.00	00.00	0.00	0.00	7,101.17	0.00	0.00	0.00	000 CT	Paid 30 31	Cost of Issuance	\$14,594,000.00	\$14,700,000.00			
CEQA Notice of Exempt Filing	48 Port Switch	Install Office Furniture	Office Furniture	Modular Furniture	Advertisement-Notice to Contractors	Asbestos and Lead Inspection	Air Clearance Testing	Previously Unallocated Costs	Inspection Services	Materials Testing and Inspection	Return of Unused Funds	Wakefield Phasell	Lease Back	Geotechnical Investigation&Report	Topographic Survey	DSA Fee-Final	DSA Fee	Architect - Final Design	Architect - Preliminary Design	Description			Air Clearance Testing	Asbestos and Lead Inspection	Sea. 42"Hx60"L Black Fence Pnls	Office Furniture TJHS PH1	Office Furniture TJHS PH1	Install Office Funiture	Install Office Funiture	Margues Sign	Inspection Services	Materials Testing and Inspection	Return of Unused Funds	TJHS Phase I	Lease Back	Architect - Final Design Permit Anglication Fee	i opograpnic survey	Tonne Life	DSA Fee	Notice to Contractors	Previously oridilocated costs	Productive Health and Costs			\$319,000.00	\$40,481,000.00		Total		
183358	211154	211661	211660	205239	204005	204412	203952	N000 FY18-20	205110	205011	DC-210127	205103	DC-200170	202625	183488& 193198	212962	203401& 204245	183488	175333	PO #			203951	204413	210532	205236	205127	205237	205128	798607	205112	205010	DC-210127	205104	DC-200157	205115	183493& 193197	203400	703400	203962	07-8114 DOON		1757	5	2020-2021	2019-2020	2018-2019	2017-2018		
8 N/A		Circ				6	52 N/A	20 N/A	10 5/19/2020	II N/A	5/19/2020	3 5/19/2020			98 1/9/2018	2 N/A	1/9/2018	88 1/9/2018		Board			N/A						N/A			IO N/A			57 5/19/2020			4 53					BOBTO		\$765,447.07	\$ 409,773.09			9	

Bond Measure N										Interest Earned
21-0000-0-xxxx-0000-xxxx-100-Nxxx-xx					;			Total		
Proceeds Received	\$12,390,000.00		Proceeds Received	\$13,497,000.00 Proceeds Received	Proceeds Receiv	ved .	\$14,594,000.00	\$40,481,000.00	000 2019-2020	\$ 409,773.09
						10.000	Cost of Issuance	\$319,000.00	100 2020-2021	5765 447 07
Org:										3000,000
N007	Brown Phase II - Fencing & Modernization	& Moderniza	0	Complete						
Vendor	13630	Paid 16-1/	Paid 17-18	Paid 18-19	Paid 19-20	Encum 20-21	Paid 20-21	Description	PO#	Board
Northern Engineering	00.010/21	0.00	00,010,01	550.00	0.00	0.00	0.00	Topographic survey	182245 182245	
Northstar Engineering	7 330 00	0.00	0.00	7 330,00	0.00	0.00	0.00	Topo Survey - Utilities	191241	7
Division of State Arch	15 527 44	0.00	0.00	9 225 00	6 300 44	0.00	0.00	Civil Engineering	192088	
KONLAS VINCENTIAL IN	-	2000		1	- market	4		100	1957119. 1916791	
Kleinfelder	16,724.45	0.00	0.00	11,220.95	5,503.50	0.00	0.00	Materials Testing	195886	6 5/21/2019
United Inspection	11,280.00	0.00	0.00	3,440.00	7,840.00	0.00	0.00	Inspection Services	185015& 195302	
DC Inspections Inc.	3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00	Modular In-Plant Inspection	195464	
Leach Group Inc.	1,350.00	0.00	0.00	0.00	1,350.00	0.00	0.00	Modular In-Plant Inspection	195089	
All Commercial Fence	185,693.65	0.00	45,687.00	140,006.65	0.00	0.00	0.00	Construction Main	185552	
All Commercial Fence	9,773.35	0.00	0.00	0.00	9,773.35	0.00	0,00	Construction Main-Retention	204801	
Planning Other Allocation	5,275.09	0.00	1,736.11	2,846.24	692.74	0.00	0.00	Previously Unallocated Costs	N000 FY17-20	~
McClatchy Newspaper Inc.	719.04	0.00	0.00	719.04	0.00	0.00	0.00	Advertisement-Notice to Bidders	194789	9 8/7/2018
JIS Modular	15,000.00	0.00	0.00	15,000.00	0.00	0.00	0.00	Building Design	192786	
R-I Inc	11 951 85	3 8	0.00	00,767,00	11 051 95	0.00	0.00	Windular Office Building	194900	
Haworth	18,169.59	0.00	0.00	0.00	18,169.59	0,00	0.00	Office Furniture	201117	7 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	
Taylor Backhoe Services Inc.	399,129.21	0.00	0.00	0.00	399,129.21	0.00	0.00	Sitework for JTS Modular Bldg	195675	5 4/16/2019
SKW & Associates-8% Fee	82 150 63	000	22 367 73	49 458 74	10 324 16	990	000	Architectural & Engineering	185557& 194036&	97 13
			a la constant	To a second		e e		Commercial or Ciffurcturing	194201& 195192&	8 11/1/2011
Total:	\$1,128,269.87	\$0.00	\$82,400.84	\$290,494.12	\$755,374.91	\$0.00	\$0.00			
N008	Crowell Elementary Fencing & Modernization	cing & Modern	ization	Complete						
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
Neinreider	4 320.00	0.00	0.00	00.067	0.00	0.00	0.00	Testing	185211	
All Commercial Fence	253,080,00	0.00	113 956 00	139 174 00	0.00	0.00	0.00	Construction Main	CTACOT	
All Commercial Fence	13.320.00	0.00	0.00	0.00	13.320.00	0.00	0.00	Construction Main-Retention	204801	2 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	2
Planning Other Allocation	4,904.13	0.00	3,298.48	1,593.42	12.23	0.00	0.00		N000 FY17-20	
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			
N009	Medeiros Security Camera System	ra System		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	259.20	0.00	109.15	150.05	0.00	0.00	0.00	Previously Unallocated Costs	N000 FY17-19	9 N/A
Ednetics Inc.	2,725.35	0.00	0.00	0.00	0.00	2,725.35	0.00	Phase 2 - Security Cameras	214298	
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	7 3/20/2018
Total:	\$23,063.69	\$0.00	\$5,027.15	\$15,311.19	\$0.00	\$2,725.35	\$0.00			
N010	Cunningham Security Camera System	mera System		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
Inharm Controls Security Solutions	20.002	\$0.00	\$ 0.00	20 202 00	0.00	0.00	0.00	Freviously Unamocated Costs	N000 FY18-19	
Total:	\$29,268.77	\$0.00	\$0.00	\$29,268.77	\$0.00	\$0.00	\$0.00	Security content of Stein	1831/0	0.07/47/4

						1	5000	CHI THE		10.31
3/4/2018	0907FT	Security Comera System	\$0.00	20.00	00.00	00.000,000	200.00	40.00	620,000,00	solubou condons accounty adiamons
200	10000	Country Common Control	6	66	60	OU 232 023	5000	\$		photon Controls Security Solutions
N/A	N000 FY18-19	nallocated Costs	0.00	0.00	0.00	390.61	0.00	0.00	390.61	Planning Other Allocation
2		Description PO #	Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost Paid 16-1	Vendor
						Obere 1 Complete		The Suction	Wakafield Security Ca	NOTE
			\$0.00	\$0.00	\$0.00	\$721.15	\$0.00	\$0.00	\$721.15	Total:
8/7/2018		Architectural & Engineering	0.00	0.00	0.00	\$714.00	\$0.00	\$0.00	\$714.00	SKW & Associates-8% Fee
N/A	N000 FY18-19	Inallocated Costs	0.00	0.00	0.00	7.15	0.00	0.00	7.15	Planning Other Allocation
Board		Description PO#	Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
								rane Fencing	eCademy Charter at Crane Fencing	N014
			\$1,637,475.49	\$465,020.53	\$130,439.78	\$18,496.02	\$0.00	\$0.00	\$2,251,431.82	Total:
5107/6/11	205245& 211980									
8/7/2018	204945& 204999&	Architectural & Engineering	42,984.04	14,685.00	105,322.21	\$18,315.00	\$0.00	\$0,00	\$181,306.25	SKW & Associates-8% Fee
refer	213793& 213878				9					
N/A	212999&212920 &	2 Mini Refrigerators & Icemaker	431.82	200.00	0.00	0.00	0.00	0.00	631.82	The Home Depot
N/A	214719	Cabinet & Furniture	0.00	4,246.94	0.00	0.00	0.00	0.00	4,246.94	Haworth Inc.
N/A	212373	Office Furniture	18,882.69	0.00	0.00	0.00	0.00	0.00	18,882.69	Haworth Inc.
N/A	214718	Delivery and Installation of Furniture	0.00	369.33	0.00	0.00	0.00	0.00	369.33	Wardens Office Inc.
10/6/2020	211/41	Inspection services	33,000.00	3,000.00	0.00	0 00	0.00	0.00	2 934 20	Wardens Office Inc
10/6/2020	211740	Materials Testing	7,216.00	4,205.00	0.00	0.00	0.00	0.00	11,421.00	Krazan & Associates Inc.
10/6/2020	211739	Leaseback	-1.00	0.00	0.00	0.00	0.00	0.00	-1.00	JL Bray and Son Inc.
10/6/2020	211739	Contractor Serv.(INC. 6% Contngncy)	1,531,321.54	437,520.46	0.00	0.00	0.00	0.00 /	1,968,842.00	JL Bray and Son Inc.
N/A	210677	Temporary Fencing	706.20	793.80	0.00	0.00	0.00	0.00	1,500.00	Rent a Toilet
N/A	204507	DSA Plan Review Fee	0.00	0.00	17,350.00	0.00	0.00	0.00	17,350.00	Division of State Arch
N/A	205230	Notice to Contractors	0.00	0.00	5,800,00	0.00	0.00	0.00	5,800,000	CTE CAL INC
N/A	N000 FY18-20	Freviously Unallocated Costs	0.00	0.00	113.03	70.101	0.00	0.00	300.83	ridining Culci Miccadon
Board		Description PO#	17-07 BIEN	50 CO T7-07	119.63	181 02	000 raid 17-10	000	300 65	Planning Other Allocation
				3	d of year)	DSA to NO25 at en	locate Arch Fees and	ncing & Office (Al	Julien Elementary Fencing & Office (Allocate Arch Fees and DSA to N025 at end of year)	NO13
			\$0.00	\$0.00	\$489,283.07	\$40,747.48	90.00	00.00	2000,0000	IOIdi;
	195786&		*	******	***************************************	0.000	55	*	trace and tr	
8/7/2018	191520& 195310&	Architectural & Engineering	0.00	0.00	2,000.00	\$43,681.59	\$0.00	\$0.00	\$45,681.59	SKW & Associates-8 % Fee
N/A	195688	Inspection Services	0.00	0.00	2,496.00	0.00	0.00	0.00	2,496.00	United Inspection
4/16/2019& 7/9/2019	195674& 200918	Security Fencing & CO RFC2.0 \$5,622.72	0.00	0.00	482,862.16	0.00	0.00	0.00	482,862.16	Taylor Backhoe Services Inc.
N/A	N000 FY18-20	Previously Unallocated Costs	0,00	0.00	448.71	457.30	0.00	0.00	906.01	Planning Other Allocation
N/A	195570	Testing	0.00	0.00	1,433.20	1,925.50	0.00	0.00	3,358.70	Kleinfelder
N/A	203606	DSA Fee	0.00	0.00	43.00	0.00	0.00	0.00	43,00	Division of State Arch
8/7/2018	194788	Advertisement-Notice to Bidders	0,00	0.00	0.00	683.09	0.00	0.00	683.09	McClatchy Newspaper Inc.
Board	PO# Bc	Description PO	Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost Paid 16	Vendor
								Fondis	Consideration Company	012
			\$0.00	\$0.00	\$3,928.60	\$62,134.74	\$13,329.26	\$0.00	\$79,392.60	Total:
6/5/2018	185552	Construction Main-Retention  Construction Main	0.00	0.00	0.00	61,525.00	13,050.00	0.00	74,575.00	All Commercial Fence
1/2	W-/TLJ 000M	or contract of the contract of	0 00	0 0	707500	3	200	3	20350	II Communical Economic
Board	20, 21, 20	Description PO	Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19 609 74	Paid 17-18 279.26	Paid 16-17	892.60	Vendor Planning Other Allocation
						Phase II - Complete		e II - Fencing	Earl Elementary Phase II - Fencing	N011
\$765,447.07										Org
409,773.09	2019-2020 \$	\$40,481,000.00	\$14,594,000.00 Cost of Issuance	ed.	Proceeds Receiv	\$13,497,000.00 Proceeds Received	Proceeds Received	00	\$12,390,000.00	Proceeds Received
231,734.95	2018-2019 \$	\$40,800,000.00	\$14,700,000.00	•	3rd Sale of Bond	\$13,600,000.00 3rd Sale of Bonds	2nd Sale of Bonds	00	\$12,500,000.00	1st Sale of Bonds:
		local								

