

**MEASURE "J" GENERAL OBLIGATION
BOND BUILDING FUND OF
LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT
AUDIT REPORT
For the Fiscal Year Ended
June 30, 2018**



**MEASURE “J” GENERAL OBLIGATION BOND BUILDING FUND OF
LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT**

For the Fiscal Year Ended June 30, 2018

Table of Contents

FINANCIAL SECTION

Page

| | |
|---|---|
| Introduction and Citizens’ Oversight Committee Member Listing..... | 1 |
| Independent Auditors’ Report..... | 2 |
| Financial Statements: | |
| Balance Sheet | 4 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance..... | 5 |
| Notes to Financial Statements | 6 |

OTHER INDEPENDENT AUDITORS’ REPORTS

| | |
|---|----|
| Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 10 |
| Independent Auditors’ Report on Performance | 12 |

Financial Section

MEASURE “J” GENERAL OBLIGATION BOND BUILDING FUND OF LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT

Introduction and Citizens’ Oversight Committee Member Listing

June 30, 2018

Livermore Valley Joint Unified School District (the District) consists of nine elementary, three middle, two K-8, two comprehensive high schools, and two alternative schools, one of which is a continuation high school, supported by a District Office. The District serves approximately 13,700 students.

On June 7, 2016, the voters of the Livermore Valley Joint Unified School District approved by more than 55% Measure “J”, authorizing the issuance and sale of \$245.0 million of general obligation bonds. On October 13, 2016, the District issued Series 2016 of the Election of 2016 General Obligation bonds in the amount of \$82.0 million. The bonds were issued to finance the construction and modernization of school facilities and to pay costs of issuance of the bonds.

The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability provisions. Specifically, the District must conduct an annual independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended for facilities projects.

Upon passage of Proposition 39, an accompanying piece of legislation, AB1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond Proposition pursuant to the 55% majority authorized in Proposition 39 including formation, composition and purpose of the Citizens’ Bond Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

The Citizens’ Bond Oversight Committee was comprised of the following members as of June 30, 2018.

| Name | Title | Representation |
|-------------------|------------|---|
| J. David Lopez | Chair | At-Large Community Member |
| Barbara Bailey | Vice Chair | At-Large Community Member |
| Timothy Buskard | Member | Parent/ Guardian of Child in District - Active in Parent Teacher Organization |
| Karie Chamberlain | Member | At-Large Community Member |
| Betty Cleveland | Member | Senior Citizen Group Representative |
| Vaughn Draggoo | Member | At-Large Community Member |
| James Fisher | Member | Parent/ Guardian of Child in District |
| Robert Kroepfl | Member | Parent/ Guardian of Child in District |
| Kevin Lalor | Member | Business Representative |
| Will Macedo | Member | Taxpayer Organization Member |
| David Voltz | Member | Alternate |



INDEPENDENT AUDITORS' REPORT

The Board of Education and the
Citizens' Bond Oversight Committee
Livermore Valley Joint Unified School District
Livermore, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure "J" General Obligation Bond Building Fund of Livermore Valley Joint Unified School District, as of and for the fiscal year ended June 30, 2018, 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.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of 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 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 policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure "J" General Obligation Bond Building Fund of Livermore Valley Joint Unified School District, as of June 30, 2018, and the changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure "J" General Obligation Bond Building Fund and do not purport to, and do not, present fairly the financial position of the Livermore Valley Joint Unified School District, as of June 30, 2018, the changes in its financial position, or, where applicable, its cash flows 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 November 27, 2018, 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. 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Nigro+Nigro, PC". The signature is written in a cursive, flowing style.

Murrieta, California
November 27, 2018

**MEASURE "J" GENERAL OBLIGATION BOND BUILDING FUND OF
LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT**

Balance Sheet

June 30, 2018

| | <u>Measure "J"</u> |
|---|-----------------------------|
| ASSETS | |
| Cash | \$ 67,986,285 |
| Accounts receivable | 193,215 |
| Due from other funds | <u>28,632</u> |
| Total Assets | <u><u>\$ 68,208,132</u></u> |
| LIABILITIES AND FUND BALANCE | |
| Liabilities | |
| Accounts payable | \$ 3,719,768 |
| Fund Balance | |
| Restricted for capital projects | <u>64,488,364</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 68,208,132</u></u> |

