

WESTERN PLACER
UNIFIED SCHOOL DISTRICT

February 22, 2022

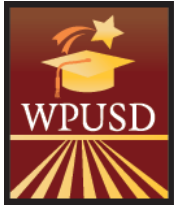
BOND OVERSIGHT COMMITTEE MEASURE A & N

2021-2022 School Year

**Mike Adell
Facilities Director**

B.O.C. Packet – Measure A and Measure N

1. Agenda
2. Minutes from May 2021 Meeting
3. Measure A Estimated Expenditures to Date Cover Page
4. Measure A MPN 000 Spreadsheet
5. Measure A MPN 005 Spreadsheet
6. Measure N Estimated Expenditures to Date Cover Page
7. Measure N MPN 000 Spreadsheet
8. Measure N MPN 014 Spreadsheet
9. Measure N MPN 015 Spreadsheet
10. Backup Invoices for Measure A & N
11. Measure A MPN 005 Expenditure Analysis
12. Measure N MPN 014 Expenditure Analysis
13. Measure N MPN 015 Expenditure Analysis
14. Measure A General Obligation Bonds Financial Statements 6/30/2021
15. Measure A General Obligation Bonds Performance Audit 6/30/2021
16. Measure N General Obligation Bonds Financial Statements 6/30/2021
17. Measure N General Obligation Bonds Performance Audit 6/30/2021



**WESTERN PLACER
UNIFIED SCHOOL DISTRICT**

600 Sixth St, Suite 400, Lincoln CA 95648
Ph: 916-645-6350

Board of Trustees: Paul Long
Brian Haley
Paul Carras
Kris Wyatt
Damian Armitage

Superintendent: Scott Leaman

**Measure “A” and ”N” Bond Oversight Committee
Tuesday February 22, 2022
5:30 PM
District Office, 4th Floor Zebra Room**

Agenda

- 1.0 *Welcome and Introductions*
- 2.0 *Approval of Meeting Minutes for May 26, 2021 Meeting*
- 3.0 *Measure A and N Presentation*
 - 3.1 *2020-21 Measure A and Measure N General Obligation Bonds Audited Financial Statements and Performance Audits*
- 4.0 *Project Expenditure Reports*
 - 4.1 *Measure A*
 - 4.2 *Measure N*
- 5.0 *Open Forum*
- 6.0 *Future Business*
 - *Final BOC Report to Board of Education – Date/Location TBD*
- 7.0 *Adjourn*

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOND OVERSIGHT COMMITTEE MEETING Virtual Meeting

Wednesday, May 26, 2021

MINUTES

CALL TO ORDER – David Fear called the meeting to order at 6:01 p.m.

ROLL CALL - Committee Members Present: David Fear, Ashley Indrieri (joined late), Judson Cline, Kimberly Vinci, Fred Barnhart and Carol Hunt
Committee Members Absent: Ed Rowan
Administrators Present: Tom Butcher, Julie Brown and Hannah Ritchie

Welcome and Introductions

Approval of Meeting Minutes for February 10, 2021 Meeting

There was a motion to approve the February 10, 2021 Minutes as presented.

Motion: Judson Cline

Ayes: David Fear, Judson Cline, Fred Barnhart, Kimberly Vinci and Carol Hunt

Second: Fred Barnhart

Noes: None

Absent: Ed Rowan and Ashley Indrieri

Measure A Presentation/Updates

* Twelve Bridges High School –

Hannah Ritchie presented a brief overview of what was happening at Twelve Bridges High School. She noted that some of the punch list was completed. There is some landscaping and irrigation that need to be completed on one side of the campus. The parking lot will still need to be sealed and striped. They will pretty much be wrapping up on the site next month. Next week the contractor will be demobilizing and will be off site. The Admin staff moved in this morning. The Student Center furniture is getting moved in this week.

Ashley joined the meeting at 6:05 p.m.

Food Services will be coming in to put in the kitchen equipment. They will be working on the audio-visual equipment. There have been staff tours and everyone is excited. July 1st the campus will be handed over to Mike Maul.

David Fear noted that the important part is that we have hit all deadlines and will not only be ready when school starts, but will be done July 1st.

Project Expenditure Reports

* Measure A & Measure N-

Hannah Ritchie covered expenditures that have taken place since the committee's last meeting. It was noted that the district wasn't able to do a grand opening of Glen Edwards Middle School's new facilities, but are hoping to do a Homecoming on 10/25/21. There were no questions regarding those expenditures. Hannah and the committee went over the budget vs expenditures. Judson Cline noted

5/26/21 Meeting
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that the community should be informed that there was a budget and the district stayed within the budget on all 3 projects. Fred Barnhart noted that they have done a spectacular job on the budget. Dave Fear will work on a letter to the local newspaper to inform the public about the district saying on budget, getting jobs done on time, matching funds that are anticipated from the state and when those funds might be expected.

Open Forum

The committee had nothing else to discuss.

Future Business

- **Next Meetings – Dates/Locations**

- Grand opening of TBHS – 6/8/21 at 9am
- David will make presentation to school board next week
- Homecoming at Glen Edwards – 10/25/21
- February 2022 (exact date to be determined) – for review of final audit

Adjournment – 6:23 p.m.

Motion: Ashley Indrieri

Ayes: David Fear, Ashley Indrieri, Judson Cline, Kimberely Vinci, Fred Barnhart, and Carol Hunt

Second: Kimberely Vinci

Noes: None

Absent: Ed Rowan

David Fear, President
WPUSD Bond Oversight Committee

Committee Approval Date

Bond Oversight Committee

WPUSD Facilities
2/22/2022**Measure A Current Expenses To Date**
02/04/2022

	Master Project Number (MPN)	New Expenses	Totals
General Measure A	000	\$6,250.00	\$104,465.29
Lincoln High School Addition and Modernization Project	001	\$0.00	\$11,775,152.04
Twelve Bridges High School	005	\$5,240,255.28	\$102,497,863.81
Lincoln High School Track	011	\$0.00	\$302,620.00
Lincoln High School Turf/Field	010	\$0.00	\$591,448.64
Total		\$5,246,505.28	\$115,271,549.78

MEASURE A MPN 000 (Misc. not elsewhere cited) 05/07/2021 - 02/04/2022

Pay To Name	Invoice #	Invoice Date	Payment Amt	Scheduled	Check #	Comment
BANK OF NEW YORK MELLON CORPORATE TRUST DEPT.	252-2390310	6/15/2021	\$750.00	7/7/2021	85798944	General Obligation Bond, Election of 2014, Series C Period 08/01/2021 - 07/31/2022
BANK OF NEW YORK MELLON CORPORATE TRUST DEPT.	252-2390312	6/15/2021	\$750.00	7/7/2021	85798944	General Obligation Bonds, Election of 2014 Period 08/01/2021 - 07/31/2022
BANK OF NEW YORK MELLON CORPORATE TRUST DEPT.	252-2437661	12/20/2021	\$750.00		85822887	General Obligation Bond Services for Period 2/1/2022 - 1/31/2023
CROWE LLP	745-2447498	7/28/2021	\$1,600.00	8/6/2021	85802587	Professional Services - Performance and Financial Statement Audit
CROWE LLP	111521	11/15/2021	\$2,400.00	VR22-01512	85821019	Professional Services - Performance and Financial Statement Audit
TOTAL			\$6,250.00			

Measure A MPN 005 TWELVE BRIDGES HIGH SCHOOL 05/07/2021 - 02/04/2022

Pay To Name	Invoice #	Invoice Date	Payment Amt	Reference #	Scheduled	Check #	Comment
B&H PHOTO VIDEO	186743080-2	3/24/2021	\$109.00	PO21-01584	5/13/2021	85792319	TBHS CTE/Media Arts order-Smallrig VCT-14 Quick release Tripod plate
B&H PHOTO VIDEO	186128424-2	3/12/2021	\$351.74	PO21-01584	5/27/2021	85794233	TBHS CTE/Media Arts order MIXPRE -6 II Essential kit
B&H PHOTO VIDEO	186128424-3	3/12/2021	\$333.24	PO21-01584	5/27/2021	85794233	TBHS CTE/Media Arts order- EOS 90D DG CAMR/18-135M LNS/SFT WR/ACC
B&H PHOTO VIDEO	188742631	5/13/2021	\$551.64	PO21-02231	5/27/2021	85794233	MPN 005 Memory Card Readers for Computer Lab- 27 of 38 ordered
B&H PHOTO VIDEO	188763761	5/13/2021	\$61.29	PO21-02231	5/27/2021	85794233	MPN 005 Memory Card Readers for Computer Lab- 3 of 38 ordered
B&H PHOTO VIDEO	188964561	5/20/2021	\$163.45	PO21-02231	5/27/2021	85794233	MPN 005 Memory Card Readers for Computer Lab - remaining 8 of 38 ordered
B&H PHOTO VIDEO	189280070	5/27/2021	\$3,753.75	PO21-01584	6/21/2021	85797264	TBHS CTE/Media Arts order-Aputure Nova P300C RGBWW LED PNL W/rolling
B&H PHOTO VIDEO	189309338	5/28/2021	\$1,235.21	PO21-01584	6/21/2021	85797264	TBHS CTE/Media Arts order- Broadcaster Voice-Over Mic Kit, Canon BP-975 Battery Pack,Aputure Softbox F/P3000C Panel light
B&H PHOTO VIDEO	189388777	5/31/2021	\$4,589.01	PO21-01584	6/21/2021	85797264	TBHS CTE/Media Arts order-Red Red Pro CFAST memory Card, 92) Canon 85MM F/1.2L II EF (USM) Lens
B&H PHOTO VIDEO	186128424-T	3/12/2021	\$49.67	PO21-01584	7/12/2021	85799614	TBHS CTE/Media Arts order- Tax on above 2 items
B&H PHOTO VIDEO	189541337	6/3/2021	\$34,357.69	PO21-02113	7/26/2021	85801110	CTE Media Order for TBHS
B&H PHOTO VIDEO	189559985	6/3/2021	\$1,229.19	PO21-02113	7/26/2021	85801110	CTE Media Order for TBHS- ARRI Chimera Lightbank with brackets S30
B&H PHOTO VIDEO	189564534	6/4/2021	\$5,394.62	PO21-02113	7/26/2021	85801110	CTE Media Order for TBHS Broncolor Siros 800 S RFS 2.1 Pro 3-light K
B&H PHOTO VIDEO	189781291	6/9/2021	\$1,017.80	PO21-02113	7/26/2021	85801110	CTE Media Order for TBHS-Sigma 24-70MM F/2.8 DG DN art lens F/Sony E
B&H PHOTO VIDEO	189839570	6/10/2021	\$359.56	PO21-02113	7/26/2021	85801110	CTE Media Order for TBHS-(3) DJI MAVIC 2 Part2 intelligent flight batt
B&H PHOTO VIDEO	189981110	6/15/2021	\$171.42	PO21-02113	7/26/2021	85801110	CTE Media Order for TBHS- Multicart 8-in1 - R12RT All-Ter
B&H PHOTO VIDEO	191104960	7/14/2021	\$363.58	PO21-02113	7/26/2021	85801110	CTE Media Order for TBHS