Est Security Comment System         Worker Security Comment System         Majoration         Analysis of Branch System         SELECTION STATE SECURITY Comment System         Majoration System         SELECTION STATE SECURITY Comment System         POST SECURITY Comment System         PASS 1 - Competer System         SELECTION STATE SECURITY Comment System         POST SECURITY Comment System         POST SECURITY Comment System         PASS 1 - Competer System         PASS 2 - Competer System         PASS 3 - Comment System								-			200000	
### Debaum Stranger   1982   1	12/3/2019	203453		Security Camera System	\$0.00	\$0.00	\$26,925,60	\$0.00	\$0.00	\$0.00	\$26,925.60	MS.NET
Setundo Secundo Control Secundo Control Setundo Setund	N/A	N000 FY19-20		Previously Unalideated Costs	0.00	0.00	17.47	0.00	0.00	6000	17.52	Contract Contraction
Coher-Allocation   12,250,000	ard			Description	Paid 20-21	EUCUM 20-21	74 74	000 CT-01 DISA	000	10.00	74.71	Sanning Other Allocation
of blackwed/Decision Production         2512 Mode (Section Production Section Section Production Section Production Section Section Production Section Section Production Section Sec			1				20.00	Phase 1 - Complete	0.14710	era system	Dutcher Security Cam	(endor
February Observation											7	
Observaciones control (observaciones)         SELEZIORADIA DI ADRIANI DI ADRIA					\$0.00	\$0.00	\$48,128.94	\$0.00	\$0.00	\$0.00	\$48,128.94	Total:
of blooms/0000-2000-2000-2000-2000-2000-2000-200	9/3/2019		į.	Security Camera System	0,00	0.00	48,084.80	\$0.00	\$0.00	\$0.00	\$48,084.80	AMS.NET
of blooms of blooms of the place of the place of blooms of the place of	N/A	N000 FY19-20		Previously Unallocated Costs	0.00	0.00	44.14	0.00	0.00	0.00	44.14	Planning Other Allocation
Gold Decision (2000) Search (1900)	ard.		PO#	Description	Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
Principal Phase   Principal								Phase 1 - Complete		era System	Osborn Security Came	N022
Prison-production   Prison												1
Patrone-production   Patrone	of any local				\$1,165.00	\$2,006.47	\$44,579.33	\$0.00	\$0.00	\$0.00	\$47,750.80	Total:
Priority	6/18/2019	196070 &211558		Security Camera System	1,165.00	0.00	44,538.45	\$0.00	\$0.00	\$0.00	\$45,703.45	AMS.NET
Patron-Politocox   Patron	N/A	214299		Phase 2 - Security Cameras	0.00	2,006.47	0.00	0.00	0.00	0.00	2,006.47	Ednetics Inc.
Patron-100-Nation:   211,200,000.00   211,200,000.00   211,200   200,000   211,200   200,000   211,200   200,000   211,200	N/A	N000 FY19-20		Previously Unallocated Costs	0.00	0.00	40.88	0.00	0.00	0.00	40.88	Planning Other Allocation
Statistics   Sta	i		50 11	Description	Paid 20-21	Encum 20-21		Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
Wahnut Security Camera System   Paid 15-17   Paid 17-18   Phase 1 - Complete   S13,900,000   S12,000   S								Phase 1 - Complete		ra System	Brown Security Came	Org: NO21
Major   Security Camera System   Fracesch Received   S13,500,000.00   Ind Sale of Bonds   S13,500,000.00   Ind Sale					\$1,192.50	\$0.00	\$72,206.95	\$0.00	\$0.00	\$0.00	\$73,399.45	Total:
Description	6/18/2019	196070 &211558		Security Camera System	1,192.50	0.00	72,140.73	\$0.00	\$0.00	\$0.00	\$73,333.23	AMS.NET
Observe/Objectives/Objectives         S11,500,000.00         Zod Salle of Bonds         \$11,500,000.00         Zod Salle of Bonds         \$11,500,000.00         Total         \$00,000.00         2017-2018         \$6         \$11,700,000.00         Total         \$00,000,000         2017-2018         \$6         \$11,700,000.00         \$11,700,000.00         \$11,700,000.00         \$11,700,000.00         \$20,000.00         \$20,000         \$20,000         \$20,000         \$20,000.00         \$20,000	N/A	N000 FY19-20		Previously Unallocated Costs	0.00	0.00	66.22	0.00	0,00	0.00	66.22	Planning Other Allocation
Poblate/Andread/Control         512,500,000.00         2nd Salte of Bonds         \$13,600,000.00         3nd Salte of Bonds         \$13,470,000.00         Total         \$40,980,000.00         2017,2018         \$ 16 fonds         \$13,470,000.00         7 founds         \$40,980,000.00         2017,2018         \$ 50,000.00         2018,2019         \$ 50,000.00         2018,2010         \$ 50,000.00         2018,2010         \$ 50,000.00         2018,2010         \$ 50,000.00         2018,2010         \$ 50,000.00         2018,2010         \$ 50,000.00         2018,2010         \$ 50,000.00         2018,2010         \$ 50,000.00         2018,2010         \$ 50,000.00         2018,2010         \$ 50,000.00<	ard.		PO #	Description	Paid 20-21	Encum 20-21		Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
Product   Prod								Phone 1 - Complete		Switem	Iulian Security Camer	Org:
obsance-000-boxace-0000-boxace-0000-boxace-000-boxace-000-boxace-000-boxace-000-boxace-000-boxace-					-\$206.99	\$0.00	\$99,772.20	\$3,439.35	\$0.00	\$0.00	\$103,004.56	lotal:
Part	6/4/2019	196003		Security Camera System	0.00	0.00	97,150.39	\$3,406.00	\$0.00	\$0.00	\$100,556.39	AMS.NET
Polazida-Distriction         STA,000,000.00         2nd Sale of Bonds         \$11,200,000.00         Total         \$40,800,000.00         Total         \$40,800,000.00         70 2017-2018         \$40,800,000.00         70 2017-2018         \$40,800,000.00         \$40,800,000.00         2017-2018         \$40,800,000.00         \$40,800,000.00         \$20,800,000.00	6/4/2019	196003		Refund-Returned Product	-206.99	0.00	0.00	0.00	0.00	0.00	-206.99	AMS.NET
Processive   Pro	N/A		ule&Cbl	Sec. Cam. SysNetwrk Modi	0.00	0.00	2,530.31	0.00	0.00	0.00	2,530.31	CDW Government Inc.
Production (Obstack - 100-Notices)         S12,500,000.00         2nd Sale of Bonds         \$13,500,000.00         2nd Sale of Bonds         \$13,500,000.00         Total         \$40,800.000         Total         \$40,800.000         \$10,700.000	aro N/A	N000 EV18-30		Previously Unallocated Cost	0.00	0.00	91.50	33,35	0.00	0.00	124.85	Planning Other Allocation
Photose-cond-charace-100-Hoxace	L		8	Description	Paid 20.71	Fncum 20-21		Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
Proceeds Received   Proceeds Received   Proceeds Received   \$13,497,000.00 and sale of Bonds   \$14,700,000.00   \$14,594,000							7-	Phase 1 - Complete		System	TJHS Security Camera	Org:
Proceed Secrived   \$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   2018-2019   \$18 cereived   \$12,500,000.00   \$12,500,000   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000.00   \$12,500,000   \$12,500,000.00   \$12,50					\$164.65	\$0.00	\$2,500.49	\$44,503.98	\$0.00	\$0.00	\$47,169.12	Total:
Covery-1000-Nation-vax	2/5/2019	194365& 204942		Security Camera System	164.65	0.00	2,498.19	\$44,068.11	\$0.00	\$0.00	\$46,730.95	MS.NET
OPO-Chazzara (DOP-Lazzara (DOP-Lazzara) (DOP-Chazzara (DOP-Lazzara (DOP-L	N/A	N000 FY18-20		Previously Unallocated Cost	0.00	0.00	2.30	435.87	0.00	0.00	438.17	Planning Other Allocation
OnOO-boxxxx-1000-Nxxxx-1000-Nxxxx-1000-Nxxxx-1000-Nxxxx-1000-Nxxxx-1000-Nxxxx-1000-Nxxxx-1000-Nxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-10000-Nxx-10000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000-Nxx-1000	ard		PO#	Description	Paid 20-21	Encum 20-21		Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
OnO-C-boxxxx-100-Moxic-xxx         \$11,500,000.00         2nd Sale of Bonds         \$13,500,000.00 and Sale of Bonds         \$13,470,000.00         Total         \$40,800,000.00         \$013,2013.8 \$         \$40,800,000.00         \$2013-2018 \$         \$40,800,000.00         \$2013-2019 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$40,800,000.00         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$         \$2013-2020 \$							\$ <b>7</b> 6	Phase 1 - Complete		era System	Crowell Security Came	N018
Cost   Paid 15-17   Paid 17-18   Paid 19-17   Paid 17-18   Paid 19-17   Paid 19-20   S23,520.17   S23,520.1												Ore
On-P-xxxxx-1000-Nxxxx-1000-Nxxxx-1000-Nxxxx-1000-Nxxxx-1000-0xxx-1000-0xxxx-1000-0xxxx-1000-0xxxx-1000-0xxxx-1000-0xxxx-1000-0xxx-1000-0xxxx-1000-0xxx-1000-0xxxx-1000-0xxx-1000-0xxx-1000-0xx-1000-0xxx-1000-0xx-10000-0xx-10000-0xx-1000-0xx-1000-0xx-10000-0xx-10000-0xx-10000-0xx-1000-0xx-10000-0xx-10000-0xx-1000-0xx-1000-0xx-1000-0xx-1000-0xx-10000-0xx	and the last				\$0.00	\$0.00	\$1,008.42	\$52,179.73	\$0.00	\$0.00	\$53,188.15	Total:
Proceeds Received   \$12,500,000.00   2nd Sale of Bonds   \$13,600,000.00 3rd Sale of Bonds   \$14,700,000.00   \$14,700,000.00   \$14,700,000.00   \$14,594,000.00	2/5/2019	194363		Security Camera System	0.00	0.00	1,007.50	\$51,667.65	\$0.00	\$0.00	\$52,675.15	AMS.NET
Total   2017-2018   5   12,500,000.00   2nd Sale of Bonds   513,600,000.00   3rd Sale of Bonds   514,700,000.00   514,700,000   514,700,000.00   514,700,000.00   514,700,000.00   514,700,000   514,700,000.00   514,700,000.00   514,700,000.00   514,700,000   514,700,000.00   5	N/A	NOON PART OF		Previously Unallocated Cost	000	0.00	0.92	512.08	0.00	0.00	513.00	Planning Other Allocation
Total   2017-2018   5   12,500,000.00   2nd Sale of Bonds   513,600,000.00   3rd Sale of Bonds   514,700,000.00   514,700,0			3	Description	Paid 20.21	Fnciim 20.21		Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
Total   2017-2018   \$												Org:
Total   2017-2018   \$	***************************************				\$0.00	\$0.00	\$0.00	\$54,048.93	\$0.00	\$0.00	\$54,048.93	Total:
Total   2017-2018   5   1   2017-2018   5   1   2017-2018   5   1   2017-2018   5   1   2017-2018   5   1   2017-2018   5   1   2017-2018   5   1   2017-2018   5   1   2017-2018   5   1   2017-2018   5   1   2017-2019   5   1   2017-2019   5   1   2017-2019   5   2018-2019   2018-201	12/12/2018	800	•	Security Camera System	0.00	0.00	0.00	\$53,520.17	\$0.00	\$0.00	\$53,520.17	AMS.NET
Ot-P-xxxxx-1000-xxxxx-1000-xxxxxx-1000-xxxxxx-1000-xxxxx-1000-xxxxxx-1000-xxxxxx-1000-xxxxxx-1000-xxxxxx-1000-xxxxxx-1000-xxxxxxxx	N/A	N000 EV18 19		Previously Unallocated Cost	0.00	0.00	0.00	528.76	0.00	0.00	528.76	Planning Other Allocation
Ot-P-xxxx-0000-xxxxx-100-Nxxx-xx         Total         2017-2018         \$           ile 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         \$           eds Received         \$12,390,000.00         Proceeds Received         \$13,497,000.00         Proceeds Received         \$14,594,000.00         \$40,481,000.00         2019-2020         \$           eds Received         \$12,390,000.00         Proceeds Received         \$13,497,000.00         Proceeds Received         \$319,000.00         2020-2021         \$			5	Description	Paid 20-21	Fncum 20-21		Phase 1 - Complete	Paid 17-18	era system Paid 16-17	Cost Cost	Vendor
00-xxxx-100-Nxxx-xx         Total         2017-2018         \$           \$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         \$           \$12,390,000.00         Proceeds Received         \$13,497,000.00         Proceeds Received         \$14,594,000.00         \$40,481,000.00         2019-2020         \$           Cost of Issuance         \$319,000.00         2020-2021         \$         \$         \$												Org:
00-xxxx-100-Nxxx-xx	608	1	\$319,000.00		Cost of Issuance							
000-xxxx-100-Nxxx-xx Total 2017-2018 \$			40,800,000.00		\$14,700,000.00	e .	3rd Sale of Bond Proceeds Receiv		2nd Sale of Bonds Proceeds Received	8 8	\$12,500,000.0	1st Sale of Bonds: Proceeds Received
	123,939.03			Total								71-0000-0-xxxx-0000-xxxx-10

		DSA Fee	\$1,020,550.48	0.00 \$741,618.38	\$0.00	\$0.00	\$0.00	\$0.00	\$1,762,168.86	Total:
Advertisement-Notice to Bidders 211230	ertisement-Notice to Bidders	Adve	1,901.15	0.00	0.00	0.00	0.00	0.00	1,901.15	McClatchy Newspaper Inc.
Site Inspection 5 Temp Classrooms 214219	e Inspection 5 Temp Classroom.	Si	0.00	4,125.00	0.00	0.00	0.00	0.00	4,125.00	United inspection
	Inspection Services	0170000	0.00	91,275,00	0.00	0.00	0.00	0.00	91,275.00	United Inspection
	Materials Testing	_	0.00	40,431.00	0.00	0.00	0.00	0.00	40,431.00	Wallace Kuhl & Associates
0'x40' DSA Clssrms	Monthly Lease Sea 20'x40' DSA Clss		0.00	183,935.00	0.00	0.00	0.00	0.00	183,935.00	Mcgrath Rentcorp(Mobile Mod)
	DSA Fee - TJHS PH2		121,950.79	0.00	0.00	0.00	0.00	0.00	121,950.79	FF&J-DSA Reimbursement
DSA Fee - Interim Housing 214014	DSA Fee - Interim Housing		1.947.00	0.00	0.00	0.00	0.00	0.00	1,265,507.52	FF&J-DSA Reimbursement
or HVAC	New Electrical Service for HVAC		27,096.00	0.00	0.00	0.00	0.00	0,00	1 289 507 92	FER I Percent Fee
Previously Unallocated Costs N000 F			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Planning Other Allocation
Description PO #	Description		Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
							DSA Fees from N005)	rch Fees and	TJHS Phase II (Allocate Arch Fees and DSA Fees from N005)	N027 TJ
			\$198,113.94	\$66,768.42	\$1,938.58	\$0.00	\$0.00	\$0.00	\$266,820.94	Total:
			37,450.00	0.00	0.00	0.00	0.00	0.00	37,450,00	Division of State Arch
Perform DSA In-Plant Inspections 212371			13,400.00	0.00	0.00	0.00	0.00	0.00	13,400.00	North American Technical Inc.
Materials Testing 213701	Materials Testing		0.00	7,631,00	0.00	0.00	0.00	0.00	7.631.00	Krazan & Accociates Inc
Topographic Survey			0.00	943.20	1,936.80	0.00	0.00	0.00	2,880.00	Northstar Engineering Group Inc
Erosivity Waiver		~	200.00	0.00	0.00	0.00	0.00	0.00	200.00	SWRCB
94 Architect Services 205184& 213282	100	94	144,438.94	33,758.45	0.00	0.00	0.00	0.00	178,197.39	Teter (\$177,815+Reimbrsmnts)
Notice to Contractors			0.00	810.77	0.00	0.00	0.00	0.00	810.77	McClatchy Newspaper Inc.
Previously Unallocated Costs			0.00	0.00	1.78	0.00	0.00	0.00	1.78	Planning Other Allocation
1 Description PO#	1 Description	17	Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
650[25-9100Dev. Fees],\$169,133[40-004ContSp.Res.]PO213662]	650(25-9100Dev. Fees),\$169,133(40-00.	S	andt,\$1,315,	rvSchreder &B	205182)(Contr. Se	4, \$2M, AMS, PO	id w Dev. Fees 25-000	(Portables pa	Dutcher PH III-Portables[Portables paid w Dev. Fees 25-0004, \$2M, AMS, PO205182][Contr. ServSchreder &Brandt,\$1,315,650[25-9100Dev. I	N026 D
	П	8	\$374,427.60	\$0.00	\$69,032.20	\$0.00	\$0.00	\$0.00	\$443,459.80	Total:
Inspection Services		_	4,500.00	0.00	0.00	0.00	0.00	0.00	4,500.00	United Inspection
48 Port Switch			4,662,98	0.00	0.00	0.00	0.00	0.00	4,662.98	CDW
Materials Testing 205152		5 8	1 720 00	0.00	375 00	0.00	0.00	0.00	2.095.00	CTE CAL INC.
Architectural & Engineering		5	3000	0.00	33,000,00	0.00	0.00	0.00	36.000.00	S3-Architects&Engineers 8%Fee
Politable classroom biogs and site	N	ř	0.00	0.00	000	0.00	0.00	0.00	000	TBS Contractors
Da rees	73	, -	3530000	0.00	00 003 35	0.00	0.00	0.00	250 000 000	DIVISION OF STATE ATCH
ural & Engineering, DSA Fees	Architectural & Engineering, DSA		3,300.00	0.00	0.00	\$0.00	90.00	\$0.00	00.000,86	District of State Arch
Previously Unallocated Costs N000 FY19-20	Previously Unallocated Costs		0.00	0.00	63.31	0.00	0.00	0.00	63.31	Planning Other Allocation
Description PO#	Description		Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
						Complete	STS (	ble Relocation	Julien Elementary Portable Relocation	
			\$181,704.49	\$108.00	\$424,327.11	\$0.00	\$0.00	\$0.00	\$621,498.41	Total:
Advertisement-Notice to Bidders 204357	Advertisement-Notice to Bidders		0.00	0.00	1,267.52	0.00	0.00	0.00	1,267.52	McClatchy Newspaper Inc.
Materials Testing 205171&			0.00	0.00	1,290.00	0.00	0.00	0.00	1,290.00	Krazan & Accociates Inc.
Temporary Fencine 210678	1000		1,392,00	108.00	0.00	0.00	0.00	0.00	1,500.00	Rent a Toilet
5% Contingency		, 60	34,074.6	0.00	0.00	0.00	0.00	0.00	14,074.68	laylor Backnoe
Reloc-4 Portables South side of Campus		**	135,983.44	0.00	210,895.05	0.00	0.00	0.00	346,878.49	Taylor Backhoe
55,500, FOZ01554 - \$202,700]  DSA Fee(POZ00994-\$3818.22 FROM 200994& 211725		7	5,344.37	0.00	3,818.22	0.00	0.00	0.00	9,162.59	Division of State Arch
Relocatables from N003 PO202967 - 201534& 202967	Relocatables from N003 PO20296.		0.00	0.00	196,841.19	0.00	0.00	0.00	212,200.00	Teter-Fixed Fee (Contract Amend 4
Architect - Final Design (Alloc										
0-21 Description PO# Previously Unallocated Costs N000 FY19-20		0-21	Paid 20-21 0.00	Encum 20-21 0.00	Paid 19-20 205.13	Paid 18-19 0.00	Paid 17-18 0.00	Paid 16-17 0.00	Cost 205.13	Vendor Planning Other Allocation
Complete  Dutcher Phase II - Relocation of Portables Split Funded (4 Bond N, 4 Dev. Fee, 3 Major Projects) (MOVE FENCE RENTAL FOR JANUARY 2021 & FORWARD TO N027)	JANUARY 2021 & FORWARD TO N027)	AP	RENTAL FOR	)(MOVE FENCE	, 3 Major Projects	Complete and N, 4 Dev. Fee	bles Split Funded (4 B	ation of Porta	utcher Phase II - Reloc	Org: D:
		è	2001 61 100							
\$40,481,000.00		0 0	\$14,594,000.00 Cost of Issuance	ed.	\$13,497,000.00 Proceeds Received	\$13,497,000.00	Proceeds Received		\$12,390,000.00	Proceeds Received
Total 2017-2018 .00 \$40.800.000.00 2018-2019	Total	5	\$14,700,000.00	•	\$13,600,000.00 3rd Sale of Bonds	\$13.600.000.00	2nd Sale of Bonds		xx \$12,500,000.00	21-0000-0-xxxx-0000-xxxx-100-Nxxx-xx  1st Sale of Bonds:
										Bond Measure N

