

WESTERN PLACER
UNIFIED SCHOOL DISTRICT

February 10th, 2021

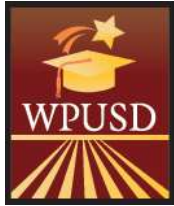
BOND OVERSIGHT COMMITTEE MEASURE A & N

2020-2021 School Year

**Mike Adell
Facilities Director**

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

1. Agenda
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17. Measure N Bond Financial Statement
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**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
Wednesday February 10, 2021
6:00 PM
(Teleconference Access: meet.google.com/wtn-zxka-usi)**

Agenda

- 1.0 *Welcome and Introductions*
- 2.0 *Approval of Meeting Minutes for October 14, 2020 Meeting*
- 3.0 *Measure A and N Presentation*
 - 3.1 *2019-20 Measure A and Measure N General Obligation Bonds Audited Financial Statements and Performance Audits*
- 4.0 *Measure A Presentation/Updates*
 - 4.1 *Twelve Bridges High School*
- 5.0 *Measure N Project Presentation/Updates*
 - 5.1 *Glen Edwards Middle School Additions and Modernization*
 - 5.2 *Leaman Elementary School*
- 6.0 *Project Expenditure Reports*
 - 6.1 *Measure A*
 - 6.2 *Measure N*
- 7.0 *Open Forum*
- 8.0 *Future Business*
 - *Next Meeting – Date/Location*
- 9.0 *Adjourn*



WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOND OVERSIGHT COMMITTEE MEETING

Fourth Floor Zebra Room
600 6th Street, Lincoln, CA 95648

Wednesday, October 14, 2020

MINUTES

CALL TO ORDER – David Fear called the meeting to order at 6:12 p.m.

ROLL CALL - Committee Members Present: David Fear, Carol Hunt, Judson Cline, Fred Barnhart (by phone), Kimberly Vinci (on phone), Ashley Indrieri (by phone, joined meeting late)

Committee Members Absent: Ed Rowan

Administrators Present: Michael Adell, Tom Butcher, and Hannah Ritchie (by phone)

Welcome and Introductions

David Fear welcomed everyone.

Michael noted that Shaunda Holt resigned from her position.

Approval of Meeting Minutes for August 12, 2020 Meeting

There was a motion to approve the August 12, 2020 Minutes.

Motion: Judson Cline
Second: Fred Barnhart

Ayes: David Fear, Carol Hunt, Kimberley Vinci, Judson Cline, and Fred Barnhart
Noes: None
Absent: Ashley Indrieri and Ed Rowan

David asked what the remaining balance that has not been issued from Measure A and Measure N. It was noted that according to the auditor's notes, all bonds have been fully issued. Michael Adell noted that the money from both Bond Measures have been spent.

Measure A Project Presentation/Updates

* Twelve Bridges High School -

Michael Adell noted that the Twelve Bridges project is the only project left. He shared an update of where they currently are with the project. David Fear asked if the main entrance would be the one off of Fieldstone Drive. Michael noted that it would. The entrance off of Twelve Bridges Drive would mainly be used for evening sports. The exterior finishes are being worked on, roofs are on, cabinetry, casework, and painting are being done in many of the classrooms, and whiteboards being put in. The administration building exterior is being worked on: roof complete, storefront doors and windows are being installed. They are starting the interior drywall. They are also finishing the entryway between the buildings. The big building is progressing with drywall, painting, and insulating. In the gym the scoreboards are up, and they have done some painting. There are areas where they are currently weather proofing. A lot of the pathways are complete. The asphalt paving is being done. In the field areas the backstops are up, and they are installing lights in the stadium. David Fear asked if we would

be getting pictures of the gym, etc in the updates. Michael noted that they would start that; currently the gym is a staging area and is very dusty.

Lincoln High

Michael Adell noted that the district is done with that project. They just received the grant agreement. They will apply for the fund release. The district would receive about \$3,000,000 and may get another \$7,000,000. The next state allocation meeting would be at the end of the month. The district would probably see the money next year. Judson Cline asked where that money would be allocated to. Michael noted that it would pay the district back. What we don't get back is money that the district paid for. Judson asked if the \$10,000,000 is only for LHS, will we be also asking for money back for the GEMS, SMLES, and TBHS building projects; Michael said yes. David asked if the district was getting some money back, would the district be using any of that money for phase 2 at TBHS. Michael noted that TBHS is costing more than the amount of the bond designated for TBHS; it will probably cost around \$85,000,000. Fred Barnhart asked if there is a spreadsheet that shows the amount of the bond, amount spent, the amounts we anticipate to get back. Michael noted that he can put together a funding spreadsheet. David noted that both bonds were \$60,000,000 and the amounts listed show that both bonds have already been spent and have gone over.

Ashley has joined the meeting at 6:28 p.m.

Measure N Project Presentation/Updates

* Glen Edwards Middle School Additions and Modernization -

We are done at GEMS. He noted the various areas that have new buildings and the areas that were modernized/spruced up.

* Leaman Elementary School -

The school is finished and there was a ceremony last week when the students came to school. He noted that he likes that it truly is a neighborhood school. People are walking and riding bikes to school. He noted that once the campus is expanded (additional building and more hard court, they will open up an entrance from the path (east side) as well.

Project Expenditure Reports

* Measure A & Measure N-

For Measure A, Michael noted that most of the high school expenses have currently been construction related, and a little bit of technology related. There was back up documents to explain what those items were.

For Measure N, the recent expenses have been construction related, furniture, moving expenses, closing out environmental items, architect fees, etc. David Fear noted that since the last report, the district spent \$5,475,000, and now everything (GEMS & SMLES) is open and running. Is the district expecting more expenses or is that pretty much done? Michael noted that there will still be a few lease-leaseback payments. For the 2 sites, it will total about another \$8,000,000. Michael also noted that there will be some small bills for filling closing paperwork. He noted that the district did very well with soft costs, but went a little over budget with furniture. But over all the district's costs are trending well. Carol Hunt verified that none of the expenses indicated were because of the extra equipment or items needed due to Covid-19. Michael noted that there were a few equipment costs due to extra sanitizing. David Fear asked about the cost of a freezer. Michael noted that the freezer at GEMS needed to be replaced. Carol noted that it was her understanding that this was the main kitchen for the district, which Michael said it was. And, during the shelter-in-place, there was more food being gathered and distributed to students.

Fred asked if there is a budget that we are referring to. Judson Cline noted that the last 3 pages indicate the budget. Carol Hunt noted that the budget was listed in the second column. Michael noted that there is a budget of \$75,000 for CDE (California Department of Education) for the plan review. So far they have billed \$350. The district will eventually be billed by CDE. Carol Hunt noted that the district has put in to receive funds back for the construction at LHS. She asked if the funds the district would be able to apply for at TBHS would be CTE (Career Technical Education) grants. Michael noted that it is for the areas of video production, photography, control room in the theater area (media arts). The district already received \$3,000,000. Eventually, the district should receive back about \$38,000,000. The good thing about the state taking so much time is that when they take it to the state allocation board to distribute funds, it is at the current amount, so it goes up every January.

Open Forum

David Fear noted that there are members that haven't showed up, and feels that we should reach out to those who would be willing to serve. We also have one that resigned and that position needs to be filled. It was recommended that because there are only a few meetings left, and didn't want to throw up red flags, that the committee would not remove any existing committee members. As for the position vacated by Shondra Holt, David asked if there were any possible names. Ashley Indrieri noted that she could see if she could bring forward some names from the Realtors group and from the Lincoln Chamber of Commerce email group. David noted that if he doesn't hear from her then he will reach out to get some names as well.

Judson Cline asked if the color of the SLMES lettering could be changed on the marquee; it is hard to read.

Future Business

It was asked if the committee would want to have a field trip followed by a meeting.

Next Meeting – Date/Location: February 10, 2021 6:00 p.m. We will look for a date to do a tour of the sites. It was recommended that we do the tour around 1pm. It was recommended that we meet on February 22, 2021 at 1pm to tour TBHS.

Adjournment – 7:01 p.m.

Motion: Ashley Indrier
Second: Judson Cline

Ayes: David Fear, Carol Hunt, Kimberley Vinci,
Judson Cline, Ashley Indrieri and Fred Barnhart
Noes: None
Absent: Ed Rowan

David Fear, President
WPUSD Bond Oversight Committee

Committee Approval Date

**Measure A Current Expenses To Date
January 31, 2021**

| | Master Project Number (MPN) | New Expenses | Totals |
|---|--|------------------------|------------------------|
| General Measure A | 000 | \$3,550.00 | \$98,215.29 |
| Lincoln High School Addition and Modernization Project | 001 | \$0.00 | \$11,775,152.04 |
| Twelve Bridges High School | 005 | \$13,989,394.40 | \$83,394,154.81 |
| Lincoln High School Track | 011 | \$0.00 | \$302,620.00 |
| Lincoln High School Turf/Field | 010 | \$0.00 | \$591,448.64 |
| | Total | \$13,992,944.40 | \$96,161,590.78 |

MEASURE A MPN 000 (Misc. - not elsewhere cited) 10/01/2020 - 01/31/2021

| Pay To Name | Invoice # | Invoice Date | Payment Amt | Scheduled | Check # | Comment |
|--|------------------|---------------------|--------------------|------------------|----------------|---------------------------------------|
| BANK OF NEW YORK MELLON CORPORATE TRUST DEPT. | 252-2352557 | 1/21/2021 | \$750.00 | 1/27/2021 | 85777721 | General Obligation Bon Services |
| CROWE LLP | 102920 | 10/29/2020 | \$2,000.00 | 11/6/2020 | 85767998 | Professional Services for Bond Audits |
| CROWE LLP | 12132020 | 1/13/2021 | \$800.00 | 1/22/2021 | 85776770 | Professional Services for Bond Audits |
| TOTAL | | | \$3,550.00 | | | |

MEASURE A MPN 005 TWELVE BRIDGES HIGH SCHOOL BOC REPORT 10/01/2020 - 01/31/2021

| Pay To Name | Invoice # | Invoice Date | Payment Amt | Reference # | Scheduled | Check # | Comment |
|----------------------|-----------|--------------|--------------|-------------|------------|----------|--|
| B&H PHOTO VIDEO | 178697728 | 10/15/2020 | 2,963.42 | PO21-00979 | 11/20/2020 | 85769297 | MPN 005 CTE Camera Equip for TBHS |
| B&H PHOTO VIDEO | 178741312 | 10/15/2020 | 35,753.87 | PO21-00979 | 11/20/2020 | 85769297 | MPN 005 CTE Camera Equip for TBHS |
| B&H PHOTO VIDEO | 178886010 | 10/19/2020 | 9,302.83 | PO21-00979 | 11/20/2020 | 85769297 | MPN 005 CTE Camera Equip for TBHS |
| BLACKBURN CONSULTING | 17323 | 9/30/2020 | 6,853.47 | PO19-01486 | 10/20/2020 | 85765689 | MPN 005 Materials Testing and Special Inspection |
| BLACKBURN CONSULTING | 17418 | 10/31/2020 | 3,028.67 | PO19-02212 | 12/11/2020 | 85772110 | MPN 005 Fill Material Assessment |
| BLACKBURN CONSULTING | 17419 | 10/31/2020 | 19,842.39 | PO19-01486 | 12/11/2020 | 85772110 | MPN 005 Materials Testing and Special Inspection |
| BLACKBURN CONSULTING | 17470 | 11/30/2020 | 4,776.50 | PO19-01486 | 12/10/2020 | 85772110 | MPN 005 Materials Testing and Special Inspection |
| BLACKBURN CONSULTING | 17473 | 11/30/2020 | 631 | PO19-02212 | 12/17/2020 | 85773256 | MPN 005 Fill Material Assessment |
| BLACKBURN CONSULTING | 17589 | 12/31/2020 | 4,621.98 | PO19-01486 | 1/19/2021 | 85776086 | MPN 005 Materials Testing and Special Inspection |
| BORDERLAN SECURITY | 10460 | 12/16/2020 | 3,556.00 | PO21-01331 | 1/11/2021 | 85774934 | MPN 005 Security monitoring and reporting for 128 devices - 60 months of service |
| CDW GOVERNMENT INC | 5415991 | 12/14/2020 | 2,791.79 | PO21-01313 | 1/11/2021 | 85774939 | MPN 005 Projector for Gym |
| CDW GOVERNMENT INC | 5468012 | 12/14/2020 | 42,441.41 | PO21-01309 | 1/11/2021 | 85774939 | MPN 005 Photo Lab Computers |
| CDW GOVERNMENT INC | 5600623 | 12/16/2020 | 14,556.00 | PO21-01309 | 1/11/2021 | 85774939 | MPN 005 Photo Lab Computers |
| ECORP CONSULTING INC | 91062-2 | 9/8/2020 | 387.23 | PO19-01545 | 12/23/2020 | 85774030 | MPN 005 Environmental Services |
| FLINT BUILDERS, INC. | 1848-32 | 9/30/2020 | 3,185,185.00 | PO19-01752 | 10/12/2020 | 85763750 | MPN 005 Contractor Construction |
| FLINT BUILDERS, INC. | 1848-33 | 11/2/2020 | 3,185,185.00 | PO19-01752 | 11/6/2020 | 85768001 | MPN 005 Contractor Construction |