B&H PHOTO VIDEO	190031748	6/16/2021	\$1,714.93	PO21-02113	7/29/2021	85801763	CTE Media Order for TBHS - Sennheiser G4 Splitter Bundle 6
B&H PHOTO VIDEO	189927829	6/14/2021	\$1,068.21	PO21-02113	8/23/2021	85804226	CTE Media Order for TBHS- (4) Click brick natural backdrop/9.5 x 7 '
B&H PHOTO VIDEO	192054269	8/10/2021	\$2,057.06	PO21-02113	8/30/2021	85805009	CTE Media Order for TBHS-(2) Sigma 50-100MM F1.8 DC HSM - Canon
B&H PHOTO VIDEO	192114262	8/11/2021	\$8,069.49	PO21-01584	9/7/2021	85806109	TBHS CTE/Media Arts order- Red Red Komodo 6k Camera Production Pack
B&H PHOTO VIDEO	192136338-08-12-2	8/12/2021	\$632.78	PO21-01584	9/8/2021	85806109	TBHS CTE/Media Arts order-Matthews 8x8 Snap a part Frame
B&H PHOTO VIDEO	192136338-8-12-3	8/12/2021	\$8,972.53	PO21-01584	9/8/2021	85806109	TBHS CTE/Media Arts order- (3) Autocue IPAD Pro 12.9 Teleprompter, Freely Movi Pro Solo Bundle
B&H PHOTO VIDEO	189927829-1	6/14/2021	\$36.20	PO21-02113	9/24/2021	85809149	CTE Media Order for TBHS- (3) ORCA LCD Hood - 4
B&H PHOTO VIDEO	193165410	9/9/2021	\$2,465.66	PO21-01584	10/4/2021	85810495	TBHS CTE/Media Arts order- Manfrotto Pro Studio System 43 Complete Kit
B&H PHOTO VIDEO	187431462	4/14/2021	\$2,252.22	PO21-01584	10/22/2021	85813814	TBHS CTE/Media Arts order- (3) Focus Controller for Cannon 20 PIN
B&H PHOTO VIDEO	189309338-2	5/28/2021	\$6.87	PO21-01584	10/22/2021	85813814	TBHS CTE/Media Arts order- Altman Safety Cable
B&H PHOTO VIDEO	193958993	10/6/2021	\$156.72	PO21-02113	12/13/2021	85821013	CTE Media Order for TBHS-(30) Grundorf 2 space wireless drawer
B&H PHOTO VIDEO	193993615	10/7/2021	\$84.20	PO21-02113	12/13/2021	85821013	CTE Media Order for TBHS-kessler 6" Terrain wheels for k-pod
BLACKBURN CONSULTING	17710	4/30/2021	\$3,206.60	PO19-01486	5/19/2021	85793354	MPN 005 Materials Testing and Special Inspection- Staudium lightpole repair
BLACKBURN CONSULTING	17842	5/31/2021	\$1,990.50	PO19-01486	6/28/2021	85798045	MPN 005 Materials Testing and Special Inspection
BLACKBURN CONSULTING	17925	6/30/2021	\$1,528.83	PO19-01486	7/29/2021	85801734	MPN 005 Materials Testing and Special Inspection
BLACKBURN CONSULTING	18072	7/31/2021	\$947.50	PO19-01486	8/23/2021	85804229	MPN 005 Materials Testing and Special Inspection and Stadium light pole repair
BSN SPORTS SPORTS SUPPLY GROUP	303546085	5/21/2021	\$14,725.17	PO21-01623	5/27/2021	85794236	MPN 005 Weight Room Flooring
CALSTATE STORAGE LLC	0001091R	7/19/2021	\$15,976.00	PO22-00443	8/12/2021	85803406	MPN 005 4 Connex Boxes and delivery to TBHS

CDW GOVERNMENT INC	C730136	5/5/2021	\$972.46	PO21-02195	5/13/2021	85792321	MPN 005 Additional speaker for TBHS Band Room
CDW GOVERNMENT INC	D397142	5/19/2021	\$4,887.38	PO21-01517	6/1/2021	85794298	MPN 005 (1) Epson Pro Projectors-Theater
CDW GOVERNMENT INC	D452497	5/20/2021	\$82.57	PO21-02236	6/18/2021	85797267	MPN 005 Speaker Enclosure Box for Music Room
CDW GOVERNMENT INC	F973020	6/23/2021	\$310.68	PO22-00390	7/12/2021	85799615	MPN 005 TBH Marquee converter w cables
CDW GOVERNMENT INC	G018456	6/23/2021	\$761.05	PO22-00372	7/12/2021	85799615	MPN 005 TV- Samsung 65in BET Commercial TV UHD
CDW GOVERNMENT INC	G035167	6/24/2021	\$776.00	PO22-00372	7/12/2021	85799615	MPN 005 TV mounts- (2) Peerless artic arm wall mnt TAA
CDW GOVERNMENT INC	L625131	10/1/2021	\$5,256.43	PO22-00878	11/8/2021	85816080	MPN 005 Epson Projector & Lens
CDW GOVERNMENT INC	Q953925	1/18/2022	\$46,243.15	PO21-01473	1/31/2022	85827003	MPN 005 (38) Lab Computers- HP SB 450
CITY OF LINCOLN/NON UTILITY	CP21-024	5/19/2021	\$3,831.00	PO21-02272	6/15/2021	85796350	TBHS City of Lincoln Inspection & Admin Fees
DECKER EQUIPMENT	395230A	8/16/2021	\$719.97	PO22-00590	10/11/2021	85811561	MPN 005 (49) Pencil Sharpeners
DECKER EQUIPMENT	406681A	11/4/2021	\$193.37	PO22-01152	11/22/2021	85818080	MPN 005 6 x 10 ft American Flag & wall mount
DEPARTMENT OF GENERAL SERVICES	02 10801	8/18/2021	\$25,004.50	PO22-00650	8/23/2021	85804235	MPN 005 Division State Architect App 02-116896- Additional amount for project costs
ECORP CONSULTING INC	93433	6/9/2021	\$1,565.00	PO19-01545	6/18/2021	85797272	MPN 005 Environmental Services
ECORP CONSULTING INC	93758	9/7/2021	\$950.00	PO19-01545	7/19/2021	85800409	MPN 005 Environmental Services
ECORP CONSULTING INC	93969	8/5/2021	\$1,253.75	PO19-01545	8/12/2021	85803407	MPN 005 Environmental Services

ECORP CONSULTING INC	94289	9/15/2021	\$657.50	PO19-01545	9/27/2021	85809102	MPN 005 Environmental Services
FLINT BUILDERS, INC.	1848-40	5/27/2021	\$3,422,545.00	PO19-01752	5/28/2021	85794242	MPN 005 Contractor Construction
FLINT BUILDERS, INC.	1848-41	6/29/2021	\$237,355.00	PO19-01752	7/19/2021	85800410	MPN 005 Contractor Construction
FLINT BUILDERS, INC.	1848-42	7/31/2021	\$50,000.00	PO19-01752	8/12/2021	85803409	MPN 005 Contractor Construction
HMC GROUP	156802	5/12/2021	\$48,875.00	PO17-01884	5/17/2021	85792399	MPN 005 TB New High School Design-Architectural Services
HMC GROUP	157463	6/15/2021	\$25,251.47	PO17-01884	6/18/2021	85797273	MPN 005 TB New High School Design-Architectural Services
HMC GROUP	157889	7/15/2021	\$24,437.50	PO17-01884	7/19/2021	85800412	MPN 005 TB New High School Design-Architectural Services
HMC GROUP	158198	8/12/2021	\$61,093.75	PO17-01884	8/16/2021	85803443	MPN 005 TB New High School Design-Architectural Services
HMC GROUP	158810	9/15/2021	\$187,841.50	PO17-01884	9/20/2021	85808115	MPN 005 TB New High School Design-Architectural Services
HMC GROUP	158987	10/11/2021	\$36,656.25	PO17-01884	10/18/2021	85812746	MPN 005 TB New High School Design - Architectural Services
HMC GROUP	159705	11/11/2021	\$12,218.75	PO17-01884	11/22/2021	85818085	MPN 005 TB New High School Design - Architectural Services
HMC GROUP	160574	1/18/2022	\$12,218.75	PO17-01884	1/24/2022	85826033	MPN 005 TB New High School Design - Architectural Services
K S TELECOM INC	7450	6/15/2021	\$4,900.00	PO21-02243	6/18/2021	85797274	MPN 005 KS Telecom (9) WAP instal
K S TELECOM INC	7424	6/17/2021	\$49,235.00	PO21-01723	6/21/2021	85797274	MPN 005 Security Cameras
K S TELECOM INC	7533	8/6/2021	\$1,520.00	PO22-00509	8/16/2021	85803444	MPN 005 Data install Photo & Video CR, Additional data/HDMI connection
K S TELECOM INC	7559	9/1/2021	\$17,820.00	PO22-00392	9/20/2021	85808118	MPN 005 (4) TBHS Stadium Cameras and install
K S TELECOM INC	7584	11/19/2021	\$1,980.00	PO22-00392	1/10/2022	85823895	MPN 005 (4) TBHS Stadium Cameras and install - Final billing
MIDSTATE BUILDERS SPEC INC	26828	8/9/2021	\$6,299.01	PO21-02266	8/23/2021	85804250	Padlocks for TBHS
MITEL BUSINESS SYSTEMS INC	900159801	5/25/2021	\$12,000.00	PO21-01332	6/11/2021	85796376	MPN 005 Phone System

