

Hanford Elementary School District

REGULAR BOARD MEETING AGENDA

Wednesday, September 9, 2020

HESD District Office Board Room

714 N. White Street, Hanford, CA

In accordance with Governor Newsom's Executive Order N-29-20 Paragraph 3, the HESD Board Meeting will have teleconferencing and video conferencing available.

For members of the public interested in remotely viewing the HESD Board Meeting please visit the following link to access the live video stream:

<https://www.hanfordesd.org/hesdtv>

Individuals who wish to address the Board may do so by

- Submitting an email to public-comment@hanfordesd.org
- Leaving a voice message by calling 559-585-3604 (voice message will be transcribed).

Please include your name, agenda item number or subject matter being addressed, along with a 250-word description of the subject matter being addressed.

Voice message public comments must be received no later than 3:30 p.m. on the day of the meeting in order to be part of the record for the Board's information and/or discussion.

Public comments submitted by e-mail or voice message will be included in the minutes.

Please note that consistent with Board Bylaw 9323, any statements submitted for public comment that are inappropriate in nature, including, but not limited to statements that are obscene, threatening or substantially disruptive to school operations, will either be redacted, or will not be posted.

OPEN SESSION

5:30 p.m.

- Call to Order
- Members Present
- Pledge to the Flag

5:30 P.M. **PUBLIC HEARING:** Adoption of the Hanford Elementary School District (HESD) Learning Continuity and Attendance Plan (Carlton)

5:30 P.M. **PUBLIC HEARING:** Instructional Materials Funding Realignment Program (Rubalcava)

1. PRESENTATIONS, REPORTS AND COMMUNICATIONS

(In order to insure that members of the public are provided an opportunity to address the Board on agenda items or non-agenda items that are within the Board's jurisdiction, agenda items may be addressed either at the public comments portion of the agenda, or at the time the matter is taken up by the Board. A person wishing to be heard by the Board shall first be recognized by the President and identify themselves. Individual speakers are allowed three minutes to address the Board. The Board shall limit total time for public input on each item to 20 minutes.)

- a) Public comments
- b) Board and staff comments
- c) Requests to address the Board at future meetings
- d) Review Dates to remember

2. CONSENT ITEMS

(Items listed are considered routine and may be adopted in one motion. If discussion is required, a particular item may be removed upon request by any Board member and made a part of the regular business.)

- a) Accept warrant listings dated August 21, 2020 and August 28, 2020.
- b) Approve minutes of the Regular Meeting held on August 26, 2020.
- c) Approve interdistrict transfers as recommended.

3. INFORMATION ITEMS

- a) Receive for information a report from the District English Learner Advisory Committee for meeting on August 6, 2020 (Gomez)
- b) Receive for information a report from the District Parent Advisory Committee meeting on August 27, 2020 (Carlton)

4. BOARD POLICIES AND ADMINISTRATION

- a) Consider approval of the HESD Learning Continuity and Attendance Plan (Carlton)
- b) Consider adoption of Resolution #6-21: Pertaining to the Sufficiency of Instructional Materials (Rubalcava)
- c) Hear public comments and consider approval of negotiated amendments to the 2019-2022 Collective Bargaining Agreement with the Hanford Elementary Teachers Association (HETA) (Martinez)
- d) Consider approval of the following new Board Policy: (Gabler)
 - BP 0470 (a) COVID-19 Mitigation Plan

5. PERSONNEL (Martinez)

- a) Resignations
 - Veronica Gonzalez, Yard Supervisor – 2.0 hrs., King, effective 6/5/20
 - Ana Gomez, READY Program Tutor – 4.5 hrs., Simas, effective 9/11/20
 - Leslie Walker-Flores, Special Circumstance Aide – 5.0 hrs., Roosevelt, effective 6/5/20
- b) Voluntary Decrease in Hours
 - Benito Avila, READY Program Tutor, from 4.5 hrs. to 3.75 hrs., Jefferson, effective 8/13/20 to 12/18/20
- c) Certificated Combination Class Assignments, effective 8/19/20
 - Katie Heugly, from Roosevelt Transitional Kindergarten to Roosevelt Transitional Kindergarten/Kindergarten Combination Class
 - Lisa Hinojos, from Lincoln Transitional Kindergarten to Lincoln Transitional Kindergarten/Kindergarten Combination Class
- d) Teaching Outside of Credential Area – Adopt Resolution No. 12-21
 - Deborah Arnold, Science, Jefferson Academy

6. FINANCIAL (Endo)

- a) Consider adoption of Resolution #10-21: Authorizing the Issuance and Sale of Elections of 2016 General Obligation Bonds, Series C
- b) Consider adoption of Resolution #05-21: Regarding the Accounting of Developer Fees
- c) Consider adoption of Resolution #11-21: Budget Revisions – Collective Bargaining Agreement
- d) Consider approval of the unaudited actuals financial report
- e) Consider adoption of Resolution #08-21: 2019-20 Final Budget Revisions
- f) Consider approval of the request for exemption from the required expenditures for classroom teacher's salaries
- g) Consider adoption of Resolution #09-21: Gann Limit

ADJOURN MEETING

NOTICE OF PUBLIC HEARING

ADOPTION OF THE HANFORD ELEMENTARY SCHOOL DISTRICT LEARNING CONTINUITY AND ATTENDANCE PLAN

The Board of Trustees of the Hanford Elementary School District (District) will hold a public hearing on September 9, 2020, at 5:30 p.m., for the purpose of taking public comments on the adoption of the **Hanford Elementary School District Learning Continuity and Attendance Plan**.

- The Learning Continuity and Attendance Plan documents the efforts the district will take in 2020-2021 to:
- Provide continuity of learning
- Address the impact of COVID-19 on pupils, staff, and the community
- Provide classroom-based instruction and distance learning
- Support students who have experienced learning loss due to school closures in 2019-2020
- Support students who are at risk of experiencing future learning loss due to potential future school closures
- Support students' mental health, and socio/emotional well-being
- Provide school nutrition for students attending school in-person and through distance learning
- Provide professional development for teachers and staff to support distance learning and social distancing practices
- A draft of the Learning Continuity and Attendance Plan will be posted on the district's website:
<https://resources.finalsite.net/images/v1598566884/hesdk12caus/twssyjbgbzxnjzgodr5/HESDLearningContinuityandAttendancePlanDraftAug27.pdf>

Posted 9/4/2020

PUBLIC NOTICE HEARING

Instructional Materials Funding Realignment Program

In accordance with Education Code Section 60119, the Hanford Elementary School District will hold a public hearing to determine whether each pupil in each school in the district has or will have, prior to the eighth week of school, sufficient instructional materials. The date, time and place are as follows:

Place: Hanford Elementary School
District Office Board Room
714 N White Street
Hanford, California 93230

Date: September 9, 2020

Time: 5:30 p.m.

At the public hearing, the Board of Trustees of the Hanford Elementary School District will determine through a resolution as to whether each pupil in each school in the district has or will have sufficient textbooks and instructional materials. Any inquiries regarding this matter should be directed to:

Jill Rubalcava
Assistant Superintendent of Curriculum, Instruction and Professional Development
Hanford Elementary School District
714 N. White Street
P.O. Box 1067
Hanford, CA 93232
(559) 585-3672

Posted: Wednesday, August 26, 2020

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 08/31/2020

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/09/2020

ITEM:

Consider approval of warrants.

PURPOSE:

The administration is requesting the approval of the warrants as listed on the registers dated: 08/21/20 and 08/28/20.

FISCAL IMPACT:

See attached.

RECOMMENDATIONS:

Approve the warrants.

Warrant Register For Warrants

Dated 08/21/2020

Warrant Number	Vendor Number	Vendor Name	Amount
12643144	59	AMERIPRIDE UNIFORM SERVICES OTHER SERVICES & MOP/MAT SERVICES	\$177.87
12643145	73	APPLE INC. OTHER SERVICES & OPERATING EXPENDITURES	\$1,000.00
12643146	6253	AT&T COMMUNICATION - TELEPHONE	\$84.84
12643147	236	STATE OF CALIFORNIA OTHER SERVICES & OPERATING EXPENDITURES	\$516.00
12643148	1667	CDW GOVERNMENT INC. MATERIALS & SUPPLIES	\$55,036.33
12643149	6964	CENTRAL VALLEY PRINT SOLUTIONS MATERIALS & SUPPLIES	\$281.53
12643150	7123	CHILD1ST PUBLICATIONS LLC SOFTWARE LICENCES	\$361.67
12643151	324	CHILDS & COMPANY INC. MATERIALS & SUPPLIES	\$1,070.00
12643152	7171	CONN DOORS RENTALS, LEASES, AND REPAIRS	\$3,594.60
12643153	6898	JOHNATHAN COVIAN MILEAGE	\$64.17
12643154	373	CPM EDUCATIONAL PROGRAM MATERIALS & SUPPLIES	\$2,403.18
12643155	3799	DAVE'S UPHOLSTERY REPAIRS	\$75.00
12643156	3237	CLAUDIA DAVIS ALLOWANCE	\$199.49
12643157	5463	SARA DECUIR ALLOWANCE	\$72.91
12643158	6956	DT CUSTOMS MATERIALS AND SUPPLIES	\$711.74
12643159	3127	RAMIRO FLORES MATERIALS AND SUPPLIES	\$245.56
12643160	7317	FORENSIC ANALYTICAL SERVICES INC. BUILDINGS & IMPROVEMENTS	\$4,578.75
12643161	1769	FRESNO PRODUCE FOOD	\$6,597.75
12643162	1393	GAS COMPANY GAS	\$19.80
12643163	591	GOLD STAR FOODS FOOD	\$6,412.50
12643164	5850	SAMANTHA HINTHORNE ALLOWANCE	\$200.00
12643165	2188	THE HOME DEPOT PRO MATERIALS AND SUPPLIES	\$2,715.44
12643166	711	THE HORN SHOP MATERIALS AND SUPPLIES	\$805.02
12643167	5264	HOUGHTON MIFFLIN HARCOURT BOOKS OTHER THAN TEXTBOOKS	\$752.25
12643168	4597	IVS COMPUTER TECHNOLOGY BUILDINGS AND IMPROVEMENTS	\$3,563.13
12643169	7056	JH TACKETT MARKETING MATERIALS AND SUPPLIES	\$263.17
12643170	779	KEENAN & ASSOC. CPIC HEALTH & WELFARE	\$5,385.00
12643171	778	KEENAN & ASSOC. MED. EYE SERV. HEALTH & WELFARE	\$10,396.89
12643172	7596	KHAN ACADEMY INC. SOFTWARE LICENSES	\$3,060.00
12643173	7312	MATTHEW KNEVELBAARD MILEAGE	\$39.27
12643174	7522	LANE ENGINEERS INC LAND IMPROVEMENTS	\$1,450.00
12643175	6178	ANNISE MAGPAYO ALLOWANCE	\$164.53
12643176	977	ORAL E. MICHAM INC. BUILDINGS AND IMPROVEMENTS	\$991,950.60
12643177	3424	JACQUELINE MONZON ALLOWANCE	\$200.00
12643178	6739	NEARPOD INC. SOFTWARE LICENSES	\$1,203.95
12643179	6693	NEWSLA SOFTWARE LICENSES	\$5,900.00
12643180	5111	P & R PAPER SUPPLY COMPANY INC MATERIALS AND SUPPLIES	\$1,063.46
12643181	1168	PRODUCERS DAIRY PRODUCTS FOOD	\$4,945.24
12643182	1227	RENAISSANCE LEARNING INC. SOFTWARE LICENSES	\$16,955.00
12643183	7042	SEON SYSTEMS SALES INC MATERIALS AND SUPPLIES	\$125.49
12643184	1367	SISC III HEALTH & WELFARE	\$585,493.50
12643185	7405	SOFTCHOICE CORPORATION SOFTWARE LICENSES	\$32,228.04
12643186	7143	SONOVA USA INC. RENTALS, LEASES, REPAIRS	\$405.00
12643187	1392	SOUTHERN CALIFORNIA EDISON CO. ELECTRICITY	\$18,547.96
12643188	1403	STANISLAUS FOUNDATION – DENTAL OTHER SERVICES & OPERATING EXPENDITURES	\$11,509.30
12643189	7092	SUNCREST BANK BUILDINGS AND IMPROVEMENTS	\$70,783.09
12643190	1444	SYSCO FOODSERVICES OF MODESTO FOOD	\$31,327.49
12643191	5946	THE HARTFORD HEALTH & WELFARE	\$1,261.60

**Warrant Register For Warrants
Dated 08/21/2020**

Warrant Number	Vendor Number	Vendor Name	Amount
12643192	6032	TUMBLEWEED PRESS INC SOFTWARE LICENSES	\$719.10
12643193	1508	U.S. POSTAL SERVICE (CMRS-POP) COMMUNICATIONS - POSTAGE	\$14,000.00
12643194	3154	UPS COMMUNICATIONS - POSTAGE	\$11.68
		Total Amount of All Warrants:	\$1,900,928.89

Credit Card Register For Payments
Dated 08/21/2020

Document Number	Vendor Number	Vendor Name	Amount
14029115	82	ASCD SOFTWARE LICENSES	\$13,800.00
14029116	176	BSN SPORTS EQUIPMENT REPLACEMENT	\$7,692.28
14029117	3620	MENTORING MINDS SOFTWARE LICENCES	\$5,192.89
14029118	1071	ORIENTAL TRADING CO. INC. MATERIALS AND SUPPLIES	\$78.69
14029119	5934	PEARSON - CLINICAL ASSESSMENT SOFTWARE LICENCES	\$1,452.87
14029120	1184	PROGUARD SERVICE & SOLUTIONS MATERIALS AND SUPPLIES	\$1,962.35
14029121	4550	SCHOOL OUTFITTERS MATERIALS AND SUPPLIES	\$874.48
14029122	5391	STARFALL EDUCATION SOFTWARE LICENSES	\$270.00
14029123	1466	TERMINIX INTERNATIONAL PEST CONTROL	\$40.00
Total Amount of All Credit Card Payments:			\$31,363.56

Warrant Register For Warrants

Dated 08/28/2020

Warrant Number	Vendor Number	Vendor Name	Amount
12643736	6431	AMAZON.COM Instl Matls/Office Supplies/Warehouse/Allowance	\$4,473.98
12643737	6253	AT&T Telephone	\$43.70
12643738	3947	ATKINSON ANDELSON LOYA RUUD & ROMO Legal	\$3,025.31
12643739	91	AUTOMATED OFFICE SYSTEMS Leases	\$2,513.97
12643740	6469	JENNIFER BAKER Dist Lrng Matls	\$105.05
12643741	4119	KRISTINA BALDWIN Dist Lrng Matls	\$49.00
12643742	3258	BANK OF AMERICA Warehouse/Software License/Instl Matls	\$2,437.51
12643743	7211	CALIFORNIA QUALITY PLASTICS INC. Maint Matls	\$787.73
12643744	324	CHILDS & COMPANY INC. Maint Matls	\$316.91
12643745	1833	COALITION FOR ADEQUATE HOUSING Membership Dues (C.A.S.H)	\$873.00
12643746	7171	CONN DOORS Buildings & Improvements	\$3,695.69
12643747	4815	DIGITECH INTEGRATIONS INC Maint Matls	\$524.45
12643748	2155	JAVIER ESPINDOLA Staff Luncheon/Dist Lrng Matls	\$281.45
12643749	3643	FERGUSON ENTERPRISES LLC #686 Custodial Matls	\$14,211.17
12643750	1393	GAS COMPANY Gas	\$131.78
12643751	2157	YOLANDA GOMES Staff Luncheon	\$249.86
12643752	669	HAWTHORNE EDUCATIONAL SERVICES Special Ed Matls	\$552.34
12643753	7281	HERBERT L FLAKE CO. Maint Matls	\$147.36
12643754	2188	THE HOME DEPOT PRO Custodial Supplies	\$933.72
12643755	5342	INNOVATION COMMERCIAL FLOORING Buildings & Improvements	\$33,727.85
12643756	4597	IVS COMPUTER TECHNOLOGY Software License	\$4,450.00
12643757	6573	IXL LEARNING Software License	\$3,800.00
12643758	7056	JH TACKETT MARKETING Instl Matls	\$726.19
12643759	3760	KINGS COUNTY AIR Repairs	\$2,838.00
12643760	5828	KINGS COUNTY DEPT OF PUBLIC WORKS Fuel	\$88.31
12643761	802	KINGS COUNTY PIPE & SUPPLY Maint Matls	\$64.48
12643762	6178	ANNISE MAGPAYO Allowance	\$40.68
12643763	6436	MATCO TOOLS Transportation Supplies	\$166.24
12643764	977	ORAL E. MICHAM INC. Buildings & Improvements	\$562,015.19
12643765	2491	MID-COUNTY FIRE EXTINGUISHER Repairs	\$481.85
12643766	1058	OFFICE DEPOT Office Supplies	\$476.99
12643767	7431	JONATHAN OLIVEIRA Allowance	\$77.95
12643768	7367	PRINT THEORY Parent Inv Matls	\$220.00
12643769	1227	RENAISSANCE LEARNING INC. Inst'l Consultant	\$2,895.00
12643770	5067	RUSSELL SIGLER INC Equipment	\$1,194.85
12643771	1285	SAFETY-KLEEN SYSTEMS INC. Transportation Supplies	\$603.45
12643772	1327	SCHOOL SPECIALTY Warehouse	\$1,101.39
12643773	1392	SOUTHERN CALIFORNIA EDISON CO. Electricity	\$1,579.26
12643774	1404	STANISLAUS FOUNDATION – ADMIN Other Services	\$2,687.50
12643775	1403	STANISLAUS FOUNDATION – DENTAL Other Services	\$11,475.01
12643776	7092	SUNCREST BANK Buildings & Improvements	\$11,004.70
12643777	6032	TUMBLEWEED PRESS INC Software License	\$599.00
12643778	1506	TWB INSPECTIONS Land Improvements	\$3,500.00
12643779	1508	U.S. POSTAL SERVICE (CMRS-POP) Postage	\$6,000.00
12643780	1558	VERIZON WIRELESS Telephone	\$936.63
12643781	7562	WELCH ALLYN INC. Office Supplies	\$115.62
12643782	7605	ZOOM VIDEO COMMUNICATIONS INC Software License	\$2,200.00

**Credit Card Register For Payments
Dated 08/28/2020**

Document Number	Vendor Number	Vendor Name	Amount
14029159	3599	4IMPRINT INC Instl Matls	\$802.95
14029160	82	ASCD Memberships	\$89.00
14029161	5184	DRISKELL'S APPLIANCE Facilities Matls	\$1,186.16
14029162	2297	FRESNO ROOFING CO. INC. Buildings & Improvements	\$11,162.50
14029163	2186	HYDRAULIC CONTROLS INC. Repairs	\$729.30
14029164	5057	JMP BUSINESS SYSTEMS INC Printing Matls	\$466.02
14029165	4276	LEARNING A-Z Software License	\$14,443.70
14029166	5934	PEARSON - CLINICAL ASSESSMENT Software License	\$900.00
14029167	1316	SCHOLASTIC CLASSROOM MAGAZINES Instl Matls	\$340.34
14029168	1326	SCHOOL SERVICES OF CALIF. INC. Webinar	\$550.00
Total Amount of All Credit Card Payments:			\$30,669.97

Hanford Elementary School District
Minutes of the Regular Board Meeting
August 26, 2020

Minutes of the Regular Board Meeting of the Hanford Elementary School District Board of Trustees on August 26, 2020 at the District Office Board Room, 714 N. White Street, Hanford, CA.

- Call to Order** President Strickland called the meeting to order at 5:30 p.m. Trustee Garcia, Garner, Hernandez and Revious were present.
- HESD Managers Present** Joy C. Gabler, Superintendent, and the following administrators were present: Doug Carlton, David Endo, Lucy Gomez, Jaime Martinez, Karen McConnell, Gerry Mulligan, Jill Rubalcava and Jay Strickland.
- Closed Session** Trustees adjourned to closed session for the purpose of:
- Conference with Labor Negotiators (GC 54957.6)
- Open Session** Trustees returned to open session at 6:00 p.m.
- Labor Negotiations** No action was taken by the Board in Closed Session.
- Public Hearing** At 6:00 p.m. President Strickland opened the Public Hearing: The Resolution to Authorize Inter-fund Loans for Cash Flow Purposes.
- David Endo, Chief Business Official, stated this resolution allows the District to transfer cash from other funds to make up the shortfall on a temporary basis.
- President Strickland called for questions from the public, and there being none the Public Hearing was closed at 6:01 p.m.
- Public Comments** None
- Board and Staff Comments** Trustee Revious stated he is glad to be back for 4 more years.
- Requests to Address the Board** None
- Dates to Remember** President Strickland reviewed dates to remember: September 4th – End of Register Month, September 7th – Holiday, September 9th – Board Meeting, September 23rd – Board Meeting.

CONSENT ITEMS

Superintendent Joy Gabler stated we have a correction that needs to be made on Page 19, item 'f' of the back up on the minutes from August 12, 2020. It states 8/8/19 but will corrected to 8/6/20.

Trustee Garcia made a motion to take consent items "a" through "c" together. Trustee Revious seconded; motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

Trustee Garcia then made a motion to approve consent items "a" through "c". Trustee Garner seconded; motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

The items approved are as follows:

- a) Warrant listings dated August 7, 2020 and August 14, 2020.
- b) Minutes of the Regular Meeting held on August 12, 2020.
- c) Interdistrict transfers as recommended.

INFORMATION ITEMS

Notice of Completion – Wilson

Gerry Mulligan, Director of Facilities & Operations, presented for information the Notice of Completion for the Wilson Re-roof Project. He stated the project was very successful and it has been completed. The notice has been filed.

BP 0470(a)

Joy Gabler, Superintendent, presented for information the following new Board Policy:

- BP 0470(a) – COVID-19 Mitigation Plan

BOARD POLICIES AND ADMINISTRATION

Resolution #7-21

Trustee Garcia made a motion to adopt Resolution #7-21: Reopening Actions for the 2020-2021 School Year. Trustee Garner seconded; motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

MOU – Big Brothers/Big Sisters

Trustee Garcia made a motion to approve the Memorandum of Understanding with Big Brothers/Big Sisters of Central California to continue the services through Zoom. Trustee Revious seconded; motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

Bid Award – Todd Companies

Trustee Garcia made a motion to approve the bid award to Todd Companies for the new parking lot at Monroe Project. Trustee Garner seconded; motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

PERSONNEL

Trustee Revious made a motion to take Personnel items "a" through "e" together. Trustee Hernandez seconded; the motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

Trustee Revious then made a motion to approve Personnel items "a" through "e". Trustee Hernandez seconded; the motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

Item "a" – Employment

The following items were approved:
Classified

- Kristin Brieno, READY Program Tutor – 4.5, King, effective 8/7/20
- Brittnee Barnes, Account Technician III, Payroll – 8.0 hrs., Fiscal Services, effective 8/17/20
- Marcelina Espino, Special Circumstance Aide – 5.75, King, effective 8/13/20

Temporary Employees/Substitutes

- Jeanette Valdez, Substitute Custodian II, effective 8/11/20
- Oscar Barron, Short-term Licensed Vocational Nurse – 6.0 hrs., Kennedy, effective 8/7/20 to 9/18/20
- James Camacho, Short-term Licensed Vocational Nurse – 6.0 hrs., Lincoln, effective 8/10/20 to 9/18/20

- Silvia Foreman, Short-term Special Circumstance Aide – 4.75 hrs., Kennedy, effective 8/13/20 to 9/25/20

***Item "b" –
Resignations***

- Angela Byars, Special Circumstance Aide – 5.75 hrs., King, effective 6/5/20
- Sonya Estrada, READY Program Tutor – 4.5 hrs., King, effective 6/5/20
- Stephanie Faris, Substitute READY Program Tutor, effective 6/5/20
- Melissa Rodriguez, READY Program Tutor – 4.5 hrs., King, effective 6/5/20
- Jose Rojas, READY Program Tutor – 4.5 hrs., Monroe, effective 6/5/20
- Sarahi Vazquez, Yard Supervisor – 3.25 hrs., Lincoln, effective 6/5/20
- Shirley Smith, Yard Supervisor – 3.5 hrs., Lincoln, effective 6/5/20

***Item "c" –
Retirement***

- Evelyn Renée Westmoreland, School Operations Officer – 8.0 hrs., Kennedy, effective 10/23/20 (revised date)

***Item "d" –
Administrative
Transfers***

- Monique Cantu, READY Program Tutor – 4.5 hrs., from Richmond to Lincoln, effective 8/7/20 (revised)

***Item "e" – Non-Permanent
Permanent
Certificated
Staff***

- Certify Employment Status of Non-Permanent Certificated Staff for 2020-21 School Year (EC 44916)
- See attached listing

FINANCIAL

Resolution #02-21 - Trustee Garcia made a motion to adoption of Resolution #04-21: Authorizing Inter-Fund Loans for Cash Flow Purposes. Trustee Revious seconded; the motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

2020-21 Fiscal Year Legal Contracts - Trustee Garcia made a motion to approve of the legal contract for the 2020-2021 Fiscal Year with Griswold, LaSalle, Cobb, Dowd and Gin LLP. Trustee Garner seconded; the motion carried 5-0:

Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

**Kings County
Treasurer's
Quarterly
Report**

Trustee Revious made a motion to approve of the Kings County Treasurer's Quarterly Compliance Report with the interest rate at 1.5321%. Trustee Hernandez seconded; the motion carried 5-0:

Garcia – Yes
Garner – Yes

Hernandez – Yes
 Revious – Yes
 Strickland – Yes

**Kings County
 Government
 Accounting
 Standard 31
 Report**

Trustee Garcia made a motion to approve of the Kings County's Government Accounting Standard 31 Report. Trustee Revious seconded; the motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes

**Declaring Items
 Surplus**

Trustee Garcia made a motion to declare items surplus. Trustee Revious seconded; the motion carried 5-0:
 Garcia – Yes
 Garner – Yes
 Hernandez – Yes
 Revious – Yes
 Strickland – Yes

Adjournment

There being no further business, President Strickland adjourned the meeting at 6:14 p.m.

Respectfully submitted,

Joy C. Gabler,
 Secretary to the Board of Trustees

Approved:

 Greg Strickland, President

 Tim Revious, Clerk

No	A/D	Sch Req'd	Home Sch	Date
I-173	A	Kit Carson	Lincoln	8/31/2020
I-174	A	Visalia	Richmond	8/31/2020
I-175	A	Lemoore	Richmond	8/31/2020
I-176	A	Lemoore	Richmond	8/31/2020
I-177	A	Lemoore	Washington	8/31/2020
I-178	A	Armona	Kennedy	8/31/2020
I-179	A	Lemoore	Jefferson	8/31/2020
I-180	A	Armona	Monroe	8/31/2020
I-181	A	Armona	Monroe	8/31/2020
I-182	A	Armona	Monroe	8/31/2020
I-183	A	Lakeside	Richmond	8/31/2020

No	A/D	Sch Req'd	Home Sch	Date
O-124	A	KRH	Hamilton	8/31/2020
O-125	A	KRH	Hamilton	8/31/2020
O-126	A	Armona	Simas	8/31/2020

HANFORD ELEMENTARY SCHOOL DISTRICT**AGENDA REQUEST FORM**

TO: Joy Gabler

FROM: Lucy Gomez

DATE: August 10, 2020

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☒ Information
☐ Action

Date you wish to have your item considered: September 9, 2020

ITEM: Receive for information a report from the District English Learner Advisory Committee for the meeting held on August 6, 2020. (For DELAC Meeting #3)

PURPOSE: The DELAC advises the board on the educational programs and services for English Learners.

FISCAL IMPACT: DELAC is a requirement of the Local Control Funding Formula and for Federal Title I, II, and III programs.

Hanford Elementary School District



Hanford Elementary School District (HESD) District English Learner Advisory Committee Meeting Report to the Board of Trustees

Date of Meeting: August 6, 2020
Starting Time: 9:00 a.m. to 10:30 a.m.
Location: District Office Board Room, 714 N. White Street and via Zoom

Purpose of Meeting: To advise the board on conducting a district-wide needs assessment on a school by school basis; to advise the governing board on the establishment of district program, goals, and objectives for programs and services for English learners, to present the Learning Continuity and Attendance Plan to the DELAC

The DELAC received information on the following topics:

- The Consolidated Application for Funding (CARS)
- The Learning Continuity and Attendance Plan
 - **SB 98** establishes California *EC* Section 43509 and the Learning Continuity and Attendance Plan (Learning Continuity Plan) requirements for the 2020–21 school year. The Learning Continuity Plan template memorializes the planning process already underway for the 2020–21 school year.
 - **In Person Instruction:** Once the county meets the COVID-19 criteria and is cleared to open, The Hanford Elementary School District will resume in-person, classroom-based instruction. Students will attend schools five days per week, with minimum days each Wednesday. Although changes to the delivery of instruction to provide for social distancing will be necessary, students at all grade levels will continue to receive standards-aligned instruction that follows the HESD pacing calendars for each grade level and subject area. Remediation and support will be provided for students who have experienced learning loss due to school closures including, but not limited to:
 - In-class, small group (socially distanced) interventions in ELA and/or math, provided by the classroom teacher during the instructional day.
 - Individual and/or small group, after-hours interventions/tutoring, conducted either in-person or remotely, that are designed accelerate learning to mitigate learning loss caused by closures.
 - Designated and integrated ELD for English learners
 - **Distance Learning:** Students attending school through distance learning will have access to an instructional program that is of substantially similar quality to the district's in-person instructional program. Students in distance learning will:
 - be assigned to an HESD teacher.
 - be engaged in a full day of instruction Monday through Friday with attendance taken each day.

- receive live instruction from the supervising teacher, prerecorded lessons from the teacher and/or online resources, and allotted time for independent work.
- receive standards-aligned instruction that follows the HESD pacing calendars for each grade level and subject area
- be required to complete/submit assignments, and work will be graded.
- participate in state and local assessments
- Receive an HESD Report to Parents each trimester
- attend a parent conference on November 23rd or 24th
- be provided with all of the core and supplemental instructional materials that students attending school in-person receive
- be provided with iPad or laptop depending on grade level
- have access to These include services provided by:
 - ✓ Student Specialists
 - ✓ School Counselors
 - ✓ School Nursing Staff
 - ✓ The School Social Worker
 - ✓ Afternoon/evening Student Support Teachers
- **English learners** in will continue to receive designated and integrated ELD during distance learning.

The DELAC made the following recommendations:

- Ensure a system to keep students accountable for attendance, participation, and engagement with schoolwork
- Study the feasibility of combining students in distance and in-person learning classes (i.e. broadcast in-person classes to distance learning students)

HANFORD ELEMENTARY SCHOOL DISTRICT
AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Doug Carlton

DATE: August 27, 2020

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☒ Information
☐ Action

Date you wish to have your item considered: September 9, 2020

ITEM: Receive for information a report from the District Parent Advisory Committee meeting held on August 27, 2020. (For PAC Meeting #3)

PURPOSE: The PAC advises the board on the district's Learning Continuity and Attendance Plan

FISCAL IMPACT: The PAC is a requirement of the Local Control Funding Formula

Hanford Elementary School District

Hanford Elementary School District (HESD) Parent Advisory Committee Report to the Hanford Elementary School District Board of Trustees

Date of Meeting: August 27, 2020
 Starting Time: 9:00 a.m. to 10:30 a.m.
 Location: District Office Board Room, 714 N. White Street
 Zoom

Purpose of the Meeting: To consult, review, and comment on the Hanford Elementary Learning Continuity and Attendance Plan.

The Parent Advisory Committee received information on the following topics:

- I. California Senate Bill 98 (SB98)
- II. The Learning Continuity and Attendance Plan
 - a. In-person Instructional Offerings (When schools are permitted to reopen)
 1. Student safety and Social Distancing
 2. Instruction
 3. Transportation
 - b. Distance Learning
 1. Access to Devices/Connectivity
 2. English Learners
 3. Homeless/Foster Youth
 - c. Learning Loss Mitigation
 1. Identification of Students
 2. Work to Support and Provide Interventions for Students
 - d. Mental Health and Social Emotional Well-Being

The Parent Advisory Committee made the following recommendations:

- In-person Instructional Offerings (When schools are permitted to reopen)
- ✓ Make every effort to keep class sizes small to provide for social distancing
 - ✓ Require students and staff to wear masks, but no punishment for students.
 - ✓ Maintain safety and sanitation procedures
 - Hand sanitizer
 - Temperature checks
 - Social distancing
 - ✓ Return to having band, but maintain social distancing
 - ✓ When students return to school, and distance learning remains an option, have separate classes for student in distance learning and in-person learning (do not have teachers doing both at once).
 - ✓ Make sure parents' choices for distance learning or in-person learning are granted.
 - ✓ To the extent practicable, allow parents to switch from in-person to distance/vice versa.

Distance Learning

- ✓ Ensure that parents receive regular progress reports for their students (ParentVue, yellow cards—regular or virtual etc.)

Learning Loss Mitigation

- ✓ Continue to work to identify students who have experienced learning loss
- ✓ Use diagnostic assessments to identify individual students' areas of need
- ✓ Provide individualized instruction/intervention to support these students
- ✓ Consider the academic, cultural, and social-emotional needs of students of color, particularly African American students, as support strategies are developed and implemented.

Mental Health and Social Emotional Well-Being

- ✓ Continue to provide social and emotional support to students
- ✓ Increase the numbers of counselling staff where financially possible
- ✓ Ensure that school staff know the resources available within the community to support students social/emotional well-being and mental health and that they provide referrals/connections to these services for students

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

PUBLIC HEARING

TO: Joy Gabler

FROM: Doug Carlton

DATE: July 10, 2020

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☐ Information
☒ Action

Date you wish to have your item considered: September 9, 2020

ITEM: Public Hearing for the Learning Continuity and Attendance Plan

PURPOSE: Included for your review is a copy of the proposed Hanford Elementary School District Learning Continuity and Attendance Plan. The Learning Continuity and Attendance Plan documents the efforts the district will take in 2020-2021 to:

- Provide continuity of learning
- Address the impact of COVID-19 on pupils, staff, and the community
- Provide classroom-based instruction and distance learning
- Support students who have experienced learning loss due to school closures in 2019-2020
- Support students who are at risk of experiencing future learning loss due to potential future school closures
- Support students' mental health, and socio/emotional well-being
- Provide school nutrition for students attending school in-person and through distance learning
- Provide professional development for teachers and staff to support distance learning and social distancing practices

FISCAL IMPACT: A Learning Continuity and Attendance Plan is a requirement for receiving funds under the Local Control Funding Formula and federal funds under the CARES Act.

RECOMMENDATION: Public Hearing

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Jill Rubalcava



DATE: August 28, 2020

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: September 9, 2020

ITEM: Consider adoption of Resolution 6-21 pertaining to the sufficiency of instructional materials.

PURPOSE: An annual public hearing is held to review district standards on instructional materials as they relate to Education Code Section 60119 which states, "each pupil, including English Learners, has a standards-aligned textbook or instructional materials, or both, to use in class and to take home" in the core subject areas of reading/language arts, mathematics, science, and history-social science. Furthermore, these materials are aligned with the standards and cycles of the curriculum frameworks adopted by the state board. Once sufficiency has been determined, it requires that Board adopt a resolution stating whether each pupil in the district has sufficient textbooks or instructional materials in the core subject areas.

FISCAL IMPACT: None

RECOMMENDATIONS: Adopt Resolution 6-21

RESOLUTION NO. 6-21BEFORE THE BOARD OF TRUSTEES
OF THE HANFORD ELEMENTARY SCHOOL DISTRICT**In the matter pertaining to Sufficiency of Instructional Materials**

Whereas, the governing board of Hanford Elementary School District, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on Wednesday, September 9 at 5:30 o'clock p.m., which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

Whereas, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders (if the district or county office has a bargaining unit) in the public hearing, and;

Whereas, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the Hanford Elementary School District, and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

Whereas, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics – 2014 Adoption:
 - McGraw-Hill (Transitional Kindergarten)
 - Pearson (Grades K – 5)
 - Big Ideas (Grades 6 & 7)
 - College Preparatory Math (Grade 8)
- Science – 2019 Adoption:
 - Twig Science (Grades K – 5)
 - STEMscopes (Grades 6 - 8)
- History-social science – 2018 Adoption
 - Studies Weekly (Grades K – 6)
 - Pearson (Grades 7 & 8)
- English/language arts – 2014 Adoption:
 - Houghton Mifflin Harcourt (Grade TK)
- English/language arts – 2016 Adoption:
 - Houghton Mifflin Harcourt (Grades K – 1)
 - Benchmark Advance (Grades 2 – 6)
 - Houghton Mifflin Harcourt (Grades 7 & 8)

Whereas, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

Therefore, it is resolved that for the 2020-2021 school year, the Hanford Elementary School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

Passed and adopted on the 9th day of September 2020 at a regular meeting of the governing board by the following vote:

AYES:

NOES:

ABSENT:

I hereby certify that the foregoing Resolution was duly introduced, passed and adopted by the governing board at a regularly called and conducted meeting on said date.

