

**SEQUOIA UNION HIGH SCHOOL DISTRICT**

**PROPOSITION 39/MEASURE A BOND**

**AUDIT REPORT**

**For the Year Ended June 30, 2017**

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**CHAVAN & ASSOCIATES, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS  
1475 SARATOGA AVE., SUITE 180  
SAN JOSE, CA 95129

**SEQUOIA UNION HIGH SCHOOL DISTRICT  
PROPOSITION 39/MEASURE A BOND  
For the Year Ended June 30, 2017**

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## **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

Measure A Citizens' Oversight Committee and  
Governing Board Members  
Sequoia Union High School District

### **Report on the Program Statements**

We have audited the accompanying Proposition 39/Measure A Bond program statements of the Sequoia Union High School District, as of and for the year ended June 30, 2017.

### **Management's Responsibility for the Program Statements**

The Sequoia Union High School District's management is responsible for the preparation and fair presentation of these 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 these 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 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 program statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the program 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 program 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 program 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 program statements referred to above present fairly, in all material respects, the budgeted and actual expenditures for the Proposition 39/Measure A Bond proceeds for the period audited.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have issued our report dated January 10, 2018 on our consideration of the Sequoia Union High School District's internal control over financial reporting and 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 the 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 Sequoia Union High School District's internal control over financial reporting and compliance.

C & A UP

January 10, 2018  
San Jose, California

## **PROGRAM STATEMENTS**

**SEQUOIA UNION HIGH SCHOOL DISTRICT  
PROPOSITION 39/MEASURE A BOND  
Statement of Budgeted and Cumulative Expenditures  
For the Year Ended June 30, 2017**

Site	Project Description Summary	Sum of Adjusted Budget	Sum of Total Expended
Alternative Schools	Acquisition of 150 Jefferson Drive, Menlo Park	\$ 9,308,156	\$ 9,308,156
	Acquisition of 535 Old County Rd., San Carlos	3,407,259	3,407,259
	Due Diligence for 535 Old County Rd., San Carlos	29,023	29,023
	Due Diligence, 150 Jefferson Drive., Menlo Park	89,864	89,864
	Myrtle St, New Gym @ EPAA	6,142,500	6,032,822
	Menlo Park High School	46,447,846	2,708,177
	Summit Air Handling Unit Replacement	330,669	7,265
<b>Alternative Schools Total</b>		<b>65,755,317</b>	<b>21,582,566</b>
Carlmont	Architect Facilities Master Plan	102,160	102,160
	CHS Small Summer 2015 Projects	99,465	99,465
	Civil Infrastructure MEP upgrades	5,371,900	427
	Eating Areas- Site Furniture Addition	25,000	20,536
	EV charging Station	139,800	115,539
	Flooring Summer 2017	16,917	-
	Install back flow preventer at meter for entire site	731	731
	Kitchen, MUR, Lockers	3,750,426	3,750,425
	Replace Bleachers in Gym at Carlmont	255,000	248,876
	Weight Room	750,000	582,037
	New 10 Clsm Bldg, S-Wing Increment #1	6,446,865	6,438,965
	New 10 Clsm Bldg S-Wing Increment # 2	15,085,282	13,330,449
	B-9 main proj in Fund 25	91,000	91,000
	Classroom Refresh	549,425	225,472
	ADA Path from Senior Lot	100,000	32,477
	Roof Replacement 2017	477,821	247,948
	Exterior Lighting	187,377	44,482
Boys/Girls LR, Window & Tie Rod replacement	25,625	-	
EMS Upgrades Campus Wide	287,383	-	
Gym South Wall Waterproofing	12,433	-	
<b>Carlmont Total</b>		<b>33,774,610</b>	<b>25,330,989</b>
District Facilities	District Fee's, Services	57,482	26,949
	Executive Facilities Master Plan	256,028	256,029
	In-House Project Managers	325,768	402
	Constructability/commissioning rev phase I	83,808	71,203
	CEQA Consul Initial Planning	5,275	5,275
	Other Outside Consulting Services	528,176	127,895
Construction Admin	3,555,405	1,379,659	
<b>District Facilities Total</b>		<b>4,811,942</b>	<b>1,867,412</b>
District-Wide	Adult School (Tech)	47,676	16,062
	Charging Cabinet Tower	178,583	59,586
	Digital Educator Lab	234,117	87,366
	District Refresh	79,567	28,228
	EPAA Refresh FY 16-17	100,000	24,598
	Flooring FY 16-17 CHS and Adult School	50,392	50,392
	Flooring FY 16-17 M-A, SHS, WHS	105,000	91,773
	Independent Studies (Tech)	8,000	930
	LAN Upgrades, Switchgear/Power over Ethernet (POE)	1,248,476	64,476
	Middle College (Tech)	30,462	18,558
	Project Management for Capital Repair	759,681	129,041
	Tech Maintenance FY 15 to FY 18	425,291	95,954
	Trace (Tech)	6,000	-
	Uninterruptible Power Supply (UPS) Upgrades	346,155	201,439
	Upgrade Older Access Points	401,950	49,950
	Video Surveillance Refresh	468,362	187,329
	HVAC Controls DW Misc	30,156	30,157
	Roof Replacement	1,222,259	1,222,260
Floor Replacement	115,254	115,254	
Adult School paid by Interest earned	24,365	24,365	
<b>District-Wide Total</b>		<b>5,881,746</b>	<b>2,497,718</b>
Redwood	Classroom Refresh Redwood	126,855	17,665
	Interim Housing Budget from DW Interim housing	1,999,905	1,708,499
	Replacement of Main Bldg, New Gym/Culinary Arts Facil	22,632,937	9,396,059
	Fifth Year Senior Clsm	170,274	170,274
<b>Redwood Total</b>		<b>24,929,971</b>	<b>11,292,497</b>