MITEL BUSINESS SYSTEMS INC	900159808	5/25/2021	\$18,076.20	PO21-01332	6/11/2021	85796376	MPN 005 Phone System
MITEL BUSINESS SYSTEMS INC	900159809	5/25/2021	\$13,165.50	PO21-01332	6/11/2021	85796376	MPN 005 Phone System
MITEL BUSINESS SYSTEMS INC	900159810	5/25/2021	\$2,535.00	PO21-01332	6/11/2021	85796376	MPN 005 Phone System
MITEL BUSINESS SYSTEMS INC	900159811	5/25/2021	\$5,658.00	PO21-01332	6/11/2021	85796376	MPN 005 Phone System
NATIONAL ASSOCIATIONU.S. BANCORP	A102521	10/18/2021	\$918.06		11/18/2021	85818062	Rack it Drying Rack TBHS Pratt
NATIONAL ASSOCIATIONU.S. BANCORP	042621-5	4/22/2021	\$428.99		5/7/2021	85791159	Computer hardware for TBHS Photo Studio
NATIONAL ASSOCIATIONU.S. BANCORP	042621-6	4/22/2021	\$24.99		5/7/2021	85791159	Computer hardware for TBHS Photo Studio
NATIONAL ASSOCIATIONU.S. BANCORP	E062521	5/26/2021	-\$447.09		7/19/2021	85800447	Credit Home Depot for fridge & dw
NATIONAL ASSOCIATIONU.S. BANCORP	A082521	8/18/2021	\$24.23		9/20/2021	85808142	Nurse Fridge locks
OJO TECHNOLOGY INC.	8052	6/4/2021	\$14,308.40	PO21-02222	6/11/2021	85796378	MPN 005 Ojo Additional (7) AD400 locks for TBHS Gates
OJO TECHNOLOGY INC.	8176	7/15/2021	\$1,280.00	PO22-00434	7/29/2021	85801745	MPN005 Elevator lock programming
One Workplace L. Ferrari, LLC	957059	5/19/2021	\$84,008.77	PO21-01443	5/27/2021	85794250	MPN 005 Furniture for Admin Bldg A
One Workplace L. Ferrari, LLC	952756A	4/22/2021	\$77,715.31	PO21-01406	6/18/2021	85797280	MPN 005 Furniture for CR Bldg B,C,D
One Workplace L. Ferrari, LLC	967429	7/29/2021	\$8,224.22	PO21-01444	8/12/2021	85803419	MPN 005 Furniture for Student Center
One Workplace L. Ferrari, LLC	967653	7/30/2021	\$5,862.52	PO21-01444	8/16/2021	85803446	MPN 005 Furniture for Student Center
One Workplace L. Ferrari, LLC	953759	4/27/2021	\$77,389.98	PO21-01406	9/13/2021	85807231	MPN 005 Furniture for CR Bldg B,C,D

One Workplace L. Ferrari, LLC	954252	4/29/2021	\$35,592.84	PO21-01406	9/13/2021	85807231	MPN 005 Furniture for CR Bldg B,C,D
One Workplace L. Ferrari, LLC	957057	5/19/2021	\$5,261.38	PO21-01406	9/13/2021	85807231	MPN 005 Furniture for CR Bldg B,C,D
One Workplace L. Ferrari, LLC	958133	5/26/2021	\$151,140.60	PO21-01406	9/13/2021	85807231	MPN 005 Furniture for CR Bldg B,C,D
One Workplace L. Ferrari, LLC	971878	8/31/2021	\$21,494.30	PO22-00397	9/13/2021	85807231	MPN 005 TBHS Teacher Add Furniture
One Workplace L. Ferrari, LLC	961745	9/17/2021	\$21,489.62	PO21-01406	9/13/2021	85807231	MPN 005 Furniture for CR Bldg B,C,D
One Workplace L. Ferrari, LLC	958075	5/26/2021	\$200,295.33	PO21-01444	9/20/2021	85808128	MPN 005 Furniture for Student Center
One Workplace L. Ferrari, LLC	959458	6/4/2021	\$23,551.13	PO21-01406	9/20/2021	85808128	MPN 005 Furniture for CR Bldg B,C,D
One Workplace L. Ferrari, LLC	995574	1/18/2022	\$3,337.71	PO22-00850	1/31/2022	85827020	MPN 005 Additional misc furniture items
PLACER CO ENVIRONMENTAL HEALTH	IN0133028	5/19/2021	\$1,488.00	PO21-02251	5/24/2021	85793373	MPN 005 School Cafeteria Permit
SAND DUNE VENTURES INC. TABLEKIOSK	19482	6/29/2021	\$12,474.18	PO21-02273	9/13/2021	85807237	MPN 005 Tablet Kiosk TBHS kitchen Tablets
SHARP ARCHITECTURE, INC.	18-415-44	5/4/2021	\$7,040.00	PO19-01495	5/7/2021	85791156	MPN 005 Inspector of Record
SHARP ARCHITECTURE, INC.	19-415-45	5/19/2021	\$6,320.00	PO19-01495	5/20/2021	85793381	MPN 005 Inspector of Record
SHARP ARCHITECTURE, INC.	19-415-48	6/3/2021	\$4,960.00	PO19-01495	6/11/2021	85796384	MPN 005 Inspector of Record
SHARP ARCHITECTURE, INC.	18-415-6	6/20/2021	\$4,400.00	PO19-01495	7/7/2021	85798977	MPN 005 Inspector of Record
SHARP ARCHITECTURE, INC.	18-415047	8/19/2021	\$2,880.00	PO19-01495	8/23/2021	85804262	MPN 005 Inspector of Record
SHARP ARCHITECTURE, INC.	18-415048	8/19/2021	\$2,560.00	PO19-01495	8/23/2021	85804262	MPN 005 Inspector of Record

SPECIALIZED GRAPHICS INC	21-20315	9/30/2021	\$610.98	PO22-00797	10/15/2021	85812637	TBHS vinyl lettering and install
WAXIE'S SANITARY SUPPLY	79911114	4/1/2021	\$139.12	PO21-01878	6/1/2021	85794300	MPN 005 Paper Towel Dispensers
WAXIE'S SANITARY SUPPLY	80243009	8/25/2021	\$351.89	PO22-00909	10/15/2021	85812641	MPN 005 Trash cans & female product dispensers
Total			\$5,240,255.28				

Bond Oversight Committee

WPUSD Facilities

2/22/2022

**Measure N Current Expenses To Date
02/04/2022**

	Master Project Number (MPN)	New Expenses	Total
Miscellaneous Expenses	000	\$5,500.00	\$105,303.77
Leaman Elementary School	014	\$0.00	\$36,173,465.33
Gems Addition and Modernization	015	\$4,350.00	\$37,275,631.70
	Total To Date:	\$9,850.00	\$73,554,400.80

MEASURE N MPN 000 (Misc. - not elsewhere cited) 05/07/2021-02/04/2022

Pay To Name	Invoice #	Invoice Date	Payment Amt	Scheduled	Check #	Comment
BANK OF NEW YORK MELLON CORPORATE TRUST DEPT.	252-2390311	6/15/2021	\$750.00	8/6/2021	85802584	General obligation Bonds Election of 2016, Series B
BANK OF NEW YORK MELLON CORPORATE TRUST DEPT.	252-2437662	12/20/2021	\$750.00	1/4/2022	85822887	General Obligation Bond Services for Period 2/1/2022 - 1/31/2023
CROWE LLP	745-2447498	7/28/2021	\$1,600.00	8/6/2021	85802587	Professional Services - Performance and Financial Statement Audit
CROWE LLP	111521	11/15/2021	\$2,400.00	12/13/2021	85821019	Professional Services - Performance and Financial Statement Audit
Total			\$5,500.00			

MEASURE N MPN 015 PH2 GLEN EDWARDS MIDDLE SCHOOL 05/07/2021-02/04/2022

Pay To Name	Invoice #	Invoice Date	Payment Amt	Reference #	Scheduled	Check #	Comment
K S TELECOM INC	7425	6/2/2021	\$4,350.00	PO21-01846	6/11/2021	85796372	MPN 015 Ph2 North end campus security camera



BNY MELLON

The Bank of New York Mellon
Trust Company, N.A.