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|-------------------------------|-----------|------------|--------------|------------|------------|----------|--|
| FLINT BUILDERS, INC. | 1848-34 | 11/30/2020 | 3,185,185.00 | PO19-01752 | 12/3/2020 | 85770736 | MPN 005 Contractor Construction |
| FLINT BUILDERS, INC. | 1848-35 | 12/30/2020 | 3,185,185.00 | PO19-01752 | 1/4/2021 | 85774048 | MPN 005 Contractor Construction |
| HMC GROUP | 153847 | 10/13/2020 | 48,875.00 | PO17-01884 | 10/20/2020 | 85765700 | MPN 005 TB New High School Design |
| HMC GROUP | 154217 | 11/10/2020 | 48,875.00 | PO17-01884 | 11/20/2020 | 85769308 | MPN 005 TB New High School Design |
| HMC GROUP | 154218 | 11/10/2020 | 33,280.00 | PO17-01884 | 11/20/2020 | 85769308 | MPN 005 TB New High School Design |
| HMC GROUP | 155004 | 12/14/2020 | 49,146.96 | PO17-01884 | 12/16/2020 | 85773261 | MPN 005 TB New High School Design |
| One Workplace L. Ferrari, LLC | 23605 | 1/20/2021 | 398,537.88 | PO21-01406 | 1/22/2021 | 85776785 | MPN 005 Furniture for CR Bldg B,C,D |
| One Workplace L. Ferrari, LLC | 23620 | 1/22/2021 | 83,988.76 | PO21-01443 | 1/25/2021 | 85776785 | MPN 005 Furniture for Admin Bldg A |
| One Workplace L. Ferrari, LLC | 23621 | 1/22/2021 | 212,929.77 | PO21-01444 | 1/25/2021 | 85776785 | MPN 005 Furniture for Student Center |
| SCHOOL TECH SUPPLY | 46460 | 12/18/2020 | 18,217.92 | PO21-01212 | 1/19/2021 | 85776096 | MPN 005 75" Smart Televisions and mounts |
| SCHOOL TECH SUPPLY | 46615 | 12/30/2020 | 136,316.00 | PO21-01271 | 1/11/2021 | 85774956 | MPN 005 Computers, keyboards, mice, power strips |
| SCHOOL TECH SUPPLY | 46724 | 1/6/2021 | 20,762.53 | PO21-01351 | 1/19/2021 | 85776096 | MPN 005 Tripp Lite UPS Racks/Batteries/outlets |
| SHARP ARCHITECTURE, INC. | 18-415-31 | 9/30/2020 | 5,760.00 | PO19-01495 | 10/12/2020 | 85763780 | MPN 005 Inspector of Record |
| SHARP ARCHITECTURE, INC. | 18-415-32 | 10/15/2020 | 6,680.00 | PO19-01495 | 10/28/2020 | 85766609 | MPN 005 Inspector of Record |
| SHARP ARCHITECTURE, INC. | 18-415-33 | 10/31/2020 | 6,640.00 | PO19-01495 | 11/30/2020 | 85770105 | MPN 005 Inspector of Record |
| SHARP ARCHITECTURE, INC. | 18-415-34 | 11/15/2020 | 6,080.00 | PO19-01495 | 11/30/2020 | 85770105 | MPN 005 Inspector of Record |
| SHARP ARCHITECTURE, INC. | 18-415-35 | 11/30/2020 | 5,760.00 | PO19-01495 | 12/10/2020 | 85772147 | MPN 005 Inspector of Record |

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|---------------------------|------------|------------|---------------|------------|-----------|----------|--|
| SHARP ARCHITECTURE, INC. | 18-415-36 | 12/15/2020 | 6,640.00 | PO19-01495 | 1/11/2021 | 85774957 | MPN 005 Inspector of Record |
| SHARP ARCHITECTURE, INC. | 18-415-37 | 12/31/2020 | 3,840.00 | PO19-01495 | 1/11/2021 | 85774957 | MPN 005 Inspector of Record |
| SWRCB/Storm Water Section | WD-0184027 | 12/22/2020 | 1,736.00 | PO21-01375 | 1/13/2021 | 85776035 | MPN 005 Annual Permit Fee (404) |
| SWRCB/Storm Water Section | SW-0208503 | 1/6/2021 | 2,553.00 | PO21-01392 | 1/19/2021 | 85776097 | MPN 005 Annual Permit Fee |
| WAXIE'S SANITARY SUPPLY | 79689456 | 12/15/2020 | 529.02 | PO21-01277 | 1/11/2021 | 85774966 | MPN 005 Seat Covers and Towel Dispensers |
| TOTAL | | | 13,989,394.40 | | | | |

**Measure N Current Expenses To Date
January 01/31/2021**

| | Master Project Number (MPN) | New Expenses | Total |
|--|--|-----------------------|------------------------|
| Miscellaneous Expenses | 000 | \$2,000.00 | \$99,053.77 |
| Leaman Elementary School | 014 | \$3,625,049.81 | \$36,117,814.57 |
| Gems Addition and Modernization | 015 | \$982,883.01 | \$37,176,050.14 |
| | Total To Date: | \$4,609,932.82 | \$73,392,918.48 |

MEASURE N MPN 000 (Misc. - not elsewhere cited) BOC REPORT 10/01/2020-01/31/2021

| Pay To Name | Invoice # | Invoice Date | Payment Amt | Scheduled | Check # | Comment |
|--------------------|------------------|---------------------|--------------------|------------------|----------------|---|
| CROWE LLP | 102920 | 10/29/2020 | \$2,000.00 | 11/6/2020 | 85767998 | Professional Services - for performance and financial statement audit of Measure N for year ended June 30, 2020 |
| TOTAL | | | \$2,000.00 | | | |

MEASURE N MPN 014 SCOTT LEAMAN ELEMENTARY BOC REPORT 10/01/2020 - 01/31/2021

| Pay To Name | Invoice # | Invoice Date | Payment Amt | Scheduled | Check # | Comment |
|---------------------------------------|------------------|---------------------|-----------------------|------------------|----------------|---|
| CDW GOVERNMENT INC | XNC4426 | 4/10/2020 | \$5,238.57 | 10/28/2020 | 85766590 | MPN 014 Computer Equipment |
| CITY OF LINCOLN/NON UTILITY | CP19-076-1292020 | 12/9/2020 | \$4,393.13 | 12/14/2020 | 85772218 | MPN 014 City of Lincoln Encroachment Permit |
| DEPARTMENT OF GENERAL SERVICES | 29344 | 10/7/2020 | \$20,086.28 | 10/16/2020 | 85764791 | MPN 014 DSA Plan/Field Review |
| HMC GROUP | 153848 | 10/13/2020 | \$8,320.00 | 10/16/2020 | 85764798 | MPN 014 Architect Services |
| HMC GROUP | 155005 | 12/14/2020 | \$8,320.00 | 12/16/2020 | 85773261 | MPN 014 Architect Services |
| OJO TECHNOLOGY INC. | 7194 | 7/28/2020 | \$7,543.68 | 11/20/2020 | 85769317 | MPN 014 Additional Locks |
| OJO TECHNOLOGY INC. | 7344 | 10/23/2020 | \$15,253.92 | 11/6/2020 | 85768018 | MPN 014 Labor for install/config locks |
| One Workplace L. Ferrari, LLC | 925336 | 10/5/2020 | \$301.91 | 10/16/2020 | 85764808 | MPN 014 Freight Charge for Furniture PO21-00481 |
| One Workplace L. Ferrari, LLC | 925551 | 10/5/2020 | \$649.31 | 10/16/2020 | 85764808 | MPN 014 Interior furniture- CR, admin, music |
| One Workplace L. Ferrari, LLC | 928046 | 10/22/2020 | \$34,305.41 | 10/28/2020 | 85766606 | MPN 014 Outdoor Furniture- tables and umbrellas |
| REDMONT SIGN LLC dba STEWART SIGNS | 204137 | 11/25/2020 | \$3,138.00 | 12/10/2020 | 85772142 | MPN 014 New Marquee panels with white lettering |
| ROEBBELEN CONTRACTING INC | 1918061-18 | 10/1/2020 | \$1,403,532.20 | 10/22/2020 | 85765716 | MPN 014 Construction Services |
| ROEBBELEN CONTRACTING INC | 1918061-19 | 11/2/2020 | \$1,403,532.20 | 11/2/2020 | 85766648 | MPN 014 Construction Services |
| ROEBBELEN CONTRACTING INC | 1918061-20 | 12/1/2020 | \$710,435.20 | 11/6/2020 | 85768021 | MPN 014 Construction Services |
| TOTAL | | | \$3,625,049.81 | | | |

MEASURE N MPN 015 GLEN EDWARDS MIDDLE SCHOOL BOC REPORT 10/1/2020-01/31/2021

| Pay To Name | Invoice # | Invoice Date | Payment Amt | Scheduled | Check # | Comment |
|----------------------------|------------|--------------|--------------|------------|----------|---|
| CDW GOVERNMENT INC | 1629947 | 9/18/2020 | \$1,186.94 | 10/12/2020 | 85763745 | MPN 015 Ph2 Room C2 Projector |
| CDW GOVERNMENT INC | 1778716 | 9/22/2020 | \$172.11 | 10/12/2020 | 85763745 | MPN 015 Ph2 Room C2 screen and wall mount |
| CDW GOVERNMENT INC | 2161732 | 9/30/2020 | \$108.72 | 10/12/2020 | 85763745 | MPN 015 Ph2 Room C2 Projector wall mount |
| CDW GOVERNMENT INC | 2530450 | 10/7/2020 | \$1,186.94 | 10/16/2020 | 85764787 | MPN 015 Ph2 Short Throw Projector Rm A-12 |
| CDW GOVERNMENT INC | 2534482 | 10/8/2020 | \$18.89 | 10/16/2020 | 85764787 | MPN 015 Screen wall mount |
| CDW GOVERNMENT INC | 3240851 | 10/23/2020 | \$108.72 | 11/2/2020 | 85766644 | MPN 015 Ph2 Short Throw mount Rm A-12 |
| CDW GOVERNMENT INC | 4048158 | 11/11/2020 | \$34,459.27 | 12/3/2020 | 85770733 | MPN 015 Ph2 Clock/Speakers and Mounts |
| EMEDCO | 9344727122 | 10/16/2020 | \$118.85 | 11/10/2020 | 85768039 | MPN 015 Ph2 Traffic Signage |
| LANDMARK CONSTRUCTION | 18P2 | 10/31/2020 | \$312,098.35 | 11/6/2020 | 85768010 | MPN 015 Phase II Landmark Sublease Pmts |
| LANDMARK CONSTRUCTION | 19P2 | 12/1/2020 | \$312,098.35 | 12/10/2020 | 85772126 | MPN 015 Phase II Landmark Sublease Pmts |
| LANDMARK CONSTRUCTION | 20P2 | 1/1/2021 | \$157,738.11 | 1/19/2021 | 85776088 | MPN 015 Phase II Landmark Sublease Pmts |
| MIDSTATE BUILDERS SPEC INC | 26250 | 9/28/2020 | \$2,287.20 | 10/12/2020 | 85763766 | MPN 015 Ph2 Storefront Cores |
| OJO TECHNOLOGY INC. | 7194 | 7/28/2020 | \$7,543.67 | 11/20/2020 | 85769317 | MPN 015 Additional Locks |
| RAINFORTH GRAU ARCHITECTS | 10799 | 10/16/2020 | \$40,452.80 | 10/20/2020 | 85765711 | MPN 015 GEMS Add & Mod Architect Services |