Continued

*The notes to the program statements are an integral part of this statement.*

**SEQUOIA UNION HIGH SCHOOL DISTRICT  
PROPOSITION 39/MEASURE A BOND  
Statement of Budgeted and Cumulative Expenditures  
For the Year Ended June 30, 2017**

Site	Project Description Summary	Sum of Adjusted Budget	Sum of Total Expended
Menlo Atherton	Architect Facilities Master Plan	137,534	137,534
	Ayer's Gym Generator Replacement	80,000	63,737
	Guidance Office Expansion	1,342,067	1,318,996
	M-A Turf and Practice Field Lights	3,327,942	200,240
	Roofing FY16-17	116,857	116,857
	Tree Mitigation (for SEM Bldg)	16,370	16,370
	Interim Housing, 12 Modulars	1,724,108	1,626,077
	Six Clsrm Lab Bldg	17,210,573	4,043,696
	New 21 Clsrm Bldg G-Wing	24,617,872	24,234,015
	Classroom Refresh	539,805	256,286
	Roof Replacement 2017	60,620	26,170
	Locker Room Improvement	349,865	33,490
	Exterior Lighting	166,574	59,101
	Civil Infrastructure & MEP Upgrades	3,047,802	-
	Digital Arts Bldg EMS Conversion	36,520	-
EMS Upgrades Campus wide	287,383	-	
Flooring Summer 2017	12,283	-	
<b>Menlo Atherton Total</b>		<b>53,074,175</b>	<b>32,132,569</b>
Sequoia	Architect Facilities Master Plan	80,218	80,218
	HVAC Initial Study	28,043	28,043
	Install Storm Drain & Gas Line at Tea Garden	380,000	163,746
	Music Building	5,364,000	1,705,419
	New 10 Clsrm Bldg, A-Wing Increment # 2	8,726,373	8,463,475
	New Culinary Art and Room 128 Renovation	1,955,295	1,954,866
	Pool Lights and Canopy	1,020,000	55,471
	Practice Field Lights	2,620,000	188,210
	Re-shingle Tea Garden	21,021	21,021
	Room 128 & 130 Conversion	177,439	177,439
	Senior Parking Lot	50,000	4,364
	Tea Garden Renovation	575,650	552,465
	Widening Driveway	3,850	3,850
	New Science Clsrm	110,943	110,943
	New 10 Clsrm Bldg, A-Wing Increment # 1	3,239,412	3,238,283
	Classroom Refresh	534,433	237,693
	HVAC System at MUR Kitchen	289,007	79,905
	Baseball Field Fencing	35,000	35,000
Exterior Lighting	126,281	39,254	
Floor Replacement 2017	20,426	132	
EMS Upgrades Campus wide	287,383	-	
Trellis Repair	55,000	-	
<b>Sequoia Total</b>		<b>25,699,774</b>	<b>17,139,797</b>
Woodside	Architect Facilities Master Plan	102,121	102,121
	B-Wing Heating Upgrades	526,844	143,101
	Civil Upgrades	2,651,739	818,576
	Energy Management Upgrades	280,015	142,533
	Food Svc and Cafeteria	2,450,000	691,057
	New Culinary Arts Facility	2,265,000	375,944
	Pool Lights	125,000	69,904
	Roofing FY 16-17	96,583	96,582
	Repair/Replace Football Bleachers	3,754,000	3,198,882
	Storm Drain at G-Wing	21,557	21,556
	New 10 Clsrm Bldg, J-Wing	17,566,480	14,717,962
	Classroom Refresh	535,949	234,466
	Exterior Lighting	123,095	35,286
	Floor Replacement 2017	14,080	-
	Confidential Counseling Offices	800,000	254,683
Quad Landscape Improvement	616,000	43,715	
Landscape at B,C, & E Wing	18,666	-	
<b>Woodside Total</b>		<b>31,947,129</b>	<b>20,946,368</b>
<b>Grand Total</b>		<b>\$ 245,874,664</b>	<b>\$ 132,789,916</b>