			Carron de color	concept, sales	Arte classification	deline deline	Animalania 4	***************************************	00 300 000 000	7-1
			\$9.871.782.45	\$1.774.553.35	\$2.351.504.58 \$7.740.705.37 \$1.774.553.35 \$9.871.782.45	\$2.351.504.58	\$1.296.017.81	\$727,108,12	\$23,973,171.68	Total Balance N:
	I		\$0.00	\$4,595.47	\$0.00	\$0.00	\$0.00	\$0.00	\$4,595.47	Total:
214273		Security Camera-Admin Building	\$0.00	\$4,595.47	\$0.00	\$0.00	\$0.00	\$0.00	\$4,595.47	Ednetics Inc.
N000 FY19-20	NC	Previously Unallocated Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Planning Other Allocation
	PO#	Description	Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
								s-Phase 2	Julien Security Cameras -Phase 2	N028
020-2021	0	\$319,000.0	Cost of Issuance	1						
019-2020	10	\$40,481,000.0	\$14,594,000.00	ed	\$13,497,000.00 Proceeds Received	\$13,497,000.00	Proceeds Received	570	\$12,390,000.00	Proceeds Received
2018-2019	0	\$40,800,000.0	\$14,700,000.00	v.	\$13,600,000.00 3rd Sale of Bonds	\$13,600,000.00	2nd Sale of Bonds	30 <del>5</del> 7.	\$12,500,000.00	1st Sale of Bonds:
017-2018	20	Total							-Nxxxxxx	21-0000-0-xxxx-0000-xxxx-100-Nxxx-xx
										COLIC INICOSCI C M

\$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-TJHS.

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	Capital Facilities	Capital Facilities	Special Reserve	General	Total
Unallocated Costs*	GO Bond N 7,296.75	(Developer Fees) 0.00	(RDA) 0.00	(Local Fund) 0.00	(General Admin) 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] Earl Phase I - Fencing [Complete] Medeiros Elementary Fencing [Complete] Walnut Elementary Ed. Ctr. Fencing [Complete] Fencing Projects	155,309.47 516,680.04 198,468.21 460,372.12 1,330,829.84	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	155,309.47 516,680.04 198,468.21 460,372.12 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 6/30/2020. (4) Unspent proceeds from measure N earned \$409,773.09 in interest, from 7/1/2019 to 6/30/2020. (4) Unspent proceeds from measure N & O earned 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.

<sup>\*</sup>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.

<sup>\*\*</sup>Funding change 6/30/2018. Funded from Developer Fees collected.

<sup>\*\*\*</sup> 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.

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

<sup>+++</sup> Classroom furniture purchased with Special Reserve funding.

<sup>++++</sup> 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

Current Unallocated Costs			Report Number: 16 Period Ending: 4/26/2021
PLANNING ARCHITECT/ENGINEERI	NG FEES		
DEPARTMENT OF GENE	Summary of Architect/Engineering Fees RAL SERVICES FEES	0.00	,
CALIFORNIA DEPARTMI	Summary of Department of General Services Fees ENT OF EDUCATION FEES	0.00	,
	Summary of California Department of Education Fees	0.00	•
PRELIMINARY TESTING			
Legitude and the control of the cont	Summary of Preliminary Testing	0.00	
OTHER PLANNING COST			E:
	Government Financial Strategies, Inc.		Financial Consulting
	Government Financial Strategies, Inc. Government Financial Strategies, Inc.		Financial Consulting
	. Government Financial Strategies, Inc.		Financial Consulting Financial Consulting
2/12/2021 32606305			2019-20 Audit Expense
4/21/2021 36215580			2019-20 Audit Expense
4,21,2021 30213300	LIGO DUMY ELI	2,000.00	2010-20 Addit Expense
	Summary of Other Planning Cost	7,296.75	
	TOTAL PLANNING	7,296.75	è
CONSTRUCTION MAIN CONSTRUCTION			
OTHER CONSTRUCTION	Summary of Main Construction I COSTS	0.00	A.
INSPECTION	Summary of Other Construction Costs	0.00	
LABOR COMPLIANCE	Summary of Inspection	0.00	
CONSTRUCTION TESTS	Summary of Labor Compliance	0.00	
FURNITURE & EQUIPME	Summary of Construction Tests	0.00	
	Summary of Furniture & Equipment	0.00	
	TOTAL CONSTRUCTION	0.00	
TOTAL CURRENT UNALLO	OCATED COSTS	7,296.75	

## DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N

TURLOCK UNIFIED SCHO	OL DISTRICT, STANISLAUS COUNTY		
Wakefield Elementary - Pha	se II Modernization		Report Number: 16 Period Ending: 4/26/2021
PLANNING			
ARCHITECT/ENGINEER	ING FEES		
11/14/2018 36073998	FF & J Architects, INC.	17,500.00	Topographic Survey
2/14/2020 36156846	FF & J Architects, INC.		Architect - Final design
2/14/2020 36156846	FF & J Architects, INC.		Architect - Final design
5/30/2020 EP20053	2 FF & J Architects, INC. 3 FF & J Architects, INC.		Architect - Final design
2/3/2021 36204639	FF & J Architects, INC.		Architect - Final design Architect - Final design
	Summary of Architect/Engineering Fees	321,219.00	
DEPARTMENT OF GENE	ERAL SERVICES FEES	321,219.00	
12/11/2019 36146020	FF & J Architects, INC.	500.00	Plan Review Fee
	FF & J Architects, INC.	25,259.74	Plan Review Fee
1/22/2021 36203272	Division of State Architect	7,584.89	Plan Review Fee
CALIFORNIA DEPARTM	Summary of Department of General Services Fees ENT OF EDUCATION FEES	33,344.63	
	Summary of California Department of Education Fees	0.00	•
PRELIMINARY TESTING			
	Summary of Preliminary Testing	0.00	a de la companya de l
OTHER PLANNING COS	T Stanislaus Co. Clerk/Recorder		
6/30/2019	Previously Unallocated Costs		CEQA-Exempt Filing Notice
6/30/2020	Previously Unallocated Costs		Debt Report, Legal, Consulting Debt Report, Legal, Consulting
	Summary of Other Planning Cost	884.25	Dobritoport, Logar, Consuming
	TOTAL PLANNING		
	TOTAL PLANNING	355,447.88	
CONSTRUCTION MAIN CONSTRUCTION			
3/20/2020 DC200157	CT Brayton & Sons Inc.	-1.00	Lease Back
5/27/2020 36171596	CT Brayton & Sons Inc.		June 2020 Lease Payment
	CT Brayton & Sons Inc.		July 2020 Lease Payment
7/15/2020 36176973	CT Brayton & Sons Inc.		August 2020 Lease Payment
8/12/2020 36180498	CT Brayton & Sons Inc.		September 2020 Lease Pmt
9/11/2020 36184867	CT Brayton & Sons Inc.		October 2020 Lease Payment
	CT Brayton & Sons Inc.		November 2020 Lease Pmt
	CT Brayton & Sons Inc.		December 2020 Lease Pmt
	CT Brayton & Sons Inc.		January 2021 Lease Pmt
	CT Brayton & Sons Inc.		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		7.00 (\$ 107,7000 (000,000,000)	
6/30/2020 EP200407	United Inspection Inc.	3.730.00	Construction Inspections
	United Inspection Inc.		Construction Inspections
	United Inspection Inc.		
10/16/2020 36190230	200.00 ft 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Construction Inspections
			Construction Inspections
11/10/2020 36193762			Construction Inspections
	Summary of Inspection	19,650.00	

4/28/2021, 3:40 PM

Wakefield Elementary - Phas	se II Modernization		Report Number: 16 Period Ending: 4/26/2021
LABOR COMPLIANCE			
	Summary of Labor Compliance	0.00	•
CONSTRUCTION TESTS			
2/21/2020 36157921		5,800.00	Geotech Investigation & Repor
3/4/2020 36159817	Bovee Environmental Mgmt Inc.	1,300.00	Asbestos & Lead Inspection
	Bovee Environmental Mgmt Inc.	350.00	Air Clearance Testing
6/30/2020 EP200489	Krazan & Associateds Inc.	1,809.00	Construction Testing
8/28/2020 36183070	Krazan & Associateds Inc.	4,283.00	Construction Testing
9/29/2020 36187344	Krazan & Associateds Inc.	1,105.00	Construction Testing
10/23/2020 36191280	Krazan & Associateds Inc.	517.00	Construction Testing
12/2/2020 36196501	Krazan & Associateds Inc.	517.00	Construction Testing
	Summary of Construction Tests	15,681.00	a voor te se eele soor wet in 1900 in her 1970. N
FURNITURE & EQUIPME	NT		
	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	The results are also as the second of the se
	TOTAL CONSTRUCTION	2,796,537.79	
TOTAL WAKEFIELD PHASI	E II MODERNIZATION	3,151,985.67	

4/28/2021, 3:40 PM 4 of 14

ulien Elementary School - Fe	encing & Office		Report Number: 16
and compression in the property of the property of the compression of	And the first of the supplemental states		Period Ending: 4/26/2021
LANNING			
ARCHITECT/ENGINEERIN	IG FEES		
11/29/2018 36076711	SKW & Associates	11,620,00	Architecture/Engineering
5/30/2019 36110135	SKW & Associates		Architecture/Engineering
6/26/2019 36115862	SKW & Associates		Architecture/Engineering
6/30/2019 EP	SKW & Associates		Architecture/Engineering
8/21/2019 36124162	SKW & Associates		Architecture/Engineering
10/30/2019 36138321	SKW & Associates		Architecture/Engineering
12/11/2019 36146089	SKW & Associates		Architecture/Engineering
1/3/2020 36148969	SKW & Associates		Architecture/Engineering
1/24/2020 36153017	SKW & Associates		Architecture/Engineering
2/26/2020 36158693	SKW & Associates	18,475.00	Architecture/Engineering
4/8/2020 36165933	SKW & Associates		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		Architecture/Engineering
4/22/2020 36167359	SKW & Associates		Architecture/Engineering
4/22/2020 36167360	SKW & Associates		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		Architecture/Engineering
11/4/2020 36192783	SKW & Associates		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		Architecture/Engineering
3/19/2021 36211235	SKW & Associates		Architecture/Engineering
4/21/2021 36215610	SKW & Associates		Architecture/Engineering
	Summary of Architect/Engineering Fees	166,621.25	
DEPARTMENT OF GENER		47.050.00	April March Barre
3/4/2020 36160610	Division of State Architect		Plan Review Fees
CALIFORNIA DEPARTMEI	Summary of Department of General Services Fees NT OF EDUCATION FEES	17,350.00	
	Summary of California Department of Education Fees	0.00	
PRELIMINARY TESTING		3.00	
	Summary of Preliminary Testing	0.00	
OTHER PLANNING COST		203.0	
6/30/2019	Previously Unallocated Costs	181.02	Debt Report, Legal, Consulting
6/30/2020	Previously Unallocated Costs		Debt Report, Legal, Consulting
	Summary of Other Planning Cost	300.65	
	TOTAL PLANNING -	184,271.90	
	TOTAL PLANNING	184,271.90	

4/28/2021, 3:40 PM 5 of 14

TURLOCK UNIFIED SCHOO	L DISTRICT, STANISLAUS COUNTY		
Julien Elementary School - Fe			Report Number: 16
			Period Ending: 4/26/2021
CONSTRUCTION			
MAIN CONSTRUCTION	Dest o Telled	444.00	
8/19/2020 36181600	Rent a Toilet		Temporary Fencing
3/19/2021 36211231	Rent a Toilet		Temporary Fencing
3/19/2021 36211231	Rent a Toilet		Temporary Fencing
3/19/2021 36211231	Rent a Toilet		Temporary Fencing
3/19/2021 36211231	Rent a Toilet		Temporary Fencing
3/19/2021 36211231	Rent a Toilet		Temporary Fencing
4/23/2021 36216141	Rent a Toilet		Temporary Fencing
4/23/2021 36216141	Rent a Toilet		Temporary Fencing
9/8/2020 DC210028	J.L. Bray & Son Inc.		Lease Back
10/14/2020 36189551	J.L. Bray & Son Inc.		November 2020 Lease Pmt
11/13/2020 36194343	J.L. Bray & Son Inc.		December 2020 Lease Pmt
12/9/2020 36197546	J.L. Bray & Son Inc.		January 2021 Lease Pmt
1/13/2021 36201775	J.L. Bray & Son Inc.		February 2021 Lease Pmt
2/10/2021 36205797	J.L. Bray & Son Inc.		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	47.14.71.1.71.1.14.1.4.1.4.1.4.1.1.1.1.1	4 0 17 0 4	
6/30/2020 EP200426	McClatchy Newspaper, Inc.		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.		Construction Inspection
2/3/2021 36204714	United Inspection Inc.		Construction Inspection
2/10/2021 36205834	United Inspection Inc.		Construction Inspection
3/19/2021 36211242	United Inspection Inc.		Construction Inspection
4/21/2021 36215619	United Inspection Inc.		Construction Inspection
	Summary of Inspection	33,000.00	
LABOR COMPLIANCE	Summary of Inspection	33,000.00	
LABOR COMPLIANCE			
	Summary of Labor Compliance	0.00	
CONSTRUCTION TESTS	450 BEST 115 11	0.0000.00	E
4/15/2020 36166570	CTE CAL Inc.		Geotechnical Services
12/2/2020 36196501	Krazan & Associates Inc.		Materials Testing
1/13/2021 36201776	Krazan & Associates Inc.		Materials Testing
1/13/2021 36201776 3/3/2021 36208582	Krazan & Associates Inc.		Materials Testing
3/3/2021 30200302	Krazan & Associates Inc. Summary of Construction Tests	13,016.00	Materials Testing
FURNITURE & EQUIPMEN	[2] 12 [1] 13 [1] 13 [2] [2] 13 [2] 13 [13 [2] 13 [2] 13 [2] 13 [2] 13 [2] 14 [2] 15 [	13,016.00	
1/27/2021 36203670	Haworth Inc.	220.07	Support Panel in Office
2/19/2021 36207086	Home Depot Credit Services		Nurse Office MiniRefrig&Icemaker
4/7/2021 36213482	Haworth Inc.		Desks & Filing Cabinets in Office
4/21/2021 36215623	Warden's		Office Funiture Installation
72.12.1	Summary of Furniture & Equipment	22,248.71	Olioo Farmaro motaliation
	TOTAL CONSTRUCTION	1,602,139.39	
TOTAL JULIEN ELEMENTAR	RY FENCING & OFFICE	1,786,411.29	