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|----------------------------------|-----------|------------|--------------|------------|----------|--|
| RAINFORTH GRAU ARCHITECTS | 10839 | 11/13/2020 | \$50,566.00 | 11/20/2020 | 85769321 | MPN 015 GEMS Add & Mod Architect Services |
| RAINFORTH GRAU ARCHITECTS | 10869 | 12/11/2020 | \$50,566.00 | 12/23/2020 | 85774037 | MPN 015 GEMS Add & Mod Architect Services |
| NATIONAL ASSOCIATIONU.S. BANCORP | 102620X | 10/26/2020 | \$107.24 | 11/10/2020 | 85768107 | Frigidaire Ice Maker for GEMS Nurse's office |
| NATIONAL ASSOCIATIONU.S. BANCORP | 102620Y | 10/26/2020 | \$10.99 | 11/10/2020 | 85768107 | Allstate 2 year warranty on ice maker |
| NATIONAL ASSOCIATIONU.S. BANCORP | E | 11/25/2020 | \$62.21 | 12/14/2020 | 85772223 | Lunch for weekend clock and speaker install |
| NATIONAL ASSOCIATIONU.S. BANCORP | F | 11/25/2020 | \$68.15 | 12/14/2020 | 85772223 | Home Depot -Hardware for clock and speaker install |
| NATIONAL ASSOCIATIONU.S. BANCORP | T | 11/25/2020 | \$53.50 | 12/14/2020 | 85772223 | MPN 015 Amazon Bluetooth extendor GEMS |
| WALLACE-KUHL & ASSOCIATES | 202003069 | 9/21/2020 | \$625.00 | 10/12/2020 | 85763790 | MPN 015 Wallace Kuhl Special Inspection Phase 2 |
| WALLACE-KUHL & ASSOCIATES | 202003403 | 10/14/2020 | \$180.00 | 10/28/2020 | 85766617 | MPN 015 Wallace Kuhl Special Inspection Phase 2 |
| WALLACE-KUHL & ASSOCIATES | 202004035 | 12/11/2020 | \$270.00 | 12/23/2020 | 85774045 | MPN 015 Wallace Kuhl Special Inspection Phase 2 |
| WALTER MAY | Sep-20 | 9/30/2020 | \$6,545.00 | 10/12/2020 | 85763791 | MPN 015 Ph2 Inspection Services |
| WALTER MAY | Oct-20 | 11/4/2020 | \$3,570.00 | 11/6/2020 | 85768028 | MPN 015 Ph2 Inspection Services |
| WALTER MAY | 20-Dec | 12/31/2020 | \$680.00 | 1/13/2021 | 85776041 | MPN 015 Ph2 Inspection Services |
| TOTAL | | | \$982,883.01 | | | |

MEASURE A BACK-UP INVOICES

10/01/2020-01/31/2021

| INVOICE DATE | INVOICE NUMBER | P.O. NUMBER | DESCRIPTION or REQUISITION NUMBER | CREDIT | INVOICE AMOUNT |
|--------------|----------------|-------------|--|--------|----------------|
| 01/13/2021 | 12132020 | | Professional Services period ending December 13, | | 6,390.00 |



Crowe LLP
Independent Member Crowe Global

CROWE LLP P.O. BOX 51660, LOS ANGELES, CA 90051-5960
Please use P.O. Box address for payments only.

Western Placer Unified School District
Audrey Kilpatrick
600 Sixth Street, Suite 400
Lincoln, CA 95648

January 13, 2021

TERMS: PAYABLE UPON RECEIPT
INVOICE NO: 745-2388990
Acct No. 692585.001 (PF#4464249)
F.E.I.N. 35-0921680

PROFESSIONAL SERVICES, for the period ended December 13, 2020:

Final 10% of the contract for the audit of the District's financial statements for the year ended June 30, 2020. Due and payable upon acceptance of the audit report by the State Controller's Office.

Final 10% on Measure A and Measure N Bonds.

Total

| | | |
|----|---|-----------------|
| \$ | ① | 5,590.00 |
| | ② | 800.00 |
| \$ | | <u>6,390.00</u> |

① 01.000.0.5811.00.000.7202011
OK for pay 1/20/21
② 21.9277.0.5811.00.000.8500.000



Crowe LLP
Independent Member Crowe Global

CROWE LLP P.O. BOX 51660, LOS ANGELES, CA 90051-5960
Please use P.O. Box address for payments only.

REMITTANCE ADVICE
Please return this page with payment

Western Placer Unified School District
Audrey Kilpatrick
600 Sixth Street, Suite 400
Lincoln, CA 95648

January 13, 2021

TERMS: PAYABLE UPON RECEIPT
INVOICE NO: 745-2388990
Acct No. 692585.001 (PF#4464249)
F.E.I.N. 35-0921680

PROFESSIONAL SERVICES, for the period ended December 13, 2020:

Invoice Amount (per invoice enclosed) \$ 6,390.00

Please mail payment to the above address or wire/ach funds to:

BMO Harris Bank
Account of: CROWE LLP
ABA Routing Number: 071000288
Account Number: 202-483-4
Account Type: Checking
SWIFT code for international wires: HATRUS44

Please remember to reference invoice number and send wire/ach confirmation information to:
arremittadv@crowe.com.

If you have any questions concerning this invoice, please call the Billing Department at (800) 599-2216
or email billing.department@crowe.com.



Crowe LLP
Independent Member Crowe Global

CROWE LLP P.O. BOX 51660, LOS ANGELES, CA 90051-5960
Please use P.O. Box address for payments only.

REMITTANCE ADVICE
Please return this page with payment

Western Placer Unified School District
Audrey Kilpatrick
600 Sixth Street, Suite 400
Lincoln, CA 95648

October 29, 2020

TERMS: PAYABLE UPON RECEIPT
INVOICE NO: 745-2373123
Acct No. 692585.001 (PF#4417781)
F.E.I.N. 35-0921680

PROFESSIONAL SERVICES, for the period ended October 19, 2020:

| | |
|---------------------------------------|---------------------|
| Invoice Amount (per invoice enclosed) | \$ <u>31,950.00</u> |
|---------------------------------------|---------------------|

Please mail payment to the above address or wire/ach funds to:

BMO Harris Bank
Account of: CROWE LLP
ABA Routing Number: 071000288
Account Number: 202-483-4
Account Type: Checking
SWIFT code for international wires: HATRUS44

Please remember to reference invoice number and send wire/ach confirmation information to:
arremitadv@crowe.com.

If you have any questions concerning this invoice, please call the Billing Department at (800) 599-2216
or email billing.department@crowe.com.



Crowe LLP
Independent Member Crowe Global

CROWE LLP P.O. BOX 51660, LOS ANGELES, CA 90051-5960
Please use P.O. Box address for payments only.

Western Placer Unified School District
Audrey Kilpatrick
600 Sixth Street, Suite 400
Lincoln, CA 95648

October 29, 2020

TERMS: PAYABLE UPON RECEIPT
INVOICE NO: 745-2373123
Acct No. 692585.001 (PF#4417781)
F.E.I.N. 35-0921680

PROFESSIONAL SERVICES, for the period ended October 19, 2020:

| | |
|---|---------------------|
| Services rendered for the audit of the District's financial statements for the year ended June 30, 2020. | \$ 27,950.00 |
| Services rendered for the performance and financial statement audit of Measure A and Measure N for the year ended June 30, 2020. | 4,000.00 |
| Total | <u>\$ 31,950.00</u> |

*In accordance with EC 14505, the final 10% of the current year
audit fee will not be billed until the audit report has been accepted
by the State Controller's Office.*

Carrie Carlson
11/3/20

01-0000-0-5811-00-0000-7200-011-00 \$ 27,950
21-9277-0-5811-00-0000-8500-000-00 \$2,000
21-9280-0-5811-00-0000-8500-000-00 \$ 2,000

If you have any questions concerning this invoice, please call the Billing Department at (800) 599-2216
or email billing.department@crowe.com.

Check99

Check Snapshot

Check # 85767998, Dated 11/13/2020, Printed (002410)

Bank Account COUNTY - Cash in County Treasury

| Fiscal Year | Invoice Date | Req # | PO # | Comment | Payment Id | Scheduled Appr Batch | Acct Amount | Invoice Amount | Unpaid Sales Tax | Expense Amount |
|-------------|--------------|-------|------|---------|------------|----------------------|-------------|----------------|------------------|----------------|
|-------------|--------------|-------|------|---------|------------|----------------------|-------------|----------------|------------------|----------------|

Payee CROWE LLP (002533/2)

PO BOX 51660

LOS ANGELES, CA 90051-5960

| | | | | | | | | | | |
|----------|--|------|-----------|---------------------------------|--------|--------------------|-----------------------------------|-----------|--|-----------|
| 10/29/20 | | | | Professional Services | 102920 | 11/06/20 044134 | | 31,950.00 | | 31,950.00 |
| | | 2021 | 01.0000.0 | 5811.00.0000.7200.011.00.000.00 | | | | | | |
| | | 2021 | 21.9277.0 | 5811.00.0000.8500.000.00.000.00 | | | | | | |
| | | 2021 | 21.9280.0 | 5811.00.0000.8500.000.00.000.00 | | | | | | |
| | | | | | | | 27,950.00 2,000.00 2,000.00 | 31,950.00 | | |
| | | | | | | | Check Amount | 31,950.00 | | |

Selection

Sorted by Check #, Snapshot - (Org = 22, Batch Number(s) = 044152,044156,044178,044134, Account Detail? = Y, Page Break by Check? = Y)

ESCAPE

ONLINE

Page 10 of 91

022 - Western Placer Unified School District

Generated for Evelyn Keaton (EKEATONAP), Nov 16 2020 11:55AM

MEASURE N BACK-UP INVOICES

10/01/2020-01/31/2021

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 |
| 10/15/20 | 178697728 |
| ORDER NO. | P.O. NO. |
| 882254630 | P02100979 |
| CUSTOMER CODE | TERMS |
| 46046106 | 30 DAY |
| SALESPERSON | SHIP VIA |
| 742 | STANDARD |
| 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: PO21-00979
 LINCOLN HIGH SCHOOL
 790 J STREET
 LINCOLN, CA 95648

FAC

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 |
|---------|----------|---------|--|--|------------|----------|
| 10 | 10 | | MANFROTTO 3 SECTION TRIPOD WITH MHXPRO2W HE <i>This Item Has a Student Special Price.</i> | MAMK190X32W/ STUD <small>(MK190X3-2W)</small> | 276.31 | 2,763.10 |

*Received per
 matt toft
 OK to pay
 Hannah Ritchie
 11/19/2020*

| Payment Type | Card/Check Number | Amount | Sub-Total: | \$2,763.10 |
|--------------|-------------------|--------|----------------------|------------|
| | | | Shipping & Handling: | FREE |
| | | | Tax: | \$200.32 |
| | | | Total Order: | \$2,963.42 |

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 |
| 10/15/20 | 178741312 |
| ORDER NO. | P.O. NO. |
| 882254630 | P02100979 |
| CUSTOMER CODE | TERMS |
| 46046106 | 30 DAY |
| SALESPERSON | SHIP VIA |
| 742 | STANDARD |
| 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: P021-00979
 LINCOLN HIGH SCHOOL
 790 J STREET
 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 |
|---------|----------|---------|--|-----------------|------------|-----------|
| | | | CANON EOS 5D MARK IV CAM/24-70M IS LENS/ACC | CAE5D42470AC | | |
| | | | Price reflects kit discount which is applicable only with purchase of complete kit. | | | |
| | | | Kit amount reflects only items shipped. | | | |
| | | | CONSISTS OF: | | | 12,325.34 |
| 7 | 4 | | CANON EOS 5D MARK IV CAM W/24-70 F/4L .00 | CAE5D42470/ REG | | |
| | | | SERIAL #: 911483C01892AA21292057001094 | | | |
| | | | 911483C01892AA21292057000989 | | | |
| | | | 911483C01892AA21272057003964 | | | |
| | | | 911483C01892AA21292057001046 | | | |
| | | | Price After \$150.00 Instant Rebate | | | |
| 7 | 7 | | WATSON LP-E6N V2 REPLACEMENT BATTERY .00 | WALPE6NV2 | | |
| 7 | 7 | | SANDISK EXTREMEPRO SDHC 32GB - 95MB/S .00 | SAEPSD32GV3G | | |

OK to pay
 Hannah Pritchard
 11/19/2020
 Received by
 Matt Toft

Continued on Next Page ...