**MEASURE "J" GENERAL OBLIGATION BOND BUILDING FUND OF
LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT**
*Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2018*

| | <u>Measure "J"</u> |
|--|-----------------------------|
| REVENUES | |
| Interest earnings | \$ 1,106,466 |
| Total Revenues | <u>1,106,466</u> |
| EXPENDITURES | |
| Current: | |
| Plant Services: | |
| Certificated salaries | 3,536 |
| Classified salaries | 498,348 |
| Benefits | 186,412 |
| Materials and supplies | 277,331 |
| Services and other operating expenditures | 790,390 |
| Capital Outlay | <u>13,665,759</u> |
| Total Expenditures | <u>15,421,776</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(14,315,310)</u> |
| OTHER FINANCING SOURCES (USES) | |
| Interfund transfer out | <u>(1,323)</u> |
| Total Other Financing Sources (Uses) | <u>(1,323)</u> |
| Net Change in Fund Balance | (14,316,633) |
| Fund Balance, July 1, 2017 | <u>78,804,997</u> |
| Fund Balance, June 30, 2018 | <u><u>\$ 64,488,364</u></u> |

MEASURE "J" GENERAL OBLIGATION BOND BUILDING FUND OF LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2018

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

On June 7, 2016, the District voters authorized \$245.0 million in General Obligation Bonds (Measure "J") for the purpose of financing the modernization and construction of school facilities within the District. The measure required a minimum 55% vote for passage. In response, an advisory committee to the District's Governing Board and Superintendent, the Citizens' Bond Oversight Committee, was established. The Committee's oversight goals include ensuring compliance with conditions of Measure "J".

The Bond proceeds are accounted for in the District's Building Fund (2103), where they are expended for the approved projects. The statements presented are for the individual Measure "J" General Obligation Bond Building Fund and are not intended to be a complete presentation of the District's financial position or results of operations.

B. Basis of Accounting

The Measure "J" General Obligation Bond Building Fund is a governmental fund reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

C. 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 governing board must adopt a budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board 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.

D. 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.

MEASURE "J" GENERAL OBLIGATION BOND BUILDING FUND OF LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2018

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed: The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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.

MEASURE "J" GENERAL OBLIGATION BOND BUILDING FUND OF LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2018

NOTE 2 – CASH

Pooled Funds

In accordance with Education Code Section 41001, the District maintains all of its cash from the bond proceeds in the County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited quarterly to participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2018, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Fair Value Measurements

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

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

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

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

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

NOTE 3 – ACCOUNTS RECEIVABLE

The total accounts receivable at June 30, 2018 in the amount of \$193,215 represents amounts due from the Alameda County Treasurer for interest earnings for the quarter ended June 30, 2018.

**MEASURE "J" GENERAL OBLIGATION BOND BUILDING FUND OF
LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT**

Notes to Financial Statements

June 30, 2018

NOTE 4 – INTERFUND ACTIVITY

A. Balances Due To/From Other Funds

Balances due to/from other funds at June 30, 2018, consisted of the following:

| | |
|---|------------------|
| Other Funds due to Building Fund for expenditure reimbursements | <u>\$ 28,632</u> |
|---|------------------|

B. Transfers To/From Other Funds

Transfers to/from other funds for the fiscal year ended June 30, 2018, consisted of the following:

| | |
|---|-----------------|
| Building Fund transfer to General Fund for retiree benefits | <u>\$ 1,323</u> |
|---|-----------------|

NOTE 5 – MEASURE "J" GENERAL OBLIGATION BONDS

On June 7, 2016, the voters approved the issuance of bonds not to exceed \$245.0 for the purpose to financing and renovation, construction and improvement of school facilities as specified in the bond measure provisions of Measure "J". The District has issued bonds of \$82.0 million (Series 2016) on October 13, 2016.