Concluded

*The notes to the program statements are an integral part of this statement.*



**SEQUOIA UNION HIGH SCHOOL DISTRICT  
PROPOSITION 39/MEASURE A BOND  
Statement of Expenditures for the Period of  
July 1, 2016 through June 30, 2017**

<b>Site</b>	<b>Project Description</b>	<b>Total</b>
Alternative Schools	Menlo Park High School	\$ 1,866,849
	Myrtle St, New Gym @ EPAA	1,627,611
	Summit Air Handling Unit Replacement	7,265
<b>Alternative Schools Total</b>		<b>3,501,725</b>
Carlmont	B-9 main proj in Fund 25	91,000
	Civil Infrastructure MEP upgrades	427
	Eating Areas- Site Furniture Addition	9,379
	EV charging Station	115,539
	Install back flow preventer at meter for entire site	731
	Kitchen, MUR, Lockers	2,948,467
	New 10 Clsrm Bldg S-Wing Increment # 2	10,500,451
	New 10 Clsrm Bldg, S-Wing Increment #1	(10,283)
	Replace Bleachers in Gym at Carlmont	34,806
	Weight Room	455,281
	Classroom Refresh	66,047
	ADA Path from Senior Lot	32,477
Roof Replacement 2017	247,948	
Exterior Lighting	44,482	
<b>Carlmont Total</b>		<b>14,536,752</b>
District Facilities	District Fee's, Services	11,950
	In-House Project Managers	200
	Constructability/commissioning rev phase I	41,893
	Other Outside Consulting Services	42,916
	Construction Admin	620,182
<b>District Facilities Total</b>		<b>717,141</b>
District-Wide	Adult School (Tech)	8,385
	Charging Cabinet Tower	41,003
	Digital Educator Lab	33,249
	District Refresh	8,661
	EPAA Refresh FY 16-17	24,598
	Flooring FY 16-17 CHS and Adult School	36,644
	Flooring FY 16-17 M-A, SHS, WHS	91,773
	HVAC Controls DW Misc	8,031
	Independent Studies (Tech)	930
	Middle College (Tech)	6,096
	Project Management for Capital Repair	117,995
	Tech Maintenance FY 15 to FY 18	53,276
	Uninterruptible Power Supply (UPS) Upgrades	17,283
	Video Surveillance Refresh	98,967
	Roof Replacement	4,634
Adult School paid by Interest earned	24,365	
<b>District-Wide Total</b>		<b>575,890</b>