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@bnpphoto.com | |

| | |
|--|----------------|
| INVOICE DATE | INVOICE NUMBER |
| 10/15/20 | 178741312 |
| ORDER NO. | P.O. NO. |
| 882254630 | P02100979 |
| CUSTOMER CODE | TERMS |
| 48046198 | 30 DAY |
| SALESPERSON | SHIP VIA |
| 742 | STANDARD |
| 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: P021-00979
 LINCOLN HIGH SCHOOL
 790 J STREET
 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 |
|---------|----------|---------|---|-------------|------------|-----------|
| 7 | 7 | | RUGGARD JOURNEY 44 DSLR SHOULDER BAG .00 | RUPSB144B | | |
| 7 | 7 | | SENSEI OPTICS CARE & CLEANING KIT .00 | SEOCCK | | |
| | | | CANON EOS RBL T7I DIG CAM/18-135 STM LNS/AC | CAEDRT7IKAK | | |
| | | | Kit amount reflects only items shipped. | | | 19,898.00 |
| | | | CONSISTS OF: | | | |
| 20 | 20 | | CANON EOS REBEL T7I DIG CAM W/18-135 .00 | CAEDRT7IK | | |
| | | | SERIAL #: | | | |
| | | | 911894C00392BA21222071008212 | | | |
| | | | 911894C00392BA21222071008214 | | | |
| | | | 217072001232 | | | |
| | | | 911894C00392BA21222071008209 | | | |
| | | | 911894C00392BA21222071008220 | | | |
| | | | 911894C00392BA21222071008211 | | | |
| | | | 911894C00392BA21222071008213 | | | |
| | | | 911894C00392BA21222071008263 | | | |
| | | | 911894C00392BA21222071008267 | | | |

Continued on Next Page ...

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 |
| 10/15/20 | 178741312 |
| ORDER NO. | P.O. NO. |
| 882254630 | P02100979 |
| CUSTOMER CODE | TERMS |
| 46046106 | 30 DAY |
| SALESPERSON | SHIP VIA |
| 742 | STANDARD |
| 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: P021-00979
 LINCOLN HIGH SCHOOL
 790 J STREET
 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 |
|---------|----------|---------|--|--------------|------------|--------|
| | | | 911894C00392BA21222071008286 | | | |
| | | | 911894C00392BA21222071008264 | | | |
| | | | 911894C00392BA21222071008210 | | | |
| | | | 911894C00392BA21222071008217 | | | |
| | | | 911894C00392BA21222071008222 | | | |
| | | | 911894C00392BA21222071008225 | | | |
| | | | 911894C00392BA21222071008218 | | | |
| | | | 911894C00392BA21222071008216 | | | |
| | | | 911894C00392BA21222071008221 | | | |
| | | | 911894C00392BA21222071008215 | | | |
| | | | 911894C00392BA21222071008223 | | | |
| | | | Price After \$250.00 Instant Rebate | | | |
| 20 | 20 | | SANDISK EXTREME SDHC 32GB - 90MB/S/ V3 | SAESD32GBV3G | .00 | |
| 20 | 20 | | TAMRAC TRADEWIND SHOULDER BAG 6.6 - D | TATWSB6.6DG | .00 | |
| 20 | 20 | | COREL PAINTSHOP PRO 2021 ULTIMATE MIN | COPP2021UMB | .00 | |

Continued on Next Page ...

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 |
| 10/15/20 | 178741312 |
| ORDER NO. | P.O. NO. |
| 882254830 | P02100979 |
| CUSTOMER CODE | TERMS |
| 46046105 | 30 DAY |
| SALESPERSON | SHIP VIA |
| 742 | STANDARD |
| 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: PO21-00979
 LINCOLN HIGH SCHOOL
 790 J STREET
 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 |
|---------|----------|---------|----------------------------------|-----------------------|------------|--------|
| 20 | 20 | | CANON LP-E17 BATTERY PACK | CALPE17 (9967B002) | 45.90 | 918.00 |
| 20 | 20 | | TIFFEN/ 67MM UV PROTECTOR FILTER | TIUVP67 (67UVP) | 9.78 | 195.60 |

OK to pay
Hannah Ritchie
11/19/2020
Received by
Matt Toft

| Payment Type | Card/Check Number | Amount | Sub-Total: | \$33,336.94 |
|--------------|-------------------|--------|----------------------|-------------|
| | | | Shipping & Handling: | FREE |
| | | | Tax: | \$2,416.93 |
| | | | Total Order: | \$35,753.87 |

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 |
| 10/19/20 | 178886010 |
| ORDER NO. | P.O. NO. |
| 882254630 | P02100979 |
| CUSTOMER CODE | TERMS |
| 46046106 | 30 DAY |
| SALESPERSON | SHIP VIA |
| 742 | STANDARD |
| 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: P021-00979
 LINCOLN HIGH SCHOOL
 790 J STREET
 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 |
|---------|----------|---------|--|---|------------|----------|
| 7 | 3 | | EOS 5D MARK IV CAM/24-70M IS LENS/ACC Kit amount reflects only items shipped. CONSISTS OF: CANON EOS 5D MARK IV CAM W/24-70 F/4L .00 SERIAL #: 911483C01892AA21292057001094 911483C01892AA21292057000989 911483C01892AA21272057003964 911483C01892AA21292057001046 911483C01892AA21032022004820 911483C01892AA21032022004813 217125000374 Price After \$150.00 Instant Rebate | CAE5D42470AC CAE5D42470/ REG | | 8,673.96 |

*Received
 per West 10/19/2020
 Hannah Palchik*

| Payment Type | Card/Check Number | Amount | Sub-Total: | \$8,673.96 |
|--------------|-------------------|--------|----------------------|------------|
| | | | Shipping & Handling: | FREE |
| | | | Tax: | \$628.87 |
| | | | Total Order: | \$9,302.83 |



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 17419
Date 10/31/2020

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

WPUSD PO #PO19-01486

Service Period: October 2020

Services Provided: AB Testing, HMA Testing, DFR Review, Welding Inspection, Engineering Support.

Invoice Summary

| Description | Total Billed | Previously Billed | Current Invoice |
|--------------------------------------|--------------|-------------------|-----------------|
| SPECIAL INSPECTION/MATERIALS TESTING | 747,491.90 | 727,649.51 | 19,842.39 |
| Total | 747,491.90 | 727,649.51 | 19,842.39 |

Special Inspection/Materials Testing

Professional Fees

| | Date | Hours | Rate | Billed Amount |
|---------------------------|------------|-------|--------|---------------|
| Proj. Eng./Geologist I | 10/08/2020 | 2.00 | 145.00 | 290.00 |
| | 10/09/2020 | 0.50 | 145.00 | 72.50 |
| Sr. Project Manager | 10/05/2020 | 0.50 | 215.00 | 107.50 |
| | 10/15/2020 | 1.00 | 215.00 | 215.00 |
| | 10/20/2020 | 1.00 | 215.00 | 215.00 |
| | 10/22/2020 | 1.00 | 215.00 | 215.00 |
| | 10/23/2020 | 1.00 | 215.00 | 215.00 |
| | 10/26/2020 | 1.00 | 215.00 | 215.00 |
| | 10/28/2020 | 3.00 | 215.00 | 645.00 |
| | 10/29/2020 | 4.00 | 215.00 | 860.00 |
| | 10/30/2020 | 1.00 | 215.00 | 215.00 |
| PW Tester/Inspector Grp 3 | 10/09/2020 | 6.00 | 148.00 | 888.00 |
| | 10/12/2020 | 8.00 | 148.00 | 1,184.00 |
| | 10/12/2020 | 5.00 | 168.00 | 840.00 |
| | 10/13/2020 | 12.50 | 148.00 | 1,850.00 |

Tia Roth
11/19/2020



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-pw Twelve Bridges HS Increments 1, 2 & 3

Invoice number 17419
Date 10/31/2020

Special Inspection/Materials Testing

Professional Fees

| | Date | Hours | Rate | Billed Amount |
|---------------------------|------------|-------|--------|---------------|
| PW Tester/Inspector Grp 3 | | | | |
| | 10/13/2020 | 4.50 | 168.00 | 756.00 |
| | 10/14/2020 | 8.00 | 148.00 | 1,184.00 |
| | 10/14/2020 | 5.00 | 168.00 | 840.00 |
| | 10/15/2020 | 8.00 | 148.00 | 1,184.00 |
| | 10/15/2020 | 5.50 | 168.00 | 924.00 |
| | 10/16/2020 | 10.00 | 148.00 | 1,480.00 |
| | 10/17/2020 | 1.50 | 168.00 | 252.00 |
| | 10/19/2020 | 2.00 | 148.00 | 296.00 |

Field Service Mgr.

| | | | |
|------------|------|--------|--------|
| 10/05/2020 | 3.50 | 145.00 | 507.50 |
| 10/06/2020 | 1.50 | 145.00 | 217.50 |

Reimbursables

| | Units | Rate | Billed Amount |
|--|--------|--------|---------------|
| Miles | 627.00 | 0.85 | 532.95 |
| Hayden PKWY to TBHS | | | |
| 6"x12" Concrete Comp Cylinders | 10.00 | 39.00 | 390.00 |
| Nuclear Moisture / Density Testings | 80.00 | 17.00 | 1,360.00 |
| Theoretical Max Specific Gravity (Rice)s | 2.00 | 207.00 | 414.00 |

Subcontractor

| | Units | Rate | Billed Amount |
|-------------------------------|-------|--------|---------------|
| Subcontractor | | | |
| Mid Pacific Engineering, Inc. | 1.00 | 894.00 | 894.00 |
| | 1.00 | 583.44 | 583.44 |

Subtotal 1,477.44

Special Inspection/Materials Testing subtotal 19,842.39

Invoice total 19,842.39



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-pw Twelve Bridges HS Increments 1, 2 & 3

Invoice number 17419

Date 10/31/2020

Bismarck J. Maddy

Timesheet Date: 10/25/2020

| Project | Phase | Activity | Employee Type | Mon-19 | Tue-20 | Wed-21 | Thu-22 | Fri-23 | Sat-24 | Sun-25 | Total |
|--|---|-------------|------------------------------|--------|--------|--------|--------|--------|--------|--------|-------|
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | PW Billable | PW Tester/Inspector Grp 3 | 1.00 | | | | | | | 1.00 |
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | PW Billable | PW Tester/Inspector Grp 3 | 1.00 | | | | | | | 1.00 |
| Regular total: | | | | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| Timesheet total | | | | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 |

Timesheet Date: 10/18/2020

| Project | Phase | Activity | Employee Type | Mon-12 | Tue-13 | Wed-14 | Thu-15 | Fri-16 | Sat-17 | Sun-18 | Total |
|--|---|----------------|------------------------------|--------|--------|--------|--------|--------|--------|--------|-------|
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | PW Billable | PW Tester/Inspector Grp 3 | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | | | 9.00 |
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | PW Billable | PW Tester/Inspector Grp 3 | 6.00 | 6.00 | 6.00 | 6.00 | 5.00 | | | 29.00 |
| 526.7-pw 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 | 3.00 | 4.00 | 4.00 | 4.00 | | | | 15.00 |
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | PW Billable | PW Tester/Inspector Grp 3 | | | | | 2.00 | | | 2.00 |
| 526.7-pw 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 | 1.00 | | | | | | | 1.00 |
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | PW-2x Billable | PW Tester/Inspector Grp 3 | 1.00 | 0.50 | 1.00 | 1.50 | | | | 4.00 |
| Regular total: | | | | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 0.00 | 0.00 | 40.00 |
| Overtime total: | | | | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 | 0.00 | 0.00 | 16.00 |
| Double time total: | | | | 1.00 | 0.50 | 1.00 | 1.50 | 0.00 | 0.00 | 0.00 | 4.00 |
| Timesheet total | | | | 13.00 | 12.50 | 13.00 | 13.50 | 8.00 | 0.00 | 0.00 | 60.00 |

Bryce W. Moore

Timesheet Date: 10/11/2020

| Project | Phase | Activity | Employee Type | Mon-05 | Tue-06 | Wed-07 | Thu-08 | Fri-09 | Sat-10 | Sun-11 | Total |
|--|---|--------------|--------------------|--------|--------|--------|--------|--------|--------|--------|-------|
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | Billable-Reg | Technician Manager | 3.50 | 1.50 | | | | | | 5.00 |
| Regular total: | | | | 3.50 | 1.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.00 |
| Timesheet total | | | | 3.50 | 1.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.00 |



11521 Blocker Drive, Suite 110 • Auburn, CA
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Western Placer Unified School District
Project 526.7-pw Twelve Bridges HS Increments 1, 2 & 3