Jeff Garner
President, Board of Trustees
Hanford Elementary School District

Hanford Elementary School District

Textbook Purchasing Procedure

August – June	Class enrollments are regularly monitored to ensure adequate instructional materials are available in each classroom. Learning Directors request additional materials as needed using a district created from ADM 235 – Instructional Materials Request Form (attached) which is submitted to the Teacher Resource Specialist.
Late August	Two weeks after school begins, district balancing takes place based on school and class sizes. New and combination classes are sometimes created. The Assistant Superintendent and Teacher Resource Specialist review instructional material needs based on the outcome of balancing. Instructional materials are shifted accordingly or new materials are ordered.
September – October	In an adoption year, training and preparation begin to review instructional materials on the state approved adoption list
October – December	Members of the district Curriculum Committee are trained in the review process
January – April	Prior to purchase, the proposed new textbooks have been reviewed and recommended by the appropriate departments and sites, reviewed and recommended by the district Curriculum Committee, reviewed and recommended by the Superintendent and presented to the Board of Trustees for review and approval following a public hearing
April – June	<p>Ordering of instructional materials is coordinated by the Assistant Superintendent and Teacher Resource Specialist. Orders placed are for newly adopted materials (if applicable), replacement materials, and consumables.</p> <p>Textbook purchase orders are submitted to the business office for purchase by the end of June.</p>
Early June	<p>Inventory of instructional materials takes across the district by classroom teachers, Learning Directors and Media Services Aides.</p> <p>The Teacher Resource Specialist compares the numbers in our inventory system (Destiny) and the projected number of students for the upcoming school year. In conjunction with the Assistant Superintendent, orders are placed for instructional materials based on inventory comparisons and the number of students projected.</p> <p>District textbook priorities are determined by 1) the number of replacement texts needed and 2) the replacement of the oldest published dates with newer state board approved California standards-based textbooks.</p> <p>Textbook purchase orders are submitted to the business office for purchase by the end of June.</p>

Late June	All textbook purchase orders have been or are submitted to the business office.
April – Early July	The HESD Business Office processes textbook purchase orders.
Late July – Early August	Textbooks orders are received and processed through the district TRC (Teacher Resource Center) and school site library. All textbooks are available to students prior to the opening of school.

Hanford Elementary School District INSTRUCTIONAL MATERIALS REQUEST FORM

School:		Date:	
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- Use a separate line for each instructional item, teacher and/or room number
 - Form to be completed by Learning Director
 - Send completed form to TRC Specialist/TRC

[illegible]

Hanford Elementary School District
HUMAN RESOURCES DEPARTMENT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Jaime Martinez 

DATE: August 31, 2020

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

☐ Information
☒ Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **September 9, 2020**

ITEM: Hear public comments and consider approval of negotiated amendments to the 2019-2022 Collective Bargaining Agreement with the Hanford Elementary Teachers Association (HETA).

PURPOSE: To comply with the requirement of Government Code Section 3547 for hearing of public comments prior to approval of amendments to HETA's 2019-2022 Collective Bargaining Agreement, and authorize implementation of the Tentative Agreements. HETA ratified the Tentative Agreement on August 26, 2020.

FISCAL IMPACT: The costs of the negotiated contract amendments and funding sources are attached.

RECOMMENDATION: Hear public comments and approve amendments.

ARTICLE 11: SCHOOL CALENDARS AND WORK YEAR**A. Traditional School Calendar**

1. Returning teachers shall be required to report back to school no more than five (5) working days (this includes up to three (3) P.D. days) before students arrive for the beginning of the new school year. Teachers shall be required to participate in up to three (3) P.D. Days, one (1) day of management-directed staff training and one day for teacher instructional preparation. If it is necessary for the teacher to leave the school site for that preparation, the teacher shall notify the school site principal or school operations officer.
2. New teachers may be required to report to work no more than five (5) days in advance of returning teachers to participate in management-directed inservice training. They shall be compensated at the K-6 substitute teacher rate of pay based on ½ day or full day of work. In the event a teacher is hired after the school year has commenced, the principal shall be responsible for orientation prior to the teacher being placed in a classroom, except in cases of emergency.
3. The work year for Unit Members shall contain the following elements:

180 student days

1 teacher/Nurse work day before students arrive

1 management-directed activity day before students arrive

*2 Parent/Teacher conference days within the school year

3 Professional Development days

187 DAYS TOTAL

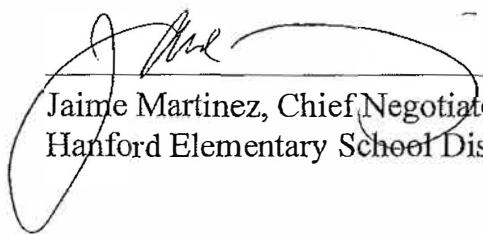
* With regards to the work year for school nurses, nurses shall return to work two days prior to the teacher work year and will not work on parent/teacher conference days.

4. A minimum student attendance day shall be scheduled on the last day of school. A minimum day shall be scheduled on the work day preceding the Memorial Day holiday, Winter recess, and Spring recess.
 - a. Inservices, staff meetings and other such District-initiated activities shall not be scheduled on the minimum days described above. This does not apply to check out duties on the last day of school.
 - b. The beginning and ending times for instruction on minimum days shall be determined by the Administration in accordance with student transportation schedules.
5. Student minimum days shall be scheduled for collaboration, P.D., portfolio days, employee recognition, additional parent conferences, and student assessment.
6. In the event an emergency necessitates the canceling of any student days at a school site or district-wide, only the number of days and minutes needed to comply with applicable State Education Code requirements shall be rescheduled.
7. Inservices, staff meetings, and other school site and/or District initiated activities shall not be scheduled on the student attendance day immediately preceding a scheduled holiday.

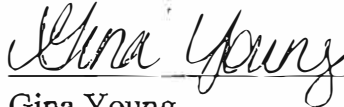
Article 11 will remain status quo for the negotiations of the 2020-2021 amendments to the 2020-22 Collective Bargaining Agreement

FOR THE DISTRICT:

FOR HETA:


Jaime Martinez, Chief Negotiator
Hanford Elementary School District

7/30/20
Date


Gina Young
Negotiations Chair

7/31/2020
Date

Tentative Agreement 2020-2021
July 28, 2020

**ARTICLE 18: EMPLOYEE GROUP HEALTH AND WELFARE INSURANCE
BENEFITS**

A. Full-time Employees

For each member of the bargaining unit who is a full-time employee, the District shall provide the following health and welfare benefits to the unit member and his/her eligible dependents; effective the first of the month following the first day in paid status or eligibility subject to timely submission of enrollment forms:

1. Medical Insurance:

Prudent Buyer Hospital/Prudent Buyer Professional Services medical insurance, Plan 80-G \$30.00, administered by Self-Insured Schools of California (SISC) under a Joint Powers Agreement (JPA). The benefits of the Plan shall be in accordance with the Plan description presented by SISC to the Association and any future amendments thereto approved by the JPA.

- a. The SISC medical insurance program shall include chiropractic services, a behavioral health program, and prescription drug benefits under a SISC pharmacy and mail order program.
- b. Disputed claims which have not been resolved by the normal claims administration process shall be directed to the SISC Claims Administrator according to the appeal process identified in the SISC Medical Plan Document.

2. Dental Insurance

An incentive 70, 80, 90, 100 percent dental insurance program.

3. **Vision Insurance**

A vision insurance plan substantially equal to the plan in effect on June 30, 1995.

4. **Life Insurance**

- a. A level term life insurance plan paying on the death of a bargaining unit member under age 65, from any cause authorized by the plan provider, the amount of fifty thousand dollars (\$50,000) to the beneficiary named by the unit member. Bargaining unit members over age 65 shall be eligible for a reduced benefit amount as set forth in the policy established by the insurance company. Benefits terminate upon retirement or upon termination of active employment (under age 65). However, early retirees may continue life insurance benefits at their own expense if they meet eligibility criteria of an employee retiring as stated under section E.1.b.
- b. During unpaid leave for any reason, life insurance will be discontinued (per the insurance company) unless a waiver of premium is requested by the employee and approved by the insurance company or the unpaid leave qualifies under a protected status.

- 5. Effective October 1, ~~2019~~ 2020 and continuing through September 30, ~~2020~~ 2021 and thereafter, the maximum monthly District contribution toward the total premium costs for these benefits set forth above shall be ~~\$1,245.58~~ \$1,256.58 per month per employee or a maximum annual District contribution of ~~\$14,946.96~~ \$15,078.96 for ~~2019-2020~~ 2020-2021 and thereafter, unless otherwise negotiated by the parties.

6. Monthly payroll deductions beginning October 1, ~~2020~~ 2021 for the difference between the maximum District contribution and the actual cost established for bargaining unit members' total health benefit costs shall commence with the pay warrant for the first month for which costs exceed the maximum District contribution defined in subsection 5. above.
7. During the term of this contract either party reserves the right to initiate and review possible changes in health benefits, cost containment, and/or retiree participation provisions. Any changes in Plan benefits shall be mutually agreed upon.
8. Changes in carriers are at the discretion of the District so long as the benefits provided by the new carrier are substantially equal to, or better than, the benefits provided by the previous carrier.
9. Spouses, domestic partners and dependents of District employees who have health plan benefits through their employer shall use such benefits as primary coverage.
10. The following provisions shall regulate health benefit coverage:
 - a. A year's full-time service by the unit member shall entitle him/her to twelve (12) months of medical, dental, and vision insurance coverage.
This does not apply to retiring teachers who will move to the retiree group the first of the month following their last work-day.
 - b. A regular full-time teacher hired after the beginning of the school year who provides less than a full year, but at least four (4) months or more

of service during the instructional year, shall receive medical, dental, and vision benefit coverage through August 31 of that year. Life insurance ends on the last day of the month worked.

- c. For teachers whose employment is terminated prior to the fulfillment of their contract, the District contribution to insurance coverage shall be terminated on the first of the month following termination of employment. Life insurance ends on the last day of the month worked.

B. Part-time Employees

District support of those teachers who work less than full-time, shall be as follows:

1. Teachers who work at least half-time, but less than full-time, shall receive the proportionate amount of maximum District contributions extended to full-time teachers; and
2. Teachers who are contracted to work less than half-time shall receive no District support for insurance coverage.
3. Part-time teachers eligible for pro rata benefits shall have the following options in regard to insurance coverage:
 - a. Apply the District contribution to any one, several, or all of the available health plan(s), and authorize payroll deductions to make up the difference in cost, if any, for full coverage under the plan(s) selected. Life insurance must be maintained when participating in any of the available health plan options.
 - b. Decline any segment of the program and not be covered by that part of the insurance program.

- c. District contributions may be applied toward available District group medical health insurance plans only.

C. Health Insurance During Leaves of Absence

1. Paid Leave of Absence - Disability - The District shall pay the regular or pro-rated share of District contributions for the teacher's insurance coverage as described in this article throughout paid leaves due to illness, pregnancy, or disability.
2. Unpaid Family Care Leave - The District shall maintain the regular or prorated share of District contributions for the teacher's group medical, dental and vision insurance coverage provided that coverage was in place before he/she took the leave, for up to twelve (12) weeks of Family Care Leave per year. If the employee fails to return to district employment after the expiration of the leave, for any reason other than the continuation, recurrence, or onset of a serious health condition, other circumstances beyond his/her control, or returns to work and fails to either work for 30 days or retires, the employee shall reimburse the district for premiums paid during the family care and medical leave. (20 USC 2614; Government Code 12954.2; 29 CFR 800.213). For Family Care Leave exceeding twelve (12) weeks in any twelve-month period, the teacher may elect continuation of group insurance(s) at his/her own expense as described in subsection 3. below.
3. Unpaid Leave of Absence - During District-approved unpaid leave, except as provided for Family Care Leave, the District will make no contributions to the cost of insurance plans. It shall be the teacher's responsibility to make the required monthly premium payments toward his/her medical, dental, vision

insurance coverage to the District when due if s/he elects to maintain insurance coverage during the leave.

D. Continuity of Benefits

Except as otherwise provided or limited in this Article, the health and life insurance benefits provided in this Article and the District's contribution thereto shall remain in effect during the term of this Agreement and/or until a successor Agreement is effected, except that the District shall not be bound to pay the premiums for any individual engaged in any strike.

E. Retiree Health Plan Benefits

1. District-Paid Group Insurance

- a. The District will contribute to the total premium cost for group medical and dental insurances maintained by the District the same amount for any retiree and his/her eligible dependents, as it contributes for active employees, until such time as the retiree reaches age sixty-five (65), provided said retiree meets the eligibility requirements as specified below.
- b. Eligibility
 - (1) The retiree must have served in the District during the last five (5) years prior to retirement and must have served a total of at least thirteen (13) years in the District.
 - (2) Such continued coverage is available only for retirees who maintained coverage as an active employee and sign up for continued coverage immediately after the end of their employment without a break in coverage.

- (3) The retiree shall have reached age fifty-five (55). (Note: Board-approved paid leave shall count as service to the District for purposes of eligibility for this benefit.)
 - (4) The retiree's dependents must enroll in Medicare Part "A" (Hospital Insurance) when eligible for such enrollment without cost to the retiree and/or his/her dependents.
 - (5) The retiree's dependents must enroll in Medicare Part "B" (Medical Insurance) upon attainment of age sixty-five (65).
- c. At such time as the benefits under this Article expire, the retiree may elect to continue these benefits at his/her own cost as provided in Section 2 below.

2. **Retiree-Paid Group Insurance**

Teachers retiring after their fifty-fifth (55th) birthday or retiring under STRS disability or who do not meet the service requirements shall have the option at the time of their retirement to continue membership in District's medical and dental group insurance plans at the retiree's expense.

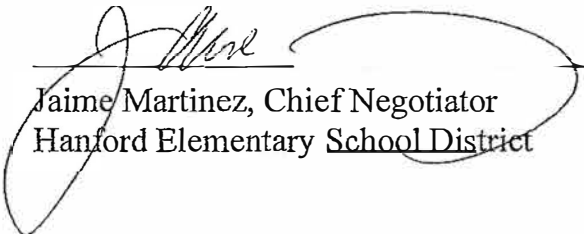
- a. Payments for benefit coverage shall be made on a monthly basis by the insured prior to the premium due date.
- b. Failure to make said timely premium payment may result in cancellation of group insurance.
- c. In order to continue such coverage beyond the insured's sixty-fifth (65th) birthday, the retiree and/or dependents shall be required to enroll in Medicare Part A. In any case, the retiree and/or dependents shall be

required to enroll in Medicare Part B by payment of the required premiums.

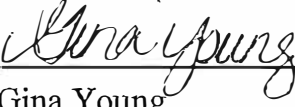
- d. The District agrees to inform potential retirees of the cost, payment procedures, payment changes, and premium due dates at the time of their retirement.

FOR THE DISTRICT:

FOR HETA:


Jaime Martinez, Chief Negotiator
Hanford Elementary School District

7/30/20
Date


Gina Young
Negotiations Chair

7/31/2020
Date

Tentative Agreement 2020-2021
July 28, 2020

ARTICLE 20: SALARY

A. Salary Schedules

1. Teacher Salary Schedules and the Nurse Salary Schedule in effect for 2018-2019 ~~2019-2020 shall remain the same for 2020-2021~~ be increased by three point one eight percent (3.18%) effective July 1, 2019 (see Appendices A in this Agreement).
2. Teachers shall be compensated in accordance with the Credentialed Teacher Salary Schedule or Non-Credentialed Teacher and Intern Salary Schedule "B", as appropriate.
3. Nurses shall be compensated in accordance with the Nurse Salary Schedule "C", as appropriate.

B. Initial Salary Schedule Placement for Teachers

The following factors shall be considered for initial placement on the Teacher Salary Schedule:

1. Effective with the 2003-2004 school year, year-for-year teaching experience shall be granted for placement on the salary schedule.
 - a. One (1) year of teaching credit shall be given for each year in which teaching service was rendered for seventy-five percent (75%) or more of the teaching year.
 - b. One (1) year of teaching credit shall be given for every two (2) years of teaching service rendered on a half-time contract (i.e., two (2) certificated employees sharing one (1) job) or ½ time teacher.

2. Unit computation shall be weighed on a semester-unit basis. Quarter (1/4) units are converted to semester units by multiplying the quarter (1/4) units by two-thirds (2/3).
3. Placement on the appropriate Salary Schedule and Column shall be in accordance with the educational and credential requirements identified on the Salary Schedules.
4. Tenured teachers returning to the District after resigning shall be subject to California Education Code, Sections 44848.
5. For purposes of initial salary schedule placement, teaching experience shall be verified by the District. Initial salary schedule placement shall be based on official transcripts of all college credits received and verified by the District on or before August 12, or on the date of employment if after August 12.
6. The initial offer of employment shall be based on verified units which have been received by the District on the date of the offer of employment.
7. A teacher employed by the District at the time s/he enters military service will be given credit for each year of service experience upon resumption of his/her employment by the District.
8. For initial placement purposes, only upper division and/or graduate units earned **after** receipt of a Bachelor's Degree shall be used, except that such units earned during the semester immediately preceding the receipt of the Bachelor's Degree for which post baccalaureate credit was given by the awarding institution shall also be applied. Post baccalaureate credit must be noted on the transcript.

C. Salary Schedule Advancement for Teachers

1. Advancement from Column to Column is based upon increments of fifteen (15) semester units which were graded "pass" or "C" or better and possession of the required credential.
 - a. Units to be used after initial placement for column to column advancement on the Salary Schedule shall be upper division and/or graduate units.

Lower division courses shall be counted towards column advancement if said courses are taken at the request of the District or if required for Board authorization to teach particular subjects in accordance with California Education Code provisions.
 - b. For column advancement on the Credentialed and/or the Non-Credentialed Teacher Salary Schedules, teachers shall submit official transcripts, report cards, or other means of verification deemed appropriate by the District, by no later than August 12th of each year.
2. Non-credentialed teachers shall be eligible for placement on the Credentialed Teacher Salary Schedule in accordance with the following schedule:
 - a. Effective the first contracted day of the school year, if the District receives verification of the teacher's preliminary credential on or before September 12 of that year; or
 - b. Effective February 1 if the District receives verification of the teacher's preliminary credential on or before February 10.

3. A one-step advancement on the Teacher Salary Schedule shall be granted for each school year in the District if the teacher is in paid status for the equivalent of seventy-five percent (75%) of full-time service of an established work year.
4. One (1) year of teaching credit shall be given for every two (2) years of teaching service rendered on a half-time contract in this District (i.e., two (2) certificated employees sharing one (1) job) or teacher working ½ contract.
5. No advancement will be made for less than 50% of a full contract worked.

D. Teaching Stipends

1. The following teachers shall, in addition to their basic annual salary, be paid an annual responsibility stipend, for assignments as follows:

a.	Resource Specialist Program Teacher	\$2,000.00
b.	Special Day Class Teacher	\$2,500.00
c.	Jefferson Charter Academy Spanish Bilingual Teacher with BCLAD certification in Spanish	\$2,000.00
d.	Jefferson Charter Academy Spanish Bilingual Teacher without BCLAD certification in Spanish	\$1,200.00
e.	Combination Class Teacher	\$1,500.00
f.	Split Assignment (two or more schools) (does not include band teachers)	\$ 825.00
g.	Community Day School Teacher	\$3,500.00
h.	Instructional/Induction Coach	\$4,000.00
i.	Master's Degree	\$1,200.00
j.	Doctorate Degree	\$1,014.00

Payment of these stipends shall be incorporated into the teacher's regular monthly salary payments, on a pro-rata basis.

E. Initial Salary Schedule Placement and Advancement for Nurses

1. Nurses new to the District will be placed on Step 1 of Schedule "C".
2. Nurses who worked at least 75% of the student days during an established work year shall advance each year to the next step.
3. Nurses are paid based on Salary Schedule "C" and therefore not eligible for longevity steps as available on the Credentialed Teacher Salary Schedule.

F. MISCELLANEOUS PROVISIONS

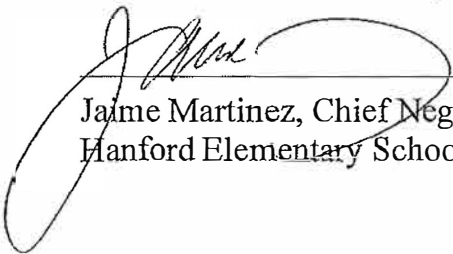
1. Any certificated employee who accepts the extension of his/her work year beyond the regular work year, as otherwise established herein, shall be paid at his/her regular per diem rate, if said extended period immediately precedes or follows the regular work year. Any teacher who agrees to provide service(s) to the District at times that do not immediately precede or follow the regular work year shall be paid at rates to be established by the District.
2. Daily Rate of Pay means the teacher's annual salary divided by the number of days in the established work year, except as otherwise provided for in this Agreement.
3. Hourly Rate of Pay means the Daily Rate of Pay divided by eight (8), except as otherwise provided in this Agreement.
4. The Average Hourly Rate of Pay for all bargaining unit members will be calculated by increasing the existing rate by the cost of living adjustment agreed

to by the bargaining unit for that year. If there is no cost of living adjustment for a designated school year, the Average Hourly Rate of Pay will remain unchanged.

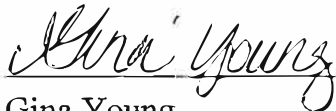
5. The sharing of teaching contracts shall not result in additional or unreasonable burden to the district. Teachers on a shared contract shall be paid the per diem rate that equals fifty percent (50%) of their annual salary rate divided by fifty percent (50%) of the number of work days for full time teachers for each work day in the shared contract period.
6. Certificated unit members assigned to more than one school site during an instructional day shall be entitled to mileage in accordance with Board Policy.

FOR THE DISTRICT:

FOR HETA:


Jaime Martinez, Chief Negotiator
Hanford Elementary School District

7/30/20
Date


Gina Young
Negotiations Chair

7/30/2020
Date

HANFORD ELEMENTARY SCHOOL DISTRICT
2020-2021 CREDENTIALLED TEACHER SALARY SCHEDULE "A" (Interim)
187 Work Days

STEP	COLUMN			
	I	II	III	IV
	BA	BA + 45	BA + 60	BA + 75
	semester hours	semester hours	semester hours	semester hours
	+ Credential ¹	+ Credential ¹	Credential ¹	Credential ¹
1	53,932	56,089	58,333	60,666
2	56,089	58,333	60,666	63,093
3	58,333	60,666	63,093	65,617
4	60,666	63,093	65,617	68,241
5	63,093	65,617	68,241	70,971
6	65,617	68,241	70,971	73,810
7	68,241	70,971	73,810	76,762
8	70,971	73,810	76,762	79,833
9	73,810	76,762	79,833	83,026
10		79,833	83,026	86,347
11		83,026	86,347	89,801
12			89,801	93,393
L - 15	Requires 15 years of service ²		93,393	97,129
L - 20	Requires 20 years of service ²		97,129	101,014
L - 25	Requires 25 years of service ²		101,014	105,055
L - 30	Requires 30 years of service ²		105,055	109,257

¹ Preliminary or Clear/Professional Clear teaching or service credential authorizing service at the elementary (K-8) level.

² "Years of service" for purpose of longevity steps means certificated service in the Hanford Elementary School District for at least 75% of the student days of each year, including paid leave days.

INITIAL STEP PLACEMENT

New teachers will be given step placement credit on a year-for-year basis for previous full-time teaching experience up to Step 12.

STEP ADVANCEMENT

A one-step advancement on the Teacher Salary Schedule shall be granted for each school year in the District if the teacher is in paid status for the equivalent of 75% of full-time service of an established work year.

One (1) year of teaching credit shall be given for every two (2) years of teaching service rendered on a half-time contract in this District (i.e., two (2) certificated employees sharing one (1) job) or teacher working 1/2 contract.

STIPENDS

Jefferson Charter Academy Spanish Bilingual Teacher with BCLAD certification in Spanish	\$2,000 per year	Instructional / Induction Coach	\$4,000 per year
Jefferson Charter Academy Spanish Bilingual Teacher without BCLAD certification in Spanish	\$1,200 per year	Masters	\$1,200 per year
Special Day Class Teacher	\$2,500 per year	Doctorate	\$1,014 per year
Resource Specialist Program Teacher	\$2,000 per year	Combination Class	\$1,500 per year
Community Day School Teacher	\$3,500 per year	Split Assgmt. 2 schools	\$ 825 per year

AVERAGE HOURLY RATE OF PAY (Article 20) = \$52.15

Adopted: __/__/20

Effective: 07/01/20

HANFORD ELEMENTARY SCHOOL DISTRICT
2020-2021 Non-Credentialed Teacher and Intern
Salary Schedule "B" (*Interim*)
(For Teachers Hired On or After November 1, 2000)
187 Work Days

STEP	COLUMN	
	B-1 B.A.	B-11 B.A. + 15
1	50,494	51,504
2	51,504	52,534

INITIAL STEP PLACEMENT

Teachers with one year of full-time teaching experience will be placed at Step 2 of the appropriate column.

STEP ADVANCEMENT

A one-step advancement on the Teacher Salary Schedule shall be granted for each school year in the District if the teacher is in paid status for the equivalent of 75% of full-time service of an established work year.

ADVANCEMENT TO CREDENTIALLED TEACHER SALARY SCHEDULE

Non-credentialed teachers shall be eligible for placement on the Credentialed Teacher Salary Schedule in accordance with the following schedule:

- (1) Effective the first contracted day of the school year, if the District receives verification of the teacher's preliminary credential on or before September 12 of that year; or
- (2) Effective February 1 if the District receives verification of the teacher's preliminary credential on or before February 10.

STIPENDS

Jefferson Charter Academy Spanish Bilingual Teacher with BCLAD certification in Spanish	\$2,000 per year	Instructional / Induction Coach	\$4,000 per year
Jefferson Charter Academy Spanish Bilingual Teacher without BCLAD certification in Spanish	\$1,200 per year	Masters	\$1,200 per year
Special Day Class Teacher	\$2,500 per year	Doctorate	\$1,014 per year
Resource Specialist Program Teacher	\$2,000 per year	Combination Class	\$1,500 per year
Community Day School Teacher	\$3,500 per year	Split Assign. 2 schools	\$ 825 per year

AVERAGE HOURLY RATE OF PAY (Article 20) = \$52.15

Adopted: __/__/20

Effective: 07/01/20

HANFORD ELEMENTARY SCHOOL DISTRICT
2020-2021 School Nurse
Salary Schedule "C" (*Interim*)

187 Work Days

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
92,260	95,951	99,789	103,780	107,932

Adopted: __/__/20
Effective: 07/01/20

**CERTIFICATION #1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF
COLLECTIVE BARGAINING AGREEMENT**


The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of the **Hanford Elementary School District**, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the **Certificated Bargaining Unit**, during the term of the agreement from **July 1, 2019 to June 30, 2022**.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

<u>Budget Adjustment Categories</u>	<u>Budget Adjustment Increase (Decrease)</u>
<u>Revenues/Other Financing Sources</u>	<u>0</u>
<u>Expenditures/Other Financing Uses</u>	<u>\$27,819</u>
<u>Ending Balance Increase (Decrease)</u>	<u>(\$27,819)</u>


☐ (No budget revisions necessary)



District Superintendent
(Signature)

8/27/20

Date



Chief Business Officer
(Signature)

8/27/20

Date

CERTIFICATION #2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement" in accordance with the requirements of AB1200 and Government Code Section 3547.5.

District Superintendent (or Designee)
(Signature)

Date

David Endo
Contact Person

559-585-3628
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on September 9, 2020, took action to approve the proposed Agreement with the Certificated Bargaining Unit.

President (or Clerk), Governing Board
(Signature)

Date

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

Hanford Elementary School District

Name of Bargaining Unit: Certificated

New Agreement: _____

Reopener: X

The proposed agreement is an agreement that covers the period beginning July 1, 2019 and ending June 30, 2022 and will be acted upon the Governing Board at it meeting on August 26, 2020.

A.(1) Proposed Change in Compensation

Compensation		Fiscal Impact of Proposed Agreement Increase (Decrease) and Percentage Change			
		Cost Prior to Proposed Agreement	Current Year 2019-2020	Year 2 2020-2021	Year 3 2021-2022
1	Base Salary	\$ 24,070,340	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
2	Other Compensation	\$ 1,153,484	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
3	Total Salary - (Sum of 1 & 2)	\$ 25,223,824	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
4	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare	\$ 4,964,956	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
5	Health/Welfare Benefits	\$ 3,971,953	\$ 27,819	\$ 37,092	\$ 37,092
			0.70%	0.93%	0.93%
6	Total Benefits - (Total Lines 4 & 5)	\$ 8,936,909	\$ 27,819	\$ 37,092	\$ 37,092
			0.31%	0.42%	0.42%
7	Total Compensation (Sum of Lines 3 & 6)	\$ 34,160,733	\$ 27,819	\$ 37,092	\$ 37,092
			0.08%	0.11%	0.11%

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

- A.(2)** Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary:

There will be an increase to the healthcare cap effective October 1, 2020 bringing the annual total to \$15,078.96 thereafter.

- B. Proposed Negotiated Changes in Non-Compensation Items** (class size adjustments, staff development days, teacher prep time, etc.)

None.

- C. What are the specific impacts on instructional and support programs to accommodate the settlement? Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.**

None.

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB 1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

- D. What contingency language is included in the proposed agreement?** Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

There is contingency language included in that either party can reopen the salary article no later than 02/01/2021.

- E. Source of Funding for Proposed Agreement**

1. Current Year

The current year funding will be funded with the projected unrestricted General Fund surplus.

2. How will the ongoing cost of the proposed agreement be funded in future years?

Ongoing cost will be funded with projected growth in the Local Control Funding Formula.

- 3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations)**

Future years are funded with the underlying surplus the District is currently experiencing. The assumptions used in the multi-year projection are listed.

- 3A. For multi-year agreements, please provide a multi-year financial projection covering the term of the agreement. Include all assumptions used in the projections, growth, COLA, etc.**

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB 1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

G. Certification

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement in accordance with the requirements of AB 1200 and G.C. 3547.5.

District Superintendent
(Signature)

Date

Contact Person: David Endo Telephone No.: 559-585-3628

IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET
In Accordance with AB3141 (Statutes of 1994, Chapter 650) (G.C. 42142)

Hanford Elementary School District

	(Col. 1) Latest Board Approved Budget	(Col. 2) Adjustments as a Result of Settlement (from page 1)	(Col. 3) Other Revisions (provide explanation)	Notes (Col. 3)	(Col. 4) Total Impact on Budget (Col. 1+2+3)
REVENUES					
LCFF Sources (8010-8099)	\$ 61,807,626	\$ -	\$ -		\$ 61,807,626
Remaining Revenues (8100-8799)	\$ 15,339,333	\$ -	\$ 5,456,121	1	\$ 20,795,454
TOTAL REVENUES	\$ 77,146,959	\$ -	\$ 5,456,121		\$ 82,603,080
EXPENDITURES					
1000 Certificated Salaries	\$ 31,146,775	\$ -	\$ 400,003	2	\$ 31,546,778
2000 Classified Salaries	\$ 12,366,492	\$ -	\$ 43,072	3	\$ 12,409,564
3000 Employees' Benefits	\$ 20,548,548	\$ 27,819	\$ 130,463	4	\$ 20,651,192
4000 Books and Supplies	\$ 2,803,803	\$ -	\$ 2,652,163	5	\$ 5,455,966
5000 Services and Operating Exps	\$ 5,764,033	\$ -	\$ 806,729	6	\$ 6,570,762
6000 Capital Outlay	\$ 845,209	\$ -	\$ -		\$ 845,209
7000 Other	\$ 1,280,163	\$ -	\$ -		\$ 1,280,163
TOTAL EXPENDITURES	\$ 74,755,023	\$ 27,819	\$ 4,032,430		\$ 78,759,634
OPERATING SURPLUS (DEFICIT)	\$ 2,391,936	\$ (27,819)	\$ 1,423,691		\$ 3,843,446
OTHER SOURCES AND TRANSFERS IN	\$ -	\$ -	\$ -		\$ -
OTHER USES AND TRANSFERS OUT	\$ (278,000)	\$ -	\$ -		\$ (278,000)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 2,113,936	\$ (27,819)	\$ 1,423,691		\$ 3,565,446
BEGINNING BALANCE	\$ 14,060,730	\$ -	\$ 12,337		\$ 14,073,068
CURRENT YEAR ENDING BALANCE	\$ 16,174,667	\$ (27,819)	\$ 1,436,028		\$ 17,638,514
COMPONENTS OF ENDING BALANCE:					
Nonspendable / Restricted	\$ 1,720,394	\$ -	\$ 45,457		\$ 1,765,851
Reserved for Economic Uncertainties	\$ 2,500,000	\$ -	\$ 5,765,000		\$ 8,265,000
Board Designated Amounts	\$ -	\$ -	\$ -		\$ -
Unappropriated Amounts	\$ 11,954,272	\$ (27,819)	\$ (4,374,428)		\$ 7,607,663

A. Date of governing board approval of budget revisions in Col. 1
8/12/2020

Contact Person: David Endo

Date: 08/26/2020

- 1 Inclusion of \$6.1 million of Learning Loss Mitigation funds, reduction of (\$475k) in Title I and reduction of (\$189k) in Title II
2 Inclusion of \$400k in over contract salaries related to learning loss
3 \$37k yard supervision
4 Benefit increase related to increases in payroll budgets
5 \$100k cleaning supplies / \$1,750k student technology / \$500k teacher laptops/ \$30k school nutrition supplies / \$120k site discretionary distance learning

8/27/2020
20202021 Certificated.xlsx
DCE

Multiyear Projection

Hanford Elementary School District

	20-21	21-22	%	22-23	%	Explanations
REVENUES						
Revenue Limit Source (8010-8099)	\$ 61,807,626	\$ 61,807,626	0.0%	\$ 61,807,626	0.0%	1
Remaining Revenues (8100-8799)	\$ 20,795,454	\$ 12,795,454	-38.5%	\$ 12,795,454	0.0%	2
TOTAL REVENUES	\$ 82,603,080	\$ 74,603,080	-9.7%	\$ 74,603,080	0.0%	
EXPENDITURES						
1000 Certificated Salaries	\$ 31,546,778	\$ 31,796,778	0.8%	\$ 32,446,778	2.0%	3
2000 Classified Salaries	\$ 12,409,564	\$ 12,606,564	1.6%	\$ 12,803,564	1.6%	4
3000 Employees' Benefits	\$ 20,651,192	\$ 20,995,774	1.7%	\$ 22,226,797	5.9%	5
4000 Books and Supplies	\$ 5,455,966	\$ 2,955,966	-45.8%	\$ 2,955,966	0.0%	6
5000 Services and Operating Exps	\$ 6,570,762	\$ 5,788,762	-11.9%	\$ 5,788,762	0.0%	7
6000 Capital Outlay	\$ 845,209	\$ 516,209	-38.9%	\$ 516,209	0.0%	8
7000 Other	\$ 1,280,163	\$ 1,605,163	25.4%	\$ 1,930,163	20.2%	9
TOTAL EXPENDITURES	\$ 78,759,634	\$ 76,265,215	-3.2%	\$ 78,668,239	-3.2%	
OPERATING SURPLUS (DEFICIT)	\$ 3,843,446	\$ (1,662,135)	-143.2%	\$ (4,065,159)	144.6%	
OTHER SOURCES AND TRANSFERS IN	\$ -	\$ -	0.0%	\$ -	0.0%	
OTHER USES AND TRANSFERS OUT	\$ (278,000)	\$ (278,000)	0.0%	\$ (278,000)	0.0%	
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 3,565,446	\$ (1,940,135)	-154.4%	\$ (4,343,159)	123.9%	
BEGINNING BALANCE	\$ 14,073,068	\$ 17,638,514	25.3%	\$ 15,698,379	-11.0%	
CURRENT YEAR ENDING BALANCE	\$ 17,638,514	\$ 15,698,379	-11.0%	\$ 11,355,220	-27.7%	

Explanations:

1	0% COLA and not gap closure / ADA and unduplicated % to remain static
2	(\$6.1) reduction of learning loss mitigation funding / (\$1.9) million in ESSER funding
3	\$650k Certificated step and column / (\$400k) teacher overcontract
4	\$197k Classified step
5	STRS rate projected to decrease to 16.00.1% in 21-22 and increase to 18.1% in 22-23 / PERS rate projected to increase to 22.84% in 21-22 and 25.50% in 22-23 / \$10k full year benefit increase in 2021-22
6	(\$2,500k) non recurring COVID purchases
7	(\$262k) reduction in software licenses / (\$520k) to increase wifi capacity
8	(\$152k) electric vehicles / (\$177k) electric bus infrastructure
9	\$325k SELPA billback increase

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 08/27/20

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/09/20

ITEM: Consider for approval the following new Board Policy:

- BP 0470(a) COVID-19 Mitigation Plan

PURPOSE: The new policy is intended for use during the coronavirus (COVID-19) pandemic and supersedes conflicting provisions in other district policies and administrative regulations, thereby eliminating the need to temporarily revise multiple policies. When the Governing Board determines, consistent with state and local orders from health officials, that the need for this policy no longer exists, the policy will be removed from the district's policy manual.

FISCAL IMPACT: None**RECOMMENDATIONS:** Approve

Hanford ESD **NEW POLICY**

Board Policy

Philosophy, Goals, Objectives, and Comprehensive Plans

BP 0470(a)

COVID-19 MITIGATION PLAN

The following policy establishes actions that will be taken by the district to provide a safe learning and working environment during the coronavirus (COVID-19) pandemic and shall supersede any conflicting language in existing district policies or administrative regulations until the Governing Board determines that the need for this policy no longer exists. The Board acknowledges that, due to the evolving nature of the pandemic, federal, state, and local orders impacting district operations are subject to change without notice. In the event that any federal, state, or local order may conflict with this policy, the order shall govern.