4/28/2021, 3:40 PM 6 of 14

Dutcher Middle School - Phas	e II - Relocation of Portables		Report Number: 16
Datorior Middle Corroor 1 Has	on Notocalion of Chables		Period Ending: 4/26/2021
			. choo Enamy. hearest
PLANNING			
ARCHITECT/ENGINEERIN	G 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		Architect - Final design
11/13/2019 36140843	Teter LLP		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	14 Z10 00 41 11 12 12 12 12 12 12 12 12 12 12 12 12	Architect - Final design
5/27/2020 36171682	Teter LLP	3,243.86	Architect - Final design
5/27/2020 36171682	Teter LLP	N. V. O.	Architect - Final design
6/17/2020 36174110	Teter LLP		Architect - Final design
6/17/2020 36174110	Teter LLP		Architect - Final design
6/30/2020 EP200515	Teter LLP		Architect - Final design
6/30/2020 EP200476	Teter LLP		Architect - Final design
	Summary of Architect/Engineering Fees	196,841.19	
DEPARTMENT OF GENER	그렇게 그의 아이들이 아이지 않는데 아이는 그래 그래 그래 그래 그래요?	130,041.13	
7/19/2019 36118847	Division of State Architect	3 818 22	Plan Review Fees
10/14/2020 36189537	Division of State Architect		Plan Review Fees
10/14/2020 00 100007		9.162.59	
CALIFORNIA DEPARTME	Summary of Department of General Services Fees	9,162.59	
CALIFORNIA DEPARTME	NI OF EDUCATION FEES		
	Summary of California Department of Education Fees	0.00	
PRELIMINARY TESTING			
			2
	Summary of Preliminary Testing	0.00	
OTHER PLANNING COST	D	005.40	5.1.5
6/30/2020	Previously Unallocated Costs	205.13	Debt Report, Legal, Consulting
	Summary of Other Planning Cost	205.13	
	TOTAL PLANNING	206,208.91	0
		ADDITACTO # (TO (ADDITION - 1.0).	
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		Relocate 4 Portables
9/16/2020 36185384	TBS Contractors		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		Relocate 4 Portables
9/16/2020 36185384	TBS Contractors	14,138.07	CO#1-Paint Classroom Bldgs
10/16/2020 36190226	TBS Contractors		Relocate 4 Portables
10/16/2020 36190226	TBS Contractors		Relocate 4 Portables
8/19/2020 36181600	Rent a Toilet	690.00	Temporary Fencing
9/23/2020 36185384	Rent a Toilet		Temporary Fencing
10/21/2020 36190781	Rent a Toilet		Temporary Fencing
11/13/2020 36194361	Rent a Toilet		Temporary Fencing
12/16/2020 36199187	Rent a Toilet		Temporary Fencing
2/3/2021 36204693	Rent a Toilet		Temporary Fencing
2/19/2021 36207096	Rent a Toilet		Temporary Fencing
4/23/2021 36216141	Rent a Toilet		Temporary Fencing
	Summary of Main Construction	382,345.17	

4/28/2021, 3:40 PM 7 of 14

Dutcher Middle School - Phase II - Relocation of Portables	Report Number: 16
	Period Ending: 4/26/2021

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	
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	and the second s
FURNITURE & EQUIPMEN	IT		
	Summary of Furniture & Equipment	0.00	
	TOTAL CONSTRUCTION	399,822.69	
OTAL DUTCHER MIDDLE S	SCHOOL PHASE II MODERNIZATION	606,031.60	

4/28/2021, 3:40 PM 8 of 14

	DE DISTRICT, STANISLAUS COUNTY		D 11 1 10
Dutcher Middle School - Phas	se III - Portables		Report Number: 16 Period Ending: 4/26/2021
PLANNING			
ARCHITECT/ENGINEERIN	NG 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		Architect - Final design
2/10/2021 36205827	Teter LLP		Architect - Final design
2/10/2021 36205827	Teter LLP	N. 44 T. G. S.	Architect - Final design
3/17/2021 36210768	Teter LLP		Architect - Final design
DEPARTMENT OF GENER	Summary of Architect/Engineering Fees	144,438.94	
8/5/2020 36179576	Division of State Architect	37,450.00	DSA Fee
0/3/2020 30179370			
CALIFORNIA DEPARTME	Summary of Department of General Services Fees NT OF EDUCATION FEES	37,450.00	
	Summary of California Department of Education Fees	0.00	•
PRELIMINARY TESTING			
	Summary of Preliminary Testing	0.00	in the second se
OTHER PLANNING COST			
6/30/2020	Previously Unallocated Costs		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	1.
CONSTRUCTION MAIN CONSTRUCTION			
	Summary of Main Construction	0.00	7
OTHER CONSTRUCTION	COSTS		
6/30/2020 EP200534	NorthStar Engineering Group	1,936.80	Topographic Survey
	Summary of Other Construction Costs	1,936.80	and the state of t
INSPECTION		1,000.00	
4/21/2021 36215600	N N 1 1 1 1 1 1 1 1 1	40 400 00	DC4   DI - 1   - 1
	North American Technical		DSA In-Plant Inspections
4/21/2021 36215619	United Inspections Inc.	100,000,000,000,000	Inspection Services
	Summary of Inspection	16,025.00	
LABOR COMPLIANCE			2
CONSTRUCTION TESTS	Summary of Labor Compliance	0.00	
CONCINCOTION (LOTO			
FURNITURE & EQUIPMEN	Summary of Construction Tests	0.00	
TOKKITOKE & EWOIT MET	••		
	Summary of Furniture & Equipment	0.00	
	TOTAL CONSTRUCTION	17,961.80	V.
TOTAL DUTCHER MIDDLE	SCHOOL PHASE III MODERNIZATION	200,052.52	

4/28/2021, 3:40 PM 9 of 14

	DISTRICT, STANISLAUS COUNTY		
Osborn Two-Way Immersion A	cademy - Modernization		Report Number: 16
			Period Ending: 4/26/2021
PLANNING			
ARCHITECT/ENGINEERING	FEES		
9/4/2019 36126282	FF&J Architects	9.750.00	Architect - Final design
11/13/2020 36194336	FF&J Architects		
2/3/2021 36204639	FF&J Architects	1.00 ( VB 0 (V) (V) (V) (V) (V) (V)	Architect - Final design
			Architect - Final design
2/3/2021 36204639	FF&J Architects		Architect - Final design
	Summary of Architect/Engineering Fees	700,935.00	
DEPARTMENT OF GENERA	40 FG (1) 10 FG		
1/20/2021 36202707	FF & J Architects, INC.	96,350.00	DSA Reimbursement
	Summary of Department of General Services Fees	96,350.00	
CALIFORNIA DEPARTMENT	T OF EDUCATION FEES		
	Summary of California Department of Education Fees	0.00	
PRELIMINARY TESTING			
	Summary of Preliminary Testing	0.00	,
OTHER PLANNING COST	Summary or Preliminary Testing	0.00	
6/30/2018	Previously Unallocated Costs	462.22	Debt Report, Legal, Consulting
6/30/2020	Previously Unallocated Costs		Debt Report, Legal, Consulting
0/30/2020	and a company of the control of the		
	Summary of Other Planning Cost	498.91	
	TOTAL PLANNING	797,783.91	
CONSTRUCTION MAIN CONSTRUCTION			
	Summary of Main Construction	0,00	
OTHER CONSTRUCTION C	2720		
OTHER CONSTRUCTION C 10/14/2020 36189574	McClatchy Newspaper, Inc.	1 001 15	Notice to Bidders
10/14/2020 30 1893/4			TANK BERKERANG ALAN KANASANTAN .
	Summary of Other Construction Costs	1,901.15	
INSPECTION			
	Summary of Inspection	0.00	•
LABOR COMPLIANCE	Salina, a moposion	0.00	
LABOR COMPLIANCE			
	Summary of Labor Compliance	0.00	
CONSTRUCTION TESTS			
2/21/2020 36157921	CTE CAL Inc.		Geotechnical Report
6/30/2020 EP200397	CTE CAL Inc.	24,600.00	Environmental Report
	Summary of Construction Tests	31,100.00	•
FURNITURE & EQUIPMENT		TABLE AND	
	Summary of Furniture & Equipment	0.00	
	TOTAL CONSTRUCTION	33,001.15	
			-
TOTAL OSBORN IMMERSION	ACADEMY MODERNIZATION	830,785.06	

4/28/2021, 3:40 PM 10 of 14

## DETAILED LISTING OF PROJECT EXPENDITURES - BOND MEASURE N

	OL DISTRICT, STANISLAUS COUNTY		
Turlock Junior High School -	Modernization - Fencing, Parking & Office		Report Number: 16
			Period Ending: 4/26/2021
PLANNING			
ARCHITECT/ENGINEER	NG FEES		
	FF & J Architects, INC.	17,500.00	Topographic Survey
12/11/2019 36146020	FF & J Architects, INC.		Architect - Final design
2/14/2020 36156846	FF & J Architects, INC.	135.00	Architect - Final design
	FF & J Architects, INC.		Architect - Final design
2/3/2021 36204639	FF & J Architects, INC.		Architect - Final design
DED 4 DE 14 CE 0 CE 14 CE 0 CE 14 CE	Summary of Architect/Engineering Fees	306,529.90	
DEPARTMENT OF GENE		27 205 97	DSA Beimbursement
	FF & J Architects, INC. Division of State Architect		DSA Reimbursement Plan Review Fees
12/10/2020 30 199 130		40,047.04	
CALIFORNIA DEPARTM	Summary of Department of General Services Fees ENT OF EDUCATION FEES	40,047.04	
CALII CINIA DEI ANTI	printer a section of consecution for example of the force of the consecution of the conse		·
	Summary of California Department of Education Fees	0.00	
PRELIMINARY TESTING			
	Summary of Preliminary Testing	0.00	*
OTHER PLANNING COS			
6/30/2019	Previously Unallocated Costs		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			A CONTRACTOR OF THE CONTRACTOR
	CT Brayton & Sons, Inc.		Lease Back
5/27/2020 36171596	6 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
	CT Brayton & Sons, Inc.	470,868.62	December 2020 Lease Pmt
	CT Brayton & Sons, Inc.	470,868,62	January 2021 Lease Payment
	CT Brayton & Sons, Inc.	17	Return of Unused Funds
8/21/2020 36182042			5ea. Black Fence Panels
6/17/2020 36174105			Marquee Sign
0/11/2020 301/4101		77	
	Summary of Main Construction	3,602,753.78	
OTHER CONSTRUCTION	COSTS		
2/26/2020 36158702	5.17.78.78.78.78.20.20.20.20.20.20.20.20.20.20.20.20.20.	2.106.32	Notice to Contractors
	Northstar Engineering Group, Inc.	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	Storm Water Report
	Northstar Engineering Group, Inc.		Storm Water Report
	State Water Resouces Board		Permit Application Fee
0/3/2020 301/2302		-	a 150
	Summary of Other Construction Costs	5,147.33	

4/28/2021, 3:40 PM 11 of 14

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
	United Inspections Inc.	1,500.00	Construction Inspection
2/3/2021 36204714	United Inspections Inc.		Construction Inspection
	Summary of Inspection	27,000.00	ag para terminan pendalagan kenangan kenangan para pangan pendalagan pendalagan pendalagan pendalagan pendalag Salah
LABOR COMPLIANCE			
	Summary of Labor Compliance	0.00	
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	- 1714 F 1 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
FURNITURE & EQUIPME	, : [ ) 전 [ [ ] [ ] : [	0,011.00	
8/19/2020 36181575		20.398 50	Office Furniture
8/28/2020 36182632	15.1070107010701001		Office Furniture
8/26/2020 36183065	25.03.73.73.73.73.73.73.75.75.75.75		Install Office Furniture
11/4/2020 36192800	Warden's		Install Office Furniture
	Summary of Furniture & Equipment	24,213.71	(Commence and admitted with the text of the comment
	TOTAL CONSTRUCTION	3,664,958.82	į
TOTAL TURLOCK JUNIOR	HIGH SCHOOL MODERNIZATION	4,012,421.60	

4/28/2021, 3:40 PM 12 of 14

Turlock Junior High School -	Modernization Phase II	A	Report Number: 16 Period Ending: 4/26/202
			,
PLANNING			
ARCHITECT/ENGINEERIN		007.055.54	
2/5/2021 36205124			Architect-Final Design
DEPARTMENT OF GENE	Summary of Architect/Engineering Fees	867,655.54	
3/30/2021 36212454		123 807 70	Plan Review Fee-Reimb.
3/30/2021 30212434	Summary of Department of General Services Fees	123,897.79	
CALIFORNIA DEPARTME	ENT OF EDUCATION FEES	123,097.79	i' •
	Summary of California Department of Education Fees	0.00	
PRELIMINARY TESTING			
	Summary of Preliminary Testing	0.00	
OTHER PLANNING COST		0.00	
	Summary of Other Planning Cost	0.00	7
	TOTAL PLANNING	991,553.33	
CONSTRUCTION MAIN CONSTRUCTION			
	Summary of Main Construction	0.00	
OTHER CONSTRUCTION	COSTS		
10/14/2020 36189574	사건(100 HT) (110 Hz)	1,901,15	Notice to Bidders
12/16/2020 36199201	Turlock Irrigation District		New Service for HVAC
	Summary of Other Construction Costs	28,997.15	
INSPECTION	Sallinary of Salari Sallisandani Sosia	20,007.10	
	Summary of Inspection	0.00	
LABOR COMPLIANCE			
	Summary of Labor Compliance	0.00	
CONSTRUCTION TESTS			
FURNITURE & EQUIPMEN	Summary of Construction Tests	0.00	
	Summary of Furniture & Equipment	0.00	
	TOTAL CONSTRUCTION	28,997.15	
TOTAL TURLOCK JUNIOR	HIGH SCHOOL MOD. PHASE II	1,020,550.48	

4/28/2021, 3:40 PM 13 of 14

V 2

Turlock Junior High School - \$	L DISTRICT, STANISLAUS COUNTY Security Camera System		Report Number: 16 Period Ending: 4/26/2021
PLANNING			
ARCHITECT/ENGINEERIN	IG FEES		
DEPARTMENT OF GENER	Summary of Architect/Engineering Fees RAL SERVICES FEES	0.00	
CALIFORNIA DEPARTME	Summary of Department of General Services Fees NT OF EDUCATION FEES	0.00	
	Summary of California Department of Education Fees	0.00	2
PRELIMINARY TESTING	, , , , , , , , , , , , , , , , , , , ,	0.00	
THE MINISTER TESTINO			
OTHER PLANNING COST	Summary of Preliminary Testing	0.00	
6/30/2019	Previously Unallocated Costs	33 35	Debt Report, Legal, Consulting
6/30/2020	Previously Unallocated Costs		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		Security Cameras
9/4/2019 36126245	AMS NET		Security Cameras
9/4/2019 36126245	AMS NET		Security Cameras
11/6/2019 36139596	AMS NET		Security Cameras
2/5/2020 36154806	AMS NET		Security Cameras
2/5/2020 36154806	AMS NET		Security Cameras
5/13/2020 36169636	AMS NET		Security Cameras
5/13/2020 36169636	AMS NET		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	20070		
OTHER CONSTRUCTION	COSTS		
	Summany of Other Construction Costs	- 0.00	
	Summary of Other Construction Costs	0.00	
INSPECTION	i.		
	Summary of Inspection	0.00	
LABOR COMPLIANCE	Se transcribition and the Bearing and the control of the Section of the Control o		
	S	0.00	57
CONSTRUCTION TESTS	Summary of Labor Compliance	0.00	
CONCINCOTION IZOTO			
	Summary of Construction Tests	0.00	e e e e e e e e e e e e e e e e e e e
FURNITURE & EQUIPMEN	### OFF PANEL PARE FOR THE THE SECOND RESERVED FOR THE PARE PARE PARE PARE PARE PARE PARE PAR	0.00	
		0.00	5)
	Summary of Furniture & Equipment	0.00	
	TOTAL CONSTRUCTION	102,879.71	TA.
TOTAL TURLOCK JUNIOR H	HIGH SCHOOL SECURITY CAMERA	103,004.56	
		100,004.00	