INVOICE

Western Placer Unified School District
Attn: Chief Business Officer
600 Sixth Street
Suite 400
Lincoln, CA 95648

Invoice Number: 252-2437662
Account Number: WPLACER16A
Invoice Date: 20-Dec-21
Cycle Date: 01-Feb-22
Administrator: Arla Scott
Phone Number: 713-483-6525
Currency: USD

Western Placer Unified School District General Obligation Bonds Series 2016 Series A (2017)

	Quantity	Rate	Proration	Subtotal	Total
Flat					
Paying Agent Fee					750.00
For the period: February 01, 2022 to January 31, 2023					

Invoice Total: 750.00
Satisfied To Date: 0.00
Balance Due: 750.00

Terms: Payable upon receipt. Please reference the invoice and account number with your remittance.
Our Tax ID Number is 95-3571558. Please fax Taxpayer Certification requests to (732) 667-9576.
The Bank of New York Mellon Trust Company, N.A is located at 400 South Hope Street - Suite 400,
Los Angeles, CA 90071

Check Payment Instructions:
The Bank of New York Mellon
Corporate Trust Department
P.O. Box 392013
Pittsburgh, PA 15251-9013
Please enclose billing stub.

Wire and ACH Payment Instructions:
The Bank of New York Mellon
ABA Number: 021000018
Account Number: 8901245259
Account Name: BNY Mellon - Fee Billing Wire Fees
Please reference Invoice Number: 252-2437662

Carrie Carlson

1/4/22

21.9280-0-5800-00-7152-8500-041-00

Billing Stub

Western Placer Unified School District General Obligation Bonds Series
2016 Series A (2017)

Invoice Number: 252-2437662
Account Number: WPLACER16A
Invoice Date: 20-Dec-21
Cycle Date: 01-Feb-22
Administrator: Arla Scott
Phone Number: 713-483-6525
Amount: 750.00 USD

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BNY MELLON

The Bank of New York Mellon
Trust Company, N.A.

INVOICE

000196 XBFRSDD1 000000

 Western Placer Unified School District
Attn: Chief Business Officer
600 Sixth Street
Suite 400
Lincoln, CA 95648

Invoice Number: 252-2437661
 Account Number: WPLACER14B
 Invoice Date: 20-Dec-21
 Cycle Date: 01-Feb-22
 Administrator: Arla Scott
 Phone Number: 713-483-6525
 Currency: USD

Western Placer Unified School District (Placer County, California) General Obligation Bonds Election of 2014, Series B (2017)

	Quantity	Rate	Proration	Subtotal	Total
Flat					
Paying Agent Fee					750.00
For the period: February 01, 2022 to January 31, 2023					
Invoice Total:				750.00	
Satisfied To Date:				0.00	
Balance Due:				750.00	

Terms: Payable upon receipt. Please reference the invoice and account number with your remittance.
 Our Tax ID Number is 95-3571558. Please fax Taxpayer Certification requests to (732) 667-9576.
 The Bank of New York Mellon Trust Company, N.A is located at 400 South Hope Street - Suite 400,
 Los Angeles, CA 90071

Check Payment Instructions:
 The Bank of New York Mellon
 Corporate Trust Department
 P.O. Box 392013
 Pittsburgh, PA 15251-9013
 Please enclose billing stub.

Wire and ACH Payment Instructions:
 The Bank of New York Mellon
 ABA Number: 021000018
 Account Number: 8901245259
 Account Name: BNY Mellon - Fee Billing Wire Fees
 Please reference Invoice Number: 252-2437661

Carrie Carlson 1/4/22

21-9277-0-5800-00-7152-8500-041-00

Billing Stub

Western Placer Unified School District (Placer County, California) General
Obligation Bonds Election of 2014, Series B (2017)

Invoice Number: 252-2437661
 Account Number: WPLACER14B
 Invoice Date: 20-Dec-21
 Cycle Date: 01-Feb-22
 Administrator: Arla Scott
 Phone Number: 713-483-6525
 Amount: 750.00 USD

0000006311632520243766100000000000000750008

INVOICE

	420 Ninth AVENUE
	NEW YORK, NEW YORK 10001
	TEL: 212.239.7760
	FAX: 212.239.7759
www.BandH.com	
For billing inquiries & payment options please contact your account rep	
Esther Hayes Ext: 5153 arbilling@bhphoto.com	

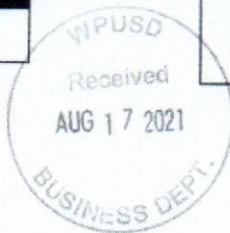
INVOICE DATE	INVOICE NUMBER
08/11/21	192114262
ORDER NO.	P.O. NO.
885307825	P02101584
CUSTOMER CODE	TERMS
46046106	30 DAY
SALESPERSON	SHIP VIA
08M	TRUCK
PLEASE REMIT PAYMENT TO:	
B&H PHOTO-VIDEO REMITTANCE PROCESSING CENTER P.O. BOX 28072 NEW YORK, NY 10087-8072	

Bill To: WESTERN PLACER USD
BUSINESS
600 6TH ST
STE 400
LINCOLN, CA 95648

Ship To: PO21-01584 - 9009 -FACILITIES
LINCOLN HIGH SCHOOL
790 J STREET
JULIA BROWN
LINCOLN, CA 95648

Bill Phone: (916)645-6387
Work Phone: (916)645-6387

Ship Phone: (916)645-6387



Qty Ord	Qty Ship	Qty Bko	Item Description	SKU#/MFR#	Item Price	Amount
1	1		RED RED KOMODO 6K CAMERA PRODUCTION PACK	REKOMPP (710-0340)	7,524.00	7,524.00
PLEASE NOTE: ----- *****UPCOMING SCHEDULE CHANGE ***** We will close on Monday September 6th at 1pm We will remain closed through Wednesday September 8th We will reopen on Thursday September 9th at 10am ----- We will be closed on Wednesday September 15th We will remain closed through Thursday September 16th We will reopen on Friday September 17th at 10am ----- We will close on Tuesday September 20th at 1pm We will remain closed through Wednesday September 29th We will reopen on Thursday September 30th at 10am ----- Backorder To Follow						

Payment Type	Card/Check Number	Amount	Sub-Total:	\$7,524.00
			Shipping & Handling:	FREE
			Tax:	\$545.49
			Total Order:	\$8,069.49

Federal ID#: 13-2768071

Customer Copy

Page 1 of 1

OK to pay
reimburse



11521 Blocker Drive, Suite 110 • Auburn, CA
(530) 887-1494 • Fax (530) 887-1495

A California Corporation

Western Placer Unified School District
c/o Accounting Department
810 J Street
Lincoln, CA 95648

Invoice number 17842
Date 05/31/2021

Project **526.7-pwt Twelve Bridges HS
Increments 1, 2 & 3**

WPUSD PO #PO19-01486

Service Period: May 2021
Services Provided: Grout Pick Up, DFR Review, Lab Reports.

Invoice Summary

Description	Contract Amount	Total Billed	Remaining	Current Billed
SPECIAL INSPECTION/MATERIALS TESTING				
SPECIAL INSPECTION/MATERIAL TESTING HOURS	740,954.00	726,788.68	14,165.32	1,762.50
STADIUM LIGHT POLE REPAIR (ROYAL ELECTRIC)	0.00	8,839.50	-8,839.50	0.00
LAB TESTS ONLY	0.00	42,718.50	-42,718.50	228.00
Subtotal	740,954.00	778,346.68	-37,392.68	1,990.50
Total	740,954.00	778,346.68	-37,392.68	1,990.50

Special Inspection/Materials Testing

Special Inspection/Material Testing Hours

Professional Fees

	Date	Hours	Rate	Billed Amount
Sr. Project Manager				
	05/19/2021	2.00	215.00	430.00
PW Tester/Inspector Grp 3				
	05/01/2021	2.00	168.00	336.00
Field Service Mgr.				
	05/19/2021	0.50	145.00	72.50
Subcontractor				
		Units	Rate	Billed Amount
Subcontractor				
Mid Pacific Engineering, Inc.		1.00	924.00	924.00
Phase subtotal				1,762.50



11521 Blocker Drive, Suite 110 • Auburn, CA
(530) 887-1494 • Fax (530) 887-1495

A California Corporation

Western Placer Unified School District

Project 526.7-pwt Twelve Bridges HS Increments 1, 2 & 3

Invoice number 17842

Date 05/31/2021

Special Inspection/Materials Testing

Lab Tests only

Reimbursables

Compression Test, Mortar or Grout
Specimens

Units	Rate	Billed Amount
4.00	57.00	228.00
Special Inspection/Materials Testing subtotal		1,990.50

Invoice total 1,990.50

OK for pay!
Michael



11521 Blocker Drive, Suite 110 • Auburn, CA
(530) 887-1494 • Fax (530) 887-1495

A California Corporation

Western Placer Unified School District

Project 526.7-pwt Twelve Bridges HS Increments 1, 2 & 3

Invoice number 17842

Date 05/31/2021

Bismarck J. Maddy

Timesheet Date: 05/02/2021

Project	Phase	Activity	Employee Type	Mon-26	Tue-27	Wed-28	Thu-29	Fri-30	Sat-01	Sun-02	Total
526.7-pwt Twelve Bridges HS Increments 1, 2 & 3	526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours	PW-OT Billable	PW Tester/Inspector Grp 3						2.00		2.00
Overtime total				0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00
Timesheet total				0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00

Bryce W. Moore

Timesheet Date: 05/23/2021

Project	Phase	Activity	Employee Type	Mon-17	Tue-18	Wed-19	Thu-20	Fri-21	Sat-22	Sun-23	Total
526.7-pwt Twelve Bridges HS Increments 1, 2 & 3	526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours	Billable-Reg	Technician Manager			0.50					0.50
Regular total				0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.50
Timesheet total				0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.50

David J. Morrell

Timesheet Date: 05/23/2021

Project	Phase	Activity	Employee Type	Mon-17	Tue-18	Wed-19	Thu-20	Fri-21	Sat-22	Sun-23	Total
526.7-pwt Twelve Bridges HS Increments 1, 2 & 3	526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours	Billable-Reg	Sr. Project Manager			2.00					2.00
Regular total				0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00
Timesheet total				0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00