Continued

*The notes to the program statements are an integral part of this statement.*

**SEQUOIA UNION HIGH SCHOOL DISTRICT  
PROPOSITION 39/MEASURE A BOND  
Statement of Expenditures for the Period of  
July 1, 2016 through June 30, 2017**

<b>Site</b>	<b>Project Description</b>	<b>Total</b>
Menlo Atherton	Guidance Office Expansion	518,700
	Interim Housing, 12 Modulares	95,487
	M-A Turf and Practice Field Lights	200,240
	New 21 Clsrn Bldg G-Wing	13,527,863
	Roofing FY16-17	116,680
	Six Clsrn Lab Bldg	3,274,912
	Classroom Refresh	106,481
	Roof Replacement 2017	26,170
	Locker Room Improvement	33,490
	Exterior Lighting	59,101
<b>Menlo Atherton Total</b>		<b>17,959,124</b>
Redwood	Classroom Refresh Redwood	15,810
	Interim Housing Budget from DW Interim housing	945,858
	Replacement of Main Bldg, New Gym/Culinary Arts Facility	8,245,722
<b>Redwood Total</b>		<b>9,207,390</b>
Sequoia	Install Storm Drain & Gas Line at Tea Garden	60,579
	Music Building	1,452,586
	New 10 Clsrn Bldg, A-Wing Increment # 1	10,922
	New 10 Clsrn Bldg, A-Wing Increment # 2	4,530,050
	New Culinary Art and Room 128 Renovation	72,046
	Pool Lights and Canopy	55,471
	Practice Field Lights	188,210
	Tea Garden Renovation	436,715
	Classroom Refresh	93,260
	HVAC System at MUR Kitchen	79,905
	Baseball Field Fencing	35,000
	Exterior Lighting	39,254
	Floor Replacement 2017	132
<b>Sequoia Total</b>		<b>7,054,130</b>
Woodside	B-Wing Heating Upgrades	143,101
	Civil Upgrades	818,576
	Energy Management Upgrades	142,533
	Food Svc and Cafeteria	558,744
	New 10 Clsrn Bldg, J-Wing	11,757,368
	New Culinary Arts Facility	375,944
	Pool Lights	69,904
	Repair/Replace Football Bleachers	2,177,205
	Roofing FY 16-17	96,405
	Classroom Refresh	88,517
	Exterior Lighting	35,286
	Confidential Counseling Offices	254,683
	Quad Landscape Improvement	43,719
<b>Woodside Total</b>		<b>16,561,985</b>
<b>Grand Total</b>		<b>\$ 70,114,137</b>

Concluded

*The notes to the program statements are an integral part of this statement.*

**SEQUOIA UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION 39/MEASURE A BOND**  
**Notes to Program Statements**  
**For the Year Ended June 30, 2017**

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**NOTE 1 - THE PROGRAM**

Proposition 39 was enacted by the voters on November 7, 2000, and changed the required majority for local voter approval of the public school and community college general obligation bonds from two-thirds to fifty-five percent of votes. It also required school districts to provide facilities to charter schools operating within their jurisdictions.

On June 3, 2014, voters approved the Sequoia Union High School District's Measure A Bond. Measure A authorized the district to increase its debt by \$265 million through issuing general obligation bonds in order to update, renovate, repair, construct and purchase district facilities and technology. District officials estimated the additional property tax rate required to pay off this debt at \$15.90 per \$100,000 of assessed valuation. The bonds were designed to be retired in a maximum of either 25 years or 40 years.

A 55 percent supermajority vote was required for the approval of Measure A.

All projects funded by the issuance of Measure A general obligation bonds will be subject to review both by the District's Board of Trustees and by an independent citizens' oversight committee. The District will also provide many public forums to present progress and seek input from community members, parents, and staff.

**NOTE 2 - CITIZEN'S OVERSIGHT COMMITTEE**

Duties of the committee include ensuring that bond revenues are expended only 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. The committee must also ensure that no funds are used for any teacher or administrative salaries or other school operation expenses.