Invoice number 17419
Date 10/31/2020

Bryce W. Moore

Timesheet Date: 10/11/2020

David J. Morrell

Timesheet Date: 11/01/2020

| Project | Phase | Activity | Employee Type | Mon-26 | Tue-27 | Wed-28 | Thu-29 | Fri-30 | Sat-31 | Sun-01 | Total |
|--|---|--------------|---------------------|--------|--------|--------|--------|--------|--------|--------|-------|
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | Billable-Reg | Sr. Project Manager | 1.00 | | 3.00 | 4.00 | 1.00 | | | 9.00 |
| Regular total | | | | 1.00 | 0.00 | 3.00 | 4.00 | 1.00 | 0.00 | 0.00 | 9.00 |
| Timesheet total | | | | 1.00 | 0.00 | 3.00 | 4.00 | 1.00 | 0.00 | 0.00 | 9.00 |

Timesheet Date: 10/25/2020

| Project | Phase | Activity | Employee Type | Mon-19 | Tue-20 | Wed-21 | Thu-22 | Fri-23 | Sat-24 | Sun-25 | Total |
|--|---|--------------|---------------------|--------|--------|--------|--------|--------|--------|--------|-------|
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | Billable-Reg | Sr. Project Manager | | 1.00 | | 1.00 | 1.00 | | | 3.00 |
| Regular total | | | | 0.00 | 1.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 3.00 |
| Timesheet total | | | | 0.00 | 1.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 3.00 |

Timesheet Date: 10/18/2020

| Project | Phase | Activity | Employee Type | Mon-12 | Tue-13 | Wed-14 | Thu-15 | Fri-16 | Sat-17 | Sun-18 | Total |
|--|---|--------------|---------------------|--------|--------|--------|--------|--------|--------|--------|-------|
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | Billable-Reg | Sr. Project Manager | | | | 1.00 | | | | 1.00 |
| Regular total | | | | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Timesheet total | | | | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 |

Timesheet Date: 10/11/2020

| Project | Phase | Activity | Employee Type | Mon-05 | Tue-06 | Wed-07 | Thu-08 | Fri-09 | Sat-10 | Sun-11 | Total |
|--|---|--------------|---------------------|--------|--------|--------|--------|--------|--------|--------|-------|
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | Billable-Reg | Sr. Project Manager | 0.50 | | | | | | | 0.50 |
| Regular total | | | | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 |
| Timesheet total | | | | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 |

Eric Quintana

Timesheet Date: 10/11/2020

| Project | Phase | Activity | Employee Type | Mon-05 | Tue-06 | Wed-07 | Thu-08 | Fri-09 | Sat-10 | Sun-11 | Total |
|---------|-------|----------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|
|---------|-------|----------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|



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A California Corporation

Western Placer Unified School District
Project 526.7-pw Twelve Bridges HS Increments 1, 2 & 3

Invoice number 17419
Date 10/31/2020

Eric Quintana

Timesheet Date: 10/11/2020

| Project | Phase | Activity | Employee Type | Mon-05 | Tue-06 | Wed-07 | Thu-08 | Fri-09 | Sat-10 | Sun-11 | Total |
|--|--|-------------|---------------------------|--------|--------|--------|--------|--------|--------|--------|-------|
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | PW Billable | PW Tester/Inspector Grp 3 | | | | | 6.00 | | | 6.00 |
| Regular total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 | 0.00 | 0.00 | 6.00 |
| Timesheet total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 | 0.00 | 0.00 | 6.00 |

Ernest Garcia

Timesheet Date: 10/18/2020

| Project | Phase | Activity | Employee Type | Mon-12 | Tue-13 | Wed-14 | Thu-15 | Fri-16 | Sat-17 | Sun-18 | Total |
|--|--|----------------|---------------------------|--------|--------|--------|--------|--------|--------|--------|-------|
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | PW Billable | PW Tester/Inspector Grp 3 | | 1.00 | | | 1.00 | | | 2.00 |
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | PW Billable | PW Tester/Inspector Grp 3 | | 1.50 | | | | | | 1.50 |
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | PW Billable | PW Tester/Inspector Grp 3 | | 2.00 | | | 1.00 | | | 3.00 |
| 526.7-pw 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 | | | | | | 1.50 | | 1.50 |
| Regular total | | | | 0.00 | 4.50 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 6.50 |
| Overtime total | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.50 | 0.00 | 1.50 |
| Timesheet total | | | | 0.00 | 4.50 | 0.00 | 0.00 | 2.00 | 1.50 | 0.00 | 8.00 |

Michael D. Robertson

Timesheet Date: 10/11/2020

| Project | Phase | Activity | Employee Type | Mon-05 | Tue-06 | Wed-07 | Thu-08 | Fri-09 | Sat-10 | Sun-11 | Total |
|--|--|--------------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | Billable-Reg | Drafted/CAD | | | | 2.00 | 0.50 | | | 2.50 |
| Regular total | | | | 0.00 | 0.00 | 0.00 | 2.00 | 0.50 | 0.00 | 0.00 | 2.50 |
| Timesheet total | | | | 0.00 | 0.00 | 0.00 | 2.00 | 0.50 | 0.00 | 0.00 | 2.50 |

Paul Harting

Timesheet Date: 10/18/2020

| Project | Phase | Activity | Employee Type | Mon-12 | Tue-13 | Wed-14 | Thu-15 | Fri-16 | Sat-17 | Sun-18 | Total |
|---------|-------|----------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|
|---------|-------|----------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|



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Western Placer Unified School District
Project 526.7-pw Twelve Bridges HS Increments 1, 2 & 3

Invoice number 17419
Date 10/31/2020

Paul Harting

Timesheet Date: 10/18/2020

| Project | Phase | Activity | Employee Type | Mon-12 | Tue-13 | Wed-14 | Thu-15 | Fri-16 | Sat-17 | Sun-18 | Total |
|--|---|-----------|----------------|--------|--------|--------|--------|--------|--------|--------|-------|
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Lab Tests only | Lab Labor | Lab Technician | | | 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 |

Robert B. Lokteff

Timesheet Date: 10/25/2020

| Project | Phase | Activity | Employee Type | Mon-19 | Tue-20 | Wed-21 | Thu-22 | Fri-23 | Sat-24 | Sun-25 | Total |
|--|--|------------|---------------|--------|--------|--------|--------|--------|--------|--------|-------|
| 526.7-pw Twelve Bridges HS Increments 1, 2 & 3 | 526.7 Special Inspection/Materials Testing Special Inspection/Material Testing Hours | Bridge-Reg | Sr Principal | | | | 0.50 | | | | 0.50 |
| Regular total | | | | 0.00 | 0.00 | 0.00 | 0.50 | 0.00 | 0.00 | 0.00 | 0.50 |
| Timesheet total | | | | 0.00 | 0.00 | 0.00 | 0.50 | 0.00 | 0.00 | 0.00 | 0.50 |

BorderLAN Cyber Security
ATTN: Accounts Receivable
950 Boardwalk, Suite 300
San Marcos, CA 92078

(760)736-8100 ext. 500
www.borderlan.com



Invoice

| Date | Invoice # |
|------------------|-----------|
| 12/16/2020 | 10460 |
| Due on or before | |
| 1/15/2021 | |

Bill To

Western Placer USD
ATTN: Accounts Payable
600 6th Street, Suite 400
Lincoln, CA 95648

Ship To

Western Placer USD
ATTN: Tsugu Furuyama/Technology
810 J Street, Suite 200
Lincoln, CA 95648
Email: tfuruyama@wpusd.k12.ca.us

| P.O. No. | Terms | Rep | Ship Date | Ship Via |
|--------------------------------|--------------------------|--|--------------------------|------------|
| PO21-01331 | Net 30 | MK | 12/16/2020 | Electronic |
| Qty | Item | Description | Rate | Amount |
| 127 | LS-RLY-5 | Lightspeed: Relay Filter, monitor, protect, report, locate devices. 5 year | 28.00 | 3,556.00 |
| | Shipping-Cloud Sub./E... | Cloud Subscription/Electronic Delivery | 0.00 | 0.00 |
| <p>OK to pay per Tsugu</p> | | | Subtotal | \$3,556.00 |
| | | | Sales Tax (7.25%) | \$0.00 |
| | | | Total | \$3,556.00 |

Thank you for your business.

OK to pay
per Tsugu



Price Quotation # : 030320MK-ST

THIS QUOTE IS VALID until Dec. 31st, 2020

| | |
|---|--|
| Contact: Tsugufumi Furuyama | Date: 12/15/2020 |
| Company: Western Placer Unified School District | Terms: Net 30 from PO Date |
| Address: 810 J St. | Order Payment: Purchase Order / Money Order |
| City\State\Zip: Lincoln, CA 95648 | Installation: Assistance from Lightspeed |
| Phone: 916.645.6350 | Tax & Shipping: Added to Invoice |
| E-Mail: tfuruyama@wpusd.k12.ca.us | BorderLAN Contact: Matt Killian 760-232-4660 matt@borderlan.com |
| | Remit To: BorderLAN Security Receivables 950 Boardwalk #300 San Marcos, CA 92078 FAX: (860) 736-8100 |

| Item | Description | License/ Quantity | Unit Cost | PRICE |
|------|--|----------------------|--------------|--------------------|
| 1 | Lightspeed Systems <u>Subscription: 60 Months of Service</u> <u>Lightspeed Relay SaaS Filter, Monitor, Report</u> Device-based license | 127 | \$ 28.00 | \$ 3,556.00 |
| 2 | Installation Support available from Lightspeed Systems | 1 | Included | Included |
| 3 | Online Training Options available via Lightspeed Systems | 1 | Included | Included |
| 4 | 24/7 Technical Support for entire term of contract | 1 | Included | Included |
| 5 | Electronic Delivery | 1 | Included | Included |
| 6 | Sales Tax added to invoice, if applicable | 1 | | N/A |
| | | TOTAL | | \$ 3,556.00 |

REMIT PAYMENT TO:

INVOICE

ACH INFORMATION:

THE NORTHERN TRUST
50 SOUTH LASALLE STREET
CHICAGO, IL 60676

E-mail Remittance To: gachremittance@cdw.com

ROUTING NO.: 071000152

ACCOUNT NAME: CDW GOVERNMENT
ACCOUNT NO.: 91057

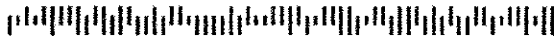
CDW Government
75 Remittance Drive, Suite 1515
Chicago, IL 60675-1515

RETURN SERVICE REQUESTED



| INVOICE NUMBER | INVOICE DATE | CUSTOMER NUMBER |
|----------------|--------------|-----------------|
| 5468012 | 12/14/20 | 4582289 |
| SUBTOTAL | SHIPPING | SALES TAX |
| \$39,581.52 | \$0.00 | \$2,859.89 |
| DUE DATE | | AMOUNT DUE |
| 01/13/21 | | \$42,441.41 |

16 1 AB 0.419 E0016X 10026 06952071215 S2 P7907291 0001:0002



WESTERN PLACER UNIFIED SCHOOL DIST
ACCOUNTS PAYABLE
600 6TH ST STE 400
LINCOLN CA 95648-1787

CDW Government
75 Remittance Drive
Suite 1515
Chicago, IL 60675-1515

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

| INVOICE DATE | INVOICE NUMBER | PAYMENT TERMS | | | | DUE DATE |
|--------------|--|-----------------------|-------------|------------|------------|-----------------|
| 12/14/20 | 5468012 | Net 30 Days | | | | 01/13/21 |
| ORDER DATE | SHIP VIA | PURCHASE ORDER NUMBER | | | | CUSTOMER NUMBER |
| 12/14/20 | UPS Ground (2-3 days) | PO21-01309 | | | | 4582289 |
| ITEM NUMBER | DESCRIPTION | QTY ORD | QTY SHIP | QTY B/O | UNIT PRICE | TOTAL |
| 5717749 | HP SB Z2M G4 I7-9700 512/16 WP Manufacturer Part Number: 8JF80UT#ABA Serial No: MXL0472NYP Serial No: MXL0472NYR Serial No: MXL0472NYX Serial No: MXL0472NYZ Serial No: MXL0472NZB Serial No: MXL0472NZW Serial No: MXL0472NZX Serial No: MXL0472NZ9 Serial No: MXL0472PKS Serial No: MXL0472PL7 Serial No: MXL0472P01 Serial No: MXL0472P03 Serial No: MXL04725JB Serial No: MXL04725JK Serial No: MXL04725JM Serial No: MXL04725JP Serial No: MXL04725JV Serial No: MXL04725JX Serial No: MXL04725J4 Serial No: MXL04725J9 Serial No: MXL04726JW Serial No: MXL04726KM Serial No: MXL04726K7 | 39 | 23 | 16 | 1,325.00 | 30,475.00 |
| 4784304 | HP SB B300 PC MOUNTING BRACKET Manufacturer Part Number: 2DW53AT | 39 | 30 | 9 | 37.10 | 1,113.00 |
| 4794457 | HP SB Z24I G2 24 DISPLAY Manufacturer Part Number: 1JS08A8#ABA Serial No: 6CM0201TSX Serial No: 6CM0201TTF | 38 | 27 | 11 | 233.76 | 6,311.52 |