4/28/2021, 3:40 PM 14 of 14

The deficient of STATE (STATE OF STATE					test auton							
Part			665107	200	20 721 665	\$339,431.75	\$4,440.58	\$65,870.89	\$73,761.76	\$0.00	\$582,639.92	Total:
Seed de marchion de la composition de la composi	Selections of Selections (1,000,000 of Selection Selections (1,000,000 of Selections (1,000,000	4/24/2018	185132& 196063&	Topographic Survey, ROW Survey, SWPPP	0.00	717.50	4,438.50	28,271.50	0.00	0.00	33,427.50	Northstar Engineering
Stand	Seare Plance State	N/A	0000 FY17-20	Previously Unallocated Cost	0.00	0.00	2.08	167.39	1,493.76	0.00	1,663.23	Planning Other Allocation
Part	Secriment Statement Statem	N/A	200792& 205017	DSA Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Division of State Architect
Seed Plance of Control (15,000,000)  Record Record (15,000,000)  Record (15,000	### Management   M	5/16/2017	175335	Architect - Preliminary Design	0.00	0.00	0.00	0.00	37,040.00	0.00	37,040.00	Darden Architects-NTE Fee
Sing disclosed control control (SLA 200,000 to 10 10 10 10 10 10 10 10 10 10 10 10 10	### State of Processes   1.1	1/23/2018	205106	Architect - Final Design & Additional Fees	99,134.94	338,714.25	0.00	37,432.00	35,228.00	0.00	510,509.19	Darden Architects-Percent Fee
Size distance   \$1,470,00000   \$1,243 de disout   \$1,120,000000   \$1,243 de disout   \$1,120,000000   \$1,243 de disout   \$1,220,000000   \$1,243 de disout   \$1,220 de	### Substitution	ard	2007000		17-07 DIRA	EUCRIU 50-57	rdiu 13-20	Lain 10-13	1 610 17-10	1010101	-	
Sephiemen (14,200,000 20) 254,500,000 20) 254,500,000 20 20 20,000 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20 20,000 20 20,000 20 20,000 20 20,000 20 20,000 20,000 20,000 20 20,000	Part				o 0020 & 0021 at EO	8&L to be Allocated t	urity and Building B	Cost for Campus Secu	p Parking Lot-Design	CTE/Wood Sho	Turlock High School-	Org: 0003 Vendor
Seb line control control below with protection of the desired set line de la celebration set line de la celebration set line de la celebration de la celebra	Particular   Par				\$0.00	\$0.00	\$0.00	-\$226,338.93	\$244,062.88	\$0.00	\$17,723.95	Total:
		12/5/2017	183095	Architect - Final Design (Allocated to Projects)	0.00	0.00	0.00	-215,005.08	215,005.08	0.00	0.00	Ca Design West-Lump Sum Fee
		10/16/2018	192893	Projects)	0.00	00.00	0.00	0.00	0.00	0.00	0.00	on profit serve completely
Phillips   Part   Par	Part	of any load		Architect - Final Design-addlt (Allocated to	•	3	3	3	9	000	000	Ca Design West-Humn Sum Fee
Sed Records    151,750,000.00   215,550,	Model Colorand Colorand Colorand (Colorand Colorand	5/16/2017	175337	Architect - Preliminary Design	0.00	0.00	0.00	0.00	6,320.00	0.00	6,320.00	Ca Design West-T&M Fee
### 1500 00000 1000 000 000 000 000 000 000	Part	N/A	192639	Fire Sprinker DSA Design (Allocated 1/2 to	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Jorgensen & CO
Part	Cobb Ausser 2000 Ausser 2010 Au	N/A	0000 FY17-19	Previously Unallocated Cost	0.00	0.00	0.00	-4,583.85	4,942.80	0.00	358.95	Planning Other Allocation
### Control	Moderate Observation Observation Observation         54,700,000 to 10 bit Section of Sect	12/5/2017	191015& 191825	DSA Fee(Alloctd 1/3 to 0010, 2/3 to 0012)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Division of State Architect
Politica   1,700,000   20,00	Mariane Outcome         \$14,700,000.00         24,556 de fébrand.         \$13,000.000         24,556 de fébrand.         \$13,000.000         \$13,000.000         \$14,500,000.00         \$14,500,000.00         \$13,130,000.000         \$15,500,000.00         \$13,130,000.000         \$15,500,000.00         \$15,5	12/5/2017	185413	DSA FEE (Allocated to China)	0.00	0.00	0.00	0,1000	-1			
Priman High School   15,000,000   15,000,0	Part	3/6/2018	184314	Topographic Survey	0.00	0.00	0.00	0.00	00.052.9	000	000	Division of State Architect
Part	Manageme	pue			Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
Parametro   Para	Part						, 0010 & 0012)	ocated to 0008, 0009	xpenditures to be alk	Architecture E	Pitman High School	Org:
Securical Column   Securical Column   Securical Column   Securical Column   Securical Column   Securical	Parameter   Para				\$0.00	\$0.00	\$0.00	\$1,130,593.22	\$818,820./9	\$0.00	\$1,949,414.01	OGA.
Parametro   Para	Pobsassive Option	5/2/2017	175018& 183676	Architectural services	Final	Final	Final	31,500.00	150,310.23	0.00	181,810.23	NAW & ASSOCIATES-FIXED FEE
Posture proposed pr	Parametro   Para	N/A	0000 FY17-19	Previously Unallocated Cost	Final	Final	Final	2,714.50	16,582.45	0.00	19,296.95	Flanning Other Allocation
Pocume of Bonds   Polymono   Proceeds Received   S14,700,000.00   Proceeds Received   S14,700,000.00   Proceeds Received   S14,500,000.00   Proceeds Received   Proc	Parametricon   Para	N/A	191076	Measure O - General Counsel	Final	Hinal	Final	0,00	10.87	0.00	23.30	Contain Salaria
Posture Pode   Pode Pode Pode   Pode Pode   Pode Pode   Pode Pode   Pode Pode   Pode Pode   Pode Pode   Pode Pode   Pode Pode   Pode Pode   Pode Pode   Pode Pode   Pode Pode   Pode Pode Pode   Pode Pode Pode   Pode Pode Pode   Pode Pode Pode Pode   Pode Pode Pode Pode Pode Pode Pode Pode	Parametrion	N/A	184722	Construction Testing	Final	Final	Final	0.00	446.50	0.00	28 50	Lozano Smith
About   Abou	Pocasion	10/16/2018	192946	Additional Const. Services	Final	Final	Final	11,031.83	0.00	0.00	11,031.83	Nicro, Inc. Change Order
Patrano   Patrano   Patrano   Padd	Parame   P	2/6/2018	183991	Construction Services	Final	Final	Final	1,074,086.89	644,452.11	0.00	1,718,539.00	Nicro, Inc.
Description	Planta   P		184064		Final	Final	Final	11,260.00	7,000.00	0.00	18,260.00	United Inspection
December	Part				Paid 20.21	Fn01m 20-21	Paid 19-20	Paid 18-19		Paid 16-17	Cost	Vendor
De-part   Part	Part							Complete		HVAC Project	Pitman High School	Org:
Date	Parametri Financial Strategies				\$6,846.75	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,846.75	Total:
Cost of Issuance   Cost   February   February   February   February   Cost   February   Fe	Parametro   Para	N/A	180197& 183901& 185441& 191076	Measure O - General Counsel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Lozano Smith
December	Paid 15-10-10-2000-2000-2000-2000-2000-2000-2	N/A	204461& 210015& 210016	Annual Audit Measure O	6,000.00	12,000.00	0.00	0.00	0.00	0.00	18,000.00	Eide Bailly LLP
Part	Paid 17-18   Paid 18-19   Paid 20-21   Pai	N/A	195113& 201351	Measure O signs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	oigns of ouccess
Parametor   Para	Paid 19-20   Paid 20-21   Pai		195854& 203985& 213445& 213502								ì	
Cost   Paid 16-17   Paid 17-18   Paid 19-20   Encum 20-21   Paid 20-21   Description   Post   Paid 20-21	Inter-   I	N/A	183670& 193046& 194712& 194116& 193834& 195520&	CDIAC Annual Debt Report/Consulting	846.75	0.00	0.00	0.00	0.00	0.00	846.75	Government Financial Strategies
2017-2018   2017-2018   2017-2018   2017-2018   2017-2018   2017-2018   2017-2018   2017-2018   2017-2018   2017-2018   2017-2018   2017-2018   2017-2018   2017-2019   2017	Inter   100-0-xxxx0000-xxxx100-0xxxxx	ard			Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
00-xxxx-100-0xxx-xx	00-жжж-100-Ожж-ж     \$14,700,000.00     2nd Sale of Bonds     \$33,300,000.00     \$33,300,000.00     \$48,000,000.00     \$48,000,000.00     \$2019-2020     \$ \$47,780,000.00     \$ \$2020-2021*     \$ \$2020,000.00		Estimate				TE.				Unallocated Costs	Org:
\$14,700.000.00 2nd Sale of Bonds \$33.300.000.00 514,700.000.00 2nd Sale of Bonds \$33.300.000.00 514,700.000.00	Interes \$14,700.000.00 2nd Sale of Bands \$33,300.000.00 \$ \$14,700.000.00 2nd Sale of Bands \$33,300.000.00 \$	200		\$47,780,000.00	Cost of Issuance			\$33,190,000.00	Proceeds Received		\$14,590,000.00	Proceeds Received
								00 000 006 553	and Sale of Bonds			21-0000-0-xxxx-0000-xxxx-100-0xx 1st Sale of Bonds

### PROFESSOR STATE   18   18   18   18   18   18   18   1		tors	Inspection Services Advertisement-Notice to Contract	0.00	0.00	0.00	1,282.29	0.00	0.00	1,282.29	Total:
Person 1962 Color   Pers			Inspection Services	0,00	0.00		3,406.00	8	. 0.00	1 797 70	PACT DISCOURT PACTOR AND
Parameter   Para						DATAMET OF	A DOTAL STREET	0.00		- voice eles	
Tele Reset.    151,200,200,200   20,45 ke fe sade   151,200,200,200   20,40 ke fe sade   151,200,200   20,40 ke fe sade   20,40 ke fe			Sunsai signal signal lesting	3 5	0.00	10 160 00	0.00	0.00	000	13,568.00	United Inspection
Seach			Materials lesting	0.00	0.00	4 619 75	000	000	000	4 619 25	Kleinfedier
Part			Margiale Torring	0.00	0.00	15 127 50	4 872 50	0.00	0.00	20,000.00	Kleinfedler
State			Addition of two aster	0.00	9	10 623 00	0.00	0.00	0.00	10.623.00	All Commercial Fence
Metaman Ol Ocassas Michana Ol Olavas Michana Ol Olavas Michana Ol Olavas Michana Michana Olavas Michana Olavas Michana Olavas Michana		99,068 from	PHS Fencing & Office(INC CO#2 \$9	0.00	0.00	908,175.20	202,276.30	0.00	0.00	1,110,451.50	CT Brayton & Sons
Marian Ci Colorado Servicio Colorado Servicio Ci Colorado		7009, 1/2 to	0010 from 0002	0.00	0.00	0.00	1,300.00	0.00	0.00	1,300.00	Jorgensen & CO
Red Rocke (1.70,000000			DSA Fee Alloc \$7,914.70 to 0012	0.00	0.00	3,152.20	0.00	0.00	0.00	3,132.20	DIAMPION OF STREET MICHINECT
Sezisacio Serizacio Segundo Serizacio Segundo		2 from 0002	DSA Fee, 1/3 to 0010, 2/3 to 001.	0.00	0.00	0.00	00.002711	0.000	0.00	2 55 20	Division of State Architect
Martane di Sebanica S				3	3	8	00.035.11	3	3	11 350 00	Division of State Architect
Mariane di Selazione Selaz	:= ==	1960118	Security Services	0.00	0.00	5,552.00	3537.50	0.00	0.00	9,089.50	Crime Tek Security
Martane Di Sebarando Di Sebarando Se		195985	Portable Hestrooms	0,00	0.00	107.700	377.31	0.00	0.00	1,070.27	Course of the State of State o
Sez Received S14,740,00000 20 265 ke el sende 1513,100,00000 20 265 Received S14,700,00000 20 265 Received S14,700,0000 20		000	Previously unaliporated cost	0.00	0.00	400.01	1,233,17	0.00	000	1005 77	A&A Portables for
Markane di Recenteri 154,500,0000 20 20 251,200,0000 20 251,20			Allocated from COUZ	0.00	0.00	428 61	1 293 17	0.00	0.00	1 751 78	Planning Other Allocation
Marcane do Colombie		183095	Allocated from COUZ	0.00	0.00	000	10,110,00	0.00	0.00	000	Ca Design West-Addendism
Mariane Dio Deciman High School - PlayFields   S14,000,0000   S	Board	PO#	Description	Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 1/-18	N-91 DIE4	1807 081	Ca Decian West Lump Sum Fee
Red Recine 100 Course 114,290,000 to							Complete		- Fencing & Offi	Pitman High School	Org:
Mariane Dio Decardo Oscobardo Decardo   1514,700,000 00   2014 510,000 00   2017,2018   514,700,000 00   2014,2019   514,700,000 00   2017,2018   514,700,000 00   2017,2018   514,700,000 00   2017,2018   514,700,000 00   2017,2018   514,700,000 00   2017,2019   514,700,000 00   2017,2019   514,700,000 00   2017,2019   514,700,000 00   2017,2019   201				\$0.00	\$0.00	\$130,816.29	\$528,333.43	\$0.00	\$0.00	\$659,149.72	Total:
Mariane O O O Composition O Co			Fire Alarm System	0.00	0.00	112,088.52	501,271.67	0.00	0.00	613,360.19	Johnson Controls Fire Protect.
Marsiere Ob-Observation Observative			FA Sys. CO #1	0.00	0.00	8,932.09	0,00	0.00	0.00	8,932.09	Johnson Controls Fire Protect.
Mariane   Mari			Inspection Services	0.00	0.00	4,000.00	2,200.00	0.00	0.00	6,200.00	United Inspection
Mode-ozouz-d000-bzex-100-		2009, 1/2 to	O010 from O002	0.00	0.00	0.00	1,300.00	0.00	0.00	1,300.00	Jorgensen & CO
Massiare   Co-cour-coloob-sunct-loop-sunct			Previously Unallocated Cost	0,00	0.00	61.18	1,426.76	0.00	0.00	1,487.94	Flanning Other Allocation
Mode			DSA Fee	0.00	0.00	1,569.50	1,800.00	0.00	0.00	3,369.50	Division of State Architect
Measure 00		183095	Allocated from 0002	0.00	0.00	4165.00	20,335.00	0.00	0.00	24,500.00	Ca Design West-Lump Sum Fee
Measure O         Total         514,700,000 00         2 293,0	Board	PO #	Description	Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
6 Messure O Odo-Auxoca/0000-Auxoca/000-Auxoca/000-Auxoca/000-Auxoca/000-Auxoca/000-Auxoca/000-Auxoca/000-Auxo							Complete		- Fire Alarm	Pitman High School	0009
Plantan High School											OFF
Discription				-\$17,093.00	\$0.00	\$79,322.22	\$4,977,987.82	\$0.00	\$0.00	\$5,040,217.04	Total:
Diagnostic   Dia			Advertisement-Notice to Contr.	0.00	0.00	0.00	1,270.30	0.00	0,00	1,270.30	Modesto Bee
Diagnostration   Diag			Inspection Services	0.00	0.00	0.00	36,272.00	0.00	0.00	36,272.00	United Inspection
Pitman High School - Piayfields   Paid 17-18   Paid 17-18   Paid 18-19   O.000   O.0			Materials Testing	0.00	0.00	0.00	16,552.00	0.00	0.00	16,552.00	Kleinfedler
Phrman High School - Playfields   Paid 17-18   Paid 19-17   Paid 19-17   Paid 19-17   Paid 19-20   Paid 19-			PHS Softball Bleachers	0.00	0.00	25,794.38	0.00	0.00	0.00	25,794.38	Playcore Wisconsin Inc.
STATONOODOO   STATONOOOO   STATONOOOOO   STATONOOOOOOOOOO   STATONOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOOO		\$5,992	Playfield Synthetic Track, CO #1 -S	0.00	0.00	10,993.00	322,715.00	0.00	0.00	333,708.00	Beynon Sports Surfaces
Pitman High School - Piayfields   Paid 17-18   Paid 18-19   Paid 18-			Playfield Artificial Turf	0.00	0.00	34,461.47	654,767.97	0.00	0.00	689,229.44	Field Turf USA Inc.
Pitman High School-   Payfields   Paid 15-17   Paid 15-18   Paid 18-19   Paid 19-20   Poole   Payfields   Paid 19-20   Payfield Renovations   Payfi		193000	Credit Unused Funds	-17,093.00	0.00	0.00	0.00	0.00	0.00	-17,093.00	CT Brayton & Sons
STATING   STAT		193001	Playfield Renovations	0.00	0.00	0.00	00.179,050,5	0.00	0.00	00.120,000,0	er angluni sa anna
Measure O         Inter Measure O         Unitary Sum Fee         Cost of Issuance         ST20,000.00         Cost of Issuance         ST20,000.0				1	)	3	200	3	3	3 530 831 00	T Brazion & Sons
Measure 0         Incremental Measure O         Unit-2018         Unit-2018         Unit-2018         Unit-2018         Unit-2018         Unit-2018         Unit-2018         Unit-2018         Unit-2018         Unit-2019         Unit-2019         Unit-2019         Unit-2019         Unit-2019         Cast of Issuance         Cast of Issuance         Unit-2019         Unit-2019         Cast of Issuance         Cast of Issuance         Synthetics         Enam           Pitman High School - Playfields         Complete         Complete         Encum 20-21         Description         PO #         Boar Issuance           Issuance         Synthetics         Cast of Issuance         Synthetics         Encum 20-21         Description         PO #         Boar Issuance           Issuance         Synthetics         PO #         Boar Issuance         PO #         Boar Issuance         PO #         Boar Issuance         PO #         Boar Issuance		000	Previously Unallocated Cost	0.00	0.00	39.71	14,690.21	0.00	0.00	14,729.92	Planning Other Allocation
Measure 0         Incomessor of the color of the colo			DSA Fee	0.00	0.00	0.00	6,750.00	0.00	0.00	6,750.00	Division of State Architect
Measure O 00-0-xxxx-100-0xxx-xx 100-0-xxxx-1000-0xxx-xx 100-0-xxxx-1000-0xxx-xx 100-0-xxxx-1000-0xxx-xx 100-0-xxxx-1000-0xx-xx 100-0-xxx-1000-0xx-xx 100-0-xxx-1000-0xx-xx 100-0-xxx-1000-0xx-xx 100-0-xxx-1000-0xx-xx 100-0-xxx-1000-0xx-xx 100-0-xxx-1000-0xx 100-0-xxx-1000-0xx 100-0-xx-			Architect - Final Design-addlt	0.00	0.00	8033.66	97,149.34	0.00	0.00	105,183.00	Ca Design West-Addendum
Measure O         2017-2018         5         2017-2018         5         2017-2018         5         2017-2018         5         2017-2018         5         2017-2018         5         2017-2018         5         2018-2019         5         2018-2019         5         2018-2019         5         2018-2019         5         2018-2019         5         2018-2019         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2021         5         2019-2021         5         2019-2021         5         2019-2021         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         5         2019-2020         2019-2020         2019-2020         5         2019-2020         2019-2020         2019-2020         2019-2020         2019-2020         2019-2020         2019-2020         2019-			Allocated from 0002	0.00	0.00	0.00	297,000.00	0.00	0.00	297,000.00	Ca Design West-Lump Sum Fee
Measure O         Total         2017-2018         5           00-0-xxxx-100-0xxxx-100-0xxxx-100-0xxxx-100-0xxxx-100-0xxxx-100,000.00         2nd Sale of Bonds         \$33,300,000.00         \$48,000,000.00         2018-2019         \$           eds Received         \$14,700,000.00         Proceeds Received         \$33,190,000.00         Cost of Issuance         \$47,780,000.00         2020-2021*         \$           Pitman High School - Playfields         Complete	Board	PO#	Description	Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
Inter   2017-2018   2017-2018   2017-2019   2018-20							Complete		- Playfields	Pitman High School	Org:
Total   2017-2018   5009-xxxxx   514,700,000.00   2nd Sale of Bonds   \$33,300,000.00   \$33,300,000.00   \$48,000.00   \$48,000.00   \$48,000.00   \$48,000.00   \$	\$1,436,733.45	\$220,000.00		Cost of Issuance							
1000-xxxx	w 1	Become	\$41				\$33,190,000.00	Proceeds Received		\$14,590,000.00	Proceeds Received
2017-2018 sincere	n 40 4						\$33,300,000.00	2nd Sale of Bonds			21-0000-0-xxxx-0000-xxxx-100-0xx 1st Sale of Bonds
	Ş	2017-									Bond Measure O