PO Box 330
Penryn, CA 95663-0330

916-652-4735 tel
916-652-4296 fax

Invoice

DATE	INVOICE #
9/1/2021	7559

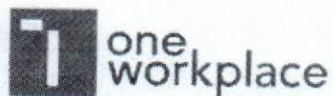
BILL TO
Western Placer Unified School District Attn: Maintenance 600 6th Street Suite 400 Lincoln, CA 95648

SHIP TO
Twelve Bridges High School 2360 Fieldstone Dr Lincoln, CA

P.O. NO.	TERMS	REP	SHIP DATE
PO22-00392	Due on receipt	IVL	9/1/2021

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
	This invoice is for the cameras installed at Twelve Bridges High School Stadium (Progress Billing # 1 of 2) - 2 of 4 cameras installed and are active - Licensing has been installed and activated - 2 Cameras could not be installed at the desired locations due to physical location issues, but will be installed at other places on campus, designated through clarifications e-mails from the site and district. - All material have been purchased and staged. This is a 90% billing (\$19,800 Quote), the remainder (\$1,980) to be billed in full upon installation of the two remaining cameras later this month or early next month.			
Material Expenses	Total Material Expenses			17,820.00
	Total associated labor, material and taxes. Lump Sum Contract - Sales Tax Prepaid		0.00	0.00
We appreciate your prompt payment.		Total		
FOB DESTINATION		\$17,820.00		

Please use the PO Box for correspondence and payment.
A 1.5% Finance Charge per month (18% per year) will be added for invoices over 30 days past due.



Headquarters
2500 De La Cruz
Santa Clara, CA 95050
T. 669.800.2500
oneworkplace.com

Invoice

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Invoice	Invoice Date	Purchase Order	Sales Order	Ship Date	Account Representative
952756A	04/22/21	PO21-01406	578397	03/03/21	Patrick McGiff

Sold To

Hannah Ritchie
Western Placer USD
600 6TH ST STE 400
LINCOLN CA 95648-1787

Ship To

Hannah Ritchie
TWELVE BRIDGES HIGH SCHOOL
2360 FIELDSTONE DR
LINCOLN CA 95648-8856

Phone +1 (916) 645-6350

Cell +1 (916) 223-1355

hritchie@wpusd.org

Due Date 05/22/21

Project 210081

Terms Net 30 Days

WES045

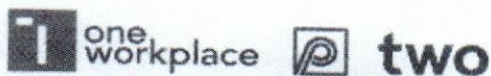
Quote 642151

Phone +1 (916) 645-6350

Cell +1 (916) 223-1355

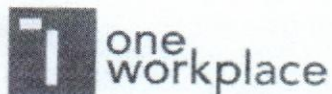
hritchie@wpusd.org

Line	Quantity	Catalog Number / Description	Unit Price	Extended Amount
1	6.00 T	NOR-HSR22641 SCHOOL Norwood Commercial Furniture Heavy-Duty Utility Cart (32"H x 24"W x 36"D) Tag For 01. Science Labs Qty Tag For 1 Classroom D101 1 Classroom D102 1 Classroom D103 1 Classroom D104 1 Classroom D105 1 Classroom D106	223.81	1,342.86 ✓
2	5.00 T	SAN-SC450F SCHOOL Sandusky Lee - Flammable Liquids Safety Cabinet (45 Gallons) 43"W x 18"D x 44"H Tag For 01. Science Labs Qty Tag For 1 Classroom D102 1 Classroom D103 1 Classroom D104 1 Classroom D105 1 Classroom D106	1,051.99 <i>Credit 5,126.13</i>	5,259.95 ✓



PLEASE REMIT TO: One Workplace L. Ferrari
P.O. box 8522
Pasadena, CA 91109-8522

Remittance advices or electronic payments? Contact payments@oneworkplace.com



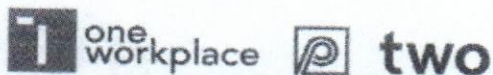
Headquarters
2500 De La Cruz
Santa Clara, CA 95050
T. 669.800.2500
oneworkplace.com

Invoice

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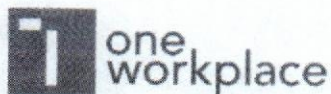
Invoice	Invoice Date	Purchase Order	Sales Order	Ship Date	Account Representative
952756A	04/22/21	PO21-01406	578397	03/03/21	Patrick McGiff

Line	Quantity	Catalog Number / Description	Unit Price	Extended Amount
3	6.00 T	435A00 STEELCASE Steelcase Series 1; Chair-Task Back Finish: 3D Microknit 5T29 - GRAPHITE Back Color Scheme: Non-Contrasting Outer Back Outer Back Finish: Plastic - PG1 6295 - NEAR BLACK Seat Finish: Foundation 5877 - FOGGY NIGHT Frame Finish: Plastic - PG1 6205 - BLACK Color Scheme: Black Arm Type: Height,Width,Pivot,Depth Arm Cylinder Type: Standard Range Base Type: Plastic Base Base Finish: Plastic - PG1 6205 - BLACK Lumbar Option: Adjustable Lumbar Caster or Glide Type: Hard Casters Soil Retardant Option: No Soil Retardant Sewn Upholstery Type: Sewn Tag For 01. Science Labs SERIES1 Qty Tag For 1 Classroom D101 1 Classroom D102 1 Classroom D103 1 Classroom D104 1 Classroom D105 1 Classroom D106	316.65	1,899.90 ✓
4	3.00 T	TS5HLDL3066 STEELCASE Desk-Single pedestal, High pressure laminate, Left hand, 30D x 66W BASIC :2LBW BISQUE WENGE (LPL) EDGE :6705 BISQUE WENGE FRONT :2LBW BISQUE WENGE (LPL) LOCK :9201 POLISHED CHROME TOP-SURF:2HBW BISQUE WENGE (HPL) OPTIONS ** OPTIONS ** HDSETOPT *OPT:HEADSET OPTIONS TOEKICK TOEKICK OPTION PED OPT *OPT:SINGLE PEDESTAL OPTIONS BBF PED PULL - BOX-BOX-FILE CONTPULL CONTEMPORARY PULL	573.25	1,719.75 ✓



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Pasadena, CA 91109-8522

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Invoice

Page 3 / 6

Invoice	Invoice Date	Purchase Order	Sales Order	Ship Date	Account Representative
952756A	04/22/21	PO21-01406	578397	03/03/21	Patrick McGiff

Line	Quantity	Catalog Number / Description	Unit Price	Extended Amount
5	3.00 T	PULL PULL SILVER *PULL:SILVER 9212 SILVER MOD PNL *OPT:MODESTY PANEL OPTIONS FULL MOD STD:FULL HEIGHT MODESTY PANEL Tag For 01. Science Labs 30/66 Qty Tag For 1 Classroom D101 1 Classroom D103 1 Classroom D105 TS5HLDR3066 STEELCASE Desk-Single pedestal, High pressure laminate, Right hand, 30D x 66W BASIC :2LBW BISQUE WENGE (LPL) EDGE :6705 BISQUE WENGE FRONT :2LBW BISQUE WENGE (LPL) LOCK :9201 POLISHED CHROME TOP-SURF:2HBW BISQUE WENGE (HPL) OPTIONS ** OPTIONS ** HDSETOPT *OPT:HEADSET OPTIONS TOEKICK TOEKICK OPTION PED OPT *OPT:SINGLE PEDESTAL OPTIONS BBF PED PULL - BOX-BOX-FILE CONTPULL CONTEMPORARY PULL PULL PULL SILVER *PULL:SILVER 9212 SILVER MOD PNL *OPT:MODESTY PANEL OPTIONS FULL MOD STD:FULL HEIGHT MODESTY PANEL Tag For 01. Science Labs 30/66 Qty Tag For 1 Classroom D102 1 Classroom D104 1 Classroom D106	573.25	1,719.75 ✓
6	6.00	LOCK9201FR STEELCASE No Charge	No Charge	No Charge ✓



PLEASE REMIT TO: One Workplace L. Ferrari
P.O. box 8522
Pasadena, CA 91109-8522

Remittance advices or electronic payments? Contact payments@oneworkplace.com



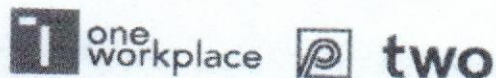
Headquarters
2500 De La Cruz
Santa Clara, CA 95050
T. 669.800.2500
oneworkplace.com

Invoice

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Invoice	Invoice Date	Purchase Order	Sales Order	Ship Date	Account Representative
952756A	04/22/21	PO21-01406	578397	03/03/21	Patrick McGiff

Line	Quantity	Catalog Number / Description	Unit Price	Extended Amount
7	228.00 T	Lock Cylinder-FR Series, Polished Chrome LOCK :9201 POLISHED CHROME KEYS :SK SPEC 1-FR370 1-FR371 1-FR372 1-FR373 1-FR374 1-FR375 11889 SMITH SYS Flavors; Stool-Fixed height, A shell, 24H Shell Finish: Smith System Plastic FRSTGREN - Forest Green Frame Finish: Smith System Paint PLT - Platinum Glides: Standard Nylon Base Glide Tag For 01. Science Labs SMFLV11889	82.05	18,707.40 ✓
8	114.00 T	11268 SMITH SYS Planner Science Table w/ Trespa TopLab 24"D x 60W Table Height adjusts 24"-34" in 1" increments Top Finish: Black Only Leg Finish: Platinum Tag For 01. Science Labs 24/60 Qty Tag For 19 Classroom D101 19 Classroom D102 19 Classroom D103 19 Classroom D104 19 Classroom D105 19 Classroom D106	740.51	84,418.14 ✓
9	1.00 T	11288 SMITH SYS Planner Table - Activity, Science, Trespa TopLab Plus, 30"D x 60W Table Height adjusts 24"-34" in 1" increments Top Finish: Black Only Leg Finish: Platinum Tag For 02. Science Prep 30/60	876.62	876.62 ✓