(cf. 2210 - Administrative Discretion Regarding Board Policy)

(cf. 5141.22 - Infectious Diseases)

(cf. 9310 - Board Policies)

The Board may also adopt resolutions or take other actions as needed to respond to such orders or provide further direction during the pandemic.

The Board recognizes that students and staff have the right to a safe campus that protects their physical and psychological health and well-being. School campuses shall only be open when deemed safe for in-person instruction. The Board's decision to reopen school campuses for classes, before or after school programs shall be made in consultation with state and local health officials, the county office of education, and neighboring school districts. The district shall evaluate its capacity to implement safety precautions and to conduct full or partial school operations, and shall consider student, parent/guardian, and community input.

(cf. 0400 - Comprehensive Plans)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

Prior to the return to on-campus teaching and learning, the Superintendent or designee shall provide to students, parents/guardians, and staff current information about COVID-19, including its symptoms, how it is transmitted, how to prevent transmission, the current recommendations from the state and local departments of public health, and any other information and/or resources to prepare for a safe return to on-campus teaching and learning. The Superintendent or designee shall also provide information on the processes and protocols the district will follow to minimize the health risks associated with COVID-19, including, but not limited to, physically separating individuals (social distancing), limits on large gatherings, the provision of personal protective equipment (PPE) such as face coverings and gloves, and the sanitization of facilities.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

(cf. 6020 - Parent Involvement)

Student Support

The Board recognizes that the consequences of the COVID-19 pandemic, including fear for one's safety, the economic crisis, the loss of school-based relationships, and disruptions in student learning, impact all students but may have a disproportionate effect on the youngest students, students with disabilities, those students most vulnerable to basic needs insecurity or child abuse and neglect, and other at-risk students.

(cf. 0415- Equity)

As school campuses reopen, staff shall provide a caring and nurturing educational environment for students. The district may provide instruction on social-emotional well-being to all students, including information on how to deal with stress and anxiety in healthy ways and the importance of emotional well-being for academic success.

(cf. 6142.8 - Comprehensive Health Education)

Staff shall pay careful attention to students' increased mental health concerns. Counseling, other support services, and/or referrals to other agencies shall be available to assist students in dealing with the social and emotional effects of COVID-19, such as stress, anxiety, depression, grief, social isolation, and post-traumatic stress disorder.

(cf. 5141.5 - Mental Health)

(cf. 5141.52 - Suicide Prevention)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6164.5 - Student Success Teams)

As needed, the district may provide referrals of students and families to basic needs assistance or social services and may assess students for eligibility for the free and reduced-price meal program or assistance under the McKinney-Vento Homeless Assistance Act.

(cf. 6173 - Education for Homeless Children)

The Superintendent or designee shall ensure that staff understand their obligations as mandated reporters to report suspected child abuse or neglect, regardless of whether the student is on campus or participating in distance learning.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

The Superintendent or designee may provide information to staff and parents/guardians regarding how to provide mental health support to students.

Instruction/Schedules

The district shall offer a combination of on-campus instruction and distance learning to meet the needs of all students.

(cf. 6157 - Distance Learning)

(cf. 6158 - Independent Study)

The Superintendent or designee shall work with school principals, teachers, other staff, students, and parents/guardians to recommend to the Board a schedule of on-campus instruction for each school. If all students cannot attend on-campus instruction for the entire school day due to space limitations as a result of social distancing requirements, the Superintendent or designee shall consider arrangements for rotating groups of students, such as on a daily or weekly basis, and/or shall provide on-campus instruction to students with the greatest need for in-person supervision.

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

Priority for on-campus instruction shall be given to the lowest performing students, students with disabilities, elementary level students, students at risk of child abuse and neglect, homeless students, foster youth, and English learners. To the extent practicable, the district shall also consider the needs of essential workers, as designated in the Governor's executive orders, for child care during normal school hours.

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Learners)

For distance learning, lessons may be delivered through live video sessions, pre-recorded lectures, or other technology-based distance learning platforms and/or the district may supplement on-campus instruction with home assignments. As much as possible, distance learning shall be provided through small-group synchronous learning.

Appropriate training shall be provided to teachers and other instructional staff involved in distance learning, including training on how to use any technology or platform approved for distance learning by the school and opportunities for the sharing of best practices among instructional staff. Available training resources may also be provided to students and parents/guardians when necessary.

Evaluation of Academic Progress Following Campus Closure

Upon return to on-campus instruction following an extended campus closure, the Superintendent or designee shall evaluate the impact of the campus closure on students' academic progress. Such evaluation may:

1. Address student-specific needs arising from the transition back into on-campus instruction
2. Consider whether or not a student has experienced a regression of skills and/or lack of progress
3. If regression and/or a lack of progress is present, identify opportunities for recovery, including supplemental educational services and/or new or different support services

(cf. 6179 - Supplemental Instruction)

For students with disabilities, the evaluation of academic progress shall also be used to determine whether an additional or revised individualized education program (IEP) or

Section 504 plan is needed for the student to be academically successful when returning to on-campus instruction. The Superintendent or designee may prioritize urgent student need in scheduling initial and triennial assessments and annual IEP meetings. The Superintendent or designee shall ensure district compliance with all procedural timelines for IEPs and Section 504 plans as required, unless amended by executive order.

(cf. 6159 - Individualized Education Program)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

(cf. 6164.6 - Identification and Education Under Section 504)

Grading

For each grading period, student progress shall be reported in accordance with BP/AR 5121 - Grades/Evaluation of Student Achievement. However, in the event that school campuses are closed for an extended period of time during any grading period, the Board may, upon recommendation by the Superintendent or designee, adopt one or more alternative grading policies which may vary by grade level or type of course. Options for such grading include, but are not limited to:

1. Assignment of final grades based on the student's grades when the campus shutdown occurred, with opportunities to increase the final grade based on progress through distance learning or other assignments and assessments
2. Assignment of pass/no pass grades for all courses
3. Grading based on students' understanding of applicable course content through assessments, projects, portfolios, or other appropriate means

(cf. 5121 - Grades/Evaluation of Student Achievement)

Health Screening of Students

To the extent feasible, students shall be screened for COVID-19 symptoms upon arrival at school each day. The Superintendent or designee shall work with local health officials to determine the appropriate means of screening, which may include temperature checks with a no-touch thermometer.

If the screening indicates a fever or other COVID-19 symptoms, or if the student exhibits symptoms at any time during the school day, the student shall be placed in a supervised isolation area until the student's parent/guardian is contacted and picked up. School staff may provide the parent/guardian with referrals to school or community health centers for further testing.

(cf. 5141 - Health Care and Emergencies)

(cf. 5141.3 - Health Examinations)

(cf. 5141.6 - School Health Services)

Student Absence and Attendance

The Board recognizes that COVID-19 will continue to impact the attendance of students following the reopening of school campuses. The Superintendent or designee shall notify students and parents/guardians of expectations regarding school attendance. Such notification shall direct any student who contracts the virus or lives with someone who has been diagnosed with COVID-19 to stay home in accordance with state and local health directives so as to curtail the spread of the disease.

Students who are infected with COVID-19 shall be excluded from on-campus instruction until a medical provider or the County Health Department states in writing that the student is no longer contagious. (Education Code 49451; Health and Safety Code 120230; 5 CCR 202)

Students who are identified as being in a high-risk population for serious complications from COVID-19 because of a medical condition may request assessment and accommodations under Section 504 and/or an alternative instructional method that allows the student to continue receiving instruction off campus.

When a student is absent, the student's parent/guardian shall notify the school of the reason for the absence. A physician's verification of a student's illness or quarantine may be submitted, but is not required.

(cf. 5113 - Absences and Excuses)

If a student would otherwise be required to attend on-campus instruction but is kept home by the parents/guardians due to concerns for the welfare of their child, the principal or designee shall work with the student and parent/guardian to find alternative means of instruction, which may include distance or blended learning or independent study.

(cf. 6154 - Homework/Makeup Work)

The Superintendent or designee shall maintain enrollment and student attendance data, including the participation of students in distance learning, and shall report data in accordance with state requirements.

The district employee designated as the attendance supervisor pursuant to Education Code 48240 shall track patterns of student absence throughout the district and regularly report such information to the Superintendent. When a student who is participating in distance learning repeatedly fails to check in with the teacher when required, the teacher and/or school administration shall attempt to contact the student or parent/guardian to resolve the issues leading to the absence.

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5113.11 - Attendance Supervision)

Social Distancing

In order to maintain a campus environment that allows for social distancing, the district shall assess the capacity of school facilities, including classrooms, cafeterias, multi-purpose rooms, gyms, and outdoor areas, and determine the means by which the facilities can best be

utilized considering space and time alternatives. To the extent reasonably possible, the district may:

1. Within classrooms, space desks as far apart as practicable and position them in a way that limits students facing each other
2. Stagger students in areas of high traffic, such as when students are lining up for class, or passing between classes
3. Mark six-foot boundaries in common areas, outdoor spaces, and places where students are likely to gather so that students and staff are more readily aware of and can more easily abide by social distancing requirements
4. Utilize restroom stalls and sinks in a manner that allows for social distancing, such as limiting the number of students and/or staff who may use the restroom at a time, blocking off every other stall or sink from use, and/or marking six-foot boundaries
5. Minimize the mixing of students from different classrooms in common spaces, such as in cafeterias and libraries
6. Conduct recess and physical education classes in a manner that allows for social distancing and minimizes the use of physical education equipment
7. Assess the capacity of school buses and develop a plan for transportation of students, for bus routes and bus seating consistent with social distancing objectives as practicable

(cf. 3540 - Transportation)

(cf. 3543 - Transportation Safety and Emergencies)

8. Encourage students to walk, bicycle, or travel by private vehicle to reduce the number of students traveling on school buses. Schools may provide designated areas with proper distancing for bicycles to be stored during the school day and may mark spaces for private vehicle drop-off and pick-up zones.

(cf. 5142.2 - Safe Routes to School Program)

Large gatherings, such as assemblies, rallies, field trips, extracurricular activities, and athletic events, shall be suspended until the Board determines, consistent with guidance from state and local health officials, that it is safe to resume such activities. The Superintendent or designee may grant an exception if an activity can be arranged to take place in phases or per class or modified in a manner that would keep participants from violating social distancing recommendations. When deciding whether an activity may resume, the Superintendent or designee may consider the size of the group that participates, the extent to which the students and other attendees have physical contact, whether the activity can be modified to avoid physical contact, if shared equipment is required for the activity, and if social distancing can be maintained.

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

(cf. 6153 - School-Sponsored Trips)

Personal Protective Equipment and Hygiene Practices

The Board encourages students, staff, and visitors to wear PPE while on school campuses or school buses, especially in high-traffic areas and/or when social distancing is not possible. If the use of PPE in schools is required by state or local health officials, the district shall provide PPE to students and staff who do not bring their own personal PPE. Students and staff shall be provided instruction in the proper use, removal, disposal, and cleaning of PPE.

Face coverings shall not be required for children younger than two years, or for anyone who has trouble breathing or is incapacitated or otherwise unable to remove the covering without assistance. Reasonable accommodations shall be made for anyone who is unable to wear a face covering for medical reasons.

The Board also encourages students and staff to practice good hygiene, such as appropriate covering of coughs and sneezes and regular hand washing of at least 20 seconds, including before eating and after blowing one's nose, coughing, or sneezing. The district shall provide adequate time and opportunity for students to wash hands and shall make hand sanitizer available in areas where handwashing is less accessible. Signage regarding healthy hygiene practices and how to stop the spread of COVID-19 may be posted in and around school facilities.

Sanitization of Facilities and Equipment

School facilities, school buses, and shared equipment such as desks, tables, sports/playground equipment, computers, door handles, light switches, and other frequently used equipment and supplies shall be cleaned and disinfected daily with appropriate cleaning agents. Disinfectants and cleaning agents shall be stored properly and, in a manner, not accessible to students.

(cf. 3510 - Green School Operations)
(cf. 3514.1 - Hazardous Substances)
(cf. 4157/4257/4357 - Employee Safety)

The Superintendent or designee shall ensure that ventilation systems are operating properly and that air flow and ventilation within district facilities is increased, to the extent possible, by opening windows and doors and using air conditioning. Garbage shall be removed daily and disposed of safely.

Food Services

The Superintendent or designee shall ensure that students have access to clean drinking water other than through a drinking fountain, and food which is procured, stored, and served in a manner that reduces the likelihood of COVID-19 transmission and follows state and national guidelines for nutrition.

(cf. 3550 - Food Service/Child Nutrition Program)

For meals that are consumed on school grounds, the Superintendent or designee shall ensure that students will be able to maintain proper social distancing while eating. In order to do so, the Superintendent or designee may consider the consumption of meals in classrooms, gyms, the outdoors, and/or other district grounds.

Meal service shall also be available to students participating in distance learning, which may include and/or entirely consist of a "grab and go" service or delivery.

Due to the changing financial circumstances of many families as a result of COVID-19, the Superintendent or designee shall regularly provide information to students and parents/guardians on the District's Community Eligibility Provision status and, if discontinued, information regarding the free and reduced-price meal program, eligibility, and how to apply for the program.

(cf. 3553 - Free and Reduced Price Meals)

Staff

Prior to reopening campuses, the Superintendent or designee shall review staff assignments and, upon request, may reassign employees to reduce exposure to the virus.

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4113 - Assignment)

(cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)

(cf. 4113.5/4213.5/4313.5 - Working Remotely)

In the event that employees are unable to perform their duties due to partial or full closure of campuses, the Board shall compensate employees as permitted by law.

(cf. 4151/4251/4351 - Employee Compensation)

Any employee who contracts the virus, shows symptoms of possible infection, or is caring for someone who has been diagnosed with the virus shall self-quarantine for the period of time recommended by health authorities in order to prevent the spread of the disease to students or other staff.

An employee may use personal illness and injury leave and/or family care and medical leave, as applicable, if the employee is unable to work because the employee is ill or needs to take care of a spouse, parent/guardian, or child with COVID-19 or other serious health condition. (Education Code 44978, 45191; Government Code 12945.1-12945.2; Labor Code 245-249; 29 USC 2601-2654)

(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)

(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)

(cf. 4261.1 - Personal Illness/Injury Leave)

Until December 31, 2020, an eligible employee may take paid sick leave for up to 80 hours, or the number of hours that a part-time employee works on average over a two-week period, if the employee is unable to work because the employee is: (29 USC 2601)

1. Subject to a federal, state, or local quarantine or isolation order related to COVID-19

2. Advised by a health care provider to self-quarantine due to concerns related to COVID-19
3. Experiencing symptoms of COVID-19 and seeking a medical diagnosis
4. Caring for an individual who is subject to a federal, state, or local quarantine or isolation order or has been advised by a health care provider to self-quarantine
5. Caring for the employee's child whose school or child care provider is closed or unavailable for reasons related to COVID-19
6. Experiencing any other substantially similar condition specified by the U.S. Department of Health and Human Services

Employees shall be paid their regular rate of pay for leave taken pursuant to items #1-3 above, or two-thirds their regular rate of pay for leave taken pursuant to items #4-6 above, within the limits specified in law. (29 USC 2601)

For the purpose specified in item #5 above, eligible employees who have been employed by the district for at least 30 calendar days shall be granted extended leave for up to 12 work weeks upon request. The district shall pay not less than two-thirds of the employee's regular pay for the number of hours per week the employee normally works, with a maximum of \$200 per day and \$10,000 for the total period. Eligibility for extended leave for this purpose is subject to the employee's eligibility for leave pursuant to the Family and Medical Leave Act. (29 USC 2601, 2620)

The district shall post, in conspicuous places where employee notices are customarily posted, a notice prepared by the U.S. Department of Labor regarding the requirements of 29 USC 2601 and 2620. (29 USC 2601)

Follow-Up with Infected Persons/Contact Tracing

The Superintendent or designee shall work with county health officials to track confirmed cases of students and staff with COVID-19, including, but not limited to, following up with students, their parents/guardians, and staff who exhibit symptoms while at school and those who report an absence or miss work due to illness. The Superintendent or designee shall report confirmed cases to local health authorities.

If a student, family member of a student, or staff member has tested positive for COVID-19, the district shall assist local health officials in conducting contact-tracing to identify potentially exposed individuals and ask them to self-quarantine, which may include not participating in on-campus instruction. While maintaining the privacy of the infected person, the district shall inform other students and staff with whom the infected person may have had contact in school.

Nondiscrimination

The Board prohibits discrimination based on actual or perceived medical condition or disability status. (Government Code 11135)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

Individual students and staff shall not be identified as being COVID-positive, nor shall students be shamed, treated differently, or denied access to a free and appropriate public education because of their COVID-19 status or medical condition. Staff shall not disclose confidential or privileged information, including the medical history or health information of students and staff. (Education Code 49450)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

The Superintendent or designee shall investigate any reports of harassment, intimidation, and bullying targeted at any student based on COVID status, exposure, or high-risk status.

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5131.2 - Bullying)

(cf. 5145.3 - Nondiscrimination/Harassment)

Community Relations

The Superintendent or designee shall use a variety of methods to regularly communicate with students, parents/guardians, and the community regarding district operations, school schedules, and steps the district is taking to promote the health and safety of students. In addition, the members of the Board have a responsibility as community leaders to communicate matters of public interest in a manner that is consistent with Board policies and bylaws regarding public statements.

(cf. 1100 - Communication with the Public)

(cf. 1112 - Media Relations)

(cf. 9010 - Public Statements)

The district shall continue to collaborate with local health officials and agencies, community organizations, and other stakeholders to ensure that district operations reflect current recommendations and best practices for keeping students, staff, and visitors safe during the COVID-19 state of emergency. The Superintendent or designee shall keep informed about resources and services available in the community to assist students and families in need.

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 1700 - Relations Between Private Industry and the Schools)

While the Board recognizes the rights of parents/guardians to participate in the education of their children and the critical importance of parental involvement in the educational process, however, all visitors and volunteers will be suspended during the COVID-19 pandemic for the safety of students and staff. The Superintendent or designee may place signage around the school advising of the requirement to use PPE while on school sites and interacting with school personnel.

(cf. 1240 - Volunteer Assistance)

(cf. 1250 - Visitors/Outsiders)

Use of school facilities by persons or organizations for community purposes involving large gatherings shall be suspended until the Board determines, consistent with guidance from state and local health officials, that it is safe to resume such activities.

(cf. 1330 - Use of School Facilities)

Potential Reclosure of Campus

The district shall monitor student and staff absences and data provided by local health officials to determine if there is a risk of resurgence of COVID-19 and a need to reclose school campuses for the protection of students, staff, and the community. The Superintendent or designee shall develop plans and procedures for alternative methods of operations to the extent possible in the event that reclosure becomes necessary.

If any person diagnosed with COVID-19 is known to have been on district premises, the Superintendent or designee shall communicate with local health officials for guidance. Cleaning and disinfecting of the room and/or site will take place. The District will remain in communication with local health officials to determine if any additional steps or actions need to take place.

If local health officials report that there has been no community transmission of COVID-19, or minimal to moderate transmission in the community, school campuses may not necessarily be closed, but the district shall continue to take all preventative measures described in this policy.

If local health officials report substantial community transmission of COVID-19, campus closures of more than two weeks may be necessary, and the Superintendent or designee shall cancel group activities and events during that period. Campuses shall not reopen until recommended by local health officials.

Legal Reference:

EDUCATION CODE

44978 Sick leave for certificated employees

45191 Leave of absence for illness and injury, classified employees

48205 Excused absences

48213 Prior parent notification of exclusion; exemption

48240 Supervisors of attendance

49451 Exemption from physical exam; exclusion from attendance

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state

12945.1-12945.2 California Family Rights Act

HEALTH AND SAFETY CODE

120230 Exclusion from attendance

LABOR CODE

245-249 Healthy Workplaces, Healthy Families Act of 2014

CODE OF REGULATIONS, TITLE 2

11087-11098 California Family Rights Act

CODE OF REGULATIONS, TITLE 5

202 Exclusion from attendance

306 Explanation of absence

420-421 *Record of verification of absence due to illness and other causes*
UNITED STATES CODE, TITLE 29
 2601-2654 *Family and Medical Leave Act of 1993, as amended, especially:*
 2601 *Paid sick leave*
 2620 *Public health emergency leave*
UNITED STATES CODE, TITLE 42
 1760 Note *National School Lunch program waivers addressing COVID-19*
CODE OF FEDERAL REGULATIONS, TITLE 29
 825.100-825.702 *Family and Medical Leave Act of 1993*

Management Resources:

CSBA PUBLICATIONS

Sample School Board Resolution on Grading During Emergency School Closures

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

FAQs for 2019 Novel Coronavirus

FAQs on Grading and Graduation Requirements

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PUBLICATIONS

CDPH Guidance for the Prevention of COVID-19 Transmission for Gathering, March 16, 2020

School Guidance on Novel Coronavirus or COVID-19, March 7, 2020

CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

Considerations for Schools, rev. May 19, 2020

Interim Guidance for Schools and Day Camps, May 2020

Interim Guidance for Administrators of U.S. K-12 Schools and Child Care Programs to Plan, Prepare, and Respond to Coronavirus Disease 2019 (COVID-19), March 25, 2020

OFFICE OF THE GOVERNOR PUBLICATIONS

Executive Order N-30-20, March 17, 2020

Executive Order N-26-20, March 13, 2020

OFFICE OF MANAGEMENT AND BUDGET PUBLICATIONS

Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) Due to Loss of Operations, Memorandum M-20-17, March 19, 2020

U.S. DEPARTMENT OF LABOR POSTERS

Employee Rights: Paid Sick Leave and Expanded Family and Medical Leave Under the Families First Coronavirus Response Act

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Department of Public Health: <https://www.cdph.ca.gov>

Centers for Disease Control and Prevention: <https://www.cdc.gov/coronavirus/2019-ncov>

Office of the Governor: <https://www.gov.ca.gov>

Office of Management and Budget: <https://www.whitehouse.gov/omb>


U.S. Department of Labor: <https://www.dol.gov>

World Health Organization: <https://www.who.int>

Regulation: HANFORD ELEMENTARY SCHOOL DISTRICT
 approved:

HANFORD ELEMENTARY SCHOOL DISTRICT
Human Resources Department
AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jaime Martinez 

DATE: August 31, 2020

RE: ☒ Board Meeting
☐ Superintendent's Cabinet
☐ Information
☒ Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **September 9, 2020**

ITEM: Consider approval of personnel transactions and related matters.

PURPOSE:

a. Resignations

- Veronica Gonzalez, Yard Supervisor – 2.0 hrs., King, effective 6/5/20
- Ana Gomez, READY Program Tutor – 4.5 hrs., Simas, effective 9/11/20
- Leslie Walker-Flores, Special Circumstance Aide – 5.0 hrs., Roosevelt, effective 6/5/20

b. Voluntary Decrease in Hours

- Benito Avila, READY Program Tutor, from 4.5 hrs. to 3.75 hrs., Jefferson, effective 8/13/20 to 12/18/20

c. Certificated Combination Class Assignments, effective 8/19/20

- Katie Heugly, from Roosevelt Transitional Kindergarten to Roosevelt Transitional Kindergarten/Kindergarten Combination Class
- Lisa Hinojos, from Lincoln Transitional Kindergarten to Lincoln Transitional Kindergarten/Kindergarten Combination Class

d. Teaching Outside of Credential Area – Adopt Resolution No. 12-21

- Deborah Arnold, Science, Jefferson Academy

RECOMMENDATION: Approve.

RESOLUTION #12-21

President, Board of Trustees
Hanford Elementary School District
Kings County, California

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 08/26/2020

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/09/2020

ITEM:

Consider approval of Resolution No. 10-21 - A RESOLUTION OF THE BOARD OF TRUSTEES OF THE HANFORD ELEMENTARY SCHOOL DISTRICT AUTHORIZING THE ISSUANCE AND SALE OF ELECTION OF 2016 GENERAL OBLIGATION BONDS, SERIES C, IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$7,600,000 AND APPROVING RELATED DOCUMENTS AND ACTIONS

PURPOSE:

An election was held in the Hanford Elementary School District (the "District") on November 8, 2016 for the issuance and sale of general obligation bonds of the District for various purposes in the maximum amount of \$24,000,000 ("Measure U"). On June 14, 2017, the District issued the first series of bonds pursuant to Measure U in the principal amount of \$8,800,000. On March 27, 2019, the District issued the second series of bonds pursuant to Measure U in the principal amount of \$7,600,000. The District now desires to issue the third and final series of bonds under Measure U in an amount not-to-exceed \$7,600,000 (the "Bonds"). The Bonds are being authorized for sale for the purpose of providing funds to finance the final phase of projects approved by Measure U, and to pay the costs of issuing the Bonds.

(a) Bond Resolution. This Resolution authorizes the issuance of the Bonds, specifies the basic terms, parameters and form of the Bonds, and approves the form of Bond Purchase Agreement ("BPA") and form of Preliminary Official Statement ("POS"), each described below. In particular, Section 1 of the Resolution establishes the maximum aggregate initial principal amount of the Bonds to be issued (\$7,600,000). Section 4 of the Resolution states the maximum underwriter's discount (0.55%) with respect to the Bonds, the maximum legal interest rate on the Bonds, and authorizes the Bonds to be sold at a negotiated sale to Stifel, Nicolaus & Co, Inc., as underwriter (the "Underwriter"). The Resolution authorizes the issuance of current interest bonds only; capital appreciation bonds are not authorized. Appendix B to the Resolution sets forth the good faith estimates related to the Bonds, as required by law and provided by the financial advisor to the District.

(b) Form of BPA. Pursuant to the BPA, the Underwriter will agree to buy the Bonds from the District. All the conditions of closing the transaction are set forth in this document, including the documentation to be provided at the closing by various parties.

(c) Form of Preliminary Official Statement. The Preliminary Official Statement (“POS”) is the offering document describing the Bonds which may be distributed to prospective purchasers of the Bonds. The POS discloses information with respect to among other things (i) the proposed uses of proceeds of the Bonds, (ii) the terms of the Bonds (interest rate, redemption terms, etc.), (iii) the bond insurance policy for the Bonds, if any, (iv) the security for repayment of the Bonds (the *ad valorem* property tax levy), (v) information with respect to the District’s tax base (upon which such *ad valorem* property taxes may be levied), (vi) District financial and operating data, (vii) continuing disclosure with respect to the Bonds and the District, and (viii) absence of litigation and other miscellaneous matters expected to be of interest to prospective purchasers of the Bonds. Following the pricing of the Bonds, a final Official Statement for the Bonds will be prepared, substantially in the form of the POS.

(d) Form of the Continuing Disclosure Certificate. The form of the Continuing Disclosure Certificate can be found as APPENDIX E to the POS. Upon delivery of this certificate, which is required under Federal securities laws, the District must (1) annually file certain information with the Securities Rulemaking Board, consisting generally of the District’s annual financial statements, and (2) report certain listed events that might occur over the term of the Bonds, such as a rating change or a delinquent payment. This reporting obligation exists during the life of the Bonds, and is typically administered by a dissemination agent retained by the District to ensure prompt compliance with this obligation. Because the Bonds will be outstanding for a period of years, this agreement ensures that future investors in the Bonds will always have available information regarding District finances, which can assist investors in making informed investment decisions.

FISCAL IMPACT:

There is no fiscal impact to the General Fund resulting from the issuance of the Bonds.

RECOMMENDATIONS:

Approve Resolution No. 10-21

RESOLUTION NO. 10-21

RESOLUTION OF THE BOARD OF TRUSTEES OF THE HANFORD ELEMENTARY SCHOOL DISTRICT AUTHORIZING THE ISSUANCE AND SALE OF ELECTION OF 2016 GENERAL OBLIGATION BONDS, SERIES C, IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$7,600,000 AND APPROVING RELATED DOCUMENTS AND ACTIONS

WHEREAS, an election was duly and regularly held in the Hanford Elementary School District (the "District") on November 8, 2016, in accordance with Section 1(b)(3) of Article XIII A of the California Constitution, for the purpose of submitting Measure U (the "Bond Measure") to the qualified electors of the District, authorizing the issuance of general obligation bonds in the aggregate principal amount of \$24,000,000 (the "Bonds"), and more than 55% of the votes cast were in favor of the Bond Measure; and

WHEREAS, the abbreviated form of Measure U is:

"To repair and upgrade aging elementary/middle school facilities by repairing outdated classrooms, upgrading inadequate electrical systems, restrooms, improving access for disabled students, provide access to computers/ modern technology, replacing aging portable classrooms and repairing, constructing, acquiring classrooms, facilities, sites and equipment, shall Hanford Elementary School District issue \$24,000,000 in bonds at legal rates, requiring independent audits, citizens' oversight, no money for administrators, all funds staying local, without increasing current tax rates?"

WHEREAS, the Board of Trustees of the District (the "Board") has the power to authorize the issuance of bonds under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Bond Law"); and

WHEREAS, pursuant to the Bond Measure and the Bond Law, on June 14, 2017, the District issued its Election of 2016 General Obligation Bonds, Series A, in the aggregate principal amount of \$8,800,000; and

WHEREAS, pursuant to the Bond Measure and the Bond Law, on March 27, 2019, the District issued its Election of 2016 General Obligation Bonds, Series B, in the original aggregate principal amount of \$7,600,000; and

WHEREAS, the District wishes at this time to initiate proceedings for the issuance of a third series of Bonds pursuant to the Bond Measure and the Bond Law, in an aggregate principal amount not to exceed \$7,600,000 (the "Series C Bonds") as provided in this Resolution for the purpose of providing financing for projects which are authorized under the Bond Measure;

WHEREAS, the District intends to sell the Series C Bonds on a negotiated basis directly and on its own behalf in accordance with the Bond Law;

WHEREAS, in accordance with Government Code Section 5852.1, the Board has obtained and disclosed the information set forth in Appendix B hereto; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Hanford Elementary School District as follows:

ARTICLE I

DEFINITIONS; AUTHORITY

SECTION 1.01. *Definitions.* The terms defined in this Section 1.01, as used and capitalized herein, shall, for all purposes of this Resolution, have the meanings given them below, unless the context clearly requires some other meaning.

“Board” means the Board of Trustees of the District.

“Bond Counsel” means (a) the firm of Jones Hall, A Professional Law Corporation, or (b) any other attorney or firm of attorneys nationally recognized for expertise in rendering opinions as to the legality and tax status of securities issued by public entities.

“Bond Law” means Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California, commencing with Section 53506 of said Code, or such other law pursuant to which the Bonds may be issued, as in effect on the date of adoption hereof and as amended hereafter.

“Bond Measure” means Measure U, submitted to and approved by the requisite 55% of voters on November 8, 2016, under which the issuance of the Bonds has been authorized.

“Bond Purchase Agreement” means the Bond Purchase Agreement between the District and the Underwriter, under which the Underwriter agrees to purchase the Series C Bonds and pay the purchase price therefor.

“Building Fund” means the fund established and held by the County Treasurer under Section 3.03.

“Closing Date” means the date upon which there is a delivery of the Series C Bonds in exchange for the amount representing the purchase price of the Series C Bonds by the Underwriter.

“Continuing Disclosure Certificate” means the Continuing Disclosure Certificate which is executed and delivered by a District Representative on the Closing Date.

“Costs of Issuance” means all items of expense directly or indirectly payable by or reimbursable to the District and related to the authorization, issuance, sale and delivery of the Series C Bonds, including but not limited to the costs of preparation and reproduction of documents, printing expenses, filing and recording fees, initial fees and charges of the Paying Agent and its counsel, legal fees and charges, fees and disbursements of consultants and professionals, rating agency fees and any other cost, charge or fee in connection with the original issuance and sale of the Series C Bonds.

“County” means the County of Kings, a political subdivision of the State of California, duly organized and existing under the Constitution and laws of the State of California.

“County Treasurer” means the Kings County Treasurer-Tax Collector, or any authorized deputy thereof.

“Debt Service Fund” means the account established and held by the County Treasurer under Section 4.02.

“Depository” means (a) initially, DTC, and (b) any other Securities Depository acting as Depository under Section 2.09.

“Depository System Participant” means any participant in the Depository’s book-entry system.

“District” means the Hanford Elementary School District, a school district organized under the Constitution and laws of the State of California, and any successor thereto.

“District Representative” means the President of the Board, the Secretary to the Board, the Superintendent of the District, the Chief Business Official of the District, or any such officer’s designee, or any other person authorized by resolution of the Board of the District to act on behalf of the District with respect to this Resolution and the Bonds.

“DTC” means The Depository Trust Company, New York, New York, and its successors and assigns.

“Education Code” means the Education Code of the State of California, as in effect on the Closing Date or as thereafter amended from time to time.

“Federal Securities” means United States Treasury notes, bonds, bills or certificates of indebtedness, or any other obligations the timely payment of which is directly or indirectly guaranteed by the faith and credit of the United States of America.

“Government Code” means the Government Code of the State of California, as in effect on the Closing Date or as thereafter amended from time to time.

“Interest Payment Dates” with respect to any Bond means February 1 and August 1 in each year during the term of such Bond, commencing on the date set forth in the Bond Purchase Agreement, provided, however, that such dates are subject to modification as provided in the Bond Purchase Agreement.

“Office” means the office or offices of the Paying Agent for the payment of the Bonds and the administration of its duties hereunder. The Paying Agent may designate and re-designate the Office from time to time by written notice filed with the County and the District.

“Outstanding,” when used as of any particular time with reference to Series C Bonds, means all Series C Bonds except: (a) Series C Bonds theretofore canceled by the Paying Agent or surrendered to the Paying Agent for cancellation; (b) Series C Bonds paid or deemed to have been paid within the meaning of Section 9.02; and (c) Series C Bonds

in lieu of or in substitution for which other Series C Bonds have been authorized, executed, issued and delivered by the District under this Resolution.

“Owner” whenever used herein with respect to a Series C Bond, means the person in whose name the ownership of such Series C Bond is registered on the Registration Books.

“Paying Agent” means initially, U.S. Bank National Association, or thereafter any bank, trust company, national banking association or other financial institution appointed as paying agent for the Bonds in the manner provided in Article VI of this Resolution.

“Record Date” means the 15th day of the month preceding an Interest Payment Date, whether or not such day is a business day.

“Registration Books” means the records maintained by the Paying Agent for the registration of ownership and registration of transfer of the Series C Bonds under Section 2.08.

“Resolution” means this Resolution, as originally adopted by the Board and including all amendments hereto and supplements hereof which are duly adopted by the Board from time to time in accordance herewith.

“Securities Depositories” means DTC; and, in accordance with then current guidelines of the Securities and Exchange Commission, such other addresses and/or such other securities depositories as the District may designate in a Written Certificate of the District delivered to the Paying Agent.

“Series C Bonds” means the not to exceed \$7,600,000 aggregate principal amount of Hanford Elementary School District Election of 2016 General Obligation Bonds, Series C issued and at any time Outstanding under this Resolution.

“Tax Code” means the Internal Revenue Code of 1986 as in effect on the Closing Date or (except as otherwise referenced herein) as it may be amended to apply to obligations issued on the Closing Date, together with applicable proposed, temporary and final regulations promulgated, and applicable official public guidance published, under said Code.

“Underwriter” means Stifel, Nicolaus & Company, Incorporated, as original underwriter of the Series C Bonds upon the negotiated sale thereof, as designated pursuant to Section 3.01.

“Written Certificate of the District” means an instrument in writing signed by a District Representative or by any other officer of the District duly authorized by the District for that purpose.

SECTION 1.02. *Interpretation.*

(a) Unless the context otherwise indicates, words expressed in the singular include the plural and vice versa and the use of the neuter, masculine, or feminine gender is for convenience only and include the neuter, masculine or feminine gender, as appropriate.

(b) Headings of articles and sections herein and the table of contents hereof are solely for convenience of reference, do not constitute a part hereof and shall not affect the meaning, construction or effect hereof.

(c) All references herein to "Articles," "Sections" and other subdivisions are to the corresponding Articles, Sections or subdivisions of this Resolution; the words "herein," "hereof," "hereby," "hereunder" and other words of similar import refer to this Resolution as a whole and not to any particular Article, Section or subdivision hereof.

SECTION 1.03. *Authority for this Resolution; Findings.* This Resolution is entered into under the provisions of the Bond Law. The Board hereby certifies that all of the things, conditions and acts required to exist, to have happened or to have been performed precedent to and in the issuance of the Series C Bonds do exist, have happened or have been performed in due and regular time and manner as required by the laws of the State of California, and that the amount of the Series C Bonds, together with all other indebtedness of the District, does not exceed any limit prescribed by any laws of the State of California.

ARTICLE II

THE SERIES C BONDS

SECTION 2.01. *Authorization.* The Board hereby authorizes the issuance of the Series C Bonds in an aggregate principal amount not to exceed \$7,600,000 under and subject to the terms of Article XIII A, Section 1 paragraph (b) of the California Constitution, the Bond Law and this Resolution, for the purpose of raising money for the acquisition or improvement of educational facilities in accordance with the Bond Measure and to pay Costs of Issuance. This Resolution constitutes a continuing agreement between the District and the Owners of all of the Series C Bonds issued or to be issued hereunder and then Outstanding to secure the full and final payment of principal thereof and interest and premium, if any, on all Series C Bonds, subject to the covenants, agreements, provisions and conditions herein contained. The Series C Bonds shall be issued as current interest bonds and may be issued in one or more series as tax-exempt and/or taxable bonds, and shall be designated the "Hanford Elementary School District Election of 2016 General Obligation Bonds, Series C" together with such additional series designation as is approved by a District Representative to identify the Series C Bonds more particularly.