Total:	Planning Other Allocation	Ednetics Inc.	Veridor	Vendor	ONIS.	000	Total:	Planning Other Allocation	Wright & Associates	Stewart & Stewart Inc.	Krazan & Associates Inc.	CI Brayton & Sons, Inc.	CT Brayton & Sons, Inc.	McClatchy Newspaper Inc.	McClatchy Newspaper Inc.	FF&J-Reimbursement	FF&J-Percent Fee	Vendor	0013	Total:	CT Brayton & Sons	CT Brayton & Sons	Warden's Office Inc.	Hotel Supply Warehouse	Hacket Industries	Today's Classroom	United Inspection	Division of State Architect	Division of State Architect	Planning Other Allocation	Ca Design West-Addendum	Ca Design West-Lump Sum Fee	Vendor	0012	Total:	Division of State Architect	Division of State Architect	United Inspection Inc.	Brazos Urethane, Inc.	Brazos Urethane Inc	McClatchy Newspaper Inc	Planning Other Allocation	Darden Architects-Percent Fee	Vende	Org:		Proceeds Received	1st Sale of Bonds	Bond Measure O 21-0000-0-xxxx-0000-xxxx-100-0xxx-xx
\$19,062.96	0.00	19,062.96	COST	Cost Baid 16-17 Baid	Turlock High School		\$2,783,423.43	52.52	7,565.00	28,600.00	9,126.00	-1.00	2,475,310.00	2,106.32	1,167.12	23,078.07	236,419.40	fort	PHS Pool to be fund	\$1,780,594.77	1,534,329.50	-30,934,00	75.768,7	1,826.20	12,092.79	13,786.43	13,568.00	7,914.70	22,500.00	2,445.62	105,668.01	94,500.00	Cost	Pitman High School - Culinary Arts	\$1,264,224.37	23,600.00	305.80	7,560.00	42 512 29	981 850 00	731.00	1.055.49	206 609 77	Turiock nigh school - Rooting Biags B & L	Turket High School		\$14,590,000.00	\$14,700,000.00	XX-XX
90.00	0.00	0.00	Paid 16-1/	- Security Came	Serusibu Cama		\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	- Child Nutritio	ed by Restricted	\$0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Paid 16-17	- Culinary Arts	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	000	000	- Kooling Bidgi	Pooffine Bilds				
00.00	0.00	0.00	8T-/T DIEA	Baid 17 10	2021		\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	ruman mgn school - Chia wurtition Annexy Sotioball Scoreboard (Foots Society of Manager Constitution Commence Paid 14.6.17 Paid 14.6.17 Paid 14.6.17 Paid 14.6.17 Paid 14.6.17 Paid 14.6.17 Paid 16.6.17	PHS Pool to be funded by Restricted Mainenance ORG1363	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Paid 17-18		\$0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	000 OT-10	2001	-		Proceeds Received	2nd Sale of Bonds	
\$0.00	0.00	0.00	KI-9T DIEA	0			\$0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	reboard/Pool Scored	63	\$525,094.02	336,203.10	0.00	0.00	0.00	0,00	0.00	3,408.00	0.00	22,500.00	1,847.67	66,635.25	94,500.00	Paid 18-19	Complete	\$196,007.90	23,600.00	0.00	0.00	0.00	000	731 07	555 85	171 171 03	complete			\$33,190,000.00	\$33,300,000.00	
00 03	0.00	0.00	Paid 19-20	20.00			\$112,287.61	52.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112,235.09	paid 10.70		\$1,286,318.19	1,198,126.40	00.0	2,897.52	1,709.64	12,092.79	13,786.43	10,160.00	7,914.70	0.00	597.95	39,032.76	0.00	Paid 19-20		\$1,068,216.47	0.00	305.80	7.560.00	42 512 29	081 950 00	000	499 64	25 ABB 7A	,					
20 020 003	0.00	19062.96	Encum 20-21	70.70			\$2,023,125.31	0.00	7,565.00	25,902.50	9,126.00	0.00	1,856,482.50	0.00	0.00	0.00	124,049.31	to New Orgs, after co	,	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Encum 20-21		\$0.00	0.00	0.00	0.00	0.00	9 6	0.00	0.00	EUCUM 20-21						
\$0.00	0.00	0.00	Paid 20-21				\$648,010.51	0.00	0.00	2,697.50	0.00	-1.00	618,827.50	2,106.32	1,167.12	23,078.07	135.00	onstruction commen	•	-\$30,817.44	0.00	-30,934.00	0.00	116.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Paid 20-21		\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TZ-07 DIEA			Cost of Issuance			
	Previously Unallocated Cost	Security Cameras	Description					Previously Unallocated Cost	Softball Scoreboard 6'x10'	Inspection Services	Materials Testing	Lease-Lease Back	Contractor Services with 5% Contingency	Notice to Bidders - CN Annex	Notice to Bidders - Pool	DSA Fee Reimbursement to FF&J	Architect - Final Design				PHS Culinary Arts Less CO1 (\$146,688)	Credit Unused Funds	Classroom Furniture	Bea - Outdoor Table & Chair Sets	18ea - Stainless Steel Work Tables	36ea - 24" High Café Stools	Inspection Services	DSA Fee Alloc \$7,914.70 from 0010	DSA Fee, 1/3 to 0010, 2/3 to 0012 from 0002	Previously Unallocated Cost	Allocated from 0002	Allocated from 0002	Description			DSA Fee	Additional DSA Fee (Scope Increase)	Inspection Services	THE BOOK OF REQUESTS \$137,363,59	Advertisement-Notice to bioders	Advantage of Marian to Bidde	Browlench Hallocated Cost	Allocated for Cons			\$220,000.00	\$47,780,000.00	\$48,000,000,00	Total
		214274	PO# Bo					O000 FY19-20	214017	213280	213625	213698	213698	212334	210992	212333	203430& 212333				195114	195114	204257	203517	203466	203465	196004	205107	2 191825	0000 FY18-20	192893	183095	PO III	4		194383	203285	195820	701637	196961	07-8114 0000	18361/ & 195364				0	220	2019-2020	2017-2018 \$ 2018-2019 \$
		N/A	Board					N/A	N/A	2/2/2021	3/2/2021	3/2/2021	3/2/2021	11/10/2020	8/18/2020	N/A	12/3/2019				6/18/2019	6/18/2019	N/A	N/A	N/A	N/A	4/16/2019	N/A	12/5/2017	N/A	10/16/2018	12/5/2017	Roard			1/23/2018	N/A	V/N	5///2019	3/5/2019	N/A	1/23/2018	Board			\$1,436,733.45	VE0.00		\$ 169,122.24 \$ 175,926,68

	201349		\$0.00	\$0.00	\$901,426.72	\$143,163.80	\$0.00	\$0.00	\$2,506,042.87	Total:
4/24/2018	185132& 196063&	Topographic Survey, ROW Survey, SWPPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Northstar Engineering
11/5/2019	203266	Contractor Services (\$18,735,000 SCI BLDG, \$2,248,000 Camp Sec) From O005	0.00	0.00	786,547.65	0.00	0.00	0.00	2,248,000.00	CT Brayton &Sons
N/A	0000 FY18-20	Previously Unallocated Cost	0.00	0.00	421.63	363.80	0.00	0.00	785.43	Planning Other Allocation
N/A	200792& 205017	DSA Fee	0.00	0.00	9,900.00	0.00	0.00	0.00	9,900.00	Division of State Architect
5/16/2017	175335	Architect - Preliminary Design	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Darden Architects-NTE Fee
1/23/2018	205106	0003	0.00	0.00	104,557.44	142,800.00	0.00	0.00	247,357.44	Darden Architects-Percent Fee
BOard	1936179 1053649.	Allocated from PYONIA PYONIS PYONIS &	12.07 0181	CHEMIN 20-21	100 17-17	100 40			***	
		0005)	2.248M (10.71%) fr	Turdock High School - Campus Security/Fencing/Security Cameras/PA/FA(Need to Alloc CT Brayton Lease-Lease Back \$2.248M (10.71%) from  Cost Paid 16-17 Paid 17-18 Paid 18-19 Paid 19-20 Forum 20-21 Paid 20-21 Paid 19-20 Forum 20-21 Paid 20-21 Pa	ed to Alloc CT Brayt	Cameras/PA/FA(Ne	ity/Fencing/Security	- Campus Secur	Turlock High School Cost	Vendor
			\$1,475,293.34	\$530,138.44	52.180,26	\$0.00	30.00	90.00	52,000,135	TOTOI.
N/A	O000 FY19-20	Previously Unallocated Cost	00.0	0000	50,103,03	0.00	60.00	\$0.00	£0 000 C3	Total:
8/4/2020	210822	144x40 USA Appr. Modular Classroom Wing	1,243,593.89	456,466.11	0.00	0.00	0.00	0.00	1,700,000,00	Discontinuous all carries
N/A	212372	DSA In-Plant Inspection for Relocatables	9,600.00	0.00	0.00	0.00	0.00	0.00	1 700 000 00	Mortin American Technical
3/2/2021	213700	Inspection Services	0.00	15,750.00	0.00	0.00	0.00	0.00	15,750.00	United inspection inc.
3/2/2021	213701	Materials Testing	0.00	7,631.00	0.00	0.00	0.00	0.00	7,631.00	Krazan & Associates Inc.
N/A	211266	Geotechnical Services	8,300.00	0.00	0.00	0.00	0.00	0.00	8,300.00	CTE CALINC.
N/A	211200	DSA Fee	21,550.00	0.00	0.00	0.00	0.00	0.00	21,550.00	Division of State Architect
N/A	205225	Topographic Survey	0.00	0.00	2,680.00	0.00	0.00	0.00	2,680.00	NorthStar Engineering Group Inc.
N/A	212899	Notice to Contractors	0.00	810.78	0.00	0.00	0.00	0.00	810.78	McClatchy Newspaper Inc.
6/2/2020	205183	inal Design	192,249.45	49,500.55	0.00	0.00	0.00	0.00	241,750.00	Teter - 10% Fee
Board	PO# Bo		Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
		.]PO213662)	Contingency-Sp.Res	Pitman High School - Modular Wing (Contractor ServSchreder & Brandt, \$751,350 [49-000 Mello-Roos], \$37,567 [40-004 Contingency-Sp. Res.] PO213662]	1,350[49-000Mello-F	reder &Brandt,\$75	(Contractor ServSch	- Modular Wing	Pitman High School	0019
			\$7,639.08	\$0.00	\$4,330.60	\$0.00	\$0.00	\$0.00	\$11,969.68	TOTAL:
N/A	0000 FY19-20	Previously Unallocated Cost	0.00	0.00	2.02	0.00	0.00	0.00	2.02	Planning Other Allocation
0707/1/4	205149	account connected	,,000,000		1				3	
	04944& 204959&		7 639 08	000	4 378 58	0 00	000	0.00	11.967.66	AMS.Net
Board	PO# Bo	Description PC	Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
						Complete		Cameras	eCademy - Security Cameras	8100
			\$0.00	\$0.00	68'958'85	00.00	00.00	90.00	\$40,040.03	iolai.
N/A	O0001719-20	rreviously unallocated cost	0.00	0.00	20,212	0.00	0.00	6000	C40 040 00	Total:
12/3/2019	203450	Security Cameras	0.00	0.00	48,624.04	0.00	0.00	0.00	38 CC	Planning Other Allocation
Board			Paid 20-21	Encum 20-21	Paid 19-20	FI-81 DIEA	Paid 17-18	VI-9T DIEA	1507	veillor
					2	complete	Sdo Fildoe II	- security came	Finding School - Security Comeros Frase II	Vandar
						Complete	rac Dhace II	Contribu Came	Pitman High School	Org:
			\$2,128,209.93	\$0.00	\$128,020.71	\$0.00	\$0.00	\$0.00	\$2,256,230.64	Total:
N/A	203766&212996	DSA Plan Review Fee	5,298.54	0.00	20,500.00	0.00	0,00	0.00	25,798.54	Division of State Architect
N/A	213128	6EA. Office Chairs	348.82	0.00	0.00	0.00	0.00	0.00	348.82	School Outfitters LLC
N/A	212977	Network Equipment	2,085.75	0.00	0.00	0.00	0.00	0.00	2,085.75	CDW LLC
N/A	212783	Admin & Conference Rm Furniture	4,259.47	0.00	0.00	0.00	0.00	0.00	4,259.47	Warden's Office Inc.
N/A	212179	Conference Table & Relocate Off, Furn.	1,898.30	0.00	0.00	0.00	0.00	0.00	1,898.30	Warden's Office Inc.
N/A	212093	Networking Equipment and cable	16,273.78	0.00	0.00	0.00	0.00	0.00	16,273.78	CDW LLC
N/A	211936	Café Furniture-Gea 10' Tables w/ chairs	8.945.32	0.00	0.00	0.00	0.00	0.00	8,945.32	Virco
N/A	203161	Gentechnical Services	0.00	0.00	4,300.00	0.00	0.00	0.00	4,300.00	CTE CAL INC.
N/A	COTCO	Materials Testion	5 028 00	0.00	000	0.00	0.00	0.00	5.028.00	Krazan & Associates Inc.
6/2/2020	205222	5% Contingency	54,052.43	0.00	0.00	0.00	0.00	0.00	14 925 00	United Inspection Inc
6/2/2020	205221	General Contractor	1,951,341.00	0.00	0.00	0.00	0.00	0.00	1,951,341.00	The Contractors
N/A	204600	Erosivity Waiver	0.00	0.00	200.00	0.00	0.00	0.00	200.00	State Water Resources Cntrl Brd
N/A	204410& 204933	Notice to Bidders	0.00	0.00	2,013.59	0.00	0.00	0.00	2,013.59	McClatchy Newspaper Inc.
N/A	0000 FY19-20	Previously Unallocated Cost	0.00	0.00	59.88	0.00	0.00	0,00	59.88	Planning Other Allocation
11/5/2019	203109& 204084	inal Design w Amendments	63,753.52	0.00	100,947.24	0.00	0.00	0.00	164,700.76	Teter-8% Fee
Roard	PO#	scription	Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
\$1,436,/33.45		RDA) \$220,000.00	uilding funded from	(2 Mobile Modular Building funded from RDA)		Complete			Kilrov	0016
	2020-2021* \$	\$47,780,000.00	The of leavening			on non/net/eec	occess neceived		4,4,000,000,000	LIOCEGUS MERCINES