PLEASE REMIT TO: One Workplace L. Ferrari
P.O. box 8522
Pasadena, CA 91109-8522

Remittance advices or electronic payments? Contact payments@oneworkplace.com



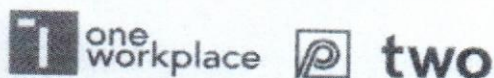
Headquarters
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Invoice

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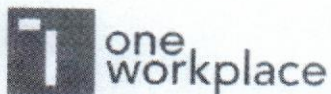
Invoice	Invoice Date	Purchase Order	Sales Order	Ship Date	Account Representative
952756A	04/22/21	PO21-01406	578397	03/03/21	Patrick McGiff

Line	Quantity	Catalog Number / Description	Unit Price	Extended Amount
10	1.00 T	Qty Tag For 1 Science Prep D1 2KMG1 GRAINGER Sellstrom Eyewear Germicidal Cabinet Holds (48) Glasses, (40) Goggles of a combination of (36) Glasses and (10) Goggles. 9.5"D x 32"H x 24.5"W, 110V, Steel Tag For 02. Science Prep	1,532.91	1,532.91 ✓
11	1.00 T	Qty Tag For 1 Science Prep D1 PREVAILING LABOR UNITED TAXABLE, PREVAILING WAGE LABOR NORMAL BUSINESS HOURS FREE AND CLEAR WORKSPACE ELEVATOR ACCESS REQUIRED FOR ANY ABOVE/BELOW GROUND FLOOR AREAS Labor to receive direct to site and will call (OWP SAC), deliver and install: Push to Building E: Science Lab: (6) Norwood Utility Cart, (6) 44"H Flammable Liquids Safety Cabinet, (6) Fixed Peds, (6) Series 1 Task Chairs, (228) Flavor Stools, (114) 60" SYS Planner Table, (6) Boundary Screen, (6) 66" Worksurface, Science Prep: (1) 60" SYS Element Table,	21,180.00	21,180.00 ✓
12	1.00 T	FREIGHT SCHOOL FREIGHT/SHIPPING - TAXABLE	1,727.00	1,727.00 ✓
13	1.00 T	FREIGHT SMITH SYS FREIGHT/SHIPPING - TAXABLE	13,890.00	13,890.00 ✓
14	1.00 T	FREIGHT GRAINGER TAXABLE FREIGHT/SHIPPING	208.57	208.57 ✓



PLEASE REMIT TO: One Workplace L. Ferrari
P.O. box 8522
Pasadena, CA 91109-8522

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Headquarters
2500 De La Cruz
Santa Clara, CA 95050
T. 669.800.2500
oneworkplace.com

Invoice

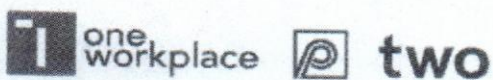
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Invoice	Invoice Date	Purchase Order	Sales Order	Ship Date	Account Representative
952756A	04/22/21	PO21-01406	578397	03/03/21	Patrick McGiff

Invoice Totals

Sub Total	154,482.85
Sales Tax	
PLACER, COUNTY OF	1,931.06
CALIFORNIA, STATE OF	9,268.97
Total	165,682.88
Less Deposit	-82,841.44
Less Credit	-5,126.13
Please Pay This Amount	77,715.31

OK to pay
J. Ritchie
6/16/2021



PLEASE REMIT TO: One Workplace L. Ferrari
P.O. box 8522
Pasadena, CA 91109-8522

Remittance advices or electronic payments? Contact payments@oneworkplace.com

Twelve Bridges High School

Soft Costs	Budget	Note	Expenditures to Date
A/E	\$5,000,000	Ongoing	\$4,926,467
GeoTech/GeoHaz Study	\$25,000	Complete	\$20,560
Topographic Survey/Surveying	\$40,000	Complete	\$37,634
DSA	\$994,000	Ongoing	\$1,001,755
CDE	\$75,000	Complete	\$63,490
DTSC Studies/Fees	\$5,000	Complete	\$4,710
Enviro Study/Permit Submit	\$250,000	Ongoing	\$206,503
CEQA	\$120,000	Complete	\$82,323
IOR	\$600,000	Ongoing	\$343,180
Special Inspections/Testing	\$800,000	Ongoing	\$803,323
Enviro Mitigation	\$2,000,000	Complete	\$883,063
City/Utility Connection Fees	\$2,200,000	Ongoing	\$41,410
Health Department Fees	\$10,000	Ongoing	\$1,488
SWPPP/State Water Fees	\$10,000	Ongoing	\$12,200
Other Plannning Fees (Financial/Planning Consultants, Legal, Bidding, Printing, Advertisements, unforseens etc.)	\$1,600,000	Ongoing	\$754,586
F&E	\$2,400,000	Ongoing	\$3,294,937
Subtotal	\$16,129,000	Ongoing	\$12,477,628
Site Acquisition			
Subtotal	\$4,000,000	Complete	\$3,587,662
Hard Construction Costs			
Subtotal	\$86,000,000	Ongoing	\$86,524,710
Total	\$106,129,000		\$102,590,001

Scott M Leaman Elementary School

Soft Costs	Budget	Note	Expenditures to Date
A/E	\$1,800,000	Ongoing	\$1,567,113
GeoTech/GeoHaz Study	\$26,000	Complete	\$25,507
Topographic Survey/Surveying	\$25,000	Ongoing	\$20,000
DSA	\$320,000	Ongoing	\$343,716
CDE	\$19,000	Ongoing	\$18,270
DTSC Studies/Fees	\$57,000	Complete	\$39,259
Enviro Study/Permit Submit	\$130,000	Ongoing	\$75,991
CEQA	\$115,000	Complete	\$70,498
IOR	\$200,000	Ongoing	\$156,960
Special Inspections/Testing	\$200,000	Ongoing	\$83,512
Enviro Mitigation	\$500,000	Complete	\$294,890
City/Utility Connection Fees	\$710,000	Ongoing	\$665,881
Health Department Fees	\$2,500	Ongoing	\$2,473
SWPPP/State Water Fees	\$5,000	Ongoing	\$1,881
Other Plannning Fees (Financial/Planning Consultants, Legal, Bidding, Printing, Advertisements, unforseens etc.)	\$400,000	Ongoing	\$263,427
F&E	\$900,000	Ongoing	\$1,137,962
Subtotal	\$5,409,500	Ongoing	\$4,767,339
Site Acquisition			
Subtotal	\$4,200,000	Complete	\$4,100,000
Hard Construction Costs			
Subtotal	\$29,000,000	Ongoing	\$27,377,547
Total	\$38,609,500		\$36,244,886

Glen Edwards Middle School Additions and Modernization (Ph. I/II)

Soft Costs	Budget	Note	Expenditures to Date
A/E	\$3,100,000	Ongoing	\$3,003,674
GeoTech/GeoHaz Study	\$15,500	Complete	\$14,071
Topographic Survey/Surveying	\$15,500	Ongoing	\$15,500
DSA	\$397,000	Ongoing	\$414,479
CDE	\$22,540	Ongoing	\$7,350
DTSC Studies/Fees	\$0	N/A	
Enviro Study/Permit Submit	\$0	N/A	
CEQA	\$2,200	Complete	\$50
IOR	\$400,000	Ongoing	\$319,300
Special Inspections/Testing	\$250,000	Ongoing	\$210,987
Enviro Mitigation	\$0	N/A	
City/Utility Connection Fees	\$200,000	Ongoing	\$78,044
Health Department Fees	\$5,000	Ongoing	\$1,357
SWPPP/State Water Fees	\$3,000	Ongoing	\$2,104
Other Plannning Fees (Financial/Planning Consultants, Legal, Bidding, Printing, Advertisements, testing, unforeseens etc.)	\$600,000	Ongoing	\$393,102
F&E	\$950,000	Ongoing	\$908,362
Subtotal	\$5,960,740	Ongoing	\$5,368,381
Hard Construction Costs			
Subtotal	\$32,200,000	Ongoing	\$31,960,099
Total	\$38,160,740		\$37,328,479

WESTERN PLACER UNIFIED SCHOOL DISTRICT

**MEASURE A GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS**

June 30, 2021

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

MEASURE A GENERAL OBLIGATION BONDS
June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Western Placer Unified School District
Lincoln, California

Report on the Financial Statements

We have audited the accompanying financial statements of Western Placer Unified School District (the "District") Measure A General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risk of material misstatement of the financial statements, whether due to fraud or error. 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 the 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.

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Western Placer Unified School District (the "District") Measure A General Obligation Bonds activity as of June 30, 2021, and the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present the financial activity and balances of the Measure A General Obligation Bonds activity only, and do not purport to, and do not, present fairly the financial position of Western Placer Unified School District, as of June 30, 2021 or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for Measure A General Obligation Bonds activity. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance for Measure A General Obligation Bonds activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance for the Measure A General Obligation Bonds activity.

Crowe LLP
Crowe LLP

Sacramento, California
January 25, 2022

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2021

38

ASSETS

Cash in County Treasury (Note 2) \$ 2,916,492

LIABILITIES AND FUND BALANCE

Accounts payable \$ 269,824

Due to other funds 2,000,000

Total liabilities 2,269,824

Fund balance – restricted (Note 3) 646,668

Total liabilities and fund balance \$ 2,916,492

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
For the Year Ended June 30, 2021

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Revenues:	
Interest income	\$ (30,616)
Expenditures:	
Current:	
Classified salaries	115,217
Employee benefits	50,062
Books and supplies	1,622,253
Contract services and operating expenditures	343,843
Capital outlay	<u>33,453,836</u>
Total expenditures	<u>35,585,211</u>
Deficiency of revenues under expenditures	(35,615,827)
Other financing sources:	
Transfers in	<u>35,615,827</u>
Total other financing sources	35,615,827
Change in fund balance	-
Fund balance, July 1, 2020	<u>646,668</u>
Fund balance, June 30, 2021	<u>\$ 646,668</u>

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Western Placer Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The activities of the Measure A Bonds are recorded along with other activities in the District's Building Fund. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure A General Obligation Bonds activity, only. The activities of the Measure A General Obligation Bonds are recorded along with other activities in the District's Building Fund. These financial statements are not intended to present the financial position and results of operations of Western Placer Unified School District as a whole.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The basic financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Board of Trustees must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Board of Trustees satisfied these requirements.