SECTION 2.02. Terms of Series C Bonds.

(a) Terms of Series C Bonds. The Series C Bonds will be issued as fully registered bonds, without coupons, in the denomination of \$5,000 each or any integral multiple thereof, but in an amount not to exceed the aggregate principal amount of Series C Bonds maturing in the year of maturity of the Series C Bond for which the denomination is specified. Series C Bonds will be lettered and numbered as the Paying Agent may prescribe. The Series C Bonds will be dated as of the Closing Date.

Interest on the Series C Bonds is payable semi-annually on each Interest Payment Date. Each Series C Bond will bear interest from the Interest Payment Date next preceding the date of registration and authentication thereof unless (i) it is authenticated

as of an Interest Payment Date, in which event it will bear interest from such date, or (ii) it is authenticated prior to an Interest Payment Date and after the close of business on the Record Date preceding such Interest Payment Date, in which event it will bear interest from such Interest Payment Date, or (iii) it is authenticated prior to the first Record Date, in which event it will bear interest from the Closing Date. Notwithstanding the foregoing, if interest on any Series C Bond is in default at the time of authentication thereof, such Series C Bond will bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment thereon.

(b) Maturities; Basis of Interest Calculation. The Series C Bonds will mature on August 1 (unless otherwise provided in the Bond Purchase Agreement) in the years and in the amounts, and will bear interest at the rates, as determined upon the sale thereof as provided in the Bond Purchase Agreement. The limits set forth in Section 3.01 relating to the maximum maturity and interest rates prescribed by the Bond Law and this Board shall be set forth in the Bond Purchase Agreement. Interest on the Series C Bonds will be calculated on the basis of a 360-day year comprised of twelve 30-day months.

The final maturity of the Series C Bonds shall not exceed the legal limit identified in the Bond Law, and if the final maturity is more than 30 years after the Closing Date, a District Representative is authorized to execute a certification confirming that the useful life of the facilities to be financed with the proceeds of the Series C Bonds which mature more than 30 years after the Closing Date equals or exceeds the final maturity date of said Series C Bonds.

(c) CUSIP Identification Numbers. CUSIP identification numbers will be imprinted on the Series C Bonds, but such numbers do not constitute a part of the contract evidenced by the Series C Bonds and any error or omission with respect thereto will not constitute cause for refusal of any purchaser to accept delivery of and pay for the Series C Bonds. In addition, failure on the part of the District to use such CUSIP numbers in any notice to Owners of the Series C Bonds will not constitute an event of default or any violation of the District's contract with such Owners and will not impair the effectiveness of any such notice.

(d) Payment. Interest on the Series C Bonds (including the final interest payment upon maturity or redemption) is payable by check, draft or wire of the Paying Agent mailed to the Owner thereof (which will be DTC so long as the Series C Bonds are held in the book-entry system of DTC) at such Owner's address as it appears on the Registration Books at the close of business on the preceding Record Date; except that at the written request of the Owner of at least \$1,000,000 aggregate principal amount of the Series C Bonds, which written request is on file with the Paying Agent as of any Record Date, interest on such Series C Bonds will be paid on the succeeding Interest Payment Date to such account as will be specified in such written request. Principal of and premium (if any) on the Series C Bonds is payable in lawful money of the United States of America upon presentation and surrender at the Office of the Paying Agent.

(e) Provisions of Bond Purchase Agreement to Control. Notwithstanding the foregoing provisions of this Section and the following provisions of Section 2.03, any of the terms of the Series C Bonds may be established or modified under the Bond Purchase Agreement, provided such terms are in conformity with the Bond Law. In the event of a conflict or inconsistency between this Resolution and the Bond Purchase Agreement or

other document of sale relating to the terms of the Series C Bonds, the provisions of the Bond Purchase Agreement or other document of sale will be controlling.

SECTION 2.03. *Redemption of Series C Bonds.*

(a) Optional Redemption Dates and Prices. The Series C Bonds are subject to redemption prior to maturity, at the option of the District, in whole or in part among maturities on such basis as designated by the District and by lot within a maturity, from any available source of funds, commencing on the dates and at the respective redemption prices as shall be designated in the Bond Purchase Agreement.

(b) Mandatory Sinking Fund Redemption. If the Bond Purchase Agreement specifies that any one or more maturities of the Series C Bonds are term bonds which are subject to mandatory sinking fund redemption, each such maturity of Series C Bonds shall be subject to such mandatory sinking fund redemption on August 1 (unless otherwise provided in the Bond Purchase Agreement) in each of the years and in the respective principal amounts as set forth in the Bond Purchase Agreement, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium) (unless otherwise provided in the Bond Purchase Agreement), together with interest accrued thereon to the date fixed for redemption. If any such term bonds are redeemed under the provisions of the preceding clause (a), the total amount of all future payments under this subsection (b) with respect to such term bonds shall be reduced by the aggregate principal amount of such term bonds so redeemed, to be allocated among such payments on a pro rata basis in integral multiples of \$5,000 in the manner determined by the District as set forth in written notice given by the District to the Paying Agent.

(c) Selection of Series C Bonds for Redemption. Whenever less than all of the Outstanding Series C Bonds of any one maturity are designated for redemption, the Paying Agent shall select the Outstanding Series C Bonds of such maturity to be redeemed by lot in any manner deemed fair by the Paying Agent. For purposes of such selection, each Bond will be deemed to consist of individual bonds of \$5,000 principal amount. The Series C Bonds may all be separately redeemed.

(d) Redemption Procedure. The Paying Agent will cause notice of any redemption to be mailed, first class mail, postage prepaid, at least 20 days but not more than 60 days prior to the date fixed for redemption, to the respective Owners of any Series C Bonds designated for redemption, at their addresses appearing on the Registration Books. Such notice may be a conditional notice of redemption and subject to rescission as set forth in clause (e) below. Such mailing is not a condition precedent to such redemption and the failure to mail or to receive any such notice will not affect the validity of the proceedings for the redemption of such Series C Bonds. In addition, the Paying Agent will give notice of redemption by telecopy or certified, registered or overnight mail to the Municipal Securities Rulemaking Board and each of the Securities Depositories at least two days prior to such mailing to the Series C Bond Owners.

Such notice shall state the redemption date and the redemption price and, if less than all of the then Outstanding Series C Bonds are to be called for redemption, shall designate the serial numbers of the Series C Bonds to be redeemed by giving the individual number of each Series C Bond or by stating that all Series C Bonds between two stated numbers, both inclusive, or by stating that all of the Series C Bonds of one or more maturities have been called for redemption, and shall require that such Series C

Bonds be then surrendered at the Office of the Paying Agent for redemption at the said redemption price, giving notice also that further interest on such Series C Bonds will not accrue from and after the redemption date.

Upon surrender of Series C Bonds redeemed in part only, the District shall execute and the Paying Agent shall authenticate and deliver to the Owner, at the expense of the District, a new Series C Bond or Bonds, of the same maturity, of authorized denominations in aggregate principal amount equal to the unredeemed portion of the Series C Bond or Bonds.

From and after the date fixed for redemption, if notice of such redemption has been duly given and funds available for the payment of the principal of and interest (and premium, if any) on the Series C Bonds so called for redemption have been duly provided, the Series C Bonds called for redemption will cease to be entitled to any benefit under this Resolution other than the right to receive payment of the redemption price, and no interest will accrue thereon on or after the redemption date specified in the notice. The Paying Agent will cancel all Series C Bonds redeemed under this Section and will furnish a certificate of cancellation to the District.

(e) Right to Rescind Notice of Redemption. The District has the right to rescind any notice of the optional redemption of Series C Bonds under subsection (a) of this Section by written notice to the Paying Agent on or prior to the date fixed for redemption. Any notice of redemption shall be cancelled and annulled if for any reason funds will not be or are not available on the date fixed for redemption for the payment in full of the Series C Bonds then called for redemption. The District and the Paying Agent shall have no liability to the Series C Bond Owners or any other party related to or arising from such rescission of redemption. The Paying Agent shall mail notice of such rescission of redemption in the same manner as the original notice of redemption was sent under subsection (d) of this Section.

SECTION 2.04. *Form of Series C Bonds.* The Series C Bonds, the form of the Paying Agent's certificate of authentication and registration and the form of assignment to appear thereon will be substantially in the forms, respectively, with necessary or appropriate variations, omissions and insertions, as permitted or required by this Resolution and the Bond Purchase Agreement, as are set forth in Appendix A attached hereto.

SECTION 2.05. *Execution of Series C Bonds.* The Series C Bonds shall be signed by the facsimile signature of the President of the Board and shall be attested by the facsimile signature of the Secretary of the Board. Only those Series C Bonds bearing a certificate of authentication and registration in the form set forth in Appendix A attached hereto, executed and dated by the Paying Agent, shall be valid or obligatory for any purpose or entitled to the benefits of this Resolution, and such certificate of the Paying Agent is conclusive evidence that the Series C Bonds so registered have been duly authenticated, registered and delivered hereunder and are entitled to the benefits of this Resolution.

SECTION 2.06. *Transfer of Series C Bonds.* Subject to Section 2.10, any Series C Bond may, in accordance with its terms, be transferred, upon the Registration Books, by the person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such Series C Bond for cancellation at the Office of the Paying Agent,

accompanied by delivery of a written instrument of transfer in a form approved by the Paying Agent, duly executed. The District may charge a reasonable sum for each new Series C Bond issued upon any transfer.

Whenever any Series C Bond or Bonds is surrendered for transfer, the District shall execute and the Paying Agent shall authenticate and deliver a new Series C Bond or Bonds, for like aggregate principal amount. No transfers of Series C Bonds shall be required to be made (a) 15 days prior to the date established by the Paying Agent for selection of Series C Bonds for redemption or (b) with respect to a Series C Bond which has been selected for redemption.

SECTION 2.07. *Exchange of Series C Bonds.* Series C Bonds may be exchanged at the principal Office of the Paying Agent for a like aggregate principal amount of Series C Bonds of authorized denominations and of the same maturity, together with a request for exchange signed by the owner or by a person legally empowered to do so in a form satisfactory to the Paying Agent. The District may charge a reasonable sum for each new Series C Bond issued upon any exchange (except in the cases of any exchange of temporary Series C Bonds for definitive Series C Bonds). No exchange of Series C Bonds is required to be made (a) 15 days prior to the date established by the Paying Agent for selection of Series C Bonds for redemption or (b) with respect to a Series C Bond after it has been selected for redemption.

SECTION 2.08. *Registration Books.* The Paying Agent shall keep or cause to be kept sufficient books for the registration and transfer of the Series C Bonds, which shall at all times be open to inspection by the District upon reasonable notice; and, upon presentation for such purpose, the Paying Agent shall, under such reasonable regulations as it may prescribe, register or transfer or cause to be registered or transferred, on said books, Series C Bonds as herein before provided.

SECTION 2.09. *Book-Entry System.* Except as provided below, DTC shall be the Owner of all of the Series C Bonds, and the Series C Bonds shall be registered in the name of Cede & Co. as nominee for DTC. The Series C Bonds shall be initially executed and delivered in the form of a single fully registered Series C Bond for each maturity date of the Series C Bonds in the full aggregate principal amount of the Series C Bonds maturing on such date. The Paying Agent and the District may treat DTC (or its nominee) as the sole and exclusive owner of the Series C Bonds registered in its name for all purposes of this Resolution, and neither the Paying Agent nor the District shall be affected by any notice to the contrary. The Paying Agent and the District have no responsibility or obligation to any Depository System Participant, any person claiming a beneficial ownership interest in the Series C Bonds under or through DTC or a Depository System Participant, or any other person which is not shown on the register of the District as being an owner, with respect to the accuracy of any records maintained by DTC or any Depository System Participant or the payment by DTC or any Depository System Participant by DTC or any Depository System Participant of any amount in respect of the principal or interest with respect to the Series C Bonds. The District shall cause to be paid all principal and interest with respect to the Series C Bonds only to DTC, and all such payments shall be valid and effective to fully satisfy and discharge the District's obligations with respect to the principal and interest with respect to the Series C Bonds to the extent of the sum or sums so paid. Except under the conditions noted below, no person other than DTC shall receive a Series C Bond. Upon delivery by DTC to the District of written

notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., the term "Cede & Co." in this Resolution shall refer to such new nominee of DTC.

If the District determines that it is in the best interest of the beneficial owners that they be able to obtain Series C Bonds and delivers a written certificate to DTC and the District to that effect, DTC shall notify the Depository System Participants of the availability through DTC of Series C Bonds. In such event, the District shall issue, transfer and exchange Series C Bonds as requested by DTC and any other owners in appropriate amounts.

DTC may determine to discontinue providing its services with respect to the Series C Bonds at any time by giving notice to the District and discharging its responsibilities with respect thereto under applicable law. Under such circumstances (if there is no successor securities depository), the District shall be obligated to deliver Series C Bonds as described in this Resolution. Whenever DTC requests the District to do so, the District will cooperate with DTC in taking appropriate action after reasonable notice to (a) make available one or more separate Series C Bonds evidencing the Series C Bonds to any Depository System Participant having Series C Bonds credited to its DTC account or (b) arrange for another securities depository to maintain custody of certificates evidencing the Series C Bonds.

Notwithstanding any other provision of this Resolution to the contrary, so long as any Series C Bond is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to the principal and interest with respect to such Series C Bond and all notices with respect to such Series C Bond shall be made and given, respectively, to DTC as provided in the representation letter delivered on the date of issuance of the Series C Bonds.

Section 2.10. *Transfer Under Book-Entry System: Discontinuation of Book-Entry System.* Registered ownership of the Series C Bonds, or any portion thereof, may not be transferred except as follows:

- (i) To any successor of Cede & Co., as nominee of DTC, or its nominee, or to any substitute depository designated pursuant to clause (ii) of this Section (a "substitute depository"); *provided that* any successor of Cede & Co., as nominee of DTC or substitute depository, shall be qualified under any applicable laws to provide the services proposed to be provided by it;
- (ii) To any substitute depository not objected to by the District, upon (1) the resignation of DTC or its successor (or any substitute depository or its successor) from its functions as depository, or (2) a determination by the County (upon consultation with the District) to substitute another depository for DTC (or its successor) because DTC or its successor (or any substitute depository or its successor) is no longer able to carry out its functions as depository; provided, that any such substitute depository shall be qualified under any applicable laws to provide the services proposed to be provided by it; or
- (iii) To any person upon (1) the resignation of DTC or its successor (or substitute depository or its successor) from its functions as depository, or (2) a determination by the District to remove DTC or its successor

(or any substitute depository or its successor) from its functions as depository.

ARTICLE III

SALE OF SERIES C BONDS; APPLICATION OF PROCEEDS

SECTION 3.01. Sale of Series C Bonds; Approval of Sale Documents.

(a) Negotiated Sale of Series C Bonds. Pursuant to Section 53508.7 of the Bond Law, the Board hereby expressly authorizes the negotiated sale of the Series C Bonds to the Underwriter. The Series C Bonds shall be sold pursuant to the Bond Purchase Agreement in substantially the form on file with the Clerk of the Board with such changes therein, deletions therefrom and modifications thereto as a District Representative may approve, such approval to be conclusively evidenced by the execution and delivery of the Bond Purchase Agreement; provided that the Bond Purchase Agreement shall contain the following terms:

- (i) the Series C Bonds shall bear a rate of interest of not to exceed 6.0% per annum;
- (ii) the Series C Bonds shall have a final maturity date of 40 years or less from the date of issuance (subject to subsection (e) below);
- (iii) the Series C Bonds shall have a ratio of total debt service to principal of not to exceed four to one; and
- (iv) the Underwriter's discount shall not exceed 0.55% of the principal amount of the Series C Bonds.

The Board hereby authorizes a District Representative to execute and deliver the final form of the Bond Purchase Agreement in the name and on behalf of the District.

(b) Reasons for Negotiated Sale. In accordance with Section 53508.7 of the Bond Law, the Board has determined to authorize the sale of the Series C Bonds at negotiated sale because a negotiated sale provides more flexibility to choose the time and date of the sale, which is advantageous in a volatile municipal bond market. A District Representative is hereby authorized to acknowledge a copy of the disclosure made by the Underwriter in compliance with Municipal Securities Rulemaking Board Rule G-17.

(c) Official Statement. The Board hereby approves, and hereby authorizes a District Representative to deem, nearly final, within the meaning of Rule 15c2-12 of the Securities Exchange Act of 1934, the Preliminary Official Statement describing the Series C Bonds in substantially the form on file with the Clerk of the Board. A District Representative is hereby authorized to execute an appropriate certificate stating that the Preliminary Official Statement has been deemed final within the meaning of Rule 15c2-12. A District Representative is hereby authorized and directed to approve any changes in or additions to a final form of said Official Statement, and the execution thereof by a District Representative shall be conclusive evidence of his or her approval of any such changes and additions. The Board hereby authorizes the distribution of the Official

Statement by the Underwriter. The final Official Statement shall be executed in the name and on behalf of the District by a District Representative.

(d) Estimates Regarding Assessed Valuations. As provided in Education Code Section 15270, the Series C Bonds may only be issued if the District projects at the time of issue that the tax rate levied to pay debt service on the Series C Bonds, together with other bonds issued pursuant to the Bond Measure, would not exceed \$30 per \$100,000 of assessed valuation. In making such projections, the District has estimated certain annual increases in the assessed value of taxable property within the District.

(e) Finding Regarding Useful Life. The Board hereby authorizes the issuance of any Series C Bonds which have a maturity greater than 30 years but not greater than 40 years pursuant to Government Code Section 53508.6 only if the useful life of the facility financed with the proceeds of the Series C Bonds equals or exceeds the maturity date of those Series C Bonds. A District Representative who is familiar with the projects to be financed with the proceeds of the Series C Bonds is authorized to make such determination and to execute a certificate to such effect in the event the Series C Bonds have a maturity greater than 30 years.

(f) Actions to Close Bond Issuance. Each District Representative and any and all other officers of the District are each authorized and directed in the name and on behalf of the District to execute and deliver any and all certificates, requisitions, agreements, notices, consents, warrants and other documents, which they or any of them might deem necessary or appropriate in order to consummate the lawful issuance, sale and delivery of the Series C Bonds, including but not limited to the execution and delivery of a document with respect to the engagement of the Paying Agent appointed hereby, and the payment of Costs of Issuance. Whenever in this Resolution any officer of the District is authorized to execute or countersign any document or take any action, such execution, countersigning or action may be taken on behalf of such officer by any person designated by such officer to act on his or her behalf if such officer is absent or unavailable.

SECTION 3.02. *Application of Proceeds of Sale of Series C Bonds.* The proceeds of the Series C Bonds shall be paid to the County Treasurer (excluding amounts to be used to pay some or all of the Costs of Issuance, which may be deposited as described in Section 3.05) on the Closing Date, and shall be applied by the County Treasurer as follows:

- (a) The portion of the proceeds representing the premium (if any) received by the County Treasurer on the sale of the Series C Bonds will be deposited in the Debt Service Fund established pursuant to Section 4.02.
- (b) All remaining proceeds received by the County Treasurer from the sale of the Series C Bonds will be deposited in the Building Fund established pursuant to Section 3.03.

At the option of the District, a portion of the proceeds to be used to pay Costs of Issuance may be deposited with a fiscal agent selected by the District, as provided in Section 15146(g) of the Education Code, in order to facilitate the payment of Costs of Issuance.

SECTION 3.03. *Building Fund.* The County Treasurer shall create and maintain a fund designated as the “Hanford Elementary School District Election of 2016, Series C Building Fund,” into which the proceeds from the sale of the Series C Bonds shall be deposited, to the extent required under Section 3.02(b). The County Treasurer shall maintain separate accounting for the proceeds of the Series C Bonds, including all earnings received from the investment thereof. Amounts credited to the Building Fund for the Series C Bonds shall be expended by the District solely for the financing of projects for which the Series C Bond proceeds are authorized to be expended under the Bond Measure (which includes related Costs of Issuance). All interest and other gain arising from the investment of proceeds of the Series C Bonds shall be retained in the Building Fund and used for the purposes thereof. Pursuant to a Written Certificate of the District filed with the County Treasurer, any amounts remaining on deposit in the Building Fund and not needed for the purposes thereof shall be withdrawn from the Building Fund and transferred to the Debt Service Fund, to be applied to pay the principal of and interest on the Series C Bonds.

If excess amounts remain on deposit in the Building Fund after payment in full of the Series C Bonds, any such excess amounts shall be transferred to the general fund of the District, to be applied for the purposes for which the Series C Bonds have been authorized or otherwise in accordance with the Bond Law.

SECTION 3.04. *Professionals; Estimated Financing Costs.* The firm of Jones Hall, A Professional Law Corporation, has previously been engaged to act as the District’s bond counsel and disclosure counsel, and the firm of Isom Advisors, a Division of Urban Futures, Inc. has previously been engaged to act as the District’s financial advisor, in connection with the issuance and sale of the Series C Bonds. The estimated costs of issuance associated with the bond sale are \$165,000, which includes bond counsel and disclosure counsel fees, costs of printing the Official Statement, financial advisor fees, rating agency fees, and paying agent fees, but which do not include underwriting fees and the cost of municipal bond insurance, if obtained.

SECTION 3.05. *Costs of Issuance Agreement.* In order to facilitate the payment of all or some Costs of Issuance, the Board hereby authorizes a District Representative to enter into or acknowledge an agreement, designating a bank identified therein, to serve as a custodian for receipt of a portion of the proceeds of the Series C Bonds to pay all or a portion of Costs of Issuance.

ARTICLE IV

SECURITY FOR THE SERIES C BONDS; DEBT SERVICE FUND

SECTION 4.01. *Security for the Series C Bonds.* The Series C Bonds are general obligations of the District. The Board has the power to direct the County to levy and collect *ad valorem* taxes upon all property within the District that is subject to taxation by the District, without limitation of rate or amount (except certain personal property which is taxable at limited rates), for the payment of the Series C Bonds and the interest and redemption premium (if any) thereon. The District hereby directs the County to levy on all the taxable property in the District, in addition to all other taxes, a continuing direct and *ad*

valorem tax annually during the period the Series C Bonds are Outstanding in an amount sufficient to pay the principal of and interest on the Series C Bonds when due, including the principal of any Series C Bonds upon the mandatory sinking fund redemption thereof under Section 2.03(b), which moneys when collected will be paid to the County Treasurer and placed in the Debt Service Fund. Additionally, the County is directed to include in the tax levy the expense of paying the Series C Bonds elsewhere than at the office of the County Treasurer.

The principal of and interest and redemption premium (if any) on the Series C Bonds does not constitute a debt of the County, the State of California, or any of its political subdivisions other than the District, or any of the officers, agents or employees thereof. Neither the County, the State of California, any of its political subdivisions nor any of the officers, agents or employees thereof are liable for the Series C Bonds. In no event are the principal of and interest and redemption premium (if any) on Series C Bonds payable out of any funds or properties of the District other than *ad valorem* taxes levied on taxable property in the District. The Series C Bonds, including the interest thereon, are payable solely from taxes levied under Sections 15250 and 15252 of the Education Code.

SECTION 4.02. *Establishment of Debt Service Fund.* The District hereby directs the County Treasurer to establish, hold and maintain a fund to be known as the "Hanford Elementary School District Election of 2016, Series C Debt Service Fund," which the County Treasurer shall maintain as a separate account, distinct from all other funds of the County and the District. All taxes levied by the County, at the request of the District, for the payment of the principal of and interest and premium (if any) on the Series C Bonds shall be deposited in the Debt Service Fund by the County promptly upon apportionment of said levy.

The Debt Service Fund is hereby pledged for the payment of the principal of and interest on the Series C Bonds when and as the same become due, including the principal of any term Series C Bonds required to be paid upon the mandatory sinking fund redemption thereof. Amounts in the Debt Service Fund shall be transferred by the County to the Paying Agent to the extent required to pay the principal of and interest and redemption premium (if any) on the Series C Bonds when due. In addition, amounts on deposit in the Debt Service Fund shall be applied to pay the fees and expenses of the Paying Agent insofar as permitted by law, including specifically by Section 15232 of the Education Code.

SECTION 4.03. *Disbursements From Debt Service Fund.* The County Treasurer shall administer the Debt Service Fund and make disbursements therefrom in the manner set forth in this Section. The County Treasurer shall transfer amounts on deposit in the Debt Service Fund, to the extent necessary to pay the principal of and interest on the Series C Bonds when due and payable, to the Paying Agent which, in turn, shall pay such moneys to DTC to pay the principal of and interest on the Series C Bonds. DTC will thereupon make payments of principal and interest on the Series C Bonds to the DTC Participants who will thereupon make payments of principal and interest to the beneficial owners of the Series C Bonds. Any moneys remaining in the Debt Service Fund after the Series C Bonds and the interest thereon have been paid, or provision for such payment has been made, shall be transferred to the general fund of the District, upon the order of the County Auditor, as provided in Section 15234 of the Education Code.

SECTION 4.04. *Investments.* All moneys held in any of the funds or accounts established with the County hereunder will be invested in in accordance with the investment policies of the County, as such policies exist at the time of investment. Obligations purchased as an investment of moneys in any fund or account will be deemed to be part of such fund or account.

All interest or gain derived from the investment of amounts in any of the funds or accounts established hereunder shall be deposited in the fund or account from which such investment was made, and shall be expended for the purposes thereof. The County Treasurer has no responsibility in the reporting, reconciling and monitoring of the investment of the proceeds of the Series C Bonds.

The District covenants that all investments of amounts deposited in any fund or account created by or under this Resolution, or otherwise containing proceeds of the Series C Bonds, shall be acquired and disposed of at the Fair Market Value thereof. For purposes of this Section, the term "Fair Market Value" shall mean, with respect to any investment, the price at which a willing buyer would purchase such investment from a willing seller in a bona fide, arm's length transaction (determined as of the date the contract to purchase or sell the investment becomes binding) if the investment is traded on an established securities market (within the meaning of Section 1273 of the Tax Code) and, otherwise, the term "Fair Market Value" means the acquisition price in a bona fide arm's length transaction (as described above) if (i) the investment is a certificate of deposit that is acquired in accordance with applicable regulations under the Tax Code, (ii) the investment is an agreement with specifically negotiated withdrawal or reinvestment provisions and a specifically negotiated interest rate (for example, a guaranteed investment contract, a forward supply contract or other investment agreement) that is acquired in accordance with applicable regulations under the Tax Code, or (iii) the investment is a United States Treasury Security - State and Local Government Series that is acquired in accordance with applicable regulations of the United States Bureau of Public Debt.

ARTICLE V

OTHER COVENANTS OF THE DISTRICT

SECTION 5.01. *Punctual Payment.* The Board hereby directs the County to levy *ad valorem* taxes, as provided in Section 15250 of the Education Code, so as to enable the District to punctually pay, or cause to be paid, the principal of and interest on the Series C Bonds, in conformity with the terms of the Series C Bonds and of this Resolution. Nothing herein contained shall prevent the District from making advances of its own moneys howsoever derived to any of the uses or purposes permitted by law.

SECTION 5.02. *Books and Accounts; Financial Statements.* The District will keep, or cause to be kept, proper books of record and accounts, separate from all other records and accounts of the District in which complete and correct entries are made of all transactions relating to the expenditure of the proceeds of the Series C Bonds. Such books of record and accounts shall at all times during business hours be subject to the inspection of the Paying Agent and the Owners of not less than 10% in aggregate principal

amount of the Series C Bonds then Outstanding, or their representatives authorized in writing.

SECTION 5.03. *Protection of Security and Rights of Series C Bond Owners.* The District will preserve and protect the security of the Series C Bonds and the rights of the Series C Bond Owners, and will warrant and defend their rights against all claims and demands of all persons. Following the issuance of the Series C Bonds by the District, the Series C Bonds shall be incontestable by the District.

SECTION 5.04. *Tax Covenants.*

(a) Private Activity Bond Limitation. The District shall assure that the proceeds of the Series C Bonds are not so used as to cause the Series C Bonds to satisfy the private business tests of Section 141(b) of the Tax Code or the private loan financing test of Section 141(c) of the Tax Code.

(b) Federal Guarantee Prohibition. The District shall not take any action or permit or suffer any action to be taken if the result of the same would be to cause any of the Series C Bonds to be "federally guaranteed" within the meaning of Section 149(b) of the Tax Code.

(c) No Arbitrage. The District shall not take, or permit or suffer to be taken by the Paying Agent or the County or otherwise, any action with respect to the proceeds of the Series C Bonds which, if such action had been reasonably expected to have been taken, or had been deliberately and intentionally taken, on the Closing Date would have caused the Series C Bonds to be "arbitrage bonds" within the meaning of Section 148 of the Tax Code.

(d) Maintenance of Tax-Exemption. The District shall take all actions necessary to assure the exclusion of interest on the Series C Bonds from the gross income of the Owners of the Series C Bonds to the same extent as such interest is permitted to be excluded from gross income under the Tax Code as in effect on the Closing Date.

(e) Exemption from Rebate Requirement. The District is a governmental unit with the power to impose taxes of general applicability which, when collected, may be used for general purposes of the District; the Series C Bonds are not private activity bonds within the meaning of section 141 of the Internal Revenue Code of 1986 (the "Code"); and ninety-five percent (95%) of the Net Sale Proceeds of the Series C Bonds are to be used for local governmental activities of the District. The aggregate face amount (or, issue prices, in the case of issues with a net original issue discount or net original issue premium in excess of two percent (2%) of the principal amount of the issue, excluding original issue premium used for reasonable underwriter's compensation) of all tax-exempt obligations (other than private activity bonds as defined in section 141 of the Code) issued by the District, including all subordinate entities of the District and all entities which may issue obligations on behalf of the District, during the calendar year during which the Series C Bonds are being issued, is not reasonably expected to exceed \$15,000,000, of which no more than \$5,000,000 is for other than the construction of public school facilities, excluding, however, that portion of current refunding obligations having a principal amount not in excess of the principal amount of the refunded obligation. By reason of the statements set forth in this subparagraph, the District will not rebate excess investment earnings, if any, to the federal government.

(f) Small Issuer Exemption from Bank Nondeductibility Restriction. The District hereby designates the Series C Bonds for purposes of paragraph (3) of section 265(b) of the Tax Code and represents that not more than \$10,000,000 aggregate principal amount of obligations the interest on which is excludable (under section 103(a) of the Tax Code) from gross income for federal income tax purposes (excluding (i) private activity bonds, as defined in section 141 of the Tax Code, except certain qualified 501(c)(3) bonds as defined in section 145 of the Tax Code and (ii) current refunding obligations to the extent the amount of the refunding obligation does not exceed the outstanding amount of the refunded obligation), including the Series C Bonds, has been or will be issued by the District, including all subordinate entities of the District, during the calendar year 2020. If the District determines prior to the sale of the Series C Bonds that obligations which exceed \$10,000,000 aggregate principal amount will be issued in calendar year 2020, the District Representative shall provide in the Bond Purchase Agreement that the Series C Bonds are not bank qualified.

SECTION 5.05. *Continuing Disclosure.* The District hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate, which shall be executed by a District Representative and delivered on the Closing Date. Notwithstanding any other provision of this Resolution, failure of the District to comply with the Continuing Disclosure Certificate does not constitute a default by the District hereunder or under the Series C Bonds; however, any Participating Underwriter (as that term is defined in the Continuing Disclosure Certificate) or any holder or beneficial owner of the Series C Bonds may, take such actions as may be necessary and appropriate to compel performance, including seeking mandate or specific performance by court order.

SECTION 5.06. *CDIAC Annual Reporting.* The District hereby covenants and agrees that it will comply with and the provisions of California Government Code Section 8855 subdivision (k) with respect to annual reporting to the California Debt and Investment Advisory Commission. Said reporting will occur at the times and include the types of information as set forth therein. Notwithstanding any other provision of this Resolution, failure of the District to comply with said reporting does not constitute a default by the District hereunder or under the Series C Bonds.

SECTION 5.07. *Further Assurances.* The District will adopt, make, execute and deliver any and all such further resolutions, instruments and assurances as may be reasonably necessary or proper to carry out the intention or to facilitate the performance of this Resolution, and for the better assuring and confirming unto the Owners of the Series C Bonds of the rights and benefits provided in this Resolution.

ARTICLE VI

THE PAYING AGENT

SECTION 6.01. *Appointment of Paying Agent.* U.S. Bank National Association is hereby appointed to act as initial Paying Agent for the Series C Bonds and, in such capacity, shall also act as registration agent and authentication agent for the Series C Bonds. The Paying Agent undertakes to perform such duties, and only such duties, as are specifically set forth in this Resolution, and even during the continuance of an event

of default with respect to the Series C Bonds, no implied covenants or obligations shall be read into this Resolution against the Paying Agent. The Paying Agent shall signify its acceptance of the duties and obligations imposed upon it by the District by executing and delivering to the District a certificate or agreement to that effect.

The District may remove the Paying Agent initially appointed, and any successor thereto, and may appoint a successor or successors thereto, but any such successor, if not the County, shall be a bank or trust company doing business and having an office in the State of California, having a combined capital (exclusive of borrowed capital) and surplus of at least \$50,000,000, and subject to supervision or examination by federal or state authority. If such bank or trust company publishes a report of condition at least annually, under law or to the requirements of any supervising or examining authority above referred to, then for the purposes of this Section 6.01 the combined capital and surplus of such bank or trust company shall be deemed to be its combined capital and surplus as set forth in its most recent report of condition so published.

The Paying Agent may at any time resign by giving written notice to the District and the Series C Bond Owners of such resignation. Upon receiving notice of such resignation, the District shall promptly appoint a successor Paying Agent by an instrument in writing. Any resignation or removal of the Paying Agent and appointment of a successor Paying Agent will become effective upon acceptance of appointment by the successor Paying Agent.

Any bank, national association, federal savings association, or trust company into which the Paying Agent may be merged or converted or with which it may be consolidated or any bank, national association, federal savings association, or trust company resulting from any merger, conversion or consolidation to which it shall be a party or any bank, national association, federal savings association, or trust company to which the Paying Agent may sell or transfer all or substantially all of its corporate trust business, provided such bank, federal savings association, or trust company shall be eligible as described in this Section 6.01 shall be the successor to such Paying Agent, without the execution or filing of any paper or any further act, anything herein to the contrary notwithstanding.

SECTION 6.02. *Paying Agent May Hold Series C Bonds.* The Paying Agent may become the owner of any of the Series C Bonds in its own or any other capacity with the same rights it would have if it were not Paying Agent.

SECTION 6.03. *Liability of Agents.* The recitals of facts, covenants and agreements herein and in the Series C Bonds contained shall be taken as statements, covenants and agreements of the District, and the Paying Agent assumes no responsibility for the correctness of the same, nor makes any representations as to the validity or sufficiency of this Resolution or of the Series C Bonds, nor shall incur any responsibility in respect thereof, other than as set forth in this Resolution. The Paying Agent is not liable in connection with the performance of its duties hereunder, except for its own negligence or willful default.

In the absence of bad faith, the Paying Agent may conclusively rely, as to the truth of the statements and the correctness of the opinions expressed therein, upon certificates or opinions furnished to the Paying Agent and conforming to the requirements of this Resolution.

The Paying Agent is not liable for any error of judgment made in good faith by a responsible officer of its corporate trust department in the absence of the negligence of the Paying Agent.

No provision of this Resolution shall require the Paying Agent to expend or risk its own funds or otherwise incur any financial liability in the performance of any of its duties hereunder, or in the exercise of any of its rights or powers, if it has reasonable grounds for believing that repayment of such funds or adequate indemnity against such risk or liability is not reasonably assured to it.

The Paying Agent may execute any of the powers hereunder or perform any duties hereunder either directly or by or through agents or attorneys and the Paying Agent is not responsible for any misconduct or negligence on the part of any agent or attorney appointed with due care by it hereunder.

SECTION 6.04. *Notice to Paying Agent.* The Paying Agent may rely and shall be protected in acting or refraining from acting upon any notice, resolution, request, consent, order, certificate, report, warrant, bond or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or proper parties. The Paying Agent may consult with counsel, who may be counsel to the District, with regard to legal questions, and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance therewith.

Whenever in the administration of its duties under this Resolution the Paying Agent shall deem it necessary or desirable that a matter be proved or established prior to taking or suffering any action hereunder, such matter (unless other evidence in respect thereof be herein specifically prescribed) may, in the absence of bad faith on the part of the Paying Agent, be deemed to be conclusively proved and established by a certificate of the District, and such certificate shall be full warrant to the Paying Agent for any action taken or suffered under the provisions of this Resolution upon the faith thereof, but in its discretion the Paying Agent may, in lieu thereof, accept other evidence of such matter or may require such additional evidence as to it may seem reasonable.

SECTION 6.05. *Compensation; Indemnification.* The District shall pay to the Paying Agent from time to time reasonable compensation for all services rendered under this Resolution, and also all reasonable expenses, charges, counsel fees and other disbursements, including those of their attorneys, agents and employees, incurred in and about the performance of their powers and duties under this Resolution. The District further agrees to indemnify and save the Paying Agent harmless against any liabilities which it may incur in the exercise and performance of its powers and duties hereunder which are not due to its negligence or bad faith.