Bond Measure O 21-0000-0-xxx-0000-xxx-100-0xxx-xx 1st Sale of Bonds

**Proceeds Received** 

\$14,700,000.00 \$14,590,000.00

2nd Sale of Bonds Proceeds Received

\$33,300,000.00

Total

2017-2018 2018-2019 2019-2020 2020-2021\*

Interest Earmed \$ 169,122,24 \$ 175,926.68 \$ 798,555.62 \$ 293,128.91 \$1,436,733.45

\$48,000,000.00 \$47,780,000.00 \$220,000.00

December				\$16,569,558.02	\$10,695,569.03	\$11,914,467.53	\$8,541,303.49	\$1,240,498.66	\$0.00	\$48,961,396.73	Total Balance O:
Procession   Pr											
Contract				\$0.00	\$8,477.25	\$0.00	\$0.00	\$0.00	\$0.00	\$8,477.25	Total:
Observation Objection of Control Objective (15 Application)         Standage of Rends         \$14,790,000.00         And Sale of Rends         \$33,300,000.00         Control Sale of Rends         \$33,300,000.00         Control Sale of Rends         \$33,300,000.00         Control Sale of Rends         \$33,200,000.00         2017-2018         \$48,000,000.00         2019-2010         \$48,000,000.00         2019-2010         \$48,000,000.00         2019-2010         \$48,000,000.00         2019-2010         \$48,000,000.00         2019-2010         \$48,000,000.00         2019-2010         \$48,000,000.00         2019-2010         \$48,000,000.00         2019-2010         \$48,000,000.00         \$2019-2010         \$48,000,000.00         \$2019-2010         \$48,000,000.00         \$2019-2010         \$48,000,000.00         \$2019-2010         \$48,000,000.00         \$2019-2010         \$48,000,000.00         \$2019-2010         \$48,000,000.00         \$2019-2010         \$2019-2010         \$48,000,000.00         \$2019-2010         \$201	NA	0000 FY19-20	Previously Unallocated Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Planning Other Allocation
Control   Cont		214297		0.00	8,477.25	0.00	0.00	0.00	0.00	8,477.25	Ednetics Inc.
Control   Cont	ard			Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
Control   Cont									neras	Kilroy - Security Can	0023
00-0-counce-0000-counce-1000-Counce-1100-C				\$9,916.00	\$14,290.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,206.00	Total:
00	NA	0000 FY20-21	Previously Unallocated Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Planning Other Allocation
000-poxxxx-0000-poxxxx-100-poxxxxx	3/16/202	213883	Inspection Services	0.00	7,500.00	0.00	0.00	0.00	0.00	7,500.00	United Inspection Inc.
000-boxxxx-100-boxxxx	4/20/2021	214712	Materials Testing	0.00	6,790.00	0.00	0.00	0.00	0.00	6,790.00	Krazan & Associates Inc.
000-boxxxx-100-boxxxx-100-boxxxx-100-boxxxx-100-boxxxx-100-boxx-100-boxxx-100-boxxx-100-boxxx-100-boxxx-100-boxxx-100-boxxx-100-boxxx-100-boxxx-100-boxxx-100-boxxx-100-boxxx-100-boxxx-100-boxx-100-boxx-100-boxxx-100-	4/20/202	214727	Contractor Services (Split w/RDA/0021)	0.00	TBD	0.00	0.00	0.00	0.00	TBD	CT Brayton &Sons
Ob-Postacy (DOD-Dock coat)         \$14,700,000.00         2nd Sale of Bonds         \$33,900,000.00         Cost of Issuance         Total         \$48,000.00         \$2017-2018         \$ 2017-2018         \$ 2017-2018         \$ 2017-2018         \$ 2017-2018         \$ 2017-2018         \$ 2017-2018         \$ 2017-2018         \$ 2017-2018         \$ 2017-2018         \$ 2017-2018         \$ 2018-2019 <t< td=""><td>NA</td><td>210848</td><td>DSA Fee</td><td>9,916.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>9,916.00</td><td>Division of State Architect</td></t<>	NA	210848	DSA Fee	9,916.00	0.00	0.00	0.00	0.00	0.00	9,916.00	Division of State Architect
Cost   Proceed	1/23/201	183617& 194776& 194863		0.00	0.00	0.00	0.00	0.00	0.00	0.00	Darden Architects-Percent Fee
December   S14,700,000.00   S14,700,00	ard				Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
STATE   STAT				0021	ount for CT Brayton is	)3)Full contract amo	nd Architect from OO	llocate from 0021 ar	- East Wing (A	Turlock High School	0022
STACK   STAC				\$0.00	\$5,038,267.66	\$228,618.23	\$0,00	\$0.00	\$0.00	\$5,266,885.89	lotal:
Displace	4/24/201	185132& 196063& 201349	1 130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Northstar Engineering
DOI-1000000000000000000000000000000000000	3/16/202	213884	Inspection Services	0.00	24,450.00	0.00	0.00	0.00	0.00	24,450,00	United Inspection Inc.
DOD-  DOCK-DOCK-DOCK-DOCK-DOCK-DOCK-DOCK-DOCK-	4/20/202	217712	Materials Testing	0,00	12,890.00	0.00	0.00	0.00	0.00	12,890.00	Krazan & Associates Inc.
DOD-poxxxx-100-poxxx-100-pox	4/20/202	214727	Contractor Services (Split w/RDA/0022)	0.00	4,999,095.93	0.00	0.00	0.00	0.00	4,999,095.93	CT Brayton &Sons
100-0-xxxxx-1000-xxxxx-100-0xxxx-100-0xxxx-100-0xxxx-100-0xxxx-100-0xxxx-100-0xxx-100-0xxx-100-0xxx-100-0xxx-100-0xxx-100-0xxx-100-0xxx-100-0xxx-100-0xxx-100-0xxx-100-0xxx-100-0xxx-100-0xx-100-0xxx-100-0xxx-100-0	N/A	212910	Notice to Contractors	0.00	1,831.73	0.00	0.00	0.00	0.00	1,831.73	McClatchy Newspaper Inc.
2017-2018   5   5   5   5   5   5   5   5   5	N/A	0000 FY19-20	Previously Unallocated Cost	0.00	0.00	106.93	0.00	0.00	0.00	106.93	Planning Other Allocation
101-2018   501-2018	N/A	200792& 205017	DSA Fee	0.00	0.00	46,861.30	0.00	0.00	0.00	46,861.30	Division of State Architect
2017-2018   500-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0	5/16/201	175335	Architect - Preliminary Design	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Darden Architects-NTE Fee
2017-2018   5   2017-2018   5   2017-2018   5   2017-2018   5   2017-2018   5   2017-2018   5   2017-2018   5   2017-2019   2017-2019   2017-2019   2017-2019   2017-2019   2017-2019   2017		195364		0.00	0.00	181,650.00	0.00	0,00	0.00	181,650.00	Darden Architects-Percent Fee
2017-2018 \$ 2017-2018 \$ 2017-2018 \$ 2018-2019-2019-2019-2019-2019-2019-2019-2019	brand			Paid 20-21	Encum 20-21	Paid 19-20	Paid 18-19	Paid 17-18	Paid 16-17	Cost	Vendor
00-xxxx-100-0xxx-xx	\$1,436,/33.4		000,000,0226	COSt Of ISSUEDICE							
2017-2018 \$ 90-xxxx-100-0xxx-xx Total 2018-2019 \$ \$14,700,000.00 2nd Sale of Bonds \$33,300,000.00 \$ \$48,000,000.00 2019-2020 \$	1800		\$47,780,000.00	Cost of Issuance			\$33,190,000.00	Proceeds Received		\$14,590,000.00	Proceeds Received
Total 2017-2018 \$							\$33,300,000.00	2nd Sale of Bonds		\$14,700,000.00	1st Sale of Bonds
			Total							00:00	21-0000-0-xxxx-0000-xxxx-100-0x

\$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
\$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, 0006, 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	Capital Facilities	Capital Facilities	Special Reserve	General	Capital Projects	Total
	GO Bond O	(Dev. Fees)	(RDA)	(Local Fund)	(Maint, Major Proj., Rest. Maint & Prop. 39)	Blended Component Units	
Unallocated Costs*	6,846.75	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 6/30/2020. (3) Unspent measure N&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.

4/29/2021 9:20 AM 1 of 10

<sup>\*</sup>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.

<sup>\*\*</sup>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.

<sup>\*\*\*</sup> Maintenance Major Project funding used for alarm, landscaping, paint, signs, locks, flooring, concrete, and supplies. Two modular classrooms funded with RDA funding (POs2147108214711).

<sup>+</sup>The Pitman High Pool Modernization will be funded with Restricted Maintenance funding.

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

<sup>+++</sup> Funded by Measure O and RDA (PO214727).

PLANNING ARCHITECT/ENGINEERING FEES  Summary of Architect/Engineering Fees DEPARTMENT OF GENERAL SERVICES FEES  Summary of Department of General Services Fees CALIFORNIA DEPARTMENT OF EDUCATION FEES	0.00	
DEPARTMENT OF GENERAL SERVICES FEES  Summary of Department of General Services Fees		
	0.00	
CONTROL CONTRO	0.00	
Summary of California Department of Education Fees PRELIMINARY TESTING	0.00	
Summary of Preliminary Testing	0.00	P
OTHER PLANNING COST	0.00	
2/12/2021 36206305 Eide Bailly LLP 4/21/2021 36215580 Eide Bailly LLP 3/3/2021 36208571 Government Financial Strategies, Inc. 3/3/2021 36208571 Government Financial Strategies, Inc.	2,000.00 112.50	Bond Audit Reports Bond Audit Reports Financial Consulting Financial Consulting
Summary of Other Planning Cost	6,846.75	1
TOTAL PLANNING	6,846.75	
CONSTRUCTION MAIN CONSTRUCTION		
OTHER CONSTRUCTION COSTS	0.00	
Summary of Other Construction Costs  INSPECTION	0.00	
Summary of Inspection  LABOR COMPLIANCE	0.00	
Summary of Labor Compliance CONSTRUCTION TESTS	0.00	
Summary of Construction Tests  FURNITURE & EQUIPMENT	0.00	
Summary of Furniture & Equipment	0.00	
TOTAL CONSTRUCTION	0.00	
TOTAL CURRENT UNALLOCATED COSTS	6,846.75	

4/29/2021 9:20 AM 2 of 10

	OL DISTRICT, STANISLAUS COUNTY		
Pitman High School - Modula	ar Wing		Report Number: 16
	*		Period Ending: 4/26/2021
PLANNING			
ARCHITECT/ENGINEERI	NG FEES		
8/21/2020 36182079		37 589 50	Architect - Final Design
9/29/2020 36187366			Architect - Final Design
10/21/2020 36190795			Architect - Final Design
12/2/2020 36196522			Architect - Final Design
12/18/2020 36200095			Architect - Final Design
2/19/2021 36207102			Architect - Final Design
3/19/2021 36211240	Teter LLP		Architect - Final Design
	Summary of Architect/Engineering Fees	192,249.45	
DEPARTMENT OF GENE			
9/9/2020 36184376	Division of State Architect	21,550.00	Plan Review Fee
CALIFORNIA DEDARTME	Summary of Department of General Services Fees	21,550.00	
CALIFORNIA DEPARTIME	ENT OF EDUCATION FEES		
	Summary of California Department of Education Fees	0.00	
PRELIMINARY TESTING			
	Summary of Preliminary Testing	0.00	
OTHER PLANNING COST	A first or note that are not because the property of the companies and a second		
6/30/2020	Previously Unallocated Cost		Debt Report, Legal, Consulting
	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			Modular Classroom Wing
4/21/2021 36215549			Modular Classroom Wing
		The second secon	
OTHER CONSTRUCTION	Summary of Main Construction	1,243,593.89	
(Bellin 1975) [18 10 10 10 10 10 10 10 10 10 10 10 10 10	Northstar Engineering Group	2 690 00	Topographic Survey
0/00/2020 E1 200007	Normstar Engineering Group	2,000.00	ropographic Survey
	Summary of Other Construction Costs	2,680.00	
INSPECTION		2,000.00	
	Note According to the A	0.000.00	
4/24/2021 36215600	North American Technical	9,600.00	In-plant Inspection
	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
	Summary of Construction Tests	8,300.00	
FURNITURE & EQUIPME	NT		
	Summary of Furniture & Equipment	0.00	
	TOTAL CONSTRUCTION	1,264,173.89	
AND ADDRESS OF THE PARTY OF THE			
TOTAL PITMAN HIGH MOD	ULAR WING	1,477,974.59	

4/29/2021 9:20 AM 3 of 10

Pitman High School - Child Nutrition Annex and Softball Scoreboard

Filman High School - Child Ni	dunion Annex and Solibali Scoreboard		Period Ending: 4/26/2021
PLANNING			
ARCHITECT/ENGINEERIN	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
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
DEPARTMENT OF GENER	Summary of Architect/Engineering Fees RAL SERVICES FEES	112,370.09	
11/20/2020 36195516	FF&J Architects Inc.	23,078.07	DSA Fee Reimbursement
CALIFORNIA DEPARTME	Summary of Department of General Services Fees NT OF EDUCATION FEES	23,078.07	
	Summary of California Department of Education Fees	0.00	<b>-</b>
PRELIMINARY TESTING	Solution a Soparition of Education 1 ccs	0.00	
OTHER PLANNING COST	Summary of Preliminary Testing	0.00	-
6/30/2020	Previously Unallocated Cost	52.52	Debt Report, Legal, Consulting
	Summary of Other Planning Cost	52.52	7 20 X
	TOTAL PLANNING	135,500.68	
CONSTRUCTION			
MAIN CONSTRUCTION	0.7.5		
3/17/2021 36210735	CT Brayton & Sons Inc.		April 2021 Lease Payment
3/26/2021 DC210127 4/16/2021 36214959	CT Brayton & Sons Inc.		Lease Back
4/16/2021 36214959	CT Brayton & Sons Inc.	The second secon	May 2021 Lease Payment
	Summary of Main Construction	618,826.50	
OTHER CONSTRUCTION	COSTS		
10/14/2020 36189574	McClatchy Newspaper Inc.	1,167.12	Notice to Bidders
1/15/2021 36202432	McClatchy Newspaper Inc.		Notice to Bidders
	Summary of Other Construction Costs	3,273.44	• 11-17-40-1040-104
INSPECTION			
4/16/2021 36214980	Stewart & Stewart Inc.	2,697.50	Inspection Services
	Summary of Inspection	2,697.50	
LABOR COMPLIANCE			
	Summary of Labor Compliance	0.00	
CONSTRUCTION TESTS			