The District's Board of Trustees and Superintendent revise the budgets during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Cash and Cash Equivalents: For the purpose of the financial statements, cash equivalents are defined as financial instruments with an original maturity of three months or less. Funds invested in the Placer County Treasury are considered cash equivalents.

Accounting Estimates: The presentation 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 during the reporting period. Actual results could differ from those estimates.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

NOTE 2 – CASH AND INVESTMENTS

Cash at June 30, 2021 consisted of the following:

Cash in County Treasury	<u>\$ 2,916,492</u>
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Pooled Funds: In accordance with Education Code Section 41001, the Office of Education maintains substantially all of its cash in the interest-bearing Placer County Treasurer's Pooled Investment Fund. The Office of Education is considered to be an involuntary participant in an external investment pool. The fair value of the Office of Education's investment in the pool is reported in the financial statements at amounts based upon the Office of Education's prorata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2021, the District had no significant interest rate risk related to cash.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of State law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2021, the District had no concentration of credit risk.

NOTE 3 – FUND BALANCE CLASSIFICATION

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure A General Obligation Bonds is restricted, as described below.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. Fund balance is restricted for capital projects of the Building Fund in accordance with the Bond Project List for Measure A General Obligation Bonds.

(Continued)

NOTE 4 – INTERFUND ACTIVITIES

Interfund Activity: Interfund activity is reported as loans, services provided reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements are when one fund incurs a cost, charges the appropriate benefitting fund and reduces its related cost as reimbursement. All other interfund transfers are treated as transfers.

Interfund Receivables/Payables: The Measure A interfund payable balance at June 30, 2021 was as follows:

Payable due from the Measure A General Obligations Bond Fund to the District's Building Fund	<u>\$ 2,000,000</u>
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Transfers: Transfers for the 2020-21 fiscal year were as follows:

Transfer from the District's Building Fund to the Measure A General Obligations Bond Fund to provide bridge financing for construction costs.	<u>\$ 35,615,827</u>
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NOTE 5 – PURPOSE OF BOND ISSUANCE

Bond Authorization: By approval of the proposition for Measure A by at least 55% of the registered voters voting on the proposition at an election held on November 4, 2014, Western Placer Unified School District was authorized to issue and sell bonds of up to \$60,000,000 in aggregate principal amount.

Purpose of Bonds: The proceeds of the Bonds may be used:

"The Project List includes the construction of a new high school and the modernization, upgrade and construction projects at Lincoln High School, including:

- *Provide modern technology and computers to support 21st-century education*
- *Provide classrooms and instructional facilities that prepare students for college and careers*
- *Modernize, renovate or replace aging classrooms and other school facilities*
- *Replace aging portables with new classrooms*
- *Modernize classrooms and educational facilities to meet current safety codes*
- *Provide modern fire-detection, alarms, and emergency communications systems and other upgrades to ensure safety*
- *Provide seismic upgrades to classrooms and school facilities*
- *Provide additional classrooms to accommodate growth in student enrollment*
- *Upgrade, renovate, repair and construct, as needed, facilities supporting student services, including food services, administration and counseling buildings, and other school facilities*
- *Improve energy and operational efficiency to reduce maintenance and operating costs*
- *Improve parking lots, including the addition of covered parking*
- *Repair or replace outdated heating, lighting, electrical or sewer systems"*

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

(Continued)

NOTE 6 – GENERAL OBLIGATION BOND ISSUANCES

The bonds are general obligations of the District, and Placer County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

In June 2015, the District issued General Obligation Bonds, Series 2015A, totaling \$20,000,000. The bonds bear interest at rates ranging from 3.00% to 5.00% and are scheduled to mature through June 2041.

In May 2017, the District issued General Obligation Bonds, Series 2017B, totaling \$25,000,000. The bonds bear interest at rates ranging from 3.00% to 5.00% and are scheduled to mature through August 2047.

In November 2018, the District issued 2014 General Obligation Bonds, Series C, totaling \$15,000,000. The bonds bear interest at rates ranging from 3.375% - 5.00% and are scheduled to mature through August 2043.



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

Board of Trustees
Western Placer Unified School District
Lincoln, California

We have audited, 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 the financial statements of Western Placer Unified School District (the "District") Measure A General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2021, and related notes to the financial statements and have issued our report thereon dated January 25, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Western Placer Unified School District internal control over Measure A General Obligation Bond activity financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western Placer Unified School District's internal control. Accordingly, we do not express an opinion of the effectiveness of Western Placer 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Western Placer Unified School District Measure A General Obligation Bond activity included in the Building Fund of the District's financial statements are free from material misstatement, we performed tests of the District's 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

This purpose of this report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, 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 *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Sacramento, California
January 25, 2022

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
SCHEDULE OF AUDIT FINDINGS
For the Year Ended June 30, 2021

46

No matters were reported.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2021

47

No matters were reported.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

**MEASURE A GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT**

June 30, 2021

MEASURE A GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2021

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Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Western Placer Unified School District
Lincoln, California

We have conducted a performance audit of the Western Placer Unified School District (the "District") Measure A General Obligation Bond funds for the year ended June 30, 2021.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe 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 on page 4 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure A General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for Western Placer Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Western Placer Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal controls.

The results of our procedures indicated that, in all significant respects, Western Placer Unified School District expended Measure A General Obligation Bond funds for the year ended June 30, 2021 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

Crowe LLP
Crowe LLP

Sacramento, California
January 25, 2022

LEGISLATIVE HISTORY

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, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

WESTERN PLACER UNIFIED SCHOOL DISTRICT MEASURE A GENERAL OBLIGATION BONDS

On November 4, 2014, the electorate of Western Placer Unified School District approved the \$60,000,000 million Measure A General Obligation Bonds, with greater than 55% of the votes in favor. The text of the ballot language was as follows:

"For the purpose of updating/replacing aging classrooms and support facilities, and instructional technology needed for improved teaching, replacing portable classrooms, repairing/replacing roofs, worn-out floors, electrical systems, seismic upgrades and improving energy efficiency to save money and support instruction within the District"

The District's Board of Trustees developed the following Bond Project List for Measure A:

As discussed above, the Project List includes the construction of a new high school and the modernization, upgrade and construction projects at Lincoln High School, including:

- Provide modern technology and computers to support 21st-century education
- Provide classrooms and instructional facilities that prepare students for college and careers
- Modernize, renovate or replace aging classrooms and other school facilities
- Replace aging portables with new classrooms
- Modernize classrooms and educational facilities to meet current safety codes
- Provide modern fire-detection, alarms, and emergency communications systems and other upgrades ensure safety
- Provide seismic upgrades to classrooms and school facilities
- Provide additional classrooms to accommodate growth in student enrollment
- Upgrade, renovate, repair and construct, as needed, facilities supporting student services, including food services, administration and counseling buildings, and other school facilities
- Improve energy and operational efficiency to reduce maintenance and operating costs
- Improve parking lots, including the addition of covered parking
- Repair or replace outdated heating, lighting, electrical or sewer systems

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION

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WESTERN PLACER UNIFIED SCHOOL DISTRICT MEASURE A GENERAL OBLIGATION BONDS
(Continued)

In June 2015, the District issued General Obligation Bonds, Series 2015A, totaling \$20,000,000. The bonds bear interest at rates ranging from 3.00% to 5.00% and are scheduled to mature through June 2041.

In May 2017, the District issued General Obligation Bonds, Series 2017B, totaling \$25,000,000. The bonds bear interest at rates ranging from 3.00% to 5.00% and are scheduled to mature through August 2047.

In November 2018, the District issued 2014 General Obligation Bonds, Series C, totaling \$15,000,000. The bonds bear interest at rates ranging from 3.375% - 5.00% and are scheduled to mature through August 2043.

The financial activity related to the Measure A General Obligation Bonds is recorded within the District's Financial Activity Report for Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2021.

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure A General Obligation Bond funds for the year ended June 30, 2021 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure A project expenditures (the "List") for the period from July 1, 2020 through and including June 30, 2021. A total of 411 expenditures representing \$35,585,211 from July 1, 2020 to June 30, 2021, were identified.

METHODOLOGY

We performed the following procedures to the List of Measure A General Obligation Bond project expenditures for the year ended June 30, 2021:

- Verified the mathematical accuracy of the expenditures List.
- Reconciled the List to total bond expenditures as reported by the District in the District's audited Measure A General Obligation Bonds financial statements for the year ended June 30, 2021.
- Selected a sample of 38 expenditures totaling \$32,919,412. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented approximately 93% of the total expenditure value. Verified that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects list. Verified that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

CONCLUSION

The results of our tests indicated that, in all significant respects, Western Placer Unified School District expended Measure A General Obligation Bond funds for the year ended June 30, 2021 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

**MEASURE N GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS**

June 30, 2021

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

MEASURE N GENERAL OBLIGATION BONDS
June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Western Placer Unified School District
Lincoln, California

Report on the Financial Statements

We have audited the accompanying financial statements of Western Placer Unified School District (the "District") Measure N General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risk of material misstatement of the financial statements, whether due to fraud or error. 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 the 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.