ARTICLE VII

REMEDIES OF SERIES C BOND OWNERS

SECTION 7.01. *Remedies of Series C Bond Owners.* Any Series C Bond Owner has the right, for the equal benefit and protection of all Series C Bond Owners similarly situated:

- (a) by mandamus, suit, action or proceeding, to compel the District and its members, officers, agents or employees to perform each and every term, provision and covenant contained in this Resolution and in the Series C Bonds, and to require the carrying out of any or all such covenants and agreements of the District and the fulfillment of all duties imposed upon it;
- (b) by suit, action or proceeding in equity, to enjoin any acts or things which are unlawful, or the violation of any of the Series C Bond Owners' rights; or
- (c) upon the happening and continuation of any default by the District hereunder or under the Series C Bonds, by suit, action or proceeding in any court of competent jurisdiction, to require the District and its members and employees to account as if it and they were the trustees of an express trust.

SECTION 7.02. *Remedies Not Exclusive.* No remedy herein conferred upon the Owners of Series C Bonds is exclusive of any other remedy. Each and every remedy is cumulative and may be exercised in addition to every other remedy given hereunder or thereafter conferred on the Series C Bond Owners.

SECTION 7.03. *Non-Waiver.* Nothing in this Article VII or in any other provision of this Resolution or in the Series C Bonds, affects or impairs the obligation of the District, which is absolute and unconditional, to pay the principal of and interest on the Series C Bonds to the respective Owners of the Series C Bonds at the respective dates of maturity, as herein provided, or affects or impairs the right of action against the District, which is also absolute and unconditional, of such Owners to institute suit against the District to enforce such payment by virtue of the contract embodied in the Series C Bonds.

A waiver of any default by any Series C Bond Owner shall not affect any subsequent default or impair any rights or remedies on the subsequent default. No delay or omission of any Owner of any of the Series C Bonds to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver of any such default or an acquiescence therein, and every power and remedy conferred upon the Series C Bond Owners by this Article VII may be enforced and exercised from time to time and as often as shall be deemed expedient by the Owners of the Series C Bonds.

If a suit, action or proceeding to enforce any right or exercise any remedy be abandoned or determined adversely to the Series C Bond Owners, the District and the

Series C Bond Owners shall be restored to their former positions, rights and remedies as if such suit, action or proceeding had not been brought or taken.

ARTICLE VIII

AMENDMENT OF THIS RESOLUTION

SECTION 8.01. *Amendments Effective Without Consent of the Owners.* The Board may amend this Resolution from time to time, without the consent of the Owners of the Series C Bonds, for any one or more of the following purposes:

- (a) To add to the covenants and agreements of the District in this Resolution, other covenants and agreements to be observed by the District which are not contrary to or inconsistent with this Resolution as theretofore in effect;
- (b) To confirm, as further assurance, any pledge under, and to subject to any lien or pledge created or to be created by, this Resolution, of any moneys, securities or funds, or to establish any additional funds or accounts to be held under this Resolution;
- (c) To cure any ambiguity, supply any omission, substitute any party, or cure or correct any defect or inconsistent provision in this Resolution, in a manner which does not materially adversely affect the interests of the Series C Bond Owners in the opinion of Bond Counsel filed with the District; or
- (d) To make such additions, deletions or modifications as may be necessary or desirable to assure exemption from federal income taxation of interest on the Series C Bonds.

SECTION 8.02. *Amendments Effective With Consent of the Owners.* The Board may amend this Resolution from time to time for any purpose not set forth in Section 8.01, with the written consent of the Owners of a majority in aggregate principal amount of the Series C Bonds Outstanding at the time such consent is given. Without the consent of all the Owners of such Series C Bonds, no such modification or amendment shall permit (a) a change in the terms of maturity of the principal of any Outstanding Series C Bonds or of any interest payable thereon or a reduction in the principal amount thereof or in the rate of interest thereon, (b) a reduction of the percentage of Series C Bonds the consent of the Owners of which is required to effect any such modification or amendment, (c) a change in any of the provisions in Section 7.01 or (d) a reduction in the amount of moneys pledged for the repayment of the Series C Bonds, and no right or obligation of any Paying Agent may be changed or modified without its written consent.

ARTICLE IX

MISCELLANEOUS

SECTION 9.01. *Benefits of Resolution Limited to Parties.* Nothing in this Resolution, expressed or implied, gives any person other than the District, the County, the Paying Agent and the Owners of the Series C Bonds, any right, remedy, claim under or by reason of this Resolution. The covenants, stipulations, promises or agreements in this Resolution are for the sole and exclusive benefit of the Owners of the Series C Bonds.

SECTION 9.02. *Defeasance of Series C Bonds.*

(a) Discharge of Resolution. Any or all of the Series C Bonds may be paid by the District in any of the following ways, provided that the District also pays or causes to be paid any other sums payable hereunder by the District:

- (i) by paying or causing to be paid the principal or redemption price of and interest on such Series C Bonds, as and when the same become due and payable;
- (ii) by irrevocably depositing, in trust, at or before maturity, money or securities in the necessary amount (as provided in Section 9.02(c) hereof) to pay or redeem such Series C Bonds; or
- (iii) by delivering such Series C Bonds to the Paying Agent for cancellation by it.

If the District pays all Outstanding Series C Bonds and also pays or causes to be paid all other sums payable hereunder by the District, then and in that case, at the election of the District (evidenced by a certificate of a District Representative filed with the Paying Agent, signifying the intention of the District to discharge all such indebtedness and this Resolution), and notwithstanding that any Series C Bonds have not been surrendered for payment, this Resolution and other assets made under this Resolution and all covenants, agreements and other obligations of the District under this Resolution shall cease, terminate, become void and be completely discharged and satisfied, except only as provided in Section 9.02(b). In such event, upon request of the District, the Paying Agent shall cause an accounting for such period or periods as may be requested by the District to be prepared and filed with the District and shall execute and deliver to the District all such instruments as may be necessary to evidence such discharge and satisfaction, and the Paying Agent shall pay over, transfer, assign or deliver to the District all moneys or securities or other property held by it under this Resolution which are not required for the payment or redemption of Series C Bonds not theretofore surrendered for such payment or redemption.

(b) Discharge of Liability on Series C Bonds. Upon the deposit, in trust, at or before maturity, of money or securities in the necessary amount (as provided in Section 9.02(c) hereof) to pay or redeem any Outstanding Series C Bond (whether upon or prior to its maturity or the redemption date of such Series C Bond), provided that, if such Series C Bond is to be redeemed prior to maturity, notice of such redemption has been given as provided in Section 2.03 or provision satisfactory to the Paying Agent has been made for

the giving of such notice, then all liability of the District in respect of such Series C Bond shall cease and be completely discharged, except only that thereafter the Owner thereof shall be entitled only to payment of the principal of and interest on such Series C Bond by the District, and the District shall remain liable for such payment, but only out of such money or securities deposited with the Paying Agent as aforesaid for such payment, provided further, however, that the provisions of Section 9.02(d) shall apply in all events.

The District may at any time surrender to the Paying Agent for cancellation by it any Series C Bonds previously issued and delivered, which the District may have acquired in any manner whatsoever, and such Series C Bonds, upon such surrender and cancellation, shall be deemed to be paid and retired.

(c) Deposit of Money or Securities with Paying Agent. Whenever in this Resolution it is provided or permitted that there be deposited with or held in trust by the Paying Agent money or securities in the necessary amount to pay or redeem any Series C Bonds, the money or securities so to be deposited or held may include money or securities held by the Paying Agent in the funds and accounts established under this Resolution and shall be:

- (i) lawful money of the United States of America in an amount equal to the principal amount of such Series C Bonds and all unpaid interest thereon to maturity, except that, in the case of Series C Bonds which are to be redeemed prior to maturity and in respect of which notice of such redemption has been given as provided in Section 2.03 or provision satisfactory to the Paying Agent has been made for the giving of such notice, the amount to be deposited or held shall be the principal amount or redemption price of such Series C Bonds and all unpaid interest thereon to the redemption date; or
- (ii) Federal Securities (not callable by the issuer thereof prior to maturity) the principal of and interest on which when due, in the opinion of a certified public accountant delivered to the District, will provide money sufficient to pay the principal or redemption price of and all unpaid interest to maturity, or to the redemption date, as the case may be, on the Series C Bonds to be paid or redeemed, as such principal or redemption price and interest become due, provided that, in the case of Series C Bonds which are to be redeemed prior to the maturity thereof, notice of such redemption has been given as provided in Section 2.03 or provision satisfactory to the Paying Agent has been made for the giving of such notice.

Such amounts of money and investments in escrow or trust shall be in an amount which is certified by a certified public accountant to be sufficient to meet the requirements of Government Code Section 53558.

(d) Payment of Series C Bonds After Discharge of Resolution. Notwithstanding any provisions of this Resolution, any moneys held by the Paying Agent in trust for the payment of the principal or redemption price of, or interest on, any Series C Bonds and remaining unclaimed for two years after the principal of all of the Series C Bonds has become due and payable (whether at maturity or upon call for redemption), if such moneys were so held at such date, or two years after the date of deposit of such moneys if

deposited after said date when all of the Series C Bonds became due and payable, shall, upon request of the District, be repaid to the District free from the trusts created by this Resolution, and all liability of the Paying Agent with respect to such moneys shall thereupon cease; *provided, however*, that before the repayment of such moneys to the District as aforesaid, the Paying Agent may (at the cost of the District) first mail to the Owners of all Series C Bonds which have not been paid at the addresses shown on the Registration Books a notice in such form as may be deemed appropriate by the Paying Agent, with respect to the Series C Bonds so payable and not presented and with respect to the provisions relating to the repayment to the District of the moneys held for the payment thereof. Thereafter, the District shall remain liable to the Owners for payment of any amounts due on the Series C Bonds, which amounts shall be deemed to be paid by the District from moneys remitted to it by the Paying Agent under this subsection (d).

SECTION 9.03. *Execution of Documents and Proof of Ownership by Series C Bond Owners.* Any request, declaration or other instrument which this Resolution may require or permit to be executed by Series C Bond Owners may be in one or more instruments of similar tenor, and shall be executed by Series C Bond Owners in person or by their attorneys appointed in writing.

Except as otherwise herein expressly provided, the fact and date of the execution by any Series C Bond Owner or his attorney of such request, declaration or other instrument, or of such writing appointing such attorney, may be proved by the certificate of any notary public or other officer authorized to take acknowledgments of deeds to be recorded in the state in which he purports to act, that the person signing such request, declaration or other instrument or writing acknowledged to him the execution thereof, or by an affidavit of a witness of such execution, duly sworn to before such notary public or other officer.

Except as otherwise herein expressly provided, the ownership of registered Series C Bonds and the amount, maturity, number and date of holding the same shall be proved by the Registration Books.

Any request, declaration or other instrument or writing of the Owner of any Series C Bond shall bind all future Owners of such Series C Bond in respect of anything done or suffered to be done by the District or the Paying Agent in good faith and in accordance therewith.

SECTION 9.04. *Waiver of Personal Liability.* No Board member, officer, agent or employee of the District shall be individually or personally liable for the payment of the principal of or interest on the Series C Bonds; but nothing herein contained shall relieve any such Board member, officer, agent or employee from the performance of any official duty provided by law.

SECTION 9.05. *Limited Duties of County; Indemnification.* The County (including its officers, agents and employees) shall undertake only those duties of the County under this Resolution which are specifically set forth in this Resolution and in applicable provisions of the Bond Law and the Education Code, and even during the continuance of an event of default with respect to the Series C Bonds, no implied covenants or obligations shall be read into this Resolution against the County (including its officers, agents and employees).

The District further agrees to indemnify, defend and save the County (including its officers, agents and employees) harmless against any and all liabilities, costs, expenses, damages and claims which it may incur in the exercise and performance of its powers and duties hereunder which are not due to its negligence or bad faith.

SECTION 9.06. *Destruction of Canceled Series C Bonds.* Whenever in this Resolution provision is made for the surrender to the District of any Series C Bonds which have been paid or canceled under the provisions of this Resolution, a certificate of destruction duly executed by the Paying Agent shall be deemed to be the equivalent of the surrender of such canceled Series C Bonds and the District shall be entitled to rely upon any statement of fact contained in any certificate with respect to the destruction of any such Series C Bonds therein referred to.

SECTION 9.07. *Partial Invalidity.* If any section, paragraph, sentence, clause or phrase of this Resolution shall for any reason be held illegal or unenforceable, such holding shall not affect the validity of the remaining portions of this Resolution. The District hereby declares that it would have adopted this Resolution and each and every other section, paragraph, sentence, clause or phrase hereof and authorized the issue of the Series C Bonds pursuant thereto irrespective of the fact that any one or more sections, paragraphs, sentences, clauses, or phrases of this Resolution may be held illegal, invalid or unenforceable. If, by reason of the judgment of any court, the District is rendered unable to perform its duties hereunder, all such duties and all of the rights and powers of the District hereunder shall be assumed by and vest in the chief financial officer of the District in trust for the benefit of the Series C Bond Owners.

SECTION 9.08. *Application of Provisions to Taxable Bonds.* Whenever in this Resolution reference is made to the payment of the principal of and interest on the Series C Bonds, such reference shall be adjusted, as applicable, to assume the taxation of Federal interest to such Series C Bonds issued on a Federally taxable bases.

SECTION 9.09. *Effective Date of Resolution.* This Resolution shall take effect from and after the date of its passage and adoption.

* * * * *

PASSED AND ADOPTED on September 9, 2020, by the following vote:

AYES:

NOES:

ABSENT:

President of the Board of Trustees
Hanford Elementary School District,
Kings County, California

ATTEST:

Secretary to the Board of Trustees
Hanford Elementary School District,
Kings County, California

APPENDIX A
FORM OF SERIES C BOND

REGISTERED BOND NO. _____

\$_____

HANFORD ELEMENTARY SCHOOL DISTRICT
(Kings County, California)
ELECTION OF 2016 GENERAL OBLIGATION BOND, SERIES C
(Bank Qualified)

INTEREST RATE
 PER ANNUM:

MATURITY DATE:

DATED DATE:

CUSIP:

REGISTERED OWNER:

PRINCIPAL AMOUNT: *** _____ DOLLARS***

The Hanford Elementary School District (the "District"), located in the County of Kings (the "County"), for value received, hereby promises to pay to the Registered Owner named above, or registered assigns, the principal amount on the Maturity Date, each as stated above, and interest thereon, calculated on a 30/360 day basis, until the principal amount is paid or provided for, at the Interest Rate stated above, such interest to be paid on February 1 and August 1 of each year, commencing February 1, 2021 (the "Interest Payment Dates"). This Bond will bear interest from the Interest Payment Date next preceding the date of authentication hereof, unless (a) it is authenticated as of a business day following the 15th day of the month immediately preceding any Interest Payment Date and on or before such Interest Payment Date, in which event it shall bear interest from such Interest Payment Date, or (b) it is authenticated on or before January 15, 2021, in which event it shall bear interest from the Dated Date referred to above.

Principal hereof is payable at the corporate trust office of the paying agent for the Bonds (the "Paying Agent"), initially being U.S. Bank National Association. Interest hereon (including the final interest payment upon maturity) is payable by check or draft of the Paying Agent mailed by first-class mail to the Owner at the Owner's address as it appears on the registration books maintained by the Paying Agent as of the close of business on the 15th day of the month next preceding such Interest Payment Date (the "Record Date"), or at such other address as the Owner may have filed with the Paying Agent for that purpose.

This Bond is one of a duly authorized issue of Bonds of the District, issued as current interest bonds and designated as "Hanford Elementary School District Election of 2016 General Obligation Bonds, Series C" (the "Bonds"), in an aggregate principal amount of \$_____, all of like tenor and date (except for such variation, if any, as may be required to designate varying numbers, maturities, interest rates or redemption and other

provisions) and all issued under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Bond Law"), and under, and subject to the terms and conditions of a Resolution of the Board of Trustees of the District adopted on September 9, 2020 (the "Resolution"), authorizing the issuance of the Bonds. The issuance of the Bonds has been authorized by the requisite 55% vote of the electors of the District cast at an election held on November 8, 2016, upon the question of issuing bonds in the amount of \$24,000,000.

All capitalized terms herein and not otherwise defined have the meaning given them in the Resolution. Reference is hereby made to the Resolution (copies of which are on file at the office of the Paying Agent) and the Bond Law for a description of the terms on which the Bonds are issued and the rights thereunder of the owners of the Bonds and the rights, duties and immunities of the Paying Agent and the rights and obligations of the District thereunder, to all of the provisions of which Resolution the Owner of this Bond, by acceptance hereof, assents and agrees.

The principal of and interest and redemption premium, if any, on this Bond does not constitute a debt of the County, the State of California, or any of its political subdivisions other than the District, or any of the officers, agents and employees thereof, and neither the County, the State of California, any of its political subdivisions, nor any of the officers, agents and employees thereof shall be liable hereon. In no event shall the principal of and interest and redemption premium, if any, on this Bond be payable out of any funds or properties of the District other than *ad valorem* taxes levied upon all taxable property in the District.

The Bonds of this issue are issuable only as fully-registered Bonds in the denominations of \$5,000 or any integral multiple thereof. This Bond is exchangeable and transferable for Bonds of other authorized denominations at the principal corporate trust office of the Paying Agent, by the Registered Owner or by a person legally empowered to do so, upon presentation and surrender hereof to the Paying Agent, together with a request for exchange or an assignment signed by the Registered Owner or by a person legally empowered to do so, in a form satisfactory to the Paying Agent, all subject to the terms, limitations and conditions provided in the Bond Resolution. Any tax or governmental charges shall be paid by the transferor. The District and the Paying Agent may deem and treat the Registered Owner as the absolute owner of this Bond for the purpose of receiving payment of or on account of principal or interest and for all other purposes, and neither the District nor the Paying Agent shall be affected by any notice to the contrary.

The Bonds maturing on or before August 1, 20__ are not subject to redemption prior to their respective stated maturities. The Bonds maturing on or after August 1, 20__ are subject to redemption prior to maturity as a whole, or in part among maturities on such basis as shall be designated by the District and by lot within a maturity, at the option of the District, from any available source of funds, on August 1, 20__ and on any date thereafter, at a redemption price equal to 100% of the principal amount of Bonds to be redeemed, together with interest thereon to the date fixed for redemption, without premium.

[If applicable:] The Bonds maturing on August 1, 20__ (the "Term Bonds") are also subject to mandatory sinking fund redemption on or before August 1 in the years, and in the amounts, as set forth in the following table, at a redemption price equal to 100% of the

principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption; *provided, however*, that if some but not all of the Term Bonds have been redeemed under the preceding paragraph, the aggregate principal amount of Term Bonds to be redeemed under this paragraph shall be reduced in the manner determined by the District in integral multiples of \$5,000.

Sinking Fund
Redemption Date
(August 1)

Principal
Amount To Be
Redeemed

The Paying Agent shall give notice of the redemption of the Bonds at the expense of the District. Such notice shall specify: (a) that the Bonds or a designated portion thereof are to be redeemed, (b) the numbers and CUSIP numbers of the Bonds to be redeemed, (c) the date of notice and the date of redemption, (d) the place or places where the redemption will be made, and (e) descriptive information regarding the Bonds including the dated date, interest rate and stated maturity date. Such notice shall further state that on the specified date there shall become due and payable upon each Bond to be redeemed, the portion of the principal amount of such Bond to be redeemed, together with interest accrued to said date, the redemption premium, if any, and that from and after such date interest with respect thereto shall cease to accrue and be payable. Such notice may be conditional and subject to rescission as described in the Resolution.

Notice of redemption shall be by registered or otherwise secured mail or delivery service, postage prepaid, to the registered owner of the Bonds, to a municipal registered securities depository and to a national information service that disseminates securities redemption notices and, by first class mail, postage prepaid, to the District and the respective Owners of any Bonds designated for redemption at their addresses appearing on the Bond registration books, in every case at least 20 days, but not more than 60 days, prior to the redemption date; provided that neither failure to receive such notice nor any defect in any notice so mailed shall affect the sufficiency of the proceedings for the redemption of such Bonds.

Neither the District nor the Paying Agent will be required: (a) to issue or transfer any Bond during a period beginning with the opening of business on the 15th calendar day next preceding either any Interest Payment Date or any date of selection of any Bond to be redeemed and ending with the close of business on the Interest Payment Date or a day on which the applicable notice of redemption is given, or (b) to transfer any Bond which has been selected or called for redemption in whole or in part.

THE DISTRICT HAS DESIGNATED THE BONDS AS "QUALIFIED TAX-EXEMPT OBLIGATIONS" WITHIN THE MEANING OF SECTION 265(B)(3) OF THE INTERNAL REVENUE CODE OF 1986 (the "Tax Code"), and, in the case of certain financial institutions (within the meaning of section 265(b)(5) of the Tax Code), a deduction is allowed for 80 percent of that portion of such financial institutions' interest expense allocable to interest payable on the Bonds.

Reference is made to the Bond Resolution for a more complete description of the provisions, among others, with respect to the nature and extent of the security for the

Bonds of this series, the rights, duties and obligations of the District, the Paying Agent and the Registered Owners, and the terms and conditions upon which the Bonds are issued and secured. The owner of this Bond assents, by acceptance hereof, to all of the provisions of the Bond Resolution.

It is certified, recited and declared that all acts and conditions required by the Constitution and laws of the State of California to exist, to be performed or to have been met precedent to and in the issuing of the Bonds in order to make them legal, valid and binding general obligations of the District, have been performed and have been met in regular and due form as required by law; that payment in full for the Bonds has been received; that no statutory or constitutional limitation on indebtedness or taxation has been exceeded in issuing the Bonds; and that due provision has been made for levying and collecting *ad valorem* property taxes on all of the taxable property within the District in an amount sufficient to pay principal and interest when due.

This Bond shall be not be valid or obligatory for any purpose and is not entitled to any security or benefit under the Bond Resolution (described on the reverse hereof) until the Certificate of Authentication below has been manually signed by the Paying Agent.

Unless this Bond is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to the Paying Agent for registration of transfer, exchange, or payment, and any Bond issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest in this Bond.

IN WITNESS WHEREOF, the Hanford Elementary School District has caused this Bond to be executed by the facsimile signature of its President and attested by the facsimile signature of the Secretary of its Board of Trustees, all as of the date stated above.

HANFORD ELEMENTARY SCHOOL DISTRICT

By [EXHIBIT ONLY]
President of the Board

Attest:

 [EXHIBIT ONLY]
Secretary to the Board

CERTIFICATE OF AUTHENTICATION

This is one of the Bonds described in the within-mentioned Resolution.

Authentication Date:

U.S. BANK NATIONAL ASSOCIATION,
as Paying Agent

EXHIBIT ONLY
Authorized Signatory

FORM OF ASSIGNMENT

For value received, the undersigned do(es) hereby sell, assign and transfer unto

(Name, Address and Tax Identification or Social Security Number of Assignee)

the within Bond and do(es) hereby irrevocably constitute and appoint _____
_____, attorney, to transfer the same on the registration books of the Bond
Registrar, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

Note: Signature(s) must be guaranteed by an
eligible guarantor institution.

Note: The signature(s) on this Assignment must
correspond with the name(s) as written on the face
of the within Bond in every particular without
alteration or enlargement or any change whatsoever.

APPENDIX B

GOVERNMENT CODE SECTION 5852.1 DISCLOSURE

The following information consists of estimates that have been provided by the underwriter and financial advisor, which has provided to the District in good faith:

- (A) True interest cost of the Series C Bonds: 2.3960%
- (B) Finance charge of the Series C Bonds (sum of all costs of issuance and fees/charges paid to third parties): \$230,984
- (C) Net proceeds to be received (net of finance charges, reserves and capitalized interest, if any): \$7,600,000
- (D) Total payment amount through maturity: \$11,391,763

\$ _____
HANFORD ELEMENTARY SCHOOL DISTRICT
 (Kings County, California)
Election of 2016 General Obligation Bonds, Series C
 (Bank Qualified)

BOND PURCHASE AGREEMENT

_____, 2020

Board of Trustees
 Hanford Elementary School District
 714 North White Street
 Hanford, CA 93230

Ladies and Gentlemen:

Stifel, Nicolaus & Company, Incorporated, as underwriter (the "Underwriter"), acting on its own behalf and not as fiduciary, agent or municipal advisor for the hereinafter defined District, offers to enter into this Bond Purchase Agreement (this "Purchase Agreement") with the Hanford Elementary School District (the "District"), which, upon acceptance hereof by the District, will be binding upon the District and the Underwriter. This offer is made subject to the written acceptance of this Purchase Agreement by the District and delivery of such acceptance to the Underwriter at its office prior to 11:59 p.m., California Time, on the date hereof.

1. **Purchase and Sale of the Bonds.** Upon the terms and conditions and in reliance upon the representations, warranties and agreements herein set forth, the Underwriter hereby agrees to purchase from the District for reoffering to the public, and the District hereby agrees to sell to the Underwriter for such purpose, all (but not less than all) of \$_____ in aggregate principal amount of Hanford Elementary School District Election of 2016 General Obligation Bonds, Series C (the "Bonds"). The Underwriter shall purchase the Bonds at a purchase price of \$_____ (representing the principal amount of the Bonds, plus net original issue premium of \$_____, less Underwriter's discount of \$_____).

The Bonds are being issued under the provisions of a resolution adopted by the Board of Trustees of the District on September 9, 2020 (the "Bond Resolution") and the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Bond Law"), for the purpose of financing educational projects approved by District voters at the November 8, 2016 election, as more particularly described in the Bond Resolution.

The Bonds are being issued as current interest bonds, shall bear interest at the rates, and shall mature in the years and shall be subject to redemption as shown on Appendix A hereto, which is incorporated herein by this reference.

The District acknowledges and agrees that (i) the purchase and sale of the Bonds pursuant to this Purchase Agreement is an arm's-length commercial transaction between the District and the Underwriter, (ii) in connection with such transaction, including the process leading thereto, the Underwriter is and has been acting solely as a principal and not as an agent, a fiduciary or municipal advisor of the District, (iii) the Underwriter has not assumed

(individually or collectively) a fiduciary responsibility in favor of the District with respect to (x) the offering of the Bonds or the process leading thereto (whether or not the Underwriter or any affiliate of the Underwriter has advised or is currently advising the District on other matters) or (y) any other obligation to the District except the obligations expressly set forth in this Purchase Agreement, (iv) the Underwriter has financial and other interests that differ from those of the District, and (v) the District has consulted with its own legal, financial and other professional advisors to the extent it deemed appropriate in connection with the offering of the Bonds. The District acknowledges that it has previously provided the Underwriter with an acknowledgment of receipt of the required Underwriter disclosure under Rule G-17 of the Municipal Securities Rulemaking Board (the "MSRB").

2. **The Bonds.** The Bonds shall be dated their date of delivery, and shall otherwise be as described in, and shall be issued and secured pursuant to, the provisions of the Bond Resolution and the Bond Law.

The Bonds shall be executed and delivered under and in accordance with the provisions of this Purchase Agreement and the Bond Resolution. The Bonds shall be in book-entry form, shall bear CUSIP numbers, shall be in fully registered form initially, registered in the name of Cede & Co., as nominee of the Depository Trust Company ("DTC") and the Bonds shall initially be in authorized denominations of \$5,000 principal amount each or any integral multiple thereof; except that, one maturity of the Bonds may be issued in a principal amount of less than \$5,000 principal amount.

[In addition, the Bonds shall be insured by _____ (the "Bond Insurer") pursuant to a bond insurance policy to be delivered concurrently with the issuance of the Bonds (the "Bond Insurance Policy").]

3. **Redemption.** The Bonds shall be subject to redemption as provided in the Bond Resolution and herein, as set forth on Appendix A.

4. **Use of Documents.** The District hereby authorizes the Underwriter to use, in connection with the offer and sale of the Bonds, this Purchase Agreement, a Preliminary Official Statement and an Official Statement (both as defined below), the Bond Resolution, the Continuing Disclosure Certificate (as defined below) and all information contained herein and therein and all of the documents, certificates, or statements furnished by the District to the Underwriter in connection with the transactions contemplated by this Purchase Agreement.

5. **Public Offering of the Bonds.** The Underwriter agrees to make a bona fide public offering of all the Bonds at the initial public offering prices or yields to be set forth on the inside cover page of the Official Statement. Subsequent to such initial public offering and except as otherwise provided for herein, the Underwriter reserves the right to change such initial public offering prices or yields as it deems necessary in connection with the marketing of the Bonds.

6. **Review of Official Statement.** The Underwriter hereby represents that it has received and reviewed the Preliminary Official Statement with respect to the Bonds, dated _____, 2020 (the "Preliminary Official Statement"). The District represents that the Preliminary Official Statement was "deemed final" as of the date thereof, for purposes of Securities and Exchange Commission Rule 15c2-12 ("Rule 15c2-12"), except for either revisions or additions to the offering price(s), interest rate(s), yield(s), Underwriter's discount, aggregate principal amount, principal amount per maturity, delivery date, rating(s) and other terms of the Bonds which depend upon the foregoing as provided in and pursuant to Rule 15c2-

12. The District hereby ratifies, confirms and approves of the use and distribution by the Underwriter prior to the date hereof of the Preliminary Official Statement. The District does not object to distribution of the Preliminary Official Statement in electronic form.

The Underwriter agrees that prior to the time the final Official Statement (as defined in Section 10(b)) relating to the Bonds is available, the Underwriter will send to any potential purchaser of the Bonds, upon the request of such potential purchaser, a copy of the most recent Preliminary Official Statement. Such Preliminary Official Statement shall be sent by first class mail (or other equally prompt means) not later than the first business day following the date upon which each such request is received. The District does not object to distribution of the final Official Statement in electronic form.

7. **Closing.** At 8:30 a.m., California Time, on _____, 2020, or at such other time or on such other date as shall have been mutually agreed upon by the District and the Underwriter (such payment and delivery herein called the "Closing," and the date thereof the "Closing Date"), the District will deliver to the Underwriter, through the facilities of DTC, utilizing DTC's FAST delivery system, or at such other place as the District and the Underwriter may mutually agree upon, the Bonds in fully registered book-entry form, duly executed and registered in the name of Cede & Co., as nominee of DTC, and at the offices of Jones Hall, A Professional Law Corporation, in San Francisco, California ("Bond Counsel"), the other documents hereinafter mentioned, and the Underwriter will accept such delivery and pay the purchase price thereof set forth in Section 1 hereof in immediately available funds by check, draft or wire transfer to or upon the order of the District.

8. **Representations, Warranties and Agreements of the District.** The District hereby represents, warrants and agrees with the Underwriter that:

- (a) Due Organization. The District is and will be on the Closing Date a school district duly organized and validly existing under the laws of the State of California, with the power to issue the Bonds pursuant to the Bond Law, to adopt the Bond Resolution and to enter into this Purchase Agreement, and the Continuing Disclosure Certificate (as defined in paragraph (i) below).
- (b) Due Authorization. (i) At or prior to the Closing, the District will have taken all action required to be taken by it to authorize the issuance and delivery of the Bonds; (ii) the District has full legal right, power and authority to enter into this Purchase Agreement and the Continuing Disclosure Certificate, to adopt the Bond Resolution, to perform its obligations under each such document or instrument, and to carry out and effectuate the transactions contemplated by this Purchase Agreement and the Continuing Disclosure Certificate and the Bond Resolution; (iii) the execution and delivery or adoption of, and the performance by the District of the obligations contained in the Bonds, the Bond Resolution, the Continuing Disclosure Certificate and this Purchase Agreement have been duly authorized and such authorization shall be in full force and effect at the time of the Closing; (iv) this Purchase Agreement and the Continuing Disclosure Certificate constitute valid and legally binding obligations of the District; and (v) the District has duly authorized the consummation by it of all transactions contemplated by this Purchase Agreement.

- (c) Consents. No consent, approval, authorization, order, filing, registration, qualification, election or referendum, of or by any court or governmental agency or public body whatsoever is required in connection with the issuance, delivery or sale of the Bonds or the consummation of the other transactions effected or contemplated herein or hereby. The District gives no representation or warranty with regard to compliance with Blue Sky or similar securities requirements.
- (d) Internal Revenue Code. The District has complied with the Internal Revenue Code of 1986, as amended, with respect to the Bonds, and the District shall not knowingly take or omit to take any action that, under existing law, may adversely affect the exclusion from gross income for federal income tax purposes, or the exemption from any applicable State tax of the interest on the Bonds.
- (e) No Conflicts. To the best knowledge of the District, the issuance of the Bonds, and the execution, delivery and performance of this Purchase Agreement, the Bond Resolution, the Continuing Disclosure Certificate and the Bonds, and the compliance with the provisions hereof and thereof, do not conflict with or constitute on the part of the District a violation of or material default under the Constitution of the State of California or any existing law, charter, ordinance, regulation, decree, order or resolution and do not conflict with or result in a violation or breach of, or constitute a material default under, any agreement, indenture, mortgage, lease or other instrument to which the District is a party or by which it is bound or to which it is subject.
- (f) Litigation. As of the time of acceptance hereof no action, suit, proceeding, hearing or investigation is pending or, to the best knowledge of the District, threatened against the District: (i) in any way affecting the existence of the District or in any way challenging the respective powers of the several offices or of the title of the officials of the District to such offices; or (ii) seeking to restrain or enjoin the sale, issuance or delivery of any of the Bonds, the application of the proceeds of the sale of the Bonds, or the collection or the levy of any taxes contemplated by the Bond Resolution and available to pay debt service on the Bonds or in any way contesting or affecting the validity or enforceability of the Bonds, this Purchase Agreement, the Continuing Disclosure Certificate or the Bond Resolution or contesting the powers of the District or the Bond Resolution or this Purchase Agreement or contesting in any way the completeness or accuracy of the Preliminary Official Statement or the Official Statement; or (iii) in which a final adverse decision could (a) materially adversely affect the operations of the District or the consummation of the transactions contemplated by this Purchase Agreement or the Bond Resolution, (b) declare this Purchase Agreement to be invalid or unenforceable in whole or in material part, or (c) adversely affect the exclusion of the interest paid on the Bonds from gross income for federal income tax purposes and the exemption of such interest from California personal income taxation.
- (g) No Other Debt. Between the date hereof and the Closing, without the prior written consent of the Underwriter, the District will not have issued any

bonds, notes or other obligations for borrowed money except for such borrowings as may be described in or contemplated by the Official Statement.

- (h) Certificates. Except as specifically provided, any certificates signed by any officer of the District and delivered to the Underwriter shall be deemed a representation and warranty by the District to the Underwriter, but not by the person signing the same, as to the statements made therein.
- (i) Continuing Disclosure. The District shall undertake, pursuant to the Bond Resolution, the Continuing Disclosure Certificate with respect to the Bonds in substantially the form attached as Appendix E of the Preliminary Official Statement (the "Continuing Disclosure Certificate") and Rule 15c2-12, to provide certain annual financial information and notices of the occurrence of certain events described therein. A description of this undertaking is set forth in the Preliminary Official Statement and will also be set forth in the final Official Statement. The Preliminary Official Statement describes, and the final Official Statement will describe, any instances in the previous five years in which the District failed to comply in all material respects with its prior undertakings pursuant to Rule 15c2-12.
- (j) Official Statement Accurate and Complete. The Preliminary Official Statement, at the date thereof, did not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. At the date hereof and on the Closing Date, the final Official Statement did not and will not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. The District makes no representation or warranty as to the information contained in or omitted from the Preliminary Official Statement or the final Official Statement in reliance upon and in conformity with information furnished in writing to the District by or on behalf of the Underwriter through a representative of the Underwriter specifically for inclusion therein. If the Official Statement is supplemented or amended pursuant to Section 10(c) of this Purchase Agreement, at the time of each supplement or amendment thereto and (unless subsequently again supplemented or amended pursuant to such paragraph) at all times subsequent thereto during the period up to and including the Closing Date, the Official Statement as so supplemented or amended will not contain any untrue statement of a material fact or omit to state any material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which made, not misleading.
- (k) Financial Information. The financial statements of, and other financial information regarding the District contained in the Official Statement fairly present the financial position of the District as of the dates and for the periods therein set forth, (i) the audited financial statements have been prepared in accordance with generally accepted accounting principles consistently applied, (ii) the unaudited financial statements (if any) have been prepared on a basis substantially consistent with the audited financial

statements included in the Official Statement and reflect all adjustments necessary to that affect, and (iii) the other financial information has been determined on a basis substantially consistent with that of the District's audited financial statements included in the Official Statement.

- (l) No Financial Advisory Relationship. The District has had no financial advisory relationship with the Underwriter with respect to the Bonds, nor with any investment firm controlling, controlled by or under common control with the Underwriter.
- (m) Underwriter Not Fiduciary. Inasmuch as this purchase and sale represents a negotiated transaction, the District understands, and hereby confirms, that the Underwriter is not acting as a fiduciary of the District, but rather is acting solely in its capacity as Underwriter, for its own account.
- (n) Levy of Tax. The District hereby agrees to take any and all actions as may be required by Kings County (the "County") or otherwise necessary in order to arrange for the levy and collection of taxes and payment of the Bonds. In particular, the District hereby agrees to provide to the Treasurer-Tax Collectors for the County a copy of the Bond Resolution, a copy of Appendix A hereto, and the full debt service schedule for the Bonds, in accordance with Education Code Sections 15250 et seq., Government Code Section 53559 and policies and procedures of the County.