Received per Tsuyoshi

| ACCOUNT MANAGER | SHIPPING ADDRESS: |
|---|---|
| CHARLEEN CHU 312-705-9033 charchu@cdw.com | WESTERN PLACER UNIFIED SCHOOL DIST 810 J ST LINCOLN CA 95648-1757 |
| SALES ORDER NUMBER | |
| LVBN357 | |

*TSU
1/14/2020*



Cage Code Number 1KH72
DUNS Number 02-615-7235

ISO 9001 and ISO 14001 Certified
CDW GOVERNMENT FEIN 36-4230110

HAVE QUESTIONS ABOUT YOUR ACCOUNT?
PLEASE EMAIL US AT credit@cdw.com
VISIT US ON THE INTERNET AT www.cdw.com

REMIT PAYMENT TO: _____

INVOICE

ACH INFORMATION:

THE NORTHERN TRUST
50 SOUTH LASALLE STREET
CHICAGO, IL 60675

E-mail Remittance To: gachremittance@cdw.com

ROUTING NO.: 071000152
ACCOUNT NAME: CDW GOVERNMENT
ACCOUNT NO.: 91057



CDW Government
75 Remittance Drive, Suite 1515
Chicago, IL 60675-1515

RETURN SERVICE REQUESTED

| INVOICE NUMBER | INVOICE DATE | CUSTOMER NUMBER |
|----------------|--------------|-----------------|
| 5468012 | 12/14/20 | 4582289 |
| SUBTOTAL | SHIPPING | SALES TAX |
| \$39,581.52 | \$0.00 | \$2,859.89 |
| DUE DATE | | AMOUNT DUE |
| 01/13/21 | | \$42,441.41 |

| ITEM NUMBER | DESCRIPTION | QTY ORD | QTY SHIP | QTY BIO | UNIT PRICE | TOTAL |
|-------------|---|------------|-------------|------------|------------|----------|
| | Serial No: 6CM0201TT7 | | | | | |
| | Serial No: 6CM0201T3X | | | | | |
| | Serial No: 6CM0201T3Y | | | | | |
| | Serial No: 6CM0201T4B | | | | | |
| | Serial No: 6CM0201T4C | | | | | |
| | Serial No: 6CM0201T4D | | | | | |
| | Serial No: 6CM0201T4X | | | | | |
| | Serial No: 6CM0201T4Y | | | | | |
| | Serial No: 6CM0201T46 | | | | | |
| | Serial No: 6CM0201T48 | | | | | |
| | Serial No: 6CM0201T49 | | | | | |
| | Serial No: 6CM0201T5C | | | | | |
| | Serial No: 6CM0201T5F | | | | | |
| | Serial No: 6CM0201T54 | | | | | |
| | Serial No: 6CM0201T55 | | | | | |
| | Serial No: 6CM0201T6B | | | | | |
| | Serial No: 6CM0201T69 | | | | | |
| | Serial No: 6CM0201T7P | | | | | |
| | Serial No: 6CM0201T8V | | | | | |
| | Serial No: 6CM0201T8X | | | | | |
| | Serial No: 6CM0201T8Y | | | | | |
| | Serial No: 6CM0201T8Z | | | | | |
| | Serial No: 6CM0201T85 | | | | | |
| | Serial No: 6CM0201T9D | | | | | |
| | Serial No: 6CM0201T9F | | | | | |
| 4934500 | CRUCIAL MX500 1TB SATA M.2 SSD Manufacturer Part Number: CT1000MX500SSD4 | 39 | 13 | 26 | 119.00 | 1,547.00 |
| 654810 | RECYCLING FEE 15 TO LESS THAN 35 Manufacturer Part Number: CAL RECYCLE FEE 2 Fee Applied to Item: 4794457.5066186 | 40 | 27 | 13 | 5.00 | 135.00 |

GO GREEN!

CDW is happy to announce that paperless billing is now available! If you would like to start receiving your invoices as an emailed PDF, please email CDW at paperlessbilling@cdw.com. Please include your Customer number or an Invoice number in your email for faster processing.

REDUCE PROCESSING COSTS AND ELIMINATE THE HASSLE OF PAPER CHECKS!

Begin transmitting your payments electronically via ACH using CDW's bank and remittance information located at the top of the attached payment coupon. Email credit@cdw.com with any questions.

| ACCOUNT MANAGER | SHIPPING ADDRESS: | SUBTOTAL | \$39,581.52 |
|--|---|------------|-------------|
| CHARLEEN CHU 312-705-9033 charchu@cdwg.com | WESTERN PLACER UNIFIED SCHOOL DIST 810 J ST LINCOLN CA 95648-1757 | SHIPPING | \$0.00 |
| SALES ORDER NUMBER | | SALES TAX | \$2,859.89 |
| LVBN357 | | AMOUNT DUE | \$42,441.41 |



Cage Code Number 1KH72
DUNS Number 02-615-7235

ISO 9001 and ISO 14001 Certified
CDW GOVERNMENT FEIN 36-4230110

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Headquarters
2500 De La Cruz
Santa Clara, CA 95050
T. 669.890.2500
oneworkplace.com

Progress Payment Invoice

Page 1 / 2

| Invoice Number | Invoice Date | Customer Order Number | Quote Number | Ship Date | Account Representative |
|----------------|--------------|-----------------------|--------------|-----------|------------------------|
| 23605 | 01/20/21 | PO21-01406 | 645245 | | 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- BLDGS B, C & D
2360 FIELDSTONE DR
LINCOLN CA 95648-8806

Phone +1 (916) 645-6350
hritchie@wpusd.org

Project: 210081

Terms: Net Due Upon Receipt WES045

Phone +1 (916) 645-6350
hritchie@wpusd.org

1/20/21

| Line | Quantity | Catalog Number / Description | Unit Price | Extended Amount |
|---|----------|--|------------|-----------------|
| Invoice Messages A deposit in the amount of 50% of quote total, including tax, will be required prior to release of order. This invoice represents 50% of quote totals for Buildings B, C & D, as per Purchase Order #PO21-01406 | | | | |
| 1 | 1.00 | CLASSROOM BLDG B UNITED 50% OF ALL FURNITURE, FABRIC, FREIGHT, INSTALLATION AND TAX FOR: CLASSROOM BUILDING B QUOTE #642111 QUOTE TOTAL \$279,467.65 | 139,733.83 | 139,733.83 |
| 2 | 1.00 | CLASSROOM BLDG C UNITED 50% OF ALL FURNITURE, FABRIC, FREIGHT, INSTALLATION AND TAX FOR: CLASSROOM BUILDING C QUOTE #642005 QUOTE TOTAL \$351,925.22 | 175,962.61 | 175,962.61 |
| 3 | 1.00 | CLASSROOM BLDG D UNITED 50% OF ALL FURNITURE, FABRIC, FREIGHT, INSTALLATION AND TAX FOR: CLASSROOM BUILDING D QUOTE #642151 QUOTE TOTAL \$165,682.88 | 82,841.44 | 82,841.44 |



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

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

Progress Payment Invoice



Headquarters
2500 De La Cruz
Santa Clara, CA 95050
Tel: 408.200.2600
oneworkplace.com

Page 2 / 2

| Invoice Number | Invoice Date | Customer Order Number | Quote Number | Ship Date | Account Representative |
|----------------|--------------|-----------------------|--------------|-----------|------------------------|
| 23605 | 01/20/21 | PO21-01406 | 645245 | | Patrick McGiff |

INVOICE TOTALS

Sub Total 398,537.88
Sales Tax
Please Pay This Amount: 398,537.88

OK to process
JPitchie
1/20/2021



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

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

Progress Payment Invoice



Headquarters
 200A De Los Olivos
 Santa Clara, CA 95050
 Tel: 408-840-0500
 www.oneplace.com

Page 1 / 1

| Invoice Number | Invoice Date | Customer Order Number | Quote Number | Ship Date | Account Representative |
|----------------|--------------|-----------------------|--------------|-----------|------------------------|
| 23620 | 01/22/21 | | 645245 | | 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- Admin Bldg A
 2360 FIELDSTONE DR
 LINCOLN CA 95648-8806

Phone +1 (916) 645-6350
 hritchie@wpusd.org

Phone +1 (916) 645-6350
 hritchie@wpusd.org

Project: 210081

Terms: Net Due Upon Receipt WES045

| Line | Quantity | Catalog Number / Description | Unit Price | Extended Amount |
|--|----------|--|------------|-----------------|
| Invoice Messages A deposit in the amount of 50% of quote total, including tax, will be required prior to release of order. This invoice represents 50% of quote total for Admin Building A. | | | | |
| 1 | 1.00 | ADMIN BLDG A UNITED 50% OF ALL FURNITURE, FABRIC, FREIGHT, INSTALLATION AND TAX FOR: ADMIN BUILDING A QUOTE #642164 QUOTE TOTAL \$167,997.53 | 83,988.76 | 83,988.76 |
| INVOICE TOTALS <div style="text-align: right;"> Sub Total 83,988.76 Sales Tax _____ Please Pay This Amount: 83,988.76 </div> | | | | |

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



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

Progress Payment Invoice



Headquarters
2500 De La Cruz
Santa Clara, CA 95050
T. 408.500.2500
oneworkplace.com

Page 1 / 1

| Invoice Number | Invoice Date | Customer Order Number | Quote Number | Ship Date | Account Representative |
|----------------|--------------|-----------------------|--------------|-----------|------------------------|
| 23621 | 01/22/21 | | 645404 | | 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- Student Center
2360 FIELDSTONE DR
LINCOLN CA 95648-8806

Phone +1 (916) 645-6350
hritchie@wpusd.org

Phone +1 (916) 645-6350
hritchie@wpusd.org

Project: 210081

Terms: Net Due Upon Receipt WES045

| Line | Quantity | Catalog Number / Description | Unit Price | Extended Amount |
|--|----------|--|--------------------------------|-------------------|
| Invoice Messages A deposit in the amount of 50% of quote total, including tax, will be required prior to release of order. This invoice represents 50% of quote total for Student Center. | | | | |
| 1 | 1.00 | STUDENT CENTER UNITED 50% OF ALL FURNITURE, FABRIC, FREIGHT, INSTALLATION AND TAX FOR: STUDENT CENTER QUOTE #642192 QUOTE TOTAL \$425,859.54 | 212,929.77 | 212,929.77 |
| INVOICE TOTALS | | | | |
| | | | Sub Total | 212,929.77 |
| | | | Sales Tax | |
| | | | Please Pay This Amount: | 212,929.77 |