The requirements to amortize outstanding general obligation bonds are as follows:

| Fiscal Year | Principal | Interest | Total |
|-------------|----------------------|----------------------|-----------------------|
| 2018-2019 | \$ 7,500,000 | \$ 2,459,200 | \$ 9,959,200 |
| 2019-2020 | - | 2,346,700 | 2,346,700 |
| 2020-2021 | - | 2,346,700 | 2,346,700 |
| 2021-2022 | - | 2,346,700 | 2,346,700 |
| 2022-2023 | - | 2,346,700 | 2,346,700 |
| 2023-2028 | 1,235,000 | 11,708,800 | 12,943,800 |
| 2028-2033 | 8,630,000 | 10,794,075 | 19,424,075 |
| 2033-2038 | 13,720,000 | 8,696,650 | 22,416,650 |
| 2038-2043 | 20,605,000 | 5,317,975 | 25,922,975 |
| 2043-2047 | 22,310,000 | 1,389,600 | 23,699,600 |
| Total | <u>\$ 74,000,000</u> | <u>\$ 49,753,100</u> | <u>\$ 123,753,100</u> |

NOTE 6 – CONSTRUCTION COMMITMENTS

At June 30, 2018, the District had commitments with respect to unfinished capital projects of approximately \$11.2 million to be paid from local funds.

Other Independent Auditors' Reports



**INDEPENDENT AUDITORS' 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**

The Board of Education and the
Citizens' Bond Oversight Committee
Livermore Valley Joint Unified School District
Livermore, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure "J" General Obligation Bond Building Fund of Livermore Valley Joint Unified School District as of and for the year ended June 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated November 27, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Livermore Valley Joint Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Livermore Valley Joint Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Livermore Valley Joint 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District'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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Murrieta, California
November 27, 2018

INDEPENDENT AUDITORS' REPORT ON PERFORMANCE

The Board of Education and the
Citizens' Bond Oversight Committee
Livermore Valley Joint Unified School District
Livermore, California

We have examined the Livermore Valley Joint Unified School District's (the "District") compliance with the performance requirements for the Proposition 39 Measure "J" General Obligation Bond for the fiscal year ended June 30, 2018, 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 the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Objectives

The objectives of the examination of compliance applicable to the District are to determine with reasonable assurance that:

- The expenditures charged to the Livermore Valley Joint Unified School District Building Fund (2103) are documented.
- Expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure "J".
- Any discrepancies or weaknesses in internal controls are noted and recommendations for improvement are provided.
- The District Board and the Citizens' Bond Oversight Committee are provided with a performance audit report as required under the requirements of the California Constitution and Proposition 39.

Scope of the Audit

The scope of our performance audit covered the fiscal period from July 1, 2017 to June 30, 2018. The expenditures tested included all object and project codes associated with the bond projects. Expenditures incurred subsequent to June 30, 2018, were not reviewed or included within the scope of our audit or in this report.

Procedures Performed

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2018, for the Measure "J" General Obligation Building Fund. Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for expenditures to ensure compliance with the requirements of Proposition 39 and Measure "J" with regards to the approved bond projects list. We performed the following procedures:

To meet our objectives, audit tests were performed and included, but were not limited to the following:

- We verified that bond funds were deposited in the District's name and invested in accordance with applicable legal requirements.
- We tested approximately \$10.2 million (66.0%) in bond fund invoices paid, which is a combination of 2017-18 expenditures and payments on liabilities accrued as of June 30, 2018, and paid in 2018-19. This includes testing payments for validity, allowability, and accuracy. Expenditures sampled in our test included payments made to subcontractors and other vendors.
- We reviewed the approved project listing as set out in the Measure "J" election documents.
- We selected a sample of expenditures for the fiscal year ended June 30, 2018, and reviewed supporting documentation to ensure that such funds were properly expended on the authorized bond projects.
- We visited construction sites at Arroyo Seco Elementary, Rancho Las Positas Elementary, and Sunset Elementary Schools to ensure that expenditures made corresponded with actual work performed at the sites.
- We verified that funds from the Building Fund (2103) were expended for the construction, reconstruction, acquisition, furnishing and equipping of District facilities constituting the authorized bond projects, and we verified that funds held in the Building Fund (2103) were not used for salaries of school administrators or other operating expenses of the District.
- We reviewed a sample of projects to ensure that proper bidding procedures were followed pursuant to Public Contract Code Section 20111.
- We verified that the District did not exceed change order limitations in excess of 10% pursuant to Public Contract Code.

Our audit of compliance made for the purpose set forth in the preceding paragraph would not necessarily disclose all instances of noncompliance.

In our opinion, the District complied with the compliance requirements for the Measure "J" General Obligation Bond proceeds listed and tested above.

This report is intended for the information of the Board of Education, management and the Citizens' Bond Oversight Committee; however, this report is a matter of public record.

Nigro+Nigro, PC

Murrieta, California
November 27, 2018