9. **Underwriter Representations, Warranties and Agreements.** The Underwriter represents, warrants to and agrees with the District that, as of the date hereof and as of the Closing Date:

- (a) The Underwriter is duly authorized to execute this Purchase Agreement and to take any action under this Purchase Agreement required to be taken by it, and the undersigned officer of the Underwriter is duly authorized to sign this Purchase Agreement on behalf of the Underwriter and to bind the Underwriter hereby;
- (b) The Underwriter is in compliance with MSRB Rule G-37 with respect to the District, and is not prohibited thereby from acting as underwriter with respect to securities of the District;
- (c) The Underwriter has not paid or agreed to pay, nor will it pay or agree to pay, any entity, company, firm, or person (including, but not limited to the District's financial advisor, or any officer, agent or employee thereof), other than a bona fide officer, agent or employee working for Underwriter, any compensation, fee, gift or other consideration contingent upon or resulting from the award of or entering into this Purchase Agreement; and
- (d) The Underwriter has reasonably determined that the District's undertaking to provide continuing disclosure with respect to the Bonds is sufficient to effect compliance with Rule 15c2-12.

that: 10. **Covenants of the District.** The District covenants and agrees with the Underwriter

- (a) Securities Laws. The District will furnish such information, execute such instruments, and take such other action in cooperation with, and at the expense of, the Underwriter if and as the Underwriter may reasonably request in order to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations of such states and jurisdictions, provided, however, that the District shall not be required to consent to service of process in any jurisdiction in which they are not so subject as of the date hereof.
- (b) Official Statement. The District hereby agrees to deliver or cause to be delivered to the Underwriter, not later than the seventh business day following the date this Purchase Agreement is signed, copies of a final Official Statement substantially in the form of the Preliminary Official Statement, with only such changes therein as shall have been accepted by the Underwriter and the District (such Official Statement with such changes, if any, and including the cover page and all appendices, exhibits, maps, reports and statements included therein or attached thereto being called the "Official Statement") in such reasonable quantities as may be requested by the Underwriter not later than five business days following the date this Purchase Agreement is signed, in order to permit the Underwriter to comply with paragraph (b)(4) of Rule 15c2-12 and with the rules of the MSRB. The District hereby authorizes the Underwriter to use and distribute the Official Statement in connection with the offering and sale of the Bonds.
- (c) Subsequent Events; Amendments to Official Statement. If between the date hereof and the date which is 25 days after the End of the Underwriting Period for the Bonds (determined pursuant to Section 17), an event occurs which would cause the information contained in the final Official Statement, as then supplemented or amended, to contain an untrue statement of a material fact or to omit to state a material fact required to be stated therein or necessary to make such information therein, in the light of the circumstances under which it was presented, not misleading, the District will notify the Underwriter, and, if in the opinion of the District or the Underwriter, such event requires the preparation and publication of a supplement or amendment to the Official Statement, the District will forthwith prepare and furnish to the Underwriter (at the expense of the District) a reasonable number of copies of an amendment of or supplement to the Official Statement (in form and substance satisfactory to the Underwriter) which will amend or supplement the Official Statement so that they will not contain an untrue statement of a material fact or omit to state a material fact necessary in order to make the statements therein, in the light of the circumstances existing at the time the Official Statement is delivered to prospective purchasers, not misleading. If such notification shall be given subsequent to the Closing, the District also shall furnish, or cause to be furnished, such additional legal opinions, certificates, instruments and other documents as the Underwriter may reasonably deem necessary to evidence the truth and accuracy of any such supplement or amendment to the Official Statement. For the purposes of this subsection, between the

date hereof and the date which is 25 days after the End of the Underwriting Period for the Bonds, the District will furnish such information with respect to itself as the Underwriter may from time to time reasonably request;

- (d) Application of Proceeds. The District will apply the proceeds from the sale of the Bonds for the purposes specified in the Bond Resolution.
- (e) Filings. The District authorizes the Underwriter to file, to the extent required by the applicable rules promulgated by the Securities and Exchange Commission or the MSRB, and the Underwriter agrees to file or cause to be filed, the Official Statement with (i) the MSRB or its designee (including the MSRB's Electronic Municipal Market Access system); or (ii) other repositories approved from time to time by the Securities and Exchange Commission (either in addition to or in lieu of the filing referred to above). If an amended Official Statement is prepared in accordance with Section 10(c) of this Purchase Agreement during the "Primary Offering Disclosure Period" (as defined herein), and if required by an applicable Securities and Exchange Commission Rule or MSRB rule, the Underwriter also shall make the required filings of the amended Official Statement. The "Primary Offering Disclosure Period" is used as defined in MSRB Rule G-32 and shall end on the twenty-fifth day after the Closing Date.

11. Establishment of Issue Price.

- (a) Actions to Establish Price. The Underwriter agrees to assist the District in establishing the issue price of the Bonds and shall execute and deliver to the District at Closing an "issue price" or similar certificate, together with the supporting pricing wires or equivalent communications, substantially in the form attached hereto as Appendix B, with such modifications as may be appropriate or necessary, in the reasonable judgment of the Underwriter, the District and Bond Counsel, to accurately reflect, as applicable, the sales price or prices or the initial offering price or prices to the public of the Bonds. All actions to be taken by the District under this section to establish the issue price of the Bonds may be taken on behalf of the District by the District's financial advisor, Isom Advisors, a Division of Urban Futures, Inc. (the "Financial Advisor"), and any notice or report to be provided to the District may be provided to the Financial Advisor.
- (b) 10% Test. Except as set forth in Exhibit A hereto, the District will treat the first price at which 10% of each maturity of the Bonds (the "10% test") is sold to the public as the issue price of that maturity (if different interest rates apply within a maturity, each separate CUSIP number within that maturity will be subject to the 10% test). At or promptly after the execution of this Purchase Agreement, the Underwriter shall report to the District the price or prices at which it has sold to the public each maturity of Bonds.
- (c) Initial Offering Prices; Hold-The-Offering-Price Rule. The Underwriter confirms that it has offered the Securities to the public on or before the date of this Bond Purchase Agreement at the offering price or prices (the "initial offering price"), or at the corresponding yield or yields, set forth in Exhibit A, except as otherwise set forth therein. Exhibit A also sets forth, as of the

date of this Bond Purchase Agreement, the maturities, if any, of the Securities for which the 10% test has not been satisfied and for which the District and the Underwriter agree that the restrictions set forth in the next sentence shall apply, which will allow the District to treat the initial offering price to the public of each such maturity as of the sale date as the issue price of that maturity (the “hold-the-offering-price rule”). So long as the hold-the-offering-price rule remains applicable to any maturity of the Securities, the Underwriter will neither offer nor sell unsold Securities of that maturity to any person at a price that is higher than the initial offering price to the public during the period starting on the sale date and ending on the earlier of the following:

(1) the close of the fifth (5th) business day after the sale date;
or

(2) the date on which the Underwriter has sold at least 10% of that maturity of the Securities to the public at a price that is no higher than the initial offering price to the public.

(d) Selling Group or Retail Distribution Agreements. The Underwriter confirms that any selling group agreement and any retail distribution agreement relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each dealer who is a member of the selling group and each broker-dealer that is a party to such retail distribution agreement, as applicable, to comply with the hold-the-offering-price rule, if applicable, in each case if and for so long as directed by the Underwriter. The District acknowledges that, in making the representation set forth in this subsection, the Underwriter will rely on (i) in the event a selling group has been created in connection with the initial sale of the Bonds to the public, the agreement of each dealer who is a member of the selling group to comply with the hold-the-offering-price rule, if applicable, as set forth in a selling group agreement and the related pricing wires, and (ii) in the event that a retail distribution agreement was employed in connection with the initial sale of the Bonds to the public, the agreement of each broker-dealer that is a party to such agreement to comply with the hold-the-offering-price rule, if applicable, as set forth in the retail distribution agreement and the related pricing wires. The District further acknowledges that the Underwriter shall not be liable for the failure of any dealer who is a member of a selling group, or of any broker-dealer that is a party to a retail distribution agreement, to comply with its corresponding agreement regarding the hold-the-offering-price rule as applicable to the Bonds.

(e) Sales to the Public; Definitions. The Underwriter acknowledges that sales of any Bonds to any person that is a related party to the Underwriter shall not constitute sales to the public for purposes of this section. Further, for purposes of this section:

(i) “public” means any person other than an underwriter or a related party,

- (ii) “underwriter” means (A) any person that agrees pursuant to a written contract with the District (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the public),
- (iii) a purchaser of any of the Bonds is a “related party” to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to
 - (i) at least 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another),
 - (ii) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or
 - (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other), and
- (iv) “sale date” means the date of execution of this Purchase Agreement by all parties.

12. Conditions to Closing. The Underwriter has entered into this Purchase Agreement in reliance upon the representations and warranties of the District contained herein and the performance by the District, of its obligations hereunder, both as of the date hereof and as of the date of Closing. The Underwriter's obligations under this Purchase Agreement are and shall be subject at the option of the Underwriter, to the following further conditions at the Closing:

- (a) Representations True. The representations and warranties of the District contained herein shall be true, complete and correct in all material respects at the date hereof and at and as of the Closing, as if made at and as of the Closing, and the statements made in all certificates and other documents delivered to the Underwriter at the Closing pursuant hereto shall be true, complete and correct in all material respects on the date of the Closing; and the District shall be in compliance with each of the agreements made by it in this Purchase Agreement.
- (b) Obligations Performed. At the time of the Closing, (i) the Official Statement, this Purchase Agreement, the Continuing Disclosure Certificate and the Bond Resolution shall be in full force and effect and shall not have been amended, modified or supplemented except as may have been agreed to in writing by the Underwriter; (ii) all actions under the Bond Law which, in the opinion of Bond Counsel, shall be necessary in connection with the transactions contemplated hereby, shall have been duly taken and shall be in full force and effect; and (iii) the District shall perform or have performed all of its obligations required under or specified in the Bond Resolution, this

Purchase Agreement, the Continuing Disclosure Certificate or the Official Statement to be performed at or prior to the Closing.

- (c) Adverse Rulings. No decision, ruling or finding shall have been entered by any court or governmental authority since the date of this Purchase Agreement (and not reversed on appeal or otherwise set aside), or to the best knowledge of the District, pending or threatened which has any of the effects described in Section 8(f) hereof or contesting in any way the completeness or accuracy of the Official Statement.
- (d) Marketability. Between the date hereof and the Closing Date, the market price or marketability or the ability of the Underwriter to enforce contracts for the sale of the Bonds, at the initial offering prices set forth in the Official Statement, shall not have been materially adversely affected by reason of any of the following:
 - (1) legislation enacted or introduced in the Congress or recommended for passage by the President of the United States, or a decision rendered by a court established under Article III of the Constitution of the United States or by the United States Tax Court, or an order, ruling, regulation (final, temporary or proposed) or official statement issued or made:
 - (i) by or on behalf of the United States Treasury Department or by or on behalf of the Internal Revenue Service, with the purpose or effect, directly or indirectly, of causing inclusion in gross income for purposes of federal income taxation of the interest received by the owners of the Bonds; or
 - (ii) by or on behalf of the Securities and Exchange Commission, or any other governmental agency having jurisdiction over the subject matter thereof, to the effect that the Bonds, or obligations of the general character of the Bonds, including any and all underlying arrangements, are not exempt from registration under the Securities Act of 1933, as amended;
 - (2) legislation enacted by the State legislature or a decision rendered by a State Court, or a ruling, order or regulation (final or temporary) made by a State authority, which would have the effect of changing, directly or indirectly, the State tax consequences of interest on obligations of the general character of the Bonds in the hands of the holders thereof,
 - (3) the declaration of war or engagement in or escalation of major military hostilities by the United States or the occurrence of any other national or international emergency or calamity relating to the effective operation of the government or the financial community in the United States;

- (4) the declaration of a general banking moratorium by federal, New York or California authorities, or the general suspension of trading on any national securities exchange;
 - (5) the imposition by the New York Stock Exchange, other national securities exchange, or any governmental authority, of any material restrictions not now in force with respect to the Bonds, or obligations of the general character of the Bonds, or securities generally, or the material increase of any such restrictions now in force;
 - (6) an order, decree or injunction of any court of competent jurisdiction, or order, filing, regulation or official statement by the Securities and Exchange Commission, or any other governmental agency issued or made to the effect that the issuance, offering or sale of obligations of the general character of the Bonds, or the issuance, offering or sale of the Bonds, as contemplated hereby or by the Official Statement, is or would be in violation of the federal securities laws, as amended and then in effect;
 - (7) the occurrence or giving of notice of the intended withdrawal or downgrading or placement on credit watch of any underlying rating of the District's outstanding indebtedness by a national rating agency;
 - (8) disruptive events, occurrences or conditions in the securities or debt markets;
 - (9) any materially adverse change in the affairs or the financial condition of the District;
 - (10) any event occurring, or information becoming known which makes untrue in any material adverse respect any statement or information contained in the Official Statement, or has the effect that the Official Statement contains any untrue statement of a material fact or omits to state a material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading; or
 - (11) the purchase of and payment for the Bonds by the Underwriter, or the resale of the Bonds by the Underwriter, on the terms and conditions herein provided, shall be prohibited by any applicable law, governmental authority, board, agency or commission.
- (e) Delivery of Documents. At or prior to the date of the Closing, the Underwriter shall receive two copies of the following documents in each case dated as of the Closing Date and satisfactory in form and substance to the Underwriter:
- (1) Bond Opinion and Reliance Letter. An approving opinion of Bond Counsel, as to the validity and tax-exempt status of the Bonds, dated the date of the Closing, addressed to the District and in substantially the form attached as Appendix D to the Official Statement, and a

reliance letter from Bond Counsel, addressed to the Underwriter, to the effect that the Underwriter may rely upon such approving opinion;

- (2) Supplemental Opinion. A supplemental opinion of Bond Counsel in form and substance satisfactory to the Underwriter, dated the Closing Date and addressed to the District and the Underwriter, to the effect that:
 - (i) the description of the Bonds and the security for the Bonds and statements in the Official Statement on the cover page thereof and under the captions "INTRODUCTION," "THE FINANCING PLAN," "THE B BONDS" (excluding any and all information contained with respect to the Book-Entry Only System of DTC and the [Bond Insurer and the Bond Insurance Policy], "TAX MATTERS" and "CERTAIN LEGAL MATTERS - Continuing Disclosure" to the extent they purport to summarize certain provisions of the Bond Resolution, the Continuing Disclosure Certificate, California law or federal law, fairly and accurately summarize the matters purported to be summarized therein;
 - (ii) assuming due authorization, execution and delivery by the parties to this Purchase Agreement other than the District, this Purchase Agreement and the Continuing Disclosure Certificate have been duly authorized, executed and delivered by the District and constitute legal, valid and binding agreements of the District and are enforceable in accordance with their respective terms, except as enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other laws relating to or affecting generally the enforcement of creditors' rights and except as their enforcement may be subject to the application of equitable principles and the exercise of judicial discretion in appropriate cases if equitable remedies are sought; and
 - (iii) the Bonds are exempt from registration pursuant to the Securities Act of 1933, as amended, and the Bond Resolution is exempt from qualification as an indenture pursuant to the Trust Indenture Act of 1939, as amended;
- (3) Disclosure Counsel Letter. A letter of Jones Hall, A Professional Law Corporation, Disclosure Counsel, dated the Closing Date and addressed to the District and the Underwriter, to the effect that, without having undertaken to determine independently the accuracy or completeness of the statements contained in the Preliminary Official Statement and the final Official Statement, but on the basis of their participation in conferences with representatives of the District, the Underwriter and others, and their examination of certain documents, nothing has come to their attention which has led them to believe that the Preliminary Official Statement as of its date, and the final Official Statement as of its date and as of the Closing Date, contained any untrue statement of a material fact or omitted to state a

material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which they were made, not misleading (except that no opinion or belief need be expressed as to any financial or statistical data, or information concerning DTC and the book-entry only system, or the Bond Insurer and the Bond Insurance Policy contained in the Preliminary Official Statement or the final Official Statement);

- (4) Certificates of the District. A certificate or certificates signed by an appropriate official of the District to the effect that (i) such official is authorized to execute this Purchase Agreement, (ii) the representations, agreements and warranties of the District herein are true and correct in all material respects as of the date of Closing, (iii) the District has complied with all the terms of the Bond Resolution, the Continuing Disclosure Certificate and this Purchase Agreement to be complied with by the District prior to or concurrently with the Closing and such documents are in full force and effect, (iv) such official has reviewed the Preliminary Official Statement and the final Official Statement and on such basis certifies that the Preliminary Official Statement did not as of its date, and the final Official Statement does not as of its date and as of the Closing Date, contain any untrue statement of a material fact, nor omit to state a material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances in which they were made, not misleading, (v) the Bonds being delivered on the date of the Closing to the Underwriter under this Purchase Agreement substantially conform to the descriptions thereof contained in the Bond Resolution, and (vi) no further consent is required for inclusions of the audit in the Official Statement;
- (5) Arbitrage. A non-arbitrage certificate of the District in form satisfactory to Bond Counsel;
- (6) Bond Resolution. A certificate, together with fully executed copies of the Bond Resolution, of the Clerk of the District Board of Trustees to the effect that:
 - (i) such copies are true and correct copies of the Bond Resolution; and
 - (ii) the Bond Resolution was duly adopted and has not been modified, amended, rescinded or revoked and is in full force and effect on the date of the Closing;
- (7) Official Statement. Certificates of the appropriate officials of the District evidencing their determinations respecting the Preliminary Official Statement in accordance with the Rule;
- (8) Continuing Disclosure Certificate. The Continuing Disclosure Certificate, duly executed by the District;

- (9) Paying Agent Certificate. A written certificate of U.S. Bank National Association., as paying agent (the "Paying Agent"), executed by a duly authorized representative of the Paying Agent, dated the date of the Closing, to the effect that the Paying Agent is validly existing under the laws of the State, and has full power to enter into, accept and perform its duties under the Bond Resolution;
- (10) Tax Rate and Bonding Capacity Certificates. A certificate signed by a District official setting forth a projection evidencing that tax rates are projected not to exceed \$30 per \$100,000 of assessed value during the term of the Bonds, and a certificate signed by a County official confirming that the District is in compliance with applicable bonding capacity limitations;
- (11) Underwriter's Certifications. The following certificates from the Underwriter to the District:
 - (i) the receipt of the Underwriter, in form satisfactory to the District and signed by an authorized officer of the Underwriter, accepting delivery of the Bonds to the Underwriter and receipt of all documents required by the Underwriter, and the satisfaction of all conditions and terms of this Bond Purchase Agreement by the District, or with respect to the delivery of documents under Section 12(e), the waiver thereof; and
 - (ii) the certification of the Underwriter regarding the prices at which the Bonds have been reoffered to the public, in form satisfactory to Bond Counsel, as described in Section 11 of this Purchase Agreement.
- (12) Underwriter's Counsel Opinion. An opinion of Norton Rose Fulbright US LLP, as counsel to the Underwriter, dated the Closing Date and addressed to the Underwriter, in form and substance acceptable to the Underwriter;
- (13) Rating[s]. Evidence that the Bonds have been assigned the rating[s] shown on the cover of the Official Statement, and that [each] such rating has not been withdrawn or downgraded; and
- [(14) Bond Insurer Documents. A copy of the Bond Insurance Policy, together with supporting opinions and certifications as shall be deemed advisable by Bond Counsel and as may be reasonably requested by the Underwriter.]
- (15) Other Documents. Such additional legal opinions, certificates, proceedings, instruments and other documents as the Underwriter may reasonably request to evidence compliance (i) by the District with legal requirements, (ii) the truth and accuracy, as of the time of Closing, of the representations of the District herein contained, (iii) the truth and accuracy, as of the time of Closing, of the Official Statement and (iv) the due performance or satisfaction by the District at or prior

to such time of all agreements then to be performed and all conditions then to be satisfied by the District.

- (f) **Termination.** Notwithstanding anything to the contrary herein contained, if for any reason whatsoever the Bonds shall not have been delivered by the District to the Underwriter prior to the close of business, California Time, on the Closing Date, then the obligation to purchase Bonds hereunder shall terminate and be of no further force or effect.

If the District shall be unable to satisfy the conditions to the Underwriter's obligations contained in this Purchase Agreement or if the Underwriter's obligations shall be terminated for any reason permitted by this Purchase Agreement, this Purchase Agreement may be canceled by the Underwriter at, or at any time prior to, the time of Closing. Notice of such cancellation shall be given, to the District in writing, or by telephone or telegraph, confirmed in writing. Notwithstanding any provision herein to the contrary, the performance of any and all obligations of the District hereunder and the performance of any and all conditions contained herein for the benefit of the Underwriter may be waived by the Underwriter in writing at its sole discretion.

13. Conditions to Obligations of the District. The performance by the District of its obligations is conditioned upon (i) the performance by the Underwriter of its obligations hereunder; and (ii) receipt by the District and the Underwriter of the opinions and certificates being delivered at the Closing by persons and entities other than the District.

14. Costs and Expenses. The District shall pay any expenses incident to the issuance of the Bonds, including but not limited to the following: (i) the fees and disbursements of the District's financial advisor; (ii) the fees and disbursements of Bond Counsel and Disclosure Counsel; (iii) the cost of the preparation, printing and delivery of the Bonds; (iv) the fees, for Bond ratings, including all necessary travel expenses; (v) the cost of the printing and distribution of the Preliminary Official Statement and the Official Statement; (vi) the initial fees of the Paying Agent; [(vii) Bond Insurance Policy premium], (viii) the fees and disbursements of counsel to the Underwriter, and (ix) all other fees and expenses incident to the issuance and sale of the Bonds. Such expenses shall be paid from the proceeds of the Bonds or any other lawfully available funds. [The District hereby instructs the Underwriter, on its behalf, to pay the Bond Insurance Policy premium of \$_____ directly to the Bond Insurer at Closing.]

Except as provided above, all out-of-pocket expenses of the Underwriter, including but not limited to California Debt and Investment Advisory Commission fees, and CUSIP fees shall be paid by the Underwriter.

15. Notices. Any notice or other communication to be given under this Purchase Agreement (other than the acceptance hereof as specified in the first paragraph hereof) may be given by delivering the same in writing if to the District, to the Chief Business Official (or Chief Business Official's designee), at the address set forth on page 1 hereof, or if to the Underwriter as follows:

Stifel, Nicolaus & Company, Incorporated
515 South Figueroa Street, Suite 1800
Los Angeles, CA 90071
Attn: Robert Barna, Managing Director

16. **Parties in Interest; Survival of Representations and Warranties.** This Purchase Agreement when accepted by the District in writing as heretofore specified shall constitute the entire agreement among the District and the Underwriter. This Purchase Agreement is made solely for the benefit of the District and the Underwriter (including the successors or assigns of the Underwriter). No person shall acquire or have any rights hereunder or by virtue hereof. All the representations, warranties and agreements of the District in this Purchase Agreement shall survive regardless of (a) any investigation or any statement in respect thereof made by or on behalf of the Underwriter, (b) delivery of and payment by the Underwriter for the Bonds hereunder, and (c) any termination of this Purchase Agreement.

17. **Determination of End of the Underwriting Period.** For purposes of this Purchase Agreement, the “end of the underwriting period” for the Bonds is used as defined in Rule 15c2-12 and shall occur on the later of (a) the day of the Closing, or (b) when the Underwriter no longer retains an unsold balance of the Bonds. Unless otherwise advised in writing by the Underwriter on or prior to the Closing Date, or otherwise agreed to by the District, the District may assume that the “end of the underwriting period” is the Closing Date.

18. **Severability.** In the event any provision of this Purchase Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

19. **Non-assignment.** Notwithstanding anything stated to the contrary herein, neither party hereto may assign or transfer its interest herein, or delegate or transfer any of its obligations hereunder, without the prior written consent of the other party hereto.

20. **Entire Agreement.** This Purchase Agreement, when executed by the parties hereto, shall constitute the entire agreement of the parties hereto (including their permitted successors and assigns, respectively).

21. **Execution in Counterparts.** This Purchase Agreement may be executed in several counterparts each of which shall be regarded as an original and all of which shall constitute but one and the same document.

22. **Applicable Law.** This Purchase Agreement shall be interpreted, governed and enforced in accordance with the law of the State of California applicable to contracts made and performed in the State of California.

Very truly yours,

**STIFEL, NICOLAUS & COMPANY,
INCORPORATED**

By: _____
Managing Director

The foregoing is hereby agreed to and accepted as of the date first above written:

HANFORD ELEMENTARY SCHOOL DISTRICT

By: _____
Chief Business Official

Time of Execution: _____ p.m. California time

APPENDIX A

Maturity Schedule

Maturity Date (August 1)	Principal Amount	Interest Rate	Yield	Price
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C: Priced to first optional par call date of August 1, 20__.

Redemption Provisions

Optional Redemption. The Bonds maturing on or before August 1, 20__ are not subject to redemption prior to maturity. The Bonds maturing on or after August 1, 20__ are subject to redemption prior to maturity, at the option of the District, in whole or in part among maturities on such basis as shall be designated by the District and by lot within a maturity, from any available source of funds, on August 1, 20__, or on any date thereafter, at a price equal to 100% of the principal amount thereof, without premium, together with accrued interest thereon to the redemption date.

For the purpose of selection for optional redemption, Bonds will be deemed to consist of \$5,000 portions, and any such portion may be separately redeemed. Whenever less than all of the outstanding Bonds of any one maturity are designated for redemption, the Paying Agent shall select the outstanding Bonds of such maturity to be redeemed by lot in any manner deemed fair by the Paying Agent. For purposes of such selection, each Bond will be deemed to consist of individual bonds of \$5,000 portions. The Bonds may all be separately redeemed.

Mandatory Sinking Fund Redemption. The Bonds maturing on August 1, 20__ (the “Term Bonds”) are subject to mandatory sinking fund redemption on August 1 of each year in accordance with the schedule set forth below. The Term Bonds so called for mandatory sinking fund redemption shall be redeemed in the sinking fund payments amounts and on the dates set forth below, without premium.

Term Bonds Maturing August 1, 20__

Redemption Date (August 1)	Sinking Fund Redemption
<hr/>	

If any such Term Bonds are redeemed pursuant to optional redemption, the total amount of all future sinking fund payments with respect to such Term Bonds shall be reduced by the aggregate principal amount of such Term Bonds so redeemed, to be allocated among such payments on a pro rata basis in integral multiples of \$5,000 principal amount (or on such other basis as the District may determine) as set forth in written notice given by the District to the Paying Agent.

APPENDIX B

Form of Issue Price Certificate

\$ _____
HANFORD ELEMENTARY SCHOOL DISTRICT
 (Kings County, California)
General Obligation Bonds
Election of 2016, Series C
 (Bank Qualified)

The undersigned, on behalf of Stifel, Nicolaus & Company, Incorporated ("Stifel") based on the information available to it, hereby certifies as set forth below with respect to the sale and issuance of the above-captioned obligations (the "Bonds") based upon the information available to it.

1. ***Sale of the General Rule Maturities.*** As of the date of this certificate, for each Maturity of the General Rule Maturities, the first price at which at least 10% of such Maturity was sold to the Public is the respective price listed in Schedule A.

2. ***Initial Offering Price of the Bonds.***

(a) Stifel offered each Maturity of the Bonds to the Public for purchase at the respective initial offering prices listed in Schedule A hereto (the "Initial Offering Prices") on or before the Sale Date. A copy of the pricing wire or equivalent communication for the Bonds is attached to this certificate as Schedule B.

(b) As set forth in the Bond Purchase Agreement dated _____, 2020 between Stifel and the Issuer, Stifel has agreed in writing that, (i) for each Maturity of the Hold-the-Offering-Price Maturities, it would neither offer nor sell any of the Bonds of such Maturity to any person at a price that is higher than the Initial Offering Price for such Maturity during the Holding Period for such Maturity (the "hold-the-offering-price rule"), and (ii) any selling group agreement shall contain the agreement of each dealer who is a broker-dealer who is a party to the retail distribution agreement, to comply with the hold-the-offering-price rule. Pursuant to such agreement, no Underwriter (as defined below) has offered or sold any Maturity of the Bonds at a price that is higher than the respective Initial Offering Price for that Maturity of the Bonds during the Holding Period.

3. ***Defined Terms.***

(a) "General Rule Maturities" means those Maturities of the Bonds listed in Schedule A hereto as the "General Rule Maturities."

(b) "Hold-the-Offering-Price Maturities" means those Maturities of the Bonds listed in Schedule A hereto as the "Hold-the-Offering-Price Maturities."

(c) "Holding Period" means, for each Maturity of the Bonds, the period starting on the Sale Date and ending on the earlier of (i) the close of the fifth business day after the Sale

Date or (ii) the date on which Stifel has sold at least 10% of such Maturity of the Bonds to the Public at prices that are no higher than the Initial Offering Price for such Maturity.

(d) “*Issuer*” means the Hanford Elementary School District.

(e) “*Maturity*” means Bonds with the same credit and payment terms. Bonds with different maturity dates, or Bonds with the same maturity date but different stated interest rates, are treated as separate Maturities.

(f) “*Public*” means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a related party to an Underwriter. The term “related party” for purposes of this certificate generally means any two or more persons who have greater than 50 percent common ownership, directly or indirectly.

(g) “*Sale Date*” means the first day on which there is a binding contract in writing for the sale of a Maturity of the Bonds. The Sale Date of the Bonds is _____, 2020.

(h) “*Underwriter*” means (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents Stifel's interpretation of any laws, including specifically Sections 103 and 148 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations thereunder. The Issuer may rely on the statements made herein in connection with making the representations set forth in its Certificate as to Arbitrage for the Bonds and in its efforts to comply with the conditions imposed by the Internal Revenue Code of 1986, as amended (the "Code"). The undersigned understands that the foregoing information will be relied upon by the Issuer with respect to certain of the representations set forth in the Certificate as to Arbitrage and with respect to compliance with the federal income tax rules affecting the Bonds, and by Jones Hall, A Professional Law Corporation in connection with rendering its opinion that the interest on the Bonds is excluded from gross income for federal income tax purposes, the preparation of the Internal Revenue Service Form 8038-G, and other federal income tax advice that it may give to the Issuer from time to time relating to the Bonds. Except as expressly set forth above, the certifications set forth herein may not be relied upon or used by any third party or for any other purpose. Notwithstanding anything set forth herein, Stifel is not engaged in the practice of law. Accordingly, Stifel makes no representation as to the legal sufficiency of the factual matters set forth herein.

**STIFEL, NICOLAUS & COMPANY,
INCORPORATED,**
as Underwriter

By: _____
Managing Director

**NEW ISSUE - FULL BOOK-ENTRY
BANK QUALIFIED**

**RATING: S&P: “___”
See “RATING” herein.**

In the opinion of Jones Hall, A Professional Law Corporation, San Francisco, California, Bond Counsel, subject, however to certain qualifications described herein, under existing law, the interest on the Bonds is excluded from gross income for federal income tax purposes and such interest is not an item of tax preference for purposes of the federal alternative minimum tax. The Bonds are “qualified tax-exempt obligations” within the meaning of section 265(b)(3) of the Internal Revenue Code of 1986, as amended. In the further opinion of Bond Counsel, such interest is exempt from California personal income taxes. See “TAX MATTERS” herein.

\$7,600,000*

**HANFORD ELEMENTARY SCHOOL DISTRICT
(Kings County, California)
Election of 2016 General Obligation Bonds, Series C
(Bank Qualified)**

Dated: Date of Delivery

Due: August 1, as shown on inside front cover

Authority and Purpose. The above-captioned Election of 2016 General Obligation Bonds, Series C, are being issued by the Hanford Elementary School District pursuant to certain provisions of the California Government Code and a resolution of the Board of Trustees of the District adopted on September 9, 2020. The Bonds were authorized at an election of the registered voters of the District held on November 8, 2016, which authorized the issuance of \$24,000,000 principal amount of general obligation bonds for the purpose of financing the renovation, construction and improvement of school facilities. The Bonds are the third and final series of bonds to be issued under the 2016 Authorization. See “THE BONDS – Authority for Issuance” and “- Purpose of Issue” herein.

Security. The Bonds are general obligations of the District, payable solely from *ad valorem* property taxes levied on taxable property within the District and collected by Kings County. The County Board of Supervisors is empowered and obligated to annually levy *ad valorem* taxes for the payment of interest on, and principal of, the Bonds upon all property subject to taxation by the District, without limitation of rate or amount (except certain personal property which is taxable at limited rates). The District has no other series of general obligation bonds outstanding. See “SECURITY FOR THE BONDS.”

Book-Entry Only. The Bonds will be issued in book-entry form only, and will be initially issued and registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York. Purchasers will not receive physical certificates representing their interests in the Bonds. See “THE BONDS” and APPENDIX F.

Payments. The Bonds are dated the date of delivery set forth below and accrue interest at the rates set forth on the inside cover page hereof, payable semiannually on each February 1 and August 1 until maturity, commencing February 1, 2021. Payments of principal of and interest on the Bonds will be paid by U.S. Bank National Association, as the designated paying agent, registrar and transfer agent, to DTC for subsequent disbursement to DTC Participants who will remit such payments to the beneficial owners of the Bonds. See “THE BONDS - Description of the Bonds.”

Redemption.* The Bonds are subject to redemption prior to maturity as described herein. See “THE BONDS – Redemption.”

Bond Insurance. The District has applied for bond insurance to guarantee the scheduled payment of principal of and interest on the Bonds, and will decide prior to the sale of the Bonds whether to purchase such insurance.

MATURITY SCHEDULE

(See inside cover)

Cover Page. This cover page contains certain information for general reference only. It is not a summary of all provisions of the Bonds. Prospective investors must read the entire Official Statement to obtain information essential to making an informed investment decision.

The Bonds will be offered when, as and if issued and accepted by the Underwriter, subject to the approval as to legality by Jones Hall, A Professional Law Corporation, San Francisco, California, Bond Counsel to the District, and subject to certain other conditions. Jones Hall is also serving as Disclosure Counsel to the District. Norton Rose Fulbright US LLP, Los Angeles, California is serving as counsel to the Underwriter. It is anticipated that the Bonds, in book-entry form, will be available for delivery through the facilities of DTC, on or about October 29, 2020.*

STIFEL

The date of this Official Statement is _____, 2020.

*Preliminary; subject to change.

MATURITY SCHEDULE*

HANFORD ELEMENTARY SCHOOL DISTRICT (Kings County, California) Election of 2016 General Obligation Bonds, Series C (Bank Qualified)

Base CUSIP[†]: 410356

\$_____ Serial Bonds

Maturity Date <u>(August 1)</u>	Principal <u>Amount</u>	Interest Rate	Yield	CUSIP [†]
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\$_____ % Term Bonds maturing August 1, 20__; Yield: ____%;
CUSIP[†]: ____

*Preliminary; subject to change.

[†] CUSIP Global Services, and a registered trademark of American Bankers Association. CUSIP data herein is provided by CUSIP Global Services, which is managed on behalf of American Bankers Association by S&P Capital IQ. Neither the District nor the Underwriter takes any responsibility for the accuracy of the CUSIP data.

HANFORD ELEMENTARY SCHOOL DISTRICT **(Kings County, California)**

BOARD OF TRUSTEES

Greg Strickland, *President*
Lupe Hernandez, *Vice President*
Tim Revious, *Clerk*
Robert Garcia, *Member*
Jeff Garner, *Member*

DISTRICT ADMINISTRATION

Joy Gabler, *Superintendent*
David Endo, *Chief Business Official*

PROFESSIONAL SERVICES

FINANCIAL ADVISOR

Isom Advisors, a Division of Urban Futures, Inc.
Walnut Creek, California

BOND AND DISCLOSURE COUNSEL

Jones Hall, A Professional Law Corporation
San Francisco, California

BOND REGISTRAR, TRANSFER AGENT AND PAYING AGENT

U.S. Bank National Association,
Los Angeles, California

GENERAL INFORMATION ABOUT THIS OFFICIAL STATEMENT

Use of Official Statement. This Official Statement is submitted in connection with the sale of the Bonds referred to herein and may not be reproduced or used, in whole or in part, for any other purpose. This Official Statement is not a contract between any bond owner and the District or the Underwriter.

No Offering Except by This Official Statement. No dealer, broker, salesperson or other person has been authorized by the District or the Underwriter to give any information or to make any representations other than those contained in this Official Statement and, if given or made, such other information or representation must not be relied upon as having been authorized by the District or the Underwriter.

No Unlawful Offers or Solicitations. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy nor may there be any sale of the Bonds by a person in any jurisdiction in which it is unlawful for such person to make such an offer, solicitation or sale.

Information in Official Statement. The information set forth in this Official Statement has been furnished by the District and other sources which are believed to be reliable, but it is not guaranteed as to accuracy or completeness.