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

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



| | | | |
|--|--|----------------|-----------|
| PAYMENT REMITTANCE ADDRESS: STS education P.O. Box 2999 Phoenix, AZ 85062-2999 | | Invoice | |
| | | DATE | INVOICE # |
| | | 12/30/2020 | 46615 |

| |
|---|
| BILL TO |
| Western Placer Unified School District 600 6th St Lincoln, CA 95648 |

| |
|---|
| SHIP TO |
| Western Placer Unified School District 810 J Street, Suite 200 Lincoln, CA 95648 Attn: Kevin Kabkeo (916)434-3737 |

| P.O. NUMBER | | TERMS | REP | SHIP | VIA | TELEPHONE # |
|--|-------------------|---|-----|------------|------------|-----------------------|
| PO21-01271 | | Net 30 | JJF | 12/29/2020 | LTL Truck | 916.645.6350 |
| QTY | ITEM CODE | DESCRIPTION | | | PRICE EACH | AMOUNT |
| 78 | HP Probook 44... | HP ProBook 440 G8 - 14" - Core i5-10210U - 8 GB RAM - 256 GB SSD - US - P/N: 28K85UT | | | 799.00 | 62,322.00T |
| 78 | HP USB-C Doc... | HP USB-C Dock G5 - 5TW10UT#ABA | | | 159.00 | 12,402.00T |
| 10 | 400 G5 Mini i5 | HP ProDesk 400 G5 Desktop Mini Core i5-9500T 8GB RAM 256GB Win 10 Pro - 7FU86UT#ABA | | | 639.00 | 6,390.00T |
| 88 | HP P27v G4 | HP P27v G4 Display - Full HD (1080p) - 27" - P/N: 9TT20A6#ABA | | | 139.00 | 12,232.00T |
| 88 | Misc Accessor... | Logitech Z200 2.0 Channel Speaker - 980-000800 | | | 29.00 | 2,552.00T |
| 88 | Misc Accessor... | Tripp Lite Surge Protector Strip - 7 Outlet - 12' Cord - TLP712B | | | 22.00 | 1,936.00T |
| 88 | Misc Accessor... | Kensington Optics - Enhancing Mouse Pad - L56001C | | | 4.50 | 396.00T |
| 55 | Misc Accessor... | StarTech.com HDMI Signal Booster - HDMI Extender Amplifier - 115 ft - 1080p - HDBOOST | | | 31.50 | 1,732.50T |
| 55 | Misc Accessor... | StarTech.com Power Adapter - 5V DC Power Adapter-10W - SVUSBPOWER | | | 8.50 | 467.50T |
| 55 | Misc Accessor... | Cables 2 Go 6ft High Speed HDMI Cable for 4k Devices - 56783 | | | 8.00 | 440.00T |
| 55 | Misc Accessor... | Cables 2 Go 15ft High Speed HDMI Cable for 4k Devices - 50612 | | | 13.00 | 715.00T |
| 55 | Misc Accessor... | Cables 2 Go - 4ft HDMI Cable with Ethernet 4K - 50608 | | | 7.00 | 385.00T |
| 55 | Misc Accessor... | Tripp Lite 5-Outlet Direct Plug-In Surge 1080J RJ11 - SK5TEL-0 | | | 13.00 | 715.00T |
| 80 | Misc Accessor... | Tripp Lite Monitor Riser Stand Desktop Metal Height Adjustable Black 18x11- MR1812M | | | 29.00 | 2,320.00T |
| 55 | Misc Accessor... | Airtame 2 Wireless HDMI Adapter - AT-DG2 | | | 389.00 | 21,395.00T |
| 78 | CA Environ Fee... | CA Environmental Electronic Waste Fee - Collected 4" to 14" - \$4 per unit | | | 4.00 | 312.00 |
| 88 | CA Environ Fee... | CA Environmental Electronic Waste Fee - Collected 15" to 34" - \$5 per unit | | | 5.00 | 440.00 |
| PLEASE SEND ALL OTHER CORRESPONDENCE TO OUR OFFICE ADDRESS: STS EDUCATION, 130-A WEST COCHRAN STREET, SIMI VALLEY, CA 93065 (866) 499-2580 | | | | | Total | Received T. S. ... |

*For [Signature]
1/4/2021*

*Received
per Tsugu.
1/4/2021*



PAYMENT REMITTANCE ADDRESS:
STS education
P.O. Box 2999
Phoenix, AZ 85062-2999

Invoice

| DATE | INVOICE # |
|------------|-----------|
| 12/30/2020 | 46615 |

BILL TO

Western Placer Unified School District
 600 6th St
 Lincoln, CA 95648

SHIP TO

Western Placer Unified School District
 810 J Street, Suite 200
 Lincoln, CA 95648
 Attn: Kevin Kabkeo
 (916)434-3737

| P.O. NUMBER | TERMS | REP | SHIP | VIA | TELEPHONE # |
|-------------|-------------|---|------------|-----------|--------------|
| PO21-01271 | Net 30 | JJF | 12/29/2020 | LTL Truck | 916.645.6350 |
| QTY | ITEM CODE | DESCRIPTION | PRICE EACH | AMOUNT | |
| 1 | Fed Express | Federal Express Ground -900245637672,900695683997,900695684000,900695686301,900245637650,900245637661 for Qty 39 HP Probook 440 G8; 936715916777 for Qty 5 Airtame HDMI Adapter; 916443195710 for Qty 30 x Airtame HDMI Adapter; 900695790822 for Qty 20 x Airtame HDMI Adapter; 487297903830 for Brother Printer; 061319601940747 for Qty 7 x P/N: HDBOOST; Qty 9 x SVUSBPOWER; 294466372864324 for Qty 3 x HDBOOST; 812086647322344 for Qty 4 x HDBOOST; 040985905578220, 040985905578329, 040985905578404, 040985905578596, 040985905579005, 040985905580063 for Qty 88 x P/N: TLP712B; Qty 10 x P/N: HDBOOST; Qty 14 x P/N: SVUSBPOWER; 080850930082548 for Qty 7 x P/N: HDBOOST | 0.00 | 0.00 | |
| 1 | Fed Express | Federal Express Ground - 900211312639,900211312628,900151330764,900151330775,900151330753, 900211313473 for Qty 39 HP Probook 440 G8; 487297927322, 487297927333, 487297927344, 487297927355, 487297927127, 487297927149 for 10 x 400 G5 Mini's | 0.00 | 0.00 | |
| 1 | Fed Express | Federal Express Ground - 052459024404036, 052459024404135 for Qty 88 x P/N: 980-000800; Qty 9 x HDBOOST; Qty 32 x SVUSBPOWER; 052459024439359 for Qty 15 x HDBOOST | 0.00 | 0.00 | |

PLEASE SEND ALL OTHER CORRESPONDENCE TO OUR OFFICE ADDRESS:
STS EDUCATION, 130-A WEST COCHRAN STREET, SIMI VALLEY, CA 93065
(866) 499-2580

Total



| | | | |
|--|--|----------------|-----------|
| PAYMENT REMITTANCE ADDRESS: STS education P.O. Box 2999 Phoenix, AZ 85062-2999 | | Invoice | |
| | | DATE | INVOICE # |
| | | 12/30/2020 | 46615 |

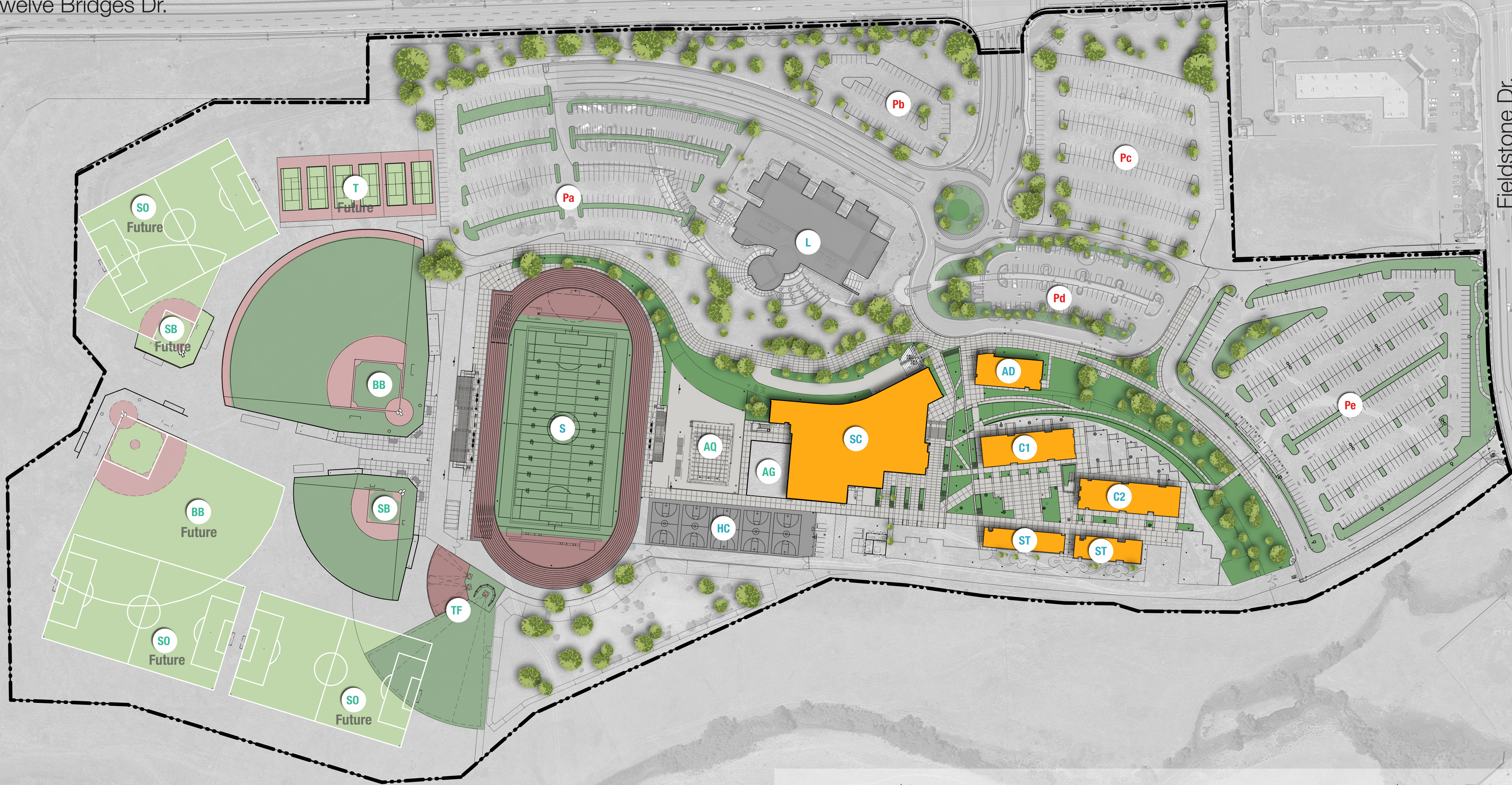
| |
|---|
| BILL TO |
| Western Placer Unified School District 600 6th St Lincoln, CA 95648 |

| |
|---|
| SHIP TO |
| Western Placer Unified School District 810 J Street, Suite 200 Lincoln, CA 95648 Attn: Kevin Kabkeo (916)434-3737 |

| P.O. NUMBER | TERMS | REP | SHIP | VIA | TELEPHONE # |
|--|---------------------|---|---------------|------------------|---------------------|
| PO21-01271 | Net 30 | JJF | 12/29/2020 | LTL Truck | 916.645.6350 |
| QTY | ITEM CODE | DESCRIPTION | PRICE EACH | AMOUNT | |
| 1 | UPS Ground | UPS Ground - 1ZA358W00342865875, 1ZA358W00342865982, 1ZA358W00342866472, 1ZA358W00342866516, 1ZA358W00342866570, 1ZA358W00342866605, 1ZA358W00342866641, 1ZA358W00342866687, 1ZA358W00342866749, 1ZA358W00342866829, 1ZA358W00342866847, 1ZA358W00342866874, 1ZA358W00342866927, 1ZA358W00342866990, 1ZA358W00342867015, 1ZA358W00342867051, 1ZA358W00342867097, 1ZA358W00342867122, 1ZA358W00342867202, 1ZA358W00342867239, 1ZA358W00342867284, 1ZA358W00342867319, 1ZA358W00342867355 for Qty 55 x P/N: 56783; Qty 55 x 50612; Qty 55 x 50608 | 0.00 | 0.00 | |
| 1 | Fed Express | Federal Express Ground - 486848379163, 486848374036, 486848372000, 486848374080, 486848376061, 486848378980, 486848375591, 486848375878, 486848375867, 486848376050, 486848383957, 486848379093, 486848383328 for Docks; 812085496803288 for Qty 88 x L56001C | 0.00 | 0.00 | |
| 1 | LTL Shipping | LTL Shipping Charge - CEVA Pro # TDCE124439 for LCDs; AIT Deferred Pro # 21109800 for Qty 55 x P/N: SK5TEL-0; Qty 80 x MR1812M | 0.00 | 0.00 | |
| 1 | Special Instruct... | STS Education - CMAS Contract - 3-20-00-0515F - CA - 6/2/2020 - 5/31/2023 Placer County Sales Tax | 0.00 7.25% | 0.00 9,164.00 | |
| PLEASE SEND ALL OTHER CORRESPONDENCE TO OUR OFFICE ADDRESS: STS EDUCATION, 130-A WEST COCHRAN STREET, SIMI VALLEY, CA 93065 (866) 499-2580 | | | | Total | \$136,316.00 |

Twelve Bridges Dr.

Fieldstone Dr.