Furthermore, the committee is authorized to receive and review copies of the annual independent performance audit and the annual independent financial audit required by Article XIII A, Section 1(b)(3)(C) and Article XIII A, Section 1(b)(3)(D), respectively, of the California Constitution.

The Committee was formed by the Board of Trustees, which met three times in the last fiscal year. The Citizens' Bond Oversight Committee was comprised of the following members as of June 30, 2017:

- |                  |                   |
|------------------|-------------------|
| 1. Jerry Carlson | 2. Janet Hart     |
| 3. Ernesto Jasso | 4. Diane Peterson |
| 5. Susie Peyton  | 6. John Violet    |

**SEQUOIA UNION HIGH SCHOOL DISTRICT**  
**PROPOSITION 39/MEASURE A BOND**  
**Notes to Program Statements**  
**For the Year Ended June 30, 2017**

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**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basis of accounting utilized in preparation of this report may differ from accounting principles generally accepted in the United States of America. Accordingly, the accompanying program statement is not intended to present the financial position and the results of operations in conformity with accounting principles generally accepted in the United States of America.

Revenue and expenditures incurred for Proposition 39/Measure A Bond proceeds are recorded on an accrual basis of accounting. Under the accrual basis of accounting, revenue is recognized when it is earned, not when the payment is received. Similarly, expenses are recognized when they are incurred, not when they are paid.

**SCHEDULE OF FINDINGS  
AND  
RECOMMENDATIONS**

**SEQUOIA UNION HIGH SCHOOL DISTRICT  
PROPOSITION 39/MEASURE A BOND  
Schedule of Findings and Recommendations  
For the Year Ended June 30, 2017**

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\*\* No findings or exceptions noted \*\*

**OTHER INDEPENDENT  
AUDITOR'S REPORTS**



**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***

Measure A Citizens' Oversight Committee and  
Governing Board Members  
Sequoia Union High School District

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 accompanying Proposition 39/Measure A Bond program statements of the Sequoia Union High School District as of and for the year ended June 30, 2017.

***Internal Control over Financial Reporting***

In planning and performing our audit, we considered the Sequoia Union High 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 program financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sequoia Union High School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sequoia Union High 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 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 the Proposition 39/Measure A Bond of Sequoia Union High School District's program statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination





of program 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

January 10, 2018  
San Jose, California



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON THE  
MEASURE A BOND PROGRAM**

Measure A Citizens' Oversight Committee and  
Governing Board Members  
Sequoia Union High School District

***Compliance***

We have audited Sequoia Union High School District's (the District) compliance with Proposition 39/Measure A Bond of the June 3, 2014 presidential primary election, as approved under Proposition 39, and with the performance requirements referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

***Management's Responsibility***

Compliance with the requirements referred to above is the responsibility of the District's management.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the District's compliance with the laws and regulations identified above based on our audit. We conducted our audit of compliance 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 noncompliance with the compliance requirements referred to above that could have a material effect on compliance with the laws and regulations have occurred. An audit includes examining, on a test basis, evidence supporting the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. The following summarizes specific procedures performed during our audit, but is not intended to be an all-inclusive list:

1. We verified that bond proceeds were deposited in the District's name and invested in accordance with applicable legal requirements.
2. We selected three projects out of twelve projects to verified that the District followed the California Uniform Construction Cost Accounting Commission bid requirements for the projects or services awarded, and if applicable, that invoices were allowable within the bond and approved by the board prior to payment.
3. We tested payments made to the architectural service companies and reviewed the terms of the contract.
4. We tested approximately 89% of the 2016-17 expenditures to ensure they were valid, allowable and accurate.



We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

*Opinion*

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Proposition 39/Measure A Bond program for the fiscal year ended June 30, 2017.

*Purpose of This Report*

The purpose of this report is solely to describe the scope of our testing over compliance and the results of that testing based on the standards referred to above. Accordingly, this report is not suitable for any other purpose.

*C & A LLP*

January 10, 2018  
San Jose, California