Estimates and Forecasts. When used in this Official Statement and in any continuing disclosure by the District in any press release and in any oral statement made with the approval of an authorized officer of the District or any other entity described or referenced herein, the words or phrases “will likely result,” “are expected to”, “will continue”, “is anticipated”, “estimate”, “project,” “forecast”, “expect”, “intend” and similar expressions identify “forward looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. Such statements are subject to risks and uncertainties that could cause actual results to differ materially from those contemplated in such forward-looking statements. Any forecast is subject to such uncertainties. Inevitably, some assumptions used to develop the forecasts will not be realized and unanticipated events and circumstances may occur. Therefore, there are likely to be differences between forecasts and actual results, and those differences may be material. The information and expressions of opinion herein are subject to change without notice, and neither the delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, give rise to any implication that there has been no change in the affairs of the District or any other entity described or referenced herein since the date hereof.

Involvement of Underwriter. The Underwriter has provided the following statement for inclusion in this Official Statement: The Underwriter has reviewed the information in this Official Statement pursuant to its responsibilities to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Underwriter does not guarantee the accuracy or completeness of such information.

Stabilization of and Changes to Offering Prices. The Underwriter may over allot or take other steps that stabilize or maintain the market prices of the Bonds at levels above those that might otherwise prevail in the open market. If commenced, the Underwriter may discontinue such market stabilization at any time. The Underwriter may offer and sell the Bonds to certain securities dealers, dealer banks and banks acting as agent at prices lower than the public offering prices stated on the inside cover page of this Official Statement, and those public offering prices may be changed from time to time by the Underwriter.

Document Summaries. All summaries of the Bond Resolution or other documents referred to in this Official Statement are made subject to the provisions of such documents and qualified in their entirety to reference to such documents, and do not purport to be complete statements of any or all of such provisions.

No Securities Laws Registration. The Bonds have not been registered under the Securities Act of 1933, as amended, in reliance upon exceptions therein for the issuance and sale of municipal securities. The Bonds have not been registered or qualified under the securities laws of any state.

Effective Date. This Official Statement speaks only as of its date, and the information and expressions of opinion contained in this Official Statement are subject to change without notice. Neither the delivery of this Official Statement nor any sale of the Bonds will, under any circumstances, give rise to any implication that there has been no change in the affairs of the District, the County, the other parties described in this Official Statement, or the condition of the property within the District since the date of this Official Statement.

Website. The District maintains a website. However, the information presented on the website is not a part of this Official Statement and should not be relied upon in making an investment decision with respect to the Bonds.

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\$7,600,000*
HANFORD ELEMENTARY SCHOOL DISTRICT
 (Kings County, California)
Election of 2016 General Obligation Bonds, Series C
 (Bank Qualified)

The purpose of this Official Statement, which includes the cover page, inside cover page and attached appendices, is to set forth certain information concerning the sale and delivery of the general obligation bonds captioned above (the “**Bonds**”) by the Hanford Elementary School District (the “**District**”).

INTRODUCTION

This introduction is not a summary of this Official Statement. It is only a brief description of and guide to, and is qualified by, more complete and detailed information contained in the entire Official Statement and the documents summarized or described in this Official Statement. A full review should be made of the entire Official Statement. The offering of Bonds to potential investors is made only by means of the entire Official Statement.

The District. The Hanford Elementary School District (the “**District**”), located in Kings County (the “**County**”), encompasses an area of approximately 13 square miles in the City of Hanford (the “**City**”). The District serves students from kindergarten through grade eight, and operates nine elementary schools and two junior high schools. Enrollment is budgeted at 5,928 students for the 2020-21 school year.

For more information regarding the District and its finances, see APPENDIX A and APPENDIX B attached hereto. See also APPENDIX C for demographic and other statistical information regarding the City and County.

COVID-19 Statement. The COVID-19 pandemic has resulted in a public health crisis that is fluid and unpredictable with financial and economic impacts that cannot be predicted. As such, investors are cautioned that the District cannot at this time predict the impacts that the COVID-19 pandemic may have on its operations and finances, property values in the District, and economic activity in the District, the State and the nation, among others. District schools are currently closed, and the District has started the 2020-21 school year under a distance learning model. For additional disclosure regarding the COVID-19 emergency, see “SECURITY FOR THE BONDS – COVID-19 Global Pandemic.” See also references to COVID-19 in the sections herein entitled “PROPERTY TAXATION,” and in APPENDIX A under the heading “STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS.”

Purpose of Issue. The net proceeds of the Bonds will be used to finance construction and improvements to facilities of the District, as approved by voters, in the District at an election held on November 8, 2016 (the “**Bond Election**”). See “THE BONDS - Purpose of Issue” herein.

Authority for Issuance of the Bonds. Issuance of the Bonds was approved by more than the requisite 55% of the voters of the District voting at the Bond Election to authorize \$24 million of general obligation bonds, and will be issued pursuant to certain provisions of the Government Code

^{*} Preliminary; subject to change.

of the State and a resolution adopted by the Board of Trustees of the District (the “**Board**”) on September 9, 2020 (the “**Bond Resolution**”). See “THE BONDS - Authority for Issuance” herein.

Description of the Bonds. The Bonds will be issued as current interest bonds. The Bonds will be dated their date of delivery (the “**Dated Date**”) and will be issued as fully registered bonds, without coupons, in the denominations of \$5,000 or any integral multiple thereof. The Bonds will mature on August 1 in the years indicated on the inside cover page hereof. The Bonds will accrue interest from the Dated Date, which is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2021. See “THE BONDS – Description of the Bonds” herein.

Payment and Registration of the Bonds. The Bonds will be issued in fully registered form only, registered in the name of Cede & Co. as nominee of The Depository Trust Company, New York, New York (“**DTC**”), and will be available to actual purchasers of the Bonds (the “**Beneficial Owners**”) in the denominations set forth on the cover page hereof, under the book-entry system maintained by DTC, only through brokers and dealers who are or act through participants in DTC’s book-entry only system (“**DTC Participants**”) as described herein. Beneficial Owners will not be entitled to receive physical delivery of the Bonds. See APPENDIX F.

If the book-entry-only system described below is no longer used with respect to the Bonds, the Bonds will be registered in accordance with the Bond Resolution. See “THE BONDS - Registration, Transfer and Exchange of Bonds” herein.

Security and Sources of Payment for the Bonds. The Bonds are general obligation bonds of the District payable solely from *ad valorem* property taxes levied on taxable property located in the District and collected by the County. The County is empowered and obligated to annually levy *ad valorem* taxes for the payment of interest on, and principal of, the Bonds upon all property subject to taxation by the District, without limitation of rate or amount (except with respect to certain personal property which is taxable at limited rates). See “SECURITY FOR THE BONDS.”

The impact that the current COVID-19 outbreak might have on the assessed valuation of property located in the District is uncertain at this time. See “PROPERTY TAXATION – Assessed Valuations” and “SECURITY FOR THE BONDS – COVID-19 Global Pandemic.”

Redemption. The Bonds are subject to redemption prior to maturity as described herein. See “THE BONDS –Redemption.”

Legal Matters. Issuance of the Bonds is subject to the approving opinion of Jones Hall, A Professional Law Corporation, San Francisco, California, Bond Counsel, to be delivered in substantially the form attached hereto as APPENDIX D. Jones Hall, A Professional Law Corporation, San Francisco, California, will serve as Disclosure Counsel to the District. Norton Rose Fulbright US LLP, Los Angeles, California, is serving as counsel to the Underwriter. Payment of the fees of Bond Counsel, Disclosure Counsel, and Underwriter’s counsel is contingent upon issuance of the Bonds.

Bond Insurance. The District has applied for bond insurance to guarantee the scheduled payment of principal of and interest on the Bonds and, if a commitment is issued to insure the Bonds, will determine prior to the sale of the Bonds whether to obtain such insurance. See “BOND INSURANCE.”

Tax Matters; Bank Qualified. Assuming compliance with certain covenants and provisions of the Internal Revenue Code of 1986, in the opinion of Bond Counsel, interest on the Bonds will not

be includable in gross income for federal income tax purposes although it may be includable in the calculation for certain taxes. Also, in the opinion of Bond Counsel, interest on the Bonds will be exempt from personal income taxes in the State.

The District has designated the Bonds as "qualified tax-exempt obligations" pursuant to Section 265(b)(3) of the Internal Revenue Code of 1986. Such section provides an exception to the prohibition against the ability of a "financial institution" (as defined in the Internal Revenue Code of 1986) to deduct its interest expense allocable to tax-exempt interest. See "TAX MATTERS" and APPENDIX D hereto for the form of Bond Counsel's opinion to be delivered concurrently with the Bonds.

Continuing Disclosure. The District has covenanted and agreed that it will comply with and carry out all of the provisions of a continuing disclosure certificate (the "**Continuing Disclosure Certificate**"), the form of which is attached as APPENDIX E. See "CONTINUING DISCLOSURE" for additional information.

Other Information. This Official Statement speaks only as of its date, and the information contained in this Official Statement is subject to change. Copies of documents referred to in this Official Statement, and information concerning the Bonds, are available from the District at 714 N. White Street, Hanford, California 93230, Telephone: (559) 585-3600. The District may impose a charge for copying, mailing and handling.

END OF INTRODUCTION

THE BONDS

Authority for Issuance

The Bonds will be issued under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, commencing with Section 53506 thereof, and the Bond Resolution. The District received authorization by more than the requisite 55% of District voters at the Bond Election to issue general obligation bonds in a principal amount of \$24,000,000 (the “**2016 Authorization**”).

On June 14, 2017, the District issued an initial series of bonds pursuant to the 2016 Authorization in the aggregate principal amount of \$8,800,000. On March 27, 2019, the District issued a second series of bonds pursuant to the 2016 Authorization in the aggregate principal amount of \$7,600,000. The Bonds are the third and final series of bonds issued pursuant to the 2016 Authorization. Following the issuance of the Bonds, there will be no unused authorization remaining under the 2016 Authorization.*

Purpose of Issue

Proceeds of the Bonds will be used for the purposes specified in the ballot measure approved by the District's voters on November 8, 2016, the abbreviated text of which appeared on the ballot as follows:

“To repair and upgrade aging elementary/middle school facilities by repairing outdated classrooms, upgrading inadequate electrical systems, restrooms, improving access for disabled students, provide access to computers/ modern technology, replacing aging portable classrooms and repairing, constructing, acquiring classrooms, facilities, sites and equipment, shall Hanford Elementary School District issue \$24,000,000 in bonds at legal rates, requiring independent audits, citizens’ oversight, no money for administrators, all funds staying local, without increasing current tax rates.”

In addition to the abbreviated statement of the ballot measure, as part of the sample ballot materials, in accordance with the requirements of California law, District voters were presented with a full text of ballot measure, which, among other items, included a project list identifying to District voters the types of projects eligible for funding from proceeds of bonds approved at the Bond Election (the “**Project List**”). The District makes no representation as to the specific application of the proceeds of the Bonds, the completion of any projects listed on the Project List, or whether bonds authorized by the 2016 Authorization will provide sufficient funds to complete any particular project listed in the Project List.

Description of the Bonds

The Bonds are being issued as current interest bonds. The Bonds mature in the years and in the amounts set forth on the inside cover page hereof. The Bonds will be issued in book-entry form only, and will be initially issued and registered in the name of Cede & Co. as nominee for DTC. Purchasers will not receive physical certificates representing their interest in the Bonds. See “Book-Entry Only System” and APPENDIX F.

* Preliminary; subject to change.

The Bonds shall be issued in the denominations of \$5,000 principal amount each or any integral multiple thereof. Interest on Bonds is payable semiannually on each February 1 and August 1, commencing February 1, 2021 (each, an **“Interest Payment Date”**). Each Bond will bear interest from the Interest Payment Date next preceding the date of registration and authentication thereof unless (i) it is authenticated as of an Interest Payment Date, in which event it will bear interest from such date, or (ii) it is authenticated prior to an Interest Payment Date and after the close of business on the fifteenth (15th) day of the month preceding the Interest Payment Date (each, a **“Record Date”**), in which event it will bear interest from such Interest Payment Date, or (iii) it is authenticated prior to January 15, 2021, in which event it will bear interest from the date of delivery of the Bonds identified on the cover page hereof. Notwithstanding the foregoing, if interest on any Bond is in default at the time of authentication thereof, such Bond will bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment thereon. Payments of principal of and interest on the Bonds will be paid by U.S. Bank National Association, as the designated paying agent, registrar and transfer agent (the **“Paying Agent”**) to DTC for subsequent disbursement to DTC Participants who will remit such payments to the beneficial owners of the Bonds.

Book-Entry Only System

The Bonds will be issued in book-entry form only, and will be initially issued and registered in the name of Cede & Co. as nominee of DTC. Purchasers of the Bonds will not receive physical certificates representing their interest in the Bonds. Payments of principal of and interest on the Bonds will be paid by the Paying Agent to DTC for subsequent disbursement to DTC Participants which will remit such payments to the Beneficial Owners of the Bonds.

As long as DTC’s book-entry method is used for the Bonds, the Paying Agent will send any notice of prepayment or other notices to owners only to DTC. Any failure of DTC to advise any DTC Participant, or of any DTC Participant to notify any Beneficial Owner, of any such notice and its content or effect will not affect the validity or sufficiency of the proceedings relating to the prepayment of the Bonds called for prepayment or any other action premised on such notice. See APPENDIX F.

The Paying Agent, the District, and the Underwriter of the Bonds have no responsibility or liability for any aspects of the records relating to or payments made on account of beneficial ownership, or for maintaining, supervising or reviewing any records relating to beneficial ownership, of interests in the Bonds.

Redemption*

Optional Redemption. The Bonds maturing on or before August 1, 20__ are not subject to redemption prior to maturity. The Bonds maturing on or after August 1, 20__ are subject to redemption prior to maturity, at the option of the District, in whole or in part among maturities on such basis as shall be designated by the District and by lot within a maturity, from any available source of funds, on August 1, 20__, or on any date thereafter, at a price equal to 100% of the principal amount thereof, without premium, together with accrued interest thereon to the redemption date.

Whenever less than all of the outstanding Bonds of any one maturity are designated for redemption, the Paying Agent will select the outstanding Bonds of such maturity to be redeemed by lot in any manner deemed fair by the Paying Agent. For the purpose of selection for optional

** Preliminary; subject to change.*

redemption, Bonds will be deemed to consist of \$5,000 portions (principal amount), and any such portion may be separately redeemed. The Bonds may all be separately redeemed.

Mandatory Sinking Fund Redemption. The Bonds maturing on August 1, 20__ (the “**Term Bonds**”), are subject to mandatory sinking fund redemption on August 1 of each year in accordance with the schedules set forth below. The Term Bonds so called for mandatory sinking fund redemption will be redeemed in the sinking fund payments amounts and on the dates set forth below, without premium.

Term Bonds Maturing August 1, 20__

Redemption Date (August 1)	Sinking Fund Redemption
<hr/>	

If any Term Bonds are redeemed pursuant to optional redemption, the total amount of all future sinking fund payments with respect to such Term Bonds shall be reduced by the aggregate principal amount of such Term Bonds so redeemed, to be allocated among such payments on a pro rata basis in integral multiples of \$5,000 principal amount (or on such other basis as the District may determine) as set forth in written notice given by the District to the Paying Agent.

Notice of Redemption

The Paying Agent shall give notice of the redemption of the Bonds at the expense of the District to be mailed, first class, postage prepaid, at least 20 but not more than 60 days prior to the date fixed for redemption, to the owners of the Bonds designated for redemption. Such notice shall specify: (a) that the Bonds or a designated portion thereof are to be redeemed, (b) the numbers and CUSIP numbers of the Bonds to be redeemed, (c) the date of notice and the date of redemption, (d) the place or places where the redemption will be made, and (e) descriptive information regarding the Bonds including the dated date, interest rate and stated maturity date. Such notice shall further state that on the specified date there shall become due and payable upon each Bond to be redeemed, the portion of the principal amount of such Bond to be redeemed, together with interest accrued to said date, the redemption premium, if any, and that from and after such date interest with respect thereto shall cease to accrue and be payable. Such notice may be a conditional notice of redemption and subject to rescission as set forth below.

Neither the failure to receive or failure to send any notice of redemption nor any defect in any such redemption notice so given shall affect the sufficiency of the proceedings for the redemption of the affected Bonds.

Partial Redemption of Bonds

Upon surrender of Bonds redeemed in part only, the District will execute and the Paying Agent will authenticate and deliver to the owner, at the expense of the District, a new Bond or Bonds, of the same maturity, of authorized denominations in aggregate principal amount equal to the unredeemed portion of the Bond or Bonds.

Effect of Redemption

From and after the date fixed for redemption, if notice of such redemption has been duly given and funds available for the payment of the principal of and interest (and premium, if any) on the Bonds so called for redemption have been duly provided, such Bonds so called will cease to be entitled to any benefit under the Bond Resolution, other than the right to receive payment of the redemption price, and no interest will accrue thereon on or after the redemption date specified in such notice.

Right to Rescind Notice of Redemption

The District has the right to rescind any notice of the optional redemption of Bonds by written notice to the Paying Agent on or prior to the date fixed for redemption. Any notice of redemption shall be cancelled and annulled if for any reason funds will not be or are not available on the date fixed for redemption for the payment in full of the Bonds then called for redemption. The District and the Paying Agent have no liability to the Bond owners or any other party related to or arising from such rescission of redemption. The Paying Agent shall mail notice of such rescission of redemption in the same manner as the original notice of redemption was sent under the Bond Resolution.

Registration, Transfer and Exchange of Bonds

If the book entry system is discontinued, the District shall cause the Paying Agent to maintain and keep at its principal corporate trust office all books and records necessary for the registration, exchange and transfer of the Bonds.

If the book entry system is discontinued, the person in whose name a Bond is registered on the Bond registration books shall be regarded as the absolute owner of that Bond. Payment of the principal of and interest on any Bond shall be made only to or upon the order of that person; neither the District, the County nor the Paying Agent shall be affected by any notice to the contrary, but the registration may be changed as provided in the Bond Resolution.

Bonds may be exchanged at the principal corporate trust office of the Paying Agent in Los Angeles, California for a like aggregate principal amount of Bonds of authorized denominations and of the same maturity. Any Bond may, in accordance with its terms, but only if (i) the District determines to no longer maintain the book entry only status of the Bonds, (ii) DTC determines to discontinue providing such services and no successor securities depository is named or (iii) DTC requests the District to deliver Bond certificates to particular DTC Participants, be transferred, upon the books required to be kept pursuant to the provisions of the Bond Resolution, by the person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such Bond for cancellation at the office of the Paying Agent, accompanied by delivery of a written instrument of transfer in a form approved by the Paying Agent, duly executed.

No exchanges of Bonds shall be required to be made (a) fifteen days prior to an Interest Payment Date or the date established by the Paying Agent for selection of Bonds for redemption until the close of business on the Interest Payment Date or day on which the applicable notice of redemption is given or (b) with respect to a Bond after such Bond has been selected or called for redemption in whole or in part.

Defeasance and Discharge of Bonds

The Bonds may be paid by the District, in whole or in part, in any one or more of the following ways:

- (a) by paying or causing to be paid the principal or redemption price of and interest on such Bonds, as and when the same become due and payable;
- (b) by irrevocably depositing, in trust, at or before maturity, money or securities in the necessary amount (as provided in the Bond Resolution) to pay or redeem such Bonds; or
- (c) by delivering such Bonds to the Paying Agent for cancellation by it.

Whenever in the Bond Resolution it is provided or permitted that there be deposited with or held in trust by the Paying Agent money or securities in the necessary amount to pay or redeem any Bonds, the money or securities so to be deposited or held may be held by the Paying Agent or by any other fiduciary. Such money or securities may include money or securities held by the Paying Agent in the funds and accounts established under the Bond Resolution and will be:

- (i) lawful money of the United States of America in an amount equal to the principal amount of such Bonds and all unpaid interest thereon to maturity, except that, in the case of Bonds which are to be redeemed prior to maturity and in respect of which notice of such redemption is given as provided in the Bond Resolution or provision satisfactory to the Paying Agent is made for the giving of such notice, the amount to be deposited or held will be the principal amount or redemption price of such Bonds and all unpaid interest thereon to the redemption date; or
- (ii) Federal Securities (not callable by the issuer thereof prior to maturity) the principal of and interest on which when due, in the opinion of a certified public accountant delivered to the District, will provide money sufficient to pay the principal or redemption price of and all unpaid interest to maturity, or to the redemption date, as the case may be, on the Bonds to be paid or redeemed, as such principal or redemption price and interest become due, provided that, in the case of Bonds which are to be redeemed prior to the maturity thereof, notice of such redemption is given as provided in the Bond Resolution or provision satisfactory to the Paying Agent is made for the giving of such notice.

Upon the deposit, in trust, at or before maturity, of money or securities in the necessary amount (as described above) to pay or redeem any outstanding Bond (whether upon or prior to its maturity or the redemption date of such Bond), then all liability of the County and the District in respect of such Bond will cease and be completely discharged, except only that thereafter the owner thereof will be entitled only to payment of the principal of and interest on such Bond by the District, and the District will remain liable for such payment, but only out of such money or securities deposited with the Paying Agent for such payment.

“Federal Securities” means: United States Treasury notes, bonds, bills or certificates of indebtedness, or any other obligations the timely payment of which is directly or indirectly guaranteed by the faith and credit of the United States of America.

DEBT SERVICE SCHEDULES

The Bonds. The following table shows the annual debt service schedule with respect to the Bonds, assuming no optional redemptions.

Hanford Elementary School District Election of 2016 General Obligation Bonds, Series C Debt Service Schedule

Bond Year Ending (August 1)	Principal	Interest	Total Annual Debt Service
2021			
2022			
2023			
2024			
2025			
2026			
2027			
2028			
2029			
2030			
2031			
2032			
2033			
2034			
2035			
2036			
2037			
2038			
2039			
2040			
2041			
2042			
2043			
2044			
2045			
2046			
2047			
2048			
2049			
2050			
TOTAL			

Combined General Obligation Bonds. The following table shows the combined annual debt service schedule with respect to all outstanding general obligation bonds of the District, assuming no optional redemptions. See APPENDIX A – “DISTRICT FINANCIAL INFORMATION - Existing Debt Obligations” for additional information.

**HANFORD ELEMENTARY SCHOOL DISTRICT
Combined Debt Service Schedule**

Period Ending Aug. 1	2010 Refunding Bonds	Election of 2016, Series A	Election of 2016, Series B	Election of 2016, Series C	Total
2021	\$584,750.00	\$320,900.00	\$850,868.76		
2022	589,500.00	320,900.00	290,556.26		
2023	582,750.00	320,900.00	290,556.26		
2024	--	390,900.00	290,556.26		
2025	--	408,100.00	290,556.26		
2026	--	419,500.00	290,556.26		
2027	--	434,250.00	290,556.26		
2028	--	448,000.00	290,556.26		
2029	--	465,750.00	290,556.26		
2030	--	477,250.00	360,556.26		
2031	--	492,750.00	372,056.26		
2032	--	511,300.00	382,806.26		
2033	--	524,100.00	397,806.26		
2034	--	540,975.00	411,806.26		
2035	--	557,068.76	422,606.26		
2036	--	576,993.76	432,956.26		
2037	--	598,393.76	447,856.26		
2038	--	621,206.26	456,918.76		
2039	--	642,368.76	470,512.50		
2040	--	662,350.00	482,918.76		
2041	--	686,150.00	499,650.00		
2042	--	712,950.00	505,537.50		
2043	--	733,175.00	525,918.76		
2044	--	757,000.00	545,287.50		
2045	--	789,500.00	552,175.00		
2046	--	813,750.00	572,750.00		
2047	--	--	1,431,225.00		
2048	--	--	1,473,500.00		
2049	--	--	--		
2050	--	--	--		
TOTAL	\$1,757,000.00	\$14,226,481.30	\$13,920,162.70		

SOURCES AND USES OF FUNDS

The estimated sources and uses of funds with respect to the Bonds are as follows:

Sources of Funds

Principal Amount of Bonds

[Net] Original Issue [Premium]/[Discount]

Total Sources

Uses of Funds

Building Fund

Debt Service Fund

Costs of Issuance ⁽¹⁾

Total Uses

(1) All estimated costs of issuance including, but not limited to, Underwriter's discount, printing costs, and fees of Bond Counsel, Disclosure Counsel, the Financial Advisor, the Paying Agent, bond insurance premium (if any), and the rating agency.

SECURITY FOR THE BONDS

Ad Valorem Taxes

Bonds Payable from Ad Valorem Property Taxes. The Bonds are general obligations of the District, payable solely from *ad valorem* property taxes levied on taxable property within the District and collected by the County. The County is empowered and is obligated to annually levy *ad valorem* taxes for the payment of the Bonds and the interest thereon upon all property within the District subject to taxation by the District, without limitation of rate or amount (except certain personal property which is taxable at limited rates).

Other Debt Payable from Ad Valorem Property Taxes. In addition to the Bonds, there is other debt issued by the District and other entities with jurisdiction in the District, which is payable from *ad valorem* taxes levied on parcels in the District. See “PROPERTY TAXATION – Tax Rates” and “- Direct and Overlapping Debt” below.

Levy and Collection. The County will levy and collect such *ad valorem* taxes in such amounts and at such times as is necessary to ensure the timely payment of debt service. Such taxes, when collected, will be deposited into a debt service fund for the Bonds, which is maintained by the County and which is irrevocably pledged for the payment of principal of and interest on the Bonds when due.

District property taxes are assessed and collected by the County in the same manner and at the same time, and in the same installments as other *ad valorem* taxes on real property, and will have the same priority, become delinquent at the same times and in the same proportionate amounts, and bear the same proportionate penalties and interest after delinquency, as do the other *ad valorem* taxes on real property.

Statutory Lien on Ad Valorem Tax Revenues. In accordance with Section 53515 of the California Government Code, the Bonds are secured by a statutory lien on all revenues received pursuant to the levy and collection of the *ad valorem* tax imposed to service the Bonds. This lien automatically arises without the need for any action or authorization by the District or the Board. The revenues received pursuant to the levy and collection of the *ad valorem* tax shall be immediately subject to the lien, and the lien shall immediately attach to the revenues and be effective, binding, and enforceable against the District, its successors, transferees, and creditors, and all others asserting rights therein, irrespective of whether those parties have notice of the lien and without the need for any further act.

Annual Tax Rates. The amount of the annual *ad valorem* tax levied by the County to repay the Bonds will be determined by the relationship between the assessed valuation of taxable property in the District and the amount of debt service due on the Bonds. Fluctuations in the annual debt service on the Bonds and the assessed value of taxable property in the District may cause the annual tax rate to fluctuate.

Economic Conditions. Economic and other factors beyond the District’s control, such as economic recession, deflation of property values, a relocation out of the District or financial difficulty or bankruptcy by one or more major property taxpayers, pandemics, or the complete or partial destruction of taxable property caused by, among other eventualities, earthquake, flood, fire or other natural disaster, could cause a reduction in the assessed value within the District and necessitate a corresponding increase in the annual tax rate. See “PROPERTY TAXATION – Assessed Valuations

– Factors Relating to Increases/Decreases in Assessed Value.” See also “— COVID-19 Global Pandemic.”

Building Fund

The proceeds from the sale of the Bonds, to the extent of the principal amount thereof, will be paid to the County to the credit of the fund created and established in the Bond Resolution and known as the “Hanford Elementary School District, Election of 2016, Series C Building Fund” (the “**Building Fund**”), which will be accounted for as separate and distinct from all other District and County funds. The proceeds will be used solely for the purposes for which the Bonds are being issued and for payment of permissible costs of issuance. Any excess proceeds of the Bonds not needed for the authorized purposes for which the Bonds are being issued shall be transferred to the Debt Service Fund and applied to the payment of principal of and interest on the Bonds. If, after payment in full of the Bonds, there remains excess proceeds, any such excess amounts shall be transferred to the general fund of the District. Interest earnings on the investment of monies held in the Building Fund will be retained in the Building Fund.

Debt Service Fund

Amounts to pay debt service on the Bonds will be held in the fund created and established in the Bond Resolution and known as the “Hanford Elementary School District, Election of 2016, Series C Debt Service Fund” (the “**Debt Service Fund**”) for the Bonds, which will be established as a separate fund to be maintained distinct from all other funds of the County. All taxes levied by the County for the payment of the principal of and interest and premium (if any) on the Bonds will be deposited in the Debt Service Fund by the County promptly upon the receipt. The Debt Service Fund is pledged for the payment of the principal of and interest and premium (if any) on the Bonds when and as the same become due. The County will transfer amounts in the Debt Service Fund to the Paying Agent to the extent necessary to pay the principal of and interest and premium (if any) on the Bonds as the same becomes due and payable.

If, after payment in full of the Bonds, any amounts remain on deposit in the Debt Service Fund, the County shall transfer such amounts to the District’s general fund, to be applied solely in a manner which is consistent with the requirements of applicable state and federal tax law.

Not a County Obligation

The Bonds are payable solely from the proceeds of an *ad valorem* tax levied and collected by the County, for the payment of principal and interest on the Bonds. Although the County is obligated to collect the *ad valorem* tax for the payment of the Bonds, the Bonds are not a debt of the County.

COVID-19 Global Pandemic

Background. The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus (“**COVID-19**”), which was first detected in China and has spread to other countries, including the United States, was declared a pandemic by the World Health Organization, a national emergency by the President of the United States (the “**President**”) and a state of emergency by the Governor of the State (the “**Governor**”). There has been tremendous volatility in the markets in the United States and globally, resulting in the onset of a national and global recession.

The President's declaration of a national emergency on March 13, 2020, made available more than \$50 billion in federal resources to combat the spread of the virus. A multi-billion-dollar relief package was signed into law by the President on March 18, 2020, providing for Medicaid expansion, unemployment benefits and paid emergency leave during the crisis. In addition, the Federal Reserve lowered its benchmark interest rate to nearly zero, introduced a large bond-buying program and established emergency lending programs to banks and money market mutual funds.

On March 27, 2020, the United States Congress passed a \$2 trillion relief package, referred to as the Coronavirus Aid, Relief, and Economic Security Act (the "**CARES Act**"). The package includes direct payments to taxpayers, jobless benefits, assistance to hospitals and healthcare systems, \$367 billion for loans to small businesses, a \$500 billion fund to assist distressed large businesses, including approximately \$30 billion to provide emergency grants to educational institutions and local educational agencies. This funding allocation includes approximately \$13.5 billion in formula funding to make grants available to each state's educational agency in order to facilitate K-12 schools' responses to the COVID-19 crisis.

On April 9, 2020, the Federal Reserve took additional actions to provide up to \$2.3 trillion in loans to support the economy, including supplying liquidity to participating financial institutions in the SBA's Paycheck Protection Program, purchasing up to \$600 billion in loans through the Main Street Lending Program and offering up to \$500 billion in lending to states and municipalities.

On April 24, 2020, an additional \$484 billion federal aid package was signed, to provide additional funding for the local program for distressed small businesses and to provide funds for hospitals and COVID-19 testing. The legislation adds \$310 billion to the Paycheck Protection Program, increases the small business emergency grant and loan program by \$60 billion, and directs \$75 billion to hospitals and \$25 billion to a new COVID-19 testing program.

At the State level, on March 15, 2020, the Governor ordered the closing of California bars and nightclubs, the cancellation of gatherings of more than 250 and confirmed continued funding for school districts that close under certain conditions. On March 16, 2020, the State legislature passed \$1.1 billion in general purpose spending authority for emergency funds to respond to the Coronavirus crisis. On March 19, 2020, Governor Newsom issued Executive Order N-33-20, a blanket shelter-in-place order, ordering all California residents to stay home except for certain necessities and other essential purposes, which is in effect until further notice. On May 7, 2020, the State's Public Health Officer released an order supporting the gradual movement of the State from Stage 1 to Stage 2 of "California's Pandemic Resilience Roadmap." Effective as of May 8, 2020, the order allows for the return of certain kinds of retail, manufacturing and other "low risk" businesses if physical distancing measures are implemented. The incidence of COVID-19 cases has been increasing in the State, and the State currently maintains a watch list of Counties that may be forced to roll back their respective reopening. The County is not currently on the watch list.

The COVID-19 outbreak is ongoing, and the ultimate geographic spread of the virus, the duration and severity of the outbreak, the economic impacts and actions that may be taken by governmental authorities to contain the outbreak or to treat its impacts are uncertain and cannot be predicted. Additional information with respect to events surround the outbreak of COVID-19 and responses thereto can be found on State and local government websites, including but not limited to: the Governor's office (<http://www.gov.ca.gov>) and the California Department of Public Health (<https://covid19.ca.gov/>). *The District has not incorporated by reference the information on such websites, and the District does not assume any responsibility for the accuracy of the information on such websites.*

Impacts of COVID-19 Pandemic on Global and Local Economies Cannot be Predicted; Potential Declines in State and Local Revenues. The COVID-19 public health emergency will have negative impacts on global and local economies, including the economy of the State and in the region of the District. The extent and duration of the COVID-19 emergency is currently unknown, and the reach of its impacts uncertain.

The State's revenue sources are anticipated to be materially impacted by the COVID-19 pandemic, including with respect to reductions in personal income tax receipts and capital gains tax receipts. Economic uncertainty caused by the outbreak will significantly affect California's near-term fiscal outlook, with a likely recession due to pullback in activity across wide swaths of the economy. For more detail regarding the State's current and proposed budgets, and related reports and outlooks, see Appendix A under the heading "STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS."

In addition, in an attempt to mitigate the effects of the COVID-19 pandemic on State property taxpayers, on May 6, 2020, the Governor signed an executive order suspending penalties, costs or interest for the failure to pay secured or unsecured property taxes, or to pay a supplemental bill, before the date that such taxes become delinquent. See "PROPERTY TAXATION – Property Tax Collection Procedures – Waiver of State Laws Relating to Penalties for Non-Payment of Property Taxes."

Impacts on California School Districts. Shelter in place orders have suspended in-person classroom instruction indefinitely throughout California schools. Most school districts (including the District) are undertaking distance learning efforts to provide continuing instruction to students. State law allows school districts to apply for a waiver to hold them harmless from the loss of State apportionment funding based on attendance and state instructional time penalties when they are forced to close schools due to emergency conditions. In addition, on March 13, 2020, Governor Newsom signed Executive Order N-26-20 which provides for continued State funding to school districts to support distance learning or independent study, providing subsidized school meals to low-income students, continuing payment for school district employees, and, to the extent practicable, providing for attendance calculations supervision of students during school hours, notwithstanding legal provisions to the contrary. Senate Bill 117 was passed on March 17, 2020, addressing attendance issues and instructional hour requirements, among other items, and effectively holds schools harmless from incurring funding losses that could result from these issues under existing funding formulas. For more information about education funding formulas in California, see Appendix A under the heading "DISTRICT FINANCIAL INFORMATION – Education Funding Generally."

On July 17, 2020, the Governor announced a plan for learning and safe schools ahead of the 2020–2021 school year, as the California Department of Public Health issued a framework for when and how schools should reopen for in-person instruction. In general, schools in counties that the State has put on a "watchlist" based on certain factors such as new infections per capita, the test positivity rate and the hospitalization rate, to teach online until conditions improve. Currently, 33 of the state's 58 counties, including many of the most populated, are on the watchlist. The County is not one of the counties on the watchlist.

For more information about how the District has responded to the COVID-19 emergency and the District's current assessment of the impact of the COVID-19 emergency on its finances, see Appendix A under the heading "DISTRICT GENERAL INFORMATION – District's Response to COVID-19 Emergency."

Impacts of COVID-19 Emergency Uncertain. The possible impacts that the COVID-19 emergency might have on the District's finances, programs, credit ratings on its debt obligations, local property values and the economy in general are uncertain at this time. In addition, there may be unknown consequences of the COVID-19 emergency, which the District is unable to predict.

General Obligation Bonds Secured by Ad Valorem Tax Revenues. Notwithstanding the impacts the COVID-19 emergency may have on the economy in the State, the County and the District or on the District's general purpose revenues, the Series C Bonds described herein are voter-approved general obligations of the District payable solely from the levy and collection of *ad valorem* property taxes, unlimited as to rate or amount, and are not payable from the general fund of the District. The District cannot predict the impacts that the Coronavirus emergency might have on local property values or tax collections. See "SECURITY FOR THE BONDS – *Ad Valorem* Taxes" and "PROPERTY TAXATION – Teeter Plan; Property Tax Collections" herein.

PROPERTY TAXATION

Property Tax Collection Procedures

In California, property subject to *ad valorem* taxes is classified as "secured" or "unsecured." The "secured roll" is that part of the assessment roll containing state assessed public utilities' property and real property, the taxes on which create a lien on such property sufficient, in the opinion of the county assessor, to secure payment of the taxes. A tax levied on unsecured property does not become a lien against such unsecured property, but may become a lien on certain other property owned by the taxpayer. Every tax which becomes a lien on secured property has priority over all other liens arising pursuant to State law on such secured property, regardless of the time of the creation of the other liens. Secured and unsecured property are entered separately on the assessment roll maintained by the county assessor. The method of collecting delinquent taxes is substantially different for the two classifications of property.

Property taxes on the secured roll are due in two installments, on November 1 and February 1 of each fiscal year. If unpaid, such taxes become delinquent after December 10 and April 10, respectively, and a 10% penalty attaches to any delinquent payment. In addition, property on the secured roll with respect to which taxes are delinquent is declared tax defaulted on or about June 30 of the fiscal year. Such property may thereafter be redeemed by payment of the delinquent taxes and a delinquency penalty, plus a redemption penalty of 1.5% per month to the time of redemption. If taxes are unpaid for a period of five years or more, the property is subject to sale by the County.