Building Legend | Gross Building Areas

- AD Administration | 1 Story
- SC Student Center | 2 Stories
 - Music & Arts
 - Media & Performing Arts
 - Dining
 - Gym
- ST Science & Technology | 1 Story
- C1 Classroom Building | 2 Stories
- C2 Classroom Building | 2 Stories
- L Joint-use Library

Athletics Legend

- BB Baseball
- SO Soccer (Future)
- TF Track & Field
- SB Softball
- T Tennis (Future)
- AQ Aquatic Center | 1 Story (Future)
- AG Auxiliary Gym | 1 Story (Future)
- S Stadium
- HC Hard Courts

Parking Legend | Estimated Parking Count

| | | |
|---------------|----------------------------------|--------------|
| Pa | Staff & Stadium Parking (Future) | 405 Spaces |
| Pb | Library Parking (Future) | 80 Spaces |
| Pc | Student Parking (Future) | 307 Spaces |
| Pd | Visitors Parking | 111 Spaces |
| Pe | Student Parking | 500 Spaces |
| Total Parking | | 1,403 Spaces |



Twelve Bridges High School

| Soft Costs | Budget | Note | Expenditures to Date |
|---|----------------------|----------|----------------------|
| A/E | \$5,000,000 | Ongoing | \$4,322,374 |
| GeoTech/GeoHaz Study | \$25,000 | Complete | \$20,560 |
| Topographic Survey/Surveying | \$40,000 | Ongoing | \$37,634 |
| DSA | \$994,000 | Ongoing | \$976,750 |
| CDE | \$75,000 | Ongoing | \$350 |
| DTSC Studies/Fees | \$5,000 | Complete | \$4,710 |
| Enviro Study/Permit Submit | \$250,000 | Ongoing | \$199,874 |
| CEQA | \$120,000 | Complete | \$82,323 |
| IOR | \$600,000 | Ongoing | \$267,460 |
| Special Inspections/Testing | \$800,000 | Ongoing | \$779,331 |
| Enviro Mitigation | \$2,000,000 | Complete | \$883,063 |
| City/Utility Connection Fees | \$2,200,000 | Ongoing | \$37,579 |
| Health Department Fees | \$10,000 | Ongoing | |
| SWPPP/State Water Fees | \$10,000 | Ongoing | \$9,667 |
| Other Plannning Fees (Financial/Planning Consultants, Legal, Bidding, Printing, Advertisements, unforseens etc.) | \$1,600,000 | Ongoing | \$640,056 |
| F&E | \$2,400,000 | Ongoing | \$1,448,298 |
| | | | |
| Subtotal | \$16,129,000 | Ongoing | \$9,710,028 |
| | | | |
| Site Acquisition | | | |
| Subtotal | \$4,000,000 | Complete | \$3,587,662 |
| | | | |
| Hard Construction Costs | | | |
| Subtotal | \$86,000,000 | Ongoing | \$70,182,350 |
| | | | |
| Total | \$106,129,000 | | \$83,480,041 |

Scott M Leaman Elementary School

| Soft Costs | Budget | Note | Expenditures to Date |
|---|---------------------|----------|----------------------|
| A/E | \$1,800,000 | Ongoing | \$1,533,833 |
| 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 | |
| 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 | \$260,302 |
| F&E | \$900,000 | Ongoing | \$1,133,861 |
| | | | |
| Subtotal | \$5,409,500 | Ongoing | \$4,708,563 |
| Site Acquisition | | | |
| Subtotal | \$4,200,000 | Complete | \$4,100,000 |
| Hard Construction Costs | | | |
| Subtotal | \$29,000,000 | Ongoing | \$27,377,545 |
| | | | |
| Total | \$38,609,500 | | \$36,186,108 |

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 | \$339,339 |
| 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 | \$375,913 |
| F&E | \$950,000 | Ongoing | \$897,984 |
| | | | |
| Subtotal | \$5,960,740 | Ongoing | \$5,265,674 |
| | | | |
| Hard Construction Costs | | | |
| Subtotal | \$32,200,000 | Ongoing | \$31,960,099 |
| | | | |
| Total | \$38,160,740 | | \$37,225,773 |

WESTERN PLACER UNIFIED SCHOOL DISTRICT

**MEASURE A GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS**

June 30, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

MEASURE A GENERAL OBLIGATION BONDS
June 30, 2020

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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, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal 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, 2020, 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, 2020 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 6, 2021 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 6, 2021

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2020

ASSETS

| | |
|----------------------------------|--------------|
| Cash in County Treasury (Note 2) | \$ 4,156,618 |
|----------------------------------|--------------|

LIABILITIES AND FUND BALANCE

| | |
|--------------------|----------------|
| Accounts payable | \$ 3,320,476 |
| Due to other funds | <u>189,474</u> |

| | |
|-------------------|-----------|
| Total liabilities | 3,509,950 |
|-------------------|-----------|

| | |
|------------------------------------|----------------|
| Fund balance – restricted (Note 3) | <u>646,668</u> |
|------------------------------------|----------------|

| | |
|------------------------------------|---------------------|
| Total liabilities and fund balance | <u>\$ 4,156,618</u> |
|------------------------------------|---------------------|

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, 2020

| | |
|--|--------------------------|
| Revenues: | |
| Interest income | \$ <u>189,474</u> |
| Expenditures: | |
| Current: | |
| Classified salaries | 109,878 |
| Employee benefits | 48,640 |
| Books and supplies | 108,379 |
| Contract services and operating expenditures | 219,197 |
| Capital outlay | <u>39,541,705</u> |
| Total expenditures | <u>40,027,799</u> |
| Deficiency of revenues under expenditures | (39,838,325) |
| Other financing sources (uses): | |
| Transfers in | 14,764,001 |
| Transfers out | <u>(189,474)</u> |
| Total other financing sources (uses) | 14,574,527 |
| Change in fund balance | (25,263,798) |
| Fund balance, July 1, 2019 | <u>25,910,466</u> |
| Fund balance, June 30, 2020 | <u><u>\$ 646,668</u></u> |

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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, 2020 consisted of the following:

| | |
|-------------------------|---------------------|
| Cash in County Treasury | \$ <u>4,156,618</u> |
|-------------------------|---------------------|

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, 2020, 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, 2020, 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)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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: Measure A interfund payable balance at June 30, 2020 was as follows:

| | |
|--|------------|
| Payable due from the Measure A General Obligations Bond Fund to the District's Building Fund | \$ 189,474 |
|--|------------|

Transfers: Transfers for the 2019-20 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. | \$ 14,764,001 |
| Transfer from the Measure A General Obligations Bond Fund to the District's Building Fund to transfer interest income earned. | \$ 189,474 |

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)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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.

NOTE 7 – COVID-19 IMPACT

In December 2019, a novel strain of coronavirus surfaced (COVID-19) and spread around the world, with resulting business and social disruption. In response to the pandemic and in compliance with various State and local ordinances, the District closed physical campuses and transitioned to a distance learning model.

The operations and business results of the District could be adversely affected in the future including a reduction in the level of funding and impact to the timing of cash flows. In addition, significant estimates may be adversely impacted by national, state and local events designed to contain the coronavirus. Debt ratings for outstanding issuances may further be impacted. For the 2021 school year, the District is offering instruction in formats consistent with local health guidelines. Throughout the pandemic the District has put into practice a number of safety measures to protect students and employees and will continue to revise them as needed.

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, 2020, and related notes to the financial statements and have issued our report thereon dated January 6, 2021.

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 6, 2021

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
SCHEDULE OF AUDIT FINDINGS
For the Year Ended June 30, 2019

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, 2019

No matters were reported.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

**MEASURE A GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT**

June 30, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT

MEASURE A GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2020

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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 A General Obligation Bond funds for the year ended June 30, 2020.

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 control.

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, 2020 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

Sacramento, California
January 6, 2021

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

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

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, 2020.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE A GENERAL OBLIGATION BONDS
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSION
For the Fiscal Year Ended June 30, 2020

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, 2020 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, 2019 through and including June 30, 2020. A total of 214 expenditures representing \$40,027,799 and 1 transfer of \$189,474 from July 1, 2019 to June 30, 2020, 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, 2020:

- 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, 2020.
- Selected a sample of 22 expenditures totaling \$35,095,824 and 1 transfer of \$189,474. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented 88% of the total expenditure value and 100% of the total transfers. 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, 2020 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, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

MEASURE N GENERAL OBLIGATION BONDS
June 30, 2020

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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, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal 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, 2020, 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, 2020 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 6, 2021, 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

Sacramento, California
January 6, 2021

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2020

ASSETS

| | |
|----------------------------------|--------------|
| Cash in County Treasury (Note 2) | \$ 5,690,853 |
|----------------------------------|--------------|

LIABILITIES AND FUND BALANCE

| | |
|-------------------------|--------------|
| Accounts payable set up | \$ 1,387,461 |
|-------------------------|--------------|

| | |
|--------------------|------------------|
| Due to other funds | <u>3,608,304</u> |
|--------------------|------------------|

| | |
|-------------------|-----------|
| Total liabilities | 4,995,765 |
|-------------------|-----------|

| | |
|------------------------------------|----------------|
| Fund balance – restricted (Note 3) | <u>695,088</u> |
|------------------------------------|----------------|

| | |
|------------------------------------|---------------------|
| Total liabilities and fund balance | <u>\$ 5,690,853</u> |
|------------------------------------|---------------------|

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, 2020

| | |
|--|--------------------------|
| Revenues: | |
| Interest | \$ <u>351,390</u> |
| Expenditures: | |
| Current: | |
| Classified salaries | 161,773 |
| Employee benefits | 71,294 |
| Books and supplies | 1,050,196 |
| Contract services and operating expenditures | 310,454 |
| Capital outlay | <u>34,007,145</u> |
| Total expenditures | <u>35,600,862</u> |
| Deficiency of revenues under expenditures | (35,249,472) |
| Other financing sources (uses): | |
| Transfers in | 1,634,319 |
| Transfers out | <u>(340,390)</u> |
| Total other financing sources (uses) | 1,293,929 |
| Change in fund balance | (33,955,543) |
| Fund balance, July 1, 2019 | <u>34,650,631</u> |
| Fund balance, June 30, 2020 | <u><u>\$ 695,088</u></u> |

See accompanying notes to financial statements.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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, 2020 consisted of the following:

| | |
|-------------------------|--------------|
| Cash in County Treasury | \$ 5,690,853 |
|-------------------------|--------------|

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, 2020, 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, 2020, 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)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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: Measure N interfund payable balance at June 30, 2020 was as follows:

| | |
|---|--------------|
| Payable due from the Measure N General Obligations Bond Fund to the District's Building Fund | \$ 3,608,304 |
|---|--------------|

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

Transfers for the 2019-20 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. | \$ 1,634,319 |
| Transfer from the Measure N General Obligations Bond Fund to the District's Building Fund to transfer interest income earned. | \$ 340,390 |

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.

(Continued)

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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.

NOTE 7 – COVID-19 IMPACT

In December 2019, a novel strain of coronavirus surfaced (COVID-19) and spread around the world, with resulting business and social disruption. In response to the pandemic and in compliance with various State and local ordinances, the District closed physical campuses and transitioned to a distance learning model.

The operations and business results of the District could be adversely affected in the future including a reduction in the level of funding and impact to the timing of cash flows. In addition, significant estimates may be adversely impacted by national, state and local events designed to contain the coronavirus. Debt ratings for outstanding issuances may further be impacted. For the 2021 school year, the District is offering instruction in formats consistent with local health guidelines. Throughout the pandemic the District has put into practice a number of safety measures to protect students and employees and will continue to revise them as needed.

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, 2020, and related notes to the financial statements and have issued our report thereon dated January 6, 2021.

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 6, 2021

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
SCHEDULE OF AUDIT FINDINGS
For the Year Ended June 30, 2020

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, 2020

No matters were reported.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

**MEASURE N GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT**

June 30, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT

MEASURE N GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2020

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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, 2020.

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, 2020 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

Sacramento, California
January 6, 2021

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

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
BACKGROUND INFORMATION

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, 2020.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSION
For the Fiscal Year Ended June 30, 2020

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, 2020 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, 2019 through and including June 30, 2020. A total of 442 expenditures representing \$35,600,862 and 1 transfer representing \$340,390 from July 1, 2019 to June 30, 2020, 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, 2020:

- 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, 2020.
- Selected a sample of 37 expenditures totaling \$30,821,491 and 1 transfer totaling \$340,390. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented 87% of the total expenditure value and 100% of the total transfers. 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, 2020 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.