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Western Placer Unified School District (the "District") Measure N General Obligation Bonds activity as of June 30, 2021, and the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present the financial activity and balances of the Measure N General Obligation Bonds activity only, and do not purport to, and do not, present fairly the financial position of Western Placer Unified School District, as of June 30, 2021 or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for Measure N General Obligation Bonds activity. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance for Measure N General Obligation Bonds activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance for the Measure N General Obligation Bonds activity.

Crowe LLP
Crowe LLP

Sacramento, California
January 25, 2022

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2021

58

ASSETS

Cash in County Treasury (Note 2) \$ 696,688

LIABILITIES AND FUND BALANCE

Accounts payable \$ 1,600

Total liabilities 1,600

Fund balance – restricted (Note 3) 695,088

Total liabilities and fund balance \$ 696,688

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
For the Year Ended June 30, 2021

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Revenues:	
Interest	\$ <u>(20,072)</u>
Expenditures:	
Current:	
Classified salaries	169,895
Employee benefits	74,040
Books and supplies	343,581
Contract services and operating expenditures	169,123
Capital outlay	<u>12,197,969</u>
Total expenditures	<u>12,954,608</u>
Deficiency of revenues under expenditures	(12,974,680)
Other financing sources:	
Transfers in	<u>12,974,680</u>
Total other financing sources	12,974,680
Change in fund balance	-
Fund balance, July 1, 2020	<u>695,088</u>
Fund balance, June 30, 2021	<u><u>\$ 695,088</u></u>

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Western Placer Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The activities of the Measure N Bonds are recorded along with other activities in the District's Building Fund. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure N General Obligation Bonds activity, only. The activities of the Measure N General Obligation Bonds are recorded along with other activities in the District's Building Fund. These financial statements are not intended to present the financial position and results of operations of Western Placer Unified School District as a whole.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The basic financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Board of Trustees must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Board of Trustees satisfied these requirements.

The District's Board of Trustees and Superintendent revise the budgets during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Cash and Cash Equivalents: For the purpose of the financial statements, cash equivalents are defined as financial instruments with an original maturity of three months or less. Funds invested in the Placer County Treasury are considered cash equivalents.

Accounting Estimates: The presentation 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 during the reporting period. Actual results could differ from those estimates.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

NOTE 2 – CASH AND INVESTMENTS

Cash at June 30, 2021 consisted of the following:

Cash in County Treasury	\$ <u>696,688</u>
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Pooled Funds: In accordance with Education Code Section 41001, the Office of Education maintains substantially all of its cash in the interest-bearing Placer County Treasurer's Pooled Investment Fund. The Office of Education is considered to be an involuntary participant in an external investment pool. The fair value of the Office of Education's investment in the pool is reported in the financial statements at amounts based upon the Office of Education's prorata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2021, the District had no significant interest rate risk related to cash.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of State law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2021, the District had no concentration of credit risk.

NOTE 3 – FUND BALANCE CLASSIFICATION

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure N General Obligation Bonds is restricted, as described below.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. Fund balance is restricted for capital projects of the Building Fund in accordance with the Bond Project List for Measure N General Obligation Bonds.

(Continued)

NOTE 4 – INTERFUND ACTIVITIES

Interfund Activity: Interfund activity is reported as loans, services provided reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements are when one fund incurs a cost, charges the appropriate benefitting fund and reduces its related cost as reimbursement. All other interfund transfers are treated as transfers.

Transfers: Transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfers for the 2020-21 fiscal year were as follows:

Transfer from the District's Building Fund to the Measure N General Obligations Bond Fund to provide bridge financing for construction costs.	<u>\$ 12,974,680</u>
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NOTE 5 – PURPOSE OF BOND ISSUANCE

Bond Authorization: By approval of the proposition for Measure N by at least 55% of the registered voters voting on the proposition at an election held on November 8, 2016, Western Placer Unified School District was authorized to issue and sell bonds of up to \$60,000,000 in aggregate principal amount.

Purpose of Bonds: The proceeds of the Bonds may be used:

"Will be able to improve school safety, including fire and seismic safety; emergency and security systems; will also:

- Provide modern technology and computers to support 21st-century education*
- Upgrade science labs and technology for improved 21st Century learning at Glen Edwards Middle School*
- Modernize classrooms/ facilities to support instruction in core subjects like math, science, reading and writing at Glen Edwards Middle School*
- Repair/ replace leaky roofs, floors, plumbing, lighting, electrical, HVAC and water systems at Glen Edwards Middle School*
- Renovate Glen Edwards Middle School and replace aging portables with new classrooms at Glen Edwards Middle School*
- Improve energy efficiency and reinvest the savings into instructions*
- Relieve overcrowding by constructing a new elementary school"*

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

NOTE 6 – GENERAL OBLIGATION BOND ISSUANCES

The bonds are general obligations of the District, and Placer County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

On May 2017, the District issued 2016 General Obligation Bonds, Series 2017A, totaling \$30,000,000. The bonds bear interest at rates ranging from 3.00% to 5.00% and are scheduled to mature through August 2047.

On November 2018, the District issued 2016 Series B General Obligation Bonds, totaling \$30,000,000. The bonds bear interest at rates ranging from 3.50% - 5.00% and are scheduled to mature through August 2043.



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

Board of Trustees
Western Placer Unified School District
Lincoln, California

We have audited, 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 the financial statements of Western Placer Unified School District (the "District") Measure N General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2021, and related notes to the financial statements and have issued our report thereon dated January 25, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Western Placer Unified School District internal control over Measure N General Obligation Bond activity financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western Placer Unified School District's internal control. Accordingly, we do not express an opinion of the effectiveness of Western Placer 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Western Placer Unified School District Measure N General Obligation Bond activity included in the Building Fund of the District's financial statements are free from material misstatement, we performed tests of the District's 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*.

(Continued)

Purpose of this Report

This purpose of this report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, 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 *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Sacramento, California
January 25, 2022

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
SCHEDULE OF AUDIT FINDINGS
For the Year Ended June 30, 2021

66

No matters were reported.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2021

67

No matters were reported.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2021

MEASURE N GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Western Placer Unified School District
Lincoln, California

We have conducted a performance audit of the Western Placer Unified School District (the "District") Measure N General Obligation Bond funds for the year ended June 30, 2021.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe 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 on page 4 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure N General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for Western Placer Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Western Placer Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal controls.

The results of our procedures indicated that, in all significant respects, Western Placer Unified School District expended Measure N General Obligation Bond funds for the year ended June 30, 2021 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

Crowe LLP
Crowe LLP

Sacramento, California
January 25, 2022

LEGISLATIVE HISTORY

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, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

WESTERN PLACER UNIFIED SCHOOL DISTRICT MEASURE N GENERAL OBLIGATION BONDS

On November 8, 2016, the electorate of Western Placer Unified School District approved the \$60,000,000 million Measure N General Obligation Bonds, with greater than 55% of the votes in favor. The text of the ballot language was as follows:

"Local Middle School Upgrade/ New Elementary School Construction Measure. To construct a new elementary school to prevent overcrowding and to upgrade/enhance/expand Glen Edwards Middle School by repairing classrooms, leaky roofs, ensuring safe drinking water, improving student safety, and updating and constructing science, math, computer labs, and a new gymnasium, shall Western Placer Unified School District issue \$60,000,000 in bonds, at legal rates, require independent audits, citizens' oversight, no money for administrators' salaries, with all funds used locally?"

The District's Board of Trustees developed the following Bond Project List for Measure N:

As discussed above, the Project List includes the construction of a new elementary school and the modernization, upgrade and construction projects at Glen Edwards Middle School, including:

- Provide modern technology and computers to support 21st-century education
- Upgrade science labs and technology for improved 21st Century learning at Glen Edwards Middle School
- Modernize classrooms/ facilities to support instruction in core subjects like math, science, reading and writing at Glen Edwards Middle School
- Repair/ replace leaky roofs, floors, plumbing, lighting, electrical, HVAC and water systems at Glen Edwards Middle School
- Renovate Glen Edwards Middle School and replace aging portables with new classrooms at Glen Edwards Middle School
- Improve energy efficiency and reinvest the savings into instructions
- Relieve overcrowding by constructing a new elementary school

WESTERN PLACER UNIFIED SCHOOL DISTRICT MEASURE N GENERAL OBLIGATION BONDS
(Continued)

On May 2017, the District issued 2016 General Obligation Bonds, Series 2017A, totaling \$30,000,000. The bonds bear interest at rates ranging from 3.00% to 5.00% and are scheduled to mature through August 2047.

On November 2018, the District issued 2016 Series B General Obligation Bonds, totaling \$30,000,000. The bonds bear interest at rates ranging from 3.50% - 5.00% and are scheduled to mature through August 2043.

The financial activity related to the Measure N General Obligation Bonds is recorded within the District's Financial Activity Report for Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2021.

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure N General Obligation Bond funds for the year ended June 30, 2021 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure N project expenditures (the "List") for the period from July 1, 2020 through and including June 30, 2021. A total of 267 expenditures representing \$12,954,608 from July 1, 2020 to June 30, 2021, were identified.

METHODOLOGY

We performed the following procedures to the List of Measure N General Obligation Bond project expenditures for the year ended June 30, 2021:

- Verified the mathematical accuracy of the expenditures List.
- Reconciled the List to total bond expenditures as reported by the District in the District's audited Measure N General Obligation Bonds financial statements for the year ended June 30, 2021.
- Selected a sample of 28 expenditures totaling \$11,668,787. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented approximately 90% of the total expenditure value. Verified that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects list. Verified that the funds used to pay the salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

CONCLUSIONS

The results of our tests indicated that, in all significant respects, Western Placer Unified School District expended Measure N General Obligation Bond funds for the year ended June 30, 2021 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.