**Summary of Construction Tests** 

**TOTAL PITMAN CHILD NUTRITION ANNEX & SCOREBOARD** 

Summary of Furniture & Equipment

TOTAL CONSTRUCTION

**FURNITURE & EQUIPMENT** 

Report Number: 16

4/29/2021 9:20 AM 4 of 10

0.00

0.00

624,797.44

760,298.12

Turlock High School - Moderr	nization		Report Number: 16
			Period Ending: 4/26/2021
PLANNING			
ARCHITECT/ENGINEERIN	IG 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.		Architectural Services
8/1/2018 36054806	Darden Architects Inc.		Architectural Services
9/21/2018 36063669	Darden Architects Inc.		Architectural Services
12/19/2018 36081022	Darden Architects Inc.		Architectural Services
6/30/2019 EP190702	Darden Architects Inc.		Architectural Services
9/16/2020 36185326	Darden Architects Inc.		Architectural Services
9/16/2020 36185326	Darden Architects Inc.	1.54,111,13,735,173	Architectural Services
9/16/2020 36185326	Darden Architects Inc.		Architectural Services
10/16/2020 36190194	Darden Architects Inc.		Architectural Services
10/16/2020 36190194	Darden Architects Inc.		Architectural Services
11/25/2020 36195992	Darden Architects Inc.		Architectural Services
1/15/2021 36202416	Darden Architects Inc.		Architectural Services
2/19/2021 36207080	Darden Architects Inc.	50.05 M S 1 0 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Architectural Services
2/19/2021 36207080	Darden Architects Inc.		
3/10/2021 36209695			Architectural Services
	Darden Architects Inc.		Architectural Services
3/10/2021 36209695	Darden Architects Inc.		Architectural Services
3/10/2021 36209695	Darden Architects Inc.	0.77.00000000	Architectural Services
4/9/2021 36213932	Darden Architects Inc.	1,914.45	Architectural Services
	Summary of Architect/Engineering Fees	208,834.94	
DEPARTMENT OF GENER	RAL SERVICES FEES		
CALIFORNIA DEPARTME	Summary of Department of General Services Fees	0.00	•
	Summary of California Department of Education Fees	0.00	
PRELIMINARY TESTING		574000	
	S 20 00 0 00		•
OTHER RI ANNING COST	Summary of Preliminary Testing	0.00	
OTHER PLANNING COST	Barrier Control Control	4 400 70	
6/30/2018	Previously Unallocated Cost		Debt Report, Legal, Consulting
6/30/2019	Previously Unallocated Cost		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	15
ONSTRUCTION			
MAIN CONSTRUCTION			
	Summary of Main Construction	0.00	•
OTHER CONSTRUCTION		0.00	
9/21/2018 36063698	Northstar Engineering Group, Inc.	22,607,20	Topographic Survey
3/8/2019 36093654	Northstar Engineering Group, Inc.		Topographic Survey
6/30/2019 EP190715	170 C T. 180	3,631,50	Topographic Survey
	Northstar Engineering Group, Inc.		Topographic Survey
	Summary of Other Construction Costs	32,710.00	
INSPECTION	Summary of Other Construction Costs	32,710,00	
INSPECTION		ÿ.	4
	Summary of Inspection	0.00	
LABOR COMPLIANCE			
	Summary of Labor Compliance	0.00	p.
CONSTRUCTION TESTS			
	Summary of Construction Tests	0.00	19
FURNITURE & EQUIPMEN		5.50	
	Summary of Furniture & Equipment	0.00	N.
	annual an annual a midulation	0.00	
	TOTAL CONSTRUCTION	32,710.00	
OTAL TURLOCK HIGH MO	DERNIZATION	243,208.17	\$1
STAL TURLOCK HIGH WO	DERNIZATION	243,200.17	

5 of 10

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

urlock High School - Science Building		Report Number: 16
		Period Ending: 4/26/2021
LANNING		
ARCHITECT/ENGINEERING FEES		
6/8/2018 36046153 Darden Architects Inc.		Architectural Services
6/30/2018 EP180919 Darden Architects Inc.		Architectural Services
10/17/2018 36068441 Darden Architects Inc.		Architectural Services
1/16/2019 36084179 Darden Architects Inc. 4/5/2019 36099322 Darden Architects Inc.		Architectural Services
4/5/2019 36099322 Darden Architects Inc.		Architectural Services Architectural Services
4/5/2019 36099322 Darden Architects Inc.		Architectural Services
5/17/2019 36107686 Darden Architects Inc.		Architectural Services
6/30/2019 EP190701 Darden Architects Inc.		Architectural Services
1/3/2020 36148864 Darden Architects Inc.		Architectural Services
1/3/2020 36148864 Darden Architects Inc.		Architectural Services
1/15/2020 36151013 Darden Architects Inc.		
5/13/2020 36169652 Darden Architects Inc.		Architectural Services Architectural Services
6/30/2020 EP200448 Darden Architects Inc.	4747 F. B. J. S.	4 M M M M M M M M M M M M M M M M M M M
9/16/2020 36185326 Darden Architects Inc.		Architectural Services
10/16/2020 36185326 Darden Architects Inc.		Architectural Services
		Architectural Services
11/25/2020 36190194 Darden Architects Inc.		Architectural Services
1/15/2021 36195992 Darden Architects Inc.		Architectural Services
2/19/2021 36207080 Darden Architects Inc.		Architectural Services
3/10/2021 36209695 Darden Architects Inc.		Architectural Services
4/9/2021 36213932 Darden Architects Inc.	4.W. 435. 13.05.13.	Architectural Services
9/4/2019 36126329 PG&E		Engineering Advance Gas Mete
4/15/2020 36166581 Galloway & Company Inc.		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	151 050 00	Diag Basiless Fac
2/27/2019 36091701 Division of State Architect		Plan Review Fee Plan Review Fee
Summary of Department of General Services Fees		49 BBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB
CALIFORNIA DEPARTMENT OF EDUCATION FEES	152,450.00	
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		Debt Report, Legal, Consulting
6/30/2019 Previously Unallocated Cost		Debt Report, Legal, Consulting
6/30/2019 Previously Unallocated Cost		Debt Report, Legal, Consulting
Summary of Other Planning Cost	7,285.11	
TOTAL PLANNING	1,251,946.27	

4/29/2021 9:20 AM 6 of 10

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 Polution 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

4/29/2021 9:20 AM 7 of 10

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

urlock High School - Sciend	ce Building		Report Number: 16 Period Ending: 4/26/2021
LABOR COMPLIANCE			TO STOREGOE 227 STARL SALTIMONED VALUE - NOVEMBER STARLES VALUE - NOVEM
	Summary of Labor Compliance	0.00	-
CONSTRUCTION TESTS		0.00	
5/30/2019 36110113		8 200 00	Geotechnical Services
10/30/2019 36138255			CA Geologic Survey Letter
4/1/2020 36164929			Materials Testing
4/8/2020 36165891			Materials Testing
5/27/2020 36171597			Materials Testing
6/10/2020 36173203			Materials Testing
6/30/2020 EP200409			Materials Testing
6/30/2020 EP200410	10 July 10 T 1 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T		Materials Testing
6/30/2020 EP200504			Materials Testing
10/14/2020 36189534	CTE CAL Inc.		Materials Testing
10/16/2020 36190191	CTE CAL Inc.		Materials Testing
10/23/2020 36191265			Materials Testing
12/2/2020 36196486			Materials Testing
1/13/2021 36201765			Materials Testing
1/27/2021 36203665			Materials Testing
3/3/2021 36208546			Materials Testing
4/23/2021 36216107			Materials Testing
	Bovee Environmental Mgmt		Asbestos & Lead Inspection
	Bovee Environmental Mgmt		Asbestos & Lead Inspection
	Summary of Construction Tests	142,776.00	
FURNITURE & EQUIPME		142,776.00	
8/5/2020 36179560		4 647 22	49 Post Switch
3/17/2021 36210731			48 Port Switch
3/17/2021 36210731		0 500 00	Network Equipment Network Equipment
3/17/2021 36210731	400 (140 (141 (140 (140 (140 (140 (140 (	9,590.09	Network Equipment
3/17/2021 36210731		23,065.25	Network Equipment
3/17/2021 36210731		2,990.93	Network Equipment
3/17/2021 36210731		797.40	Network Equipment
3/17/2021 36210731			Network Equipment
4/7/2021 36213506			Upright Freezer
4/7/2021 36213506			Icemaker
4/23/2021 36216155			Furniture - Res. No.14/2020-2
1120/2021 00210100	Summary of Furniture & Equipment	166,043.02	
	TOTAL CONSTRUCTION	18,845,852.57	
TAL TURLOCK HIGH SO	HENCE BUILDING	20,097,798.84	

4/29/2021 9:20 AM 8 of 10

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

Kilroy Property - Modernization	Report Number: 16
05 90 9	Period Ending: 4/26/2021
I .	

PLANNING ARCHITECT/ENGINEERIN	IC FEES		
2/7/2020 36155573	Teter LLP	20 554 70	A
2/7/2020 36155573	Teter LLP		Architecture/Engineering
2/26/2020 36158701	Teter LLP		Architecture/Engineering
3/20/2020 36163623			Architecture/Engineering
	Teter LLP		Architecture/Engineering
3/20/2020 36163623	Teter LLP		Architecture/Engineering
4/22/2020 36167367	Teter LLP		Architecture/Engineering
4/22/2020 36167367	Teter LLP		Architecture/Engineering
8/19/2020 36181609	Teter LLP		Architecture/Engineering
9/23/2020 36186550	Teter LLP		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		Architecture/Engineering
3/19/2021 36211240	Teter LLP	1,506.39	Architecture/Engineering
	Summary of Architect/Engineering Fees	164,700.76	
DEPARTMENT OF GENER			
1/17/2020 36151752	Division of State Architect		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 DEPARTME	NT OF EDUCATION FEES		200
	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
	Summary of Other Planning Cost	59.88	
	TOTAL PLANNING	190,559.18	

4/29/2021 9:20 AM

Kilroy Property - Modernization	on		Report Number: 16 Period Ending: 4/26/2021
			N. T. D. Ser Ser - Mark Market Service Market Market Service Market Market Service Market Market Market Market
CONSTRUCTION			
MAIN CONSTRUCTION			
8/21/2020 36182078	TBS Contractors		General Contractor
9/29/2020 36187365	TBS Contractors	313,844.40	General Contractor
10/23/2020 36191308	TBS Contractors		General Contractor
11/13/2020 36194370	TBS Contractors		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.		Notice to Bidders
3/18/2020 36162846	Storm Water Regional Control Board	200.00	Erosivity Waiver
VAR-217070-01700	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.		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	The second secon
LABOR COMPLIANCE		W.	20
CONSTRUCTION TESTS	Summary of Labor Compliance	0.00	
4/15/2020 36166570	CTE CAL Inc.	4 300 00	Geotechnical Services
8/28/2020 36183070	Krazan & Associates Inc.		Materials Testing
9/29/2020 36187344	Krazan & Associates Inc.		Materials Testing
10/23/2020 36191280	Krazan & Associates Inc.		Materials Testing
1/13/2021 36201776	Krazan & Associates Inc.		Materials Testing
	Summary of Construction Tests	9,328.00	
FURNITURE & EQUIPMEN	[6] SARARANAN (1981) (1981)		
11/18/2020 36194896	CDW LLC		Networking Equipment & Cable
11/18/2020 36194896	CDW LLC		Networking Equipment & Cable
11/18/2020 36194896 3/17/2021 36210731	CDW LLC		Networking Equipment & Cable
3/17/2021 36210731	CDW LLC		Networking Equipment
1/20/2021 36202746	Warden's Office Inc.	144.00	Networking Equipment Conference Table & Reloc. Furn.
2/10/2021 36205819	School Outfitters		Office Chairs
2/10/2021 36205819	School Outfitters		Office Chairs
2/10/2021 36205819	School Outfitters		Office Chairs
2/19/2021 36207107	Virco Inc.		6ea. 10' Tables w/ Chairs
3/3/2021 36208639	Warden's Office Inc.		Conference Room Furniture
3/3/2021 36208639	Warden's Office Inc.		Conference Room Furniture
	Summary of Furniture & Equipment	33,811.44	
	TOTAL CONSTRUCTION	2,065,671.46	
TOTAL KILROY PROPERTY	MODERNIZATION	2,256,230.64	



CPAs & BUSINESS ADVISORS

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 missstatements 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

Esde Sailly LLP



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**

THANCIAL ADDIT	
Independent Auditor's Report	1
Financial Statements	
Balance Sheet Statement of Revenues, Expenditures, and Changes in Fund Balance Notes to Financial Statements	4
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</i> Standards	10
Schedule of Findings and Questioned Costs	
Financial Statement Findings	
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	



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

Esde Sailly LLP

## Turlock Unified School District Building Fund (Measure N) Balance Sheet

June 30, 2020

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

## Turlock Unified School District Building Fund (Measure N)

Statement of Revenues, Expenditures, and Changes in Fund Balance
June 30, 2020

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

## 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**

A to C .

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 Phase II - modernization Security cameras Portable relocation	Turlock Junior High School Wakefield Elementary School Julien Elementary School Julien Elementary School	\$	3,300,000 2,400,000 1,200	January 2021 December 2020 October 2020 November 2020
Security cameras Phase II - portable relocation	Brown Elementary School Dutcher Middle School		380,000 1,200 670,000	October 2020 October 2020
Total estimated construction comm	nitments	\$	6,752,400	

## 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.

Fresno, California March 30, 2021

Esde Saelly LLP

Turlock Unified School District Building Fund (Measure N) Financial Statement Findings 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.



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 XIIIA, 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 XIIIA, 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 XIIIA, 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

Fresno, California

Ede Saelly LLP

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 XIIIA 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 XIIIA, 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.
- 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**

- 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.
- 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 XIIIA, Section 1(b)(3)(C) of the California Constitution and Measure N as to the approved bond projects list. We performed the following procedures:

- 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.
  - 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:
  - 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.
  - 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.
  - 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 missstatements 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

Esde Sailly LLP



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

**Turlock Unified School District** 



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

# **FINANCIAL AUDIT**

Independent Auditor's Report	1
Financial Statements	
Balance Sheet Statement of Revenues, Expenditures, and Changes in Fund Balance Notes to Financial Statements	4
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	10
Schedule of Findings and Questioned Costs	10
Financial Statement Findings	
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
Methodology1	17
Conclusion1	18
Schedule of Findings and Questioned Costs	
Schedule of Findings and Questioned Costs	



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

Esde Sailly LLP

# Turlock Unified School District Building Fund (Measure O)

Balance Sheet June 30, 2020

Assets	
Deposits and investments	\$ 27,081,530
Due from other funds	\$ 27,081,530 4,974
Prepaid expenditures	1,049,150
2.1.1	
Total assets	\$ 28,135,654
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 364,527
Fund Balance	
Nonspendable	1,049,150
Restricted for capital projects	26,721,977
Total fund balance	27,771,127
Total liabilities and fund balance	\$ 28,135,654

# Turlock Unified School District Building Fund (Measure O)

Statement of Revenues, Expenditures, and Changes in Fund Balance
June 30, 2020

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

# 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:

Measure O Projects	Site/Location		Remaining onstruction ommitment	Expected Date of Completion
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 construc	ction commitments	\$	15,768,000	

# 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.

Fresno, California March 30, 2021

Esde Sailly LLP

Turlock Unified School District Building Fund (Measure O) Financial Statement Findings 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.



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 XIIIA, 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 XIIIA, 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 XIIIA, 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

Fresno, California

Esde Sailly LLP

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 XIIIA 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:

- Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIIIA, 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.

- 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.
- 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

- 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 XIIIA, Section 1(b)(3)(C) of the California Constitution and Measure O as to the approved bond projects list. We performed the following procedures:

- 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:
  - 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.

17

- 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.
  - 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.