Property taxes are levied for each fiscal year on taxable real and personal property situated in the taxing jurisdiction as of the preceding January 1. However, Senate Bill 813 (enacted by Statutes of 1983, Chapter 498) ("**SB 813**"), provided for the supplemental assessment and taxation of property as of the occurrence of a change of ownership or completion of new construction. Thus, this legislation eliminated delays in the realization of increased property taxes from new assessments. As amended, SB813 provided increased revenue to taxing jurisdictions to the extent that supplemental assessments of new construction or changes of ownership occur subsequent to the January 1 lien date and result in increased assessed value.

Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent, if unpaid on the following August 31. A 10% penalty is also attached to delinquent taxes in respect of property on the unsecured roll, and further, an additional penalty of 1.5% per month

accrues with respect to such taxes beginning the first day of the third month following the delinquency date. The taxing authority has four ways of collecting unsecured personal property taxes: (1) a civil action against the taxpayer; (2) filing a certificate in the office of the county clerk specifying certain facts in order to obtain a judgment lien on certain property of the taxpayer; (3) filing a certificate of delinquency for record in the county recorder's office, in order to obtain a lien on certain property of the taxpayer; and (4) seizure and sale of personal property, improvements or possessory interests belonging or assessed to the assessee. The exclusive means of enforcing the payment of delinquent taxes in respect of property on the secured roll is the sale of the property securing the taxes for the amount of taxes which are delinquent.

Waiver of State Laws Relating to Penalties for Non-Payment of Property Taxes. In an attempt to mitigate the effects of the COVID-19 pandemic on State property taxpayers, on May 6, 2020, the Governor signed Executive Order N-61-20 ("**Order N-61-20**"). Under Order N-61-20, certain provisions of the State Revenue and Taxation Code are suspended until May 6, 2021 to the extent said provisions require a tax collector to impose penalties, costs or interest for the failure to pay secured or unsecured property taxes, or to pay a supplemental bill, before the date that such taxes become delinquent. Said penalties, costs and interest shall be cancelled under the conditions provided for in Order N-61-20, including if the property is residential real property occupied by the taxpayer or the real property qualifies as a small business under certain State laws, the taxes were not delinquent prior to March 4, 2020, the taxpayer files a claim for relief with the tax collector, and the taxpayer demonstrates economic hardship or other circumstances that have arisen due to the COVID-19 pandemic or due to a local, state, or federal governmental response to COVID-19. The impacts the waiver of penalties, costs or interest on delinquent property taxes under the circumstances described in Order N-61-20 have on property tax revenues are unknown at this time. For information about the County's current distribution of property taxes, see below under the heading "-Tax Levies and Delinquencies – Teeter Plan."

Disclaimer Regarding Property Tax Collection Procedures. The property tax collection procedures described above are subject to amendment based on legislation or executive order, including Order N-61-20, which may be enacted by the State legislature or declared by the Governor from time to time. The District cannot predict changes in law or orders of State officials that might occur in the future, particularly with regard to actions that might be taken in an attempt to mitigate the impacts of the COVID-19 pandemic.

Taxation of State-Assessed Utility Property

The State Constitution provides that most classes of property owned or used by regulated utilities be assessed by the State Board of Equalization ("**SBE**") and taxed locally. Property valued by the SBE as an operating unit in a primary function of the utility taxpayer is known as "unitary property", a concept designed to permit assessment of the utility as a going concern rather than assessment of each individual element of real and personal property owned by the utility taxpayer. State-assessed unitary and "operating nonunitary" property (which excludes nonunitary property of regulated railways) is allocated to the counties based on the situs of the various components of the unitary property. Except for certain other excepted property, all unitary and operating nonunitary property is taxed at special county-wide rates and tax proceeds are distributed to taxing jurisdictions according to statutory formulae generally based on the distribution of taxes in the prior year.

Assessed Valuation

The assessed valuation of property in the District is established by the assessor of the County, except for public utility property which is assessed by the State Board of Equalization, as

described above. Assessed valuations are reported at 100% of the “full value” of the property, as defined in Article XIII A of the California Constitution. For a discussion of how properties currently are assessed, see APPENDIX A under the heading “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS.”

Certain classes of property, such as churches, colleges, not-for-profit hospitals, and charitable institutions, are exempt from property taxation and do not appear on the tax rolls.

Assessed Valuation History. The table below shows a recent history of the District’s assessed valuation.

HANFORD ELEMENTARY SCHOOL DISTRICT
Assessed Valuation
Fiscal Years 2009-10 through 2020-21

Fiscal Year	Local Secured	Utility	Unsecured	Total	% Change
2009-10	\$2,173,275,760	\$877,607	\$127,509,975	\$2,301,663,342	--%
2010-11	2,150,827,234	861,400	114,819,998	2,266,508,632	(1.5)
2011-12	2,167,536,833	861,400	123,852,937	2,292,251,170	1.1
2012-13	2,154,569,097	861,400	120,887,003	2,276,317,500	(0.7)
2013-14	2,194,854,032	861,400	112,575,739	2,308,291,171	1.4
2014-15	2,217,268,596	738,913	117,248,612	2,335,256,121	1.2
2015-16	2,315,118,919	738,913	112,625,848	2,428,483,680	4.0
2016-17	2,430,625,907	738,913	121,101,149	2,552,465,969	5.1
2017-18	2,574,757,015	870,436	120,828,301	2,696,455,752	5.6
2018-19	2,671,091,173	870,436	128,362,384	2,800,323,993	3.9
2019-20	2,806,199,666	870,436	147,424,013	2,954,494,115	5.5
2020-21	2,935,816,343	870,436	153,070,289	3,089,757,068	4.6

Source: California Municipal Statistics, Inc.

Factors Relating to Increases/Decreases in Assessed Value. As indicated in the previous table, assessed valuations are subject to change in each year. Increases or decreases in assessed valuation result from a variety of factors including but not limited to general economic conditions, supply and demand for real property in the area, government regulations such as zoning, and natural disasters such as earthquakes, fires, floods and droughts.

In addition, wildfires have occurred in recent years in different regions of the State, and related flooding and mudslides have also occurred. The most destructive of the recent wildfires, which have burned thousands of acres and destroyed thousands of homes and structures, have originated in wildlands adjacent to urban areas. Although the recent natural disasters do not include territory within the District’s boundaries, the District cannot predict or make any representations regarding the effects that wildfires, flooding, mudslides or any other natural disasters and related conditions have or may have on the value of taxable property within the District, or to what extent the effects said disasters might have had on economic activity in the District or throughout the State.

The world is currently experiencing a global pandemic as a result of the outbreak of COVID-19 which may have a negative impact on local property values, but the impact is uncertain at this time. The COVID-19 emergency could cause general marked declines in property values. For disclosure relating to the COVID-19 emergency, see also “SECURITY FOR THE BONDS –COVID-19 Global Pandemic.”

The District cannot predict or make any representations regarding the effects that natural disasters and related conditions have or may have on the value of taxable property within the District, or to what extent the effects said disasters might have had on economic activity in the District or throughout the State.

See also “SECURITY FOR THE BONDS – COVID-19 Global Pandemic.”

Split Roll Property Tax Ballot Measure. On October 15, 2018, a proposed ballot initiative became eligible for the November 2020 statewide ballot (“**Proposition 15**”). If approved by a majority of voters casting a ballot on Proposition 15, Proposition 15 would amend Article XIII A such that the “full cash value” of commercial and industrial real property that is not zoned for commercial agricultural production, for each lien date, would be equal to the fair market value of that property. If passed, Proposition 15 would not affect the “full cash value” of residential property or real property used for commercial agricultural production, which would continue to be subject to annual increases not to exceed 2%. After compensating the State General Fund for resulting reductions in State personal income tax and corporate tax revenues, and compensating cities, counties and special districts for the cost of implementing Proposition 15, approximately 40% of the remaining additional tax revenues generated as a result of Proposition 15 would be deposited into a newly created fund called the Local School and Community College Property Tax Fund, with such funds being used to supplement, and not replace, existing funding that school districts and community college districts receive under the State’s constitutional minimum funding requirement. The District cannot predict whether Proposition 15 will be approved by a majority of voters casting a ballot on Proposition 15. If approved, the District cannot make any assurance as to what effect the implementation of Proposition 15 will have on District revenues or the assessed valuation of real property in the District.

Property Tax Base Transfer Ballot Measure. By 2/3 vote of each house of the legislature of the State, a legislatively referred constitutional amendment entitled Property Tax Transfers, Exemptions and Revenue for Wildfire Agencies and Counties Amendment (“**Proposition 19**”) became eligible for the November 2020 Statewide ballot. If approved by a majority of voters casting a ballot on Proposition 19, Proposition 19 would: (i) expand special rules that give property tax savings to homeowners that are over the age of 55, severely disabled, or whose property has been impacted by a natural disaster or contamination, when they buy a different home; (ii) narrow existing special rules for inherited properties; and (iii) broaden the scope of legal entity ownership changes that trigger reassessment of properties. The District cannot predict whether Proposition 19 will be approved by a majority of voters casting a ballot. If approved, the District cannot make any assurance as to what effect the implementation of Proposition 19 will have on assessed valuation of real property in the District.

Assessed Valuation by Jurisdiction. The following table shows a breakdown of assessed value by jurisdiction in the District for fiscal year 2020-21.

HANFORD ELEMENTARY SCHOOL DISTRICT
Assessed Valuation by Jurisdiction
Fiscal Year 2020-21

<u>Jurisdiction:</u>	<u>Assessed Valuation in School District</u>	<u>% of School District</u>	<u>Assessed Valuation of Jurisdiction</u>	<u>% of Jurisdiction in School District</u>
City of Hanford	\$2,984,936,444	96.61%	\$4,510,114,461	66.18%
Unincorporated Kings County	104,820,624	3.39	\$4,614,833,581	2.27%
Total District	\$3,089,757,068	100.00%		

Kings County	\$3,089,757,068	100.00%	\$12,025,818,979	25.69%
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Source: California Municipal Statistics, Inc.

Assessed Valuation by Land Use. The following table shows the land use of property in the District, as measured by assessed valuation and the number of parcels for fiscal year 2020-21. As shown, the majority of the District's assessed valuation is represented by residential property.

HANFORD ELEMENTARY SCHOOL DISTRICT
Local Secured Property Assessed Valuation and Parcels by Land Use
Fiscal Year 2020-21

	2020-21 Assessed Valuation ⁽¹⁾	% of Total	No. of Parcels	% of Total
Non-Residential:				
Agricultural/Rural	\$ 48,312,718	1.65%	227	1.60%
Commercial/Office	592,773,380	20.19	575	4.05
Vacant Commercial	4,603,730	0.16	49	0.35
Industrial	70,464,334	2.40	149	1.05
Vacant Industrial	34,726,615	1.18	227	1.60
Recreational	6,215,275	0.21	18	0.13
Government/Social/Institutional	34,820,007	1.19	289	2.04
Miscellaneous	<u>623,839</u>	<u>0.02</u>	<u>68</u>	<u>0.48</u>
Subtotal Non-Residential	\$792,539,898	27.00%	1,602	11.28%
Residential:				
Single Family Residence	\$1,906,218,922	64.93%	11,093	78.11%
Condominium	20,154,201	0.69	253	1.78
Mobile Home	12,997,722	0.44	386	2.72
Mobile Home Park	17,359,339	0.59	8	0.06
2-4 Residential Units	50,706,043	1.73	298	2.10
5+ Residential Units/Apartments	125,078,705	4.26	182	1.28
Miscellaneous Residential	1,049,466	0.04	4	0.03
Vacant Residential	<u>9,712,047</u>	<u>0.33</u>	<u>375</u>	<u>2.64</u>
Subtotal Residential	\$2,143,276,445	73.00%	12,599	88.72%
Total	\$2,935,816,343	100.00%	14,201	100.00%

(1) Local secured assessed valuation; excluding tax-exempt property.

Source: California Municipal Statistics, Inc.

Assessed Valuation of Single-Family Residential Parcels. The following table shows a breakdown of the assessed valuations of improved single-family residential parcels in the District for fiscal year 2020-21, including the median and average assessed value per single family parcel.

HANFORD ELEMENTARY SCHOOL DISTRICT
Per Parcel Assessed Valuation of Single-Family Homes
Fiscal Year 2020-21

	No. of Parcels	2020-21 Assessed Valuation	Average Assessed Valuation	Median Assessed Valuation
Single Family Residential	11,093	\$1,906,218,922	\$171,840	\$160,520

2020-21 Assessed Valuation	No. of Parcels ⁽¹⁾	% of Total	Cumulative % of Total	Total Valuation	% of Total	Cumulative % of Total
\$0 - \$24,999	160	1.442%	1.442%	\$ 2,696,412	0.141%	0.141%
\$25,000 - \$49,999	502	4.525	5.968	19,755,177	1.036	1.178
\$50,000 - \$74,999	719	6.482	12.449	45,309,211	2.377	3.555
\$75,000 - \$99,999	1,059	9.547	21.996	93,271,922	4.893	8.448
\$100,000 - \$124,999	1,208	10.890	32.886	136,255,174	7.148	15.596
\$125,000 - \$149,999	1,357	12.233	45.119	186,439,396	9.781	25.376
\$150,000 - \$174,999	1,221	11.007	56.125	197,874,564	10.380	35.757
\$175,000 - \$199,999	1,104	9.952	66.078	206,636,514	10.840	46.597
\$200,000 - \$224,999	938	8.456	74.533	198,842,329	10.431	57.028
\$225,000 - \$249,999	749	6.752	81.285	177,421,375	9.308	66.336
\$250,000 - \$274,999	669	6.031	87.316	175,599,399	9.212	75.548
\$275,000 - \$299,999	471	4.246	91.562	135,122,684	7.089	82.636
\$300,000 - \$324,999	339	3.056	94.618	105,708,985	5.545	88.182
\$325,000 - \$349,999	262	2.362	96.980	87,978,438	4.615	92.797
\$350,000 - \$374,999	126	1.136	98.116	45,477,383	2.386	95.183
\$375,000 - \$399,999	76	0.685	98.801	29,436,195	1.544	96.727
\$400,000 - \$424,999	40	0.361	99.162	16,472,421	0.864	97.591
\$425,000 - \$449,999	28	0.252	99.414	12,245,201	0.642	98.233
\$450,000 - \$474,999	17	0.153	99.567	7,835,834	0.411	98.644
\$475,000 - \$499,999	15	0.135	99.703	7,316,312	0.384	99.028
\$500,000 and greater	33	0.297	100.000	18,523,996	0.972	100.000
	11,093	100.000%		\$1,906,218,922	100.000%	

(1) Improved single-family residential parcels. Excludes condominiums and parcels with multiple family units.

Source: California Municipal Statistics, Inc.

Reassessments and Appeals of Assessed Value

There are general means by which assessed values can be reassessed or appealed that could adversely impact property tax revenues within the District.

Appeals may be based on Proposition 8 of November 1978, which requires that for each January 1 lien date, the taxable value of real property must be the lesser of its base year value, annually adjusted by the inflation factor pursuant to Article XIII A of the State Constitution, or its full cash value, taking into account reductions in value due to damage, destruction, depreciation, obsolescence, removal of property or other factors causing a decline in value. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Article XIII A of the California Constitution" in APPENDIX A.

Under California law, property owners may apply for a Proposition 8 reduction of their property tax assessment by filing a written application, in form prescribed by the State Board of Equalization, with the County board of equalization or assessment appeals board. In most cases, the appeal is filed because the applicant believes that present market conditions (such as residential home prices) cause the property to be worth less than its current assessed value.

Any reduction in the assessment ultimately granted as a result of such appeal applies to the year for which application is made and during which the written application was filed. These reductions are subject to yearly reappraisals and are adjusted back to their original values, adjusted for inflation, when market conditions improve. Once the property has regained its prior value, adjusted for inflation, it once again is subject to the annual inflationary factor growth rate allowed under Article XIII A.

A second type of assessment appeal involves a challenge to the base year value of an assessed property. Appeals for reduction in the base year value of an assessment, if successful, reduce the assessment for the year in which the appeal is taken and prospectively thereafter. The base year is determined by the completion date of new construction or the date of change of ownership. Any base year appeal must be made within four years of the change of ownership or new construction date.

Proposition 8 reductions may also be unilaterally applied by the County Assessor. The District cannot predict the changes in assessed values that might result from pending or future appeals by taxpayers or by reductions initiated by the County Assessor. Any reduction in aggregate District assessed valuation due to appeals, as with any reduction in assessed valuation due to other causes, will cause the tax rate levied to repay the Bonds to increase accordingly, so that the fixed debt service on the Bonds (and other outstanding general obligation bonds, if any) may be paid.

Tax Levies and Delinquencies

Because the County does not participate in the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds (the “**Teeter Plan**”), secured property taxes actually collected are allocated to political subdivisions for which the County acts as tax-levying or tax-collecting agency, including the District, when the secured property taxes are actually collected. Therefore, the District’s secured tax revenues reflect actual delinquencies.

The table below shows the secured tax charge and delinquency rate for the five most recent fiscal years.

HANFORD ELEMENTARY SCHOOL DISTRICT Secured Tax Charges and Delinquencies Fiscal Years 2015-16 through 2019-20

<u>Fiscal Year</u>	<u>Secured Tax Charge⁽¹⁾</u>	<u>Amount Del. June 30</u>	<u>% Delinquent June 30</u>
2015-16	\$1,374,146.09	\$15,624.81	1.14%
2016-17	1,312,891.56	16,469.84	1.25
2017-18	1,000,739.20	11,461.58	1.15
2018-19	830,300.40	9,849.31	1.19
2019-20	1,200,305.30	16,826.78	1.40

(1) The District's general obligation bond debt service levy only.
Source: California Municipal Statistics, Inc.

Tax Rates

Below are historical typical tax rates in a typical tax rate area (TRA 2-006)⁽¹⁾ within the District for fiscal years 2015-16 through 2019-20.

HANFORD ELEMENTARY SCHOOL DISTRICT Typical Total Tax Rates of Assessed Valuation Fiscal Years 2015-16 through 2019-20

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
General Levy	\$1.000000	\$1.000000	\$1.000000	\$1.000000	\$1.000000
Hanford School District	.060581	.054849	.039647	.031542	.043376
Hanford High School District	.058384	.054175	.052152	.055248	.053879
College of Sequoias Hanford Campus I.D. #1	.020300	.020200	.030000	.030000	.030000
Total Tax Rate	\$1.139265	\$1.129224	\$1.121799	\$1.116790	\$1.127255

(1) 2019-20 assessed valuation of TRA 2-006 is \$433,563,448.
Source: California Municipal Statistics, Inc.

Top 20 Property Owners

The following table shows the 20 largest taxpayers in the District as determined by their secured assessed valuations in fiscal year 2020-21. Each taxpayer listed below is a unique name listed on the tax rolls. The District cannot determine from County assessment records whether individual persons, corporations or other organizations are liable for tax payments with respect to multiple properties held in various names that in aggregate may be larger than is suggested by the table below. A large concentration of ownership in a single individual or entity results in a greater amount of tax collections which are dependent upon that property owner's ability or willingness to pay property taxes.

HANFORD ELEMENTARY SCHOOL DISTRICT Top 20 Secured Property Taxpayers Fiscal Year 2020-21

	<u>Property Owner</u>	<u>Primary Land Use</u>	<u>2020-21 Assessed Valuation</u>	<u>% of Total ⁽¹⁾</u>
1.	Centennial-Hanford Center LLC	Shopping Center	\$37,322,120	1.27%
2.	545 Centennial LP	Apartments	27,731,710	0.94
3.	Hanford Mall 2020 LLC	Shopping Center	21,768,487	0.74
4.	Wal-Mart Real Estate Business Trust	Shopping Center	18,348,813	0.62
5.	Marquez Investment Group LLC	Industrial	17,458,256	0.59
6.	ARHC AHHFDCA01 LLC	Office Building	16,484,089	0.56
7.	Jon & Valerie Keller Trust	Auto Dealership	15,847,481	0.54
8.	Target Corporation	Shopping Center	14,990,468	0.51
9.	Centennial Capital LP	Shopping Center	14,006,137	0.48
10.	Lowes HIW Inc.	Commercial – Retail	13,631,070	0.46
11.	Anand Hospitality LLC	Hotel	11,854,139	0.40
12.	HD Development of Maryland Inc.	Commercial – Retail	11,167,184	0.38
13.	Linda Barrett Living Trust	Shopping Center	10,650,000	0.36
14.	Hanford Arroyo LP	Mobile Home Park	9,325,820	0.32
15.	National Retail Properties LP	Car Wash	8,250,000	0.28
16.	Kings Residential LP	Apartments	8,004,966	0.27
17.	Draxler Land Company Inc.	Apartments	7,748,521	0.26
18.	Olam West Coast Inc.	Industrial	7,020,478	0.24
19.	TAM Prop LLC	Professional Building	6,933,777	0.24
20.	Realty Income Properties 16 & 23 LLC	Commercial – Retail	<u>6,879,490</u>	<u>0.23</u>
			\$285,423,006	9.72%

(1) 2020-21 local secured assessed valuation: \$2,935,816,343.
Source: California Municipal Statistics, Inc.

Direct and Overlapping Debt

Set forth below is a direct and overlapping debt report (the “**Debt Report**”) prepared by California Municipal Statistics, Inc. for debt issued as of September 1, 2020. The Debt Report is included for general information purposes only. The District has not reviewed the Debt Report for completeness or accuracy and makes no representation in connection therewith.

The Debt Report generally includes long-term obligations sold in the public credit markets by public agencies whose boundaries overlap the boundaries of the District in whole or in part. Such long-term obligations generally are not payable from revenues of the District (except as indicated) nor are they necessarily obligations secured by land within the District. In many cases, long-term obligations issued by a public agency are payable only from the general fund or other revenues of such public agency.

HANFORD ELEMENTARY SCHOOL DISTRICT Statement of Direct and Overlapping Bonded Debt (Debt Issued as of September 1, 2020)

2020-21 Assessed Valuation: \$3,089,757,068

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 9/1/20</u>
College of Sequoias Hanford SFID No. 1	46.289%	\$ 7,413,709
Hanford Joint Union High School District	46.289	24,503,841
Hanford Elementary School District	100.000	16,620,000 ⁽¹⁾
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$48,537,550
 <u>OVERLAPPING GENERAL FUND DEBT:</u>		
Kings County General Fund Obligations	25.693%	\$ 3,161,524
Kings County Pension Obligations	25.693	866,823
College of Sequoias Certificates of Participation	8.699	416,247
Hanford Joint Union High School District Certificates of Participation	46.289	8,989,324
TOTAL OVERLAPPING GENERAL FUND DEBT		\$13,433,918
 COMBINED TOTAL DEBT		\$61,971,468 ⁽²⁾

Ratios to 2020-21 Assessed Valuation:

Direct Debt (\$16,620,000)	0.54%
Total Direct and Overlapping Tax and Assessment Debt	1.57%
Combined Total Debt	2.01%

(1) Excludes the Bonds offered for sale hereunder.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Source: California Municipal Statistics, Inc.

BOND INSURANCE

The District has applied for bond insurance to guarantee the scheduled payment of principal of and interest on the Bonds and, if a commitment is issued to insure the Bonds, will determine prior to the sale of the Bonds whether to obtain such insurance.

TAX MATTERS

Tax Exemption

Federal Tax Status. In the opinion of Jones Hall, A Professional Law Corporation, San Francisco, California, Bond Counsel, subject, however to the qualifications set forth below, under existing law, the interest on the Bonds is excluded from gross income for federal income tax purposes and such interest is not an item of tax preference for purposes of the federal alternative minimum tax. The Bonds are "qualified tax-exempt obligations" within the meaning of section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the "**Tax Code**"), such that, in the case of certain financial institutions (within the meaning of section 265(b)(5) of the Tax Code), a deduction for federal income tax purposes is allowed for 80% of that portion of such financial institution's interest expense allocable to interest payable on the Bonds.

The opinions set forth in the preceding paragraph are subject to the condition that the District comply with all requirements of the Internal Revenue Code of 1986, as amended (the "**Tax Code**") that must be satisfied subsequent to the issuance of the Bonds in order that the interest thereon be, and continue to be, excludable from gross income for federal income tax purposes, and in order for the Bonds to be "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Tax Code. The District has made certain representations and covenants in order to comply with each such requirement. Inaccuracy of those representations, or failure to comply with certain of those covenants, may cause the inclusion of such interest in gross income for federal income tax purposes, which may be retroactive to the date of issuance of the Bonds, or may cause the Bonds to not be "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Tax Code.

Tax Treatment of Original Issue Discount and Premium. If the initial offering price to the public at which a Bond is sold is less than the amount payable at maturity thereof, then such difference constitutes "original issue discount" for purposes of federal income taxes and State of California personal income taxes. If the initial offering price to the public at which a Bond is sold is greater than the amount payable at maturity thereof, then such difference constitutes "bond premium" for purposes of federal income taxes and State of California personal income taxes.

Under the Tax Code, original issue discount is treated as interest excluded from federal gross income and exempt from State of California personal income taxes to the extent properly allocable to each owner thereof subject to the limitations described in the first paragraph of this section. The original issue discount accrues over the term to maturity of the Bond on the basis of a constant interest rate compounded on each interest or principal payment date (with straight-line interpolations between compounding dates). The amount of original issue discount accruing during each period is added to the adjusted basis of such Bonds to determine taxable gain upon disposition (including sale, redemption, or payment on maturity) of such Bond. The Tax Code contains certain provisions relating to the accrual of original issue discount in the case of purchasers of the Bonds who purchase the Bonds after the initial offering of a substantial amount of such maturity. Owners of such Bonds should consult their own tax advisors with respect to the tax consequences of ownership of Bonds with original issue discount, including the treatment of purchasers who do not purchase in the original

offering to the public at the first price at which a substantial amount of such Bonds is sold to the public.

Under the Tax Code, bond premium is amortized on an annual basis over the term of the Bond (said term being the shorter of the Bond's maturity date or its call date). The amount of bond premium amortized each year reduces the adjusted basis of the owner of the Bond for purposes of determining taxable gain or loss upon disposition. The amount of bond premium on a Bond is amortized each year over the term to maturity of the Bond on the basis of a constant interest rate compounded on each interest or principal payment date (with straight-line interpolations between compounding dates). Amortized Bond premium is not deductible for federal income tax purposes. Owners of premium Bonds, including purchasers who do not purchase in the original offering, should consult their own tax advisors with respect to State of California personal income tax and federal income tax consequences of owning such Bonds.

California Tax Status. In the further opinion of Bond Counsel, interest on the Bonds is exempt from California personal income taxes.

Other Tax Considerations. Current and future legislative proposals, if enacted into law, clarification of the Tax Code or court decisions may cause interest on the Bonds to be subject, directly or indirectly, to federal income taxation or to be subject to or exempted from state income taxation, or cause the Bonds to not be "qualified tax-exempt obligations," or otherwise prevent beneficial owners from realizing the full current benefit of the tax status of such interest. The introduction or enactment of any such legislative proposals, clarification of the Tax Code or court decisions may also affect the market price for, or marketability of, the Bonds. It cannot be predicted whether or in what form any such proposal might be enacted or whether, if enacted, such legislation would apply to bonds issued prior to enactment.

The opinions expressed by Bond Counsel are based upon existing legislation and regulations as interpreted by relevant judicial and regulatory authorities as of the date of such opinion, and Bond Counsel has expressed no opinion with respect to any proposed legislation or as to the tax treatment of interest on the Bonds, or as to the consequences of owning or receiving interest on the Bonds, as of any future date. Prospective purchasers of the Bonds should consult their own tax advisors regarding any pending or proposed federal or state tax legislation, regulations or litigation, as to which Bond Counsel expresses no opinion.

Owners of the Bonds should also be aware that the ownership or disposition of, or the accrual or receipt of interest on, the Bonds may have federal or state tax consequences other than as described above. Other than as expressly described above, Bond Counsel expresses no opinion regarding other federal or state tax consequences arising with respect to the Bonds, the ownership, sale or disposition of the Bonds, or the amount, accrual or receipt of interest on the Bonds.

Form of Opinion. A copy of the proposed form of opinion of Bond Counsel is attached hereto as APPENDIX D.

CERTAIN LEGAL MATTERS

Legality for Investment

Under provisions of the California Financial Code, the Bonds are legal investments for commercial banks in California to the extent that the Bonds, in the informed opinion of the bank, are prudent for the investment of funds of depositors, and under provisions of the California Government Code, the Bonds are eligible to secure deposits of public moneys in California.

Absence of Litigation

No litigation is pending or threatened concerning the validity of the Bonds, and a certificate to that effect will be furnished to purchasers at the time of the original delivery of the Bonds. The District is not aware of any litigation pending or threatened that (i) questions the political existence of the District, (ii) contests the District's ability to receive *ad valorem* taxes or to collect other revenues or (iii) contests the District's ability to issue and retire the Bonds.

The District is routinely subject to lawsuits and claims. In the opinion of the District, the aggregate amount of the uninsured liabilities of the District under these lawsuits and claims will not materially affect the financial position or operations of the District.

Compensation of Certain Professionals

Payment of the fees and expenses of Jones Hall, A Professional Law Corporation, as Bond Counsel and Disclosure Counsel to the District, Isom Advisors, a Division of Urban Futures, Inc., as financial advisor to the District, and Norton Rose Fulbright US LLP, Los Angeles, California, as counsel to the Underwriter, are contingent upon issuance of the Bonds.

CONTINUING DISCLOSURE

The District will execute the Continuing Disclosure Certificate in connection with the issuance of the Bonds, and covenant therein, for the benefit of holders and beneficial owners of the Bonds to provide certain financial information and operating data relating to the District to the Municipal Securities Rulemaking Board (an “**Annual Report**”) not later than nine months after the end of the District’s fiscal year (which currently is June 30), commencing March 31, 2021, with the report for the 2019-20 Fiscal Year, and to provide notices of the occurrence of certain enumerated events. Such notices will be filed by the District with the Municipal Securities Rulemaking Board. The specific nature of the information to be contained in an Annual Report or the notices of enumerated events is set forth in the form of Continuing Disclosure Certificate attached as APPENDIX E. These covenants have been made in order to assist the Underwriter of the Bonds in complying with S.E.C. Rule 15c2-12(b)(5) (the “**Rule**”).

In the previous five-year period_____. The District has engaged Isom Advisors, a Division of Urban Futures, Inc., to serve as dissemination agent with respect to each of its continuing disclosure undertakings, including the undertaking to be entered into for the Bonds. [CONFIRM/UPDATE]

Neither the County nor any other entity other than the District shall have any obligation or incur any liability with respect to the performance of the District’s duties regarding continuing disclosure. The County has not reviewed, nor is it responsible for, the content of this Official Statement.

RATING

S&P Global Ratings, a business unit of Standard & Poor’s Financial Services LLC (“**S&P**”), has assigned a rating of “___” to the Bonds. The District has provided certain additional information and materials to S&P (some of which does not appear in this Official Statement to the extent deemed not material for investment purposes). Such rating reflects only the view of S&P and an explanation of the significance of such rating and outlook may be obtained only from S&P. There is no assurance that any credit rating given to the Bonds will be maintained for any period of time or that the rating may not be lowered or withdrawn entirely by S&P if, in its judgment, circumstances so warrant. Any such downward revision or withdrawal of a rating may have an adverse effect on the market price of the Bonds.

UNDERWRITING

The Bonds are being purchased by Stifel, Nicolaus & Company, Incorporated (the “**Underwriter**”). The Underwriter has agreed to purchase the Bonds at a price of \$_____ which is equal to the initial principal amount of the Bonds of \$_____, plus original issue premium of \$_____ less an Underwriter’s discount of \$_____.

The bond purchase agreement relating to the Bonds provides that the Underwriter will purchase all of the Bonds if any are purchased, and provides that the Underwriter’s obligation to purchase is subject to certain terms and conditions, including the approval of certain legal matters by counsel.

ADDITIONAL INFORMATION

The discussions herein about the Bond Resolution and the Continuing Disclosure Certificate are brief outlines of certain provisions thereof. Such outlines do not purport to be complete and for full and complete statements of such provisions reference is made to such documents. Copies of these documents mentioned are available from the Underwriter and following delivery of the Bonds will be on file at the offices of the Paying Agent in Los Angeles, California.

References are also made herein to certain documents and reports relating to the District; such references are brief summaries and do not purport to be complete or definitive. Copies of such documents are available upon written request to the District.

Any statements in this Official Statement involving matters of opinion, whether or not expressly so stated, are intended as such and not as representations of fact. This Official Statement is not to be construed as a contract or agreement between the District and the purchasers or Owners of any of the Bonds.

EXECUTION

The execution and delivery of this Official Statement have been duly authorized by the District.

HANFORD ELEMENTARY SCHOOL DISTRICT

By: _____
Superintendent

APPENDIX A

GENERAL AND FINANCIAL INFORMATION ABOUT THE DISTRICT

The information in this and other sections concerning the District's operations and operating budget is provided as supplementary information only, and it should not be inferred from the inclusion of this information in this Official Statement that the principal of or interest on the Bonds is payable from the general fund of the District. The Bonds are payable from the proceeds of an ad valorem tax required to be levied by the County in an amount sufficient for the payment thereof. See "SECURITY FOR THE BONDS" in the Official Statement.

General Information

The Hanford Elementary School District (the "**District**"), located in Kings County (the "**County**"), encompasses an area of approximately 13 square miles in the City of Hanford (the "**City**"). The District serves students from kindergarten through grade eight and operates nine elementary schools and two junior high schools. Enrollment is budgeted at 5,928 students for the 2020-21 school year. See also APPENDIX C for demographic and other statistical information regarding the City and County.

Administration

The District is governed by a five-member Board of Trustees (the "**Board**"), each member of which is elected to a four-year term. Current members of the Board, together with their office and the date their term expires, are listed below.

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Greg Strickland	President	November 2020
Lupe Hernandez	Vice President	November 2022
Tim Revious	Clerk	November 2020
Robert Garcia	Member	November 2022
Jeff Garner	Member	November 2022

Administrative Personnel. The Superintendent of the District, appointed by the Board, is responsible for management of the day-to-day operations and supervises the work of other District administrators. Joy Gabler is the Superintendent of the District and David Endo is the Chief Business Official.

Recent Enrollment Trends

The following table shows a recent history and budgeted enrollment for the District, which does not include charter school enrollment.

ANNUAL ENROLLMENT Fiscal Years 2014-15 through 2020-21 Hanford Elementary School District

<u>Fiscal Year</u>	<u>Student Enrollment</u>	<u>% Change</u>
2014-15	5,934	--%
2015-16	5,890	(0.7)
2016-17	5,954	1.1
2017-18	5,973	0.3
2018-19	6,034	1.0
2019-20	5,928	(1.8)
2020-21 ⁽¹⁾	5,928	0.0

(1) Budgeted.

Source: California Department of Education for 2014-15 through 2019-20; Hanford Elementary School District for 2020-21.

District's Response to COVID-19 Emergency

In March, 2020, the District closed its school for on-site learning to reduce the potential for community transmission of COVID-19. The closure was extended through the end of the academic school year. The District is in the process of formulating plans for determining its instruction plan for students and employees in accordance with recommendations of State and local health authorities, and with the guidance of the County Office of Education. As of July 17, 2020, the Governor stated that school districts in counties on the State's COVID-19 "watchlist" were required to undertake remote instruction in the 2020-21 academic year, pending meeting certain criteria at which time in-person learning may restart, with certain restrictions. The County is currently on the "watchlist."

The District received \$1,899,305 (approximately \$320 per student) in funding under the CARES Act in July, 2020, to address costs which may have resulted from the COVID-19 emergency. Because the District is funded pursuant to the State's Local Control Funding Formula (the "LCFF"), the District's main operating revenues will be impacted by the State's financial position in the current and future fiscal years. As a result of the COVID-19 emergency, the State's revenues are predicted to decline sharply from the original budget for the current fiscal year, and in the near future. A corresponding decline in education funding is expected, but the extent of the decline, and whether additional federal funding will be available to school district, is not known at this time. See herein under the heading "STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS" for information on the State's current and proposed budgets, and commentary provided by the LAO on the State Department of Finance on the State's fiscal outlook.

The District has incurred costs that were not anticipated at the time of its 2019-20 Budget as a result of COVID-19, such as the costs of mitigation measures and of implementing distance learning. However, funding under the CARES Act and other cost-saving impacts of not operating site-based learning, such as reductions in transportation costs, fuel and electricity costs, provide offsets to those expenses. With respect to pension costs, the District cannot currently predict if the COVID-19 emergency will have a material impact on its required employer contributions which could arise if the unfunded actuarial accrued liabilities of PERS and STRS materially

increase. The District maintains reserves for economic uncertainties, which exceed the State' required minimum reserve. The fiscal year 2020-21 budget projects reserves at approximately [12.33]% of expenditures. See "DISTRICT FINANCIAL INFORMATION – District Budget and Interim Financial Reporting - District Reserves."

The impacts of the COVID-19 emergency on global, State-wide and local economies, which could impact District operations and finances, and local property values are unknown and cannot be predicted by the District.

Employee Relations

The District has budgeted for 281.0 certificated full-time equivalent ("FTE") employees, 224.3 classified FTE employees, and 79.5 management/supervisor/confidential FTE employees.

The certificated and classified employees of the District are represented by collective bargaining units as set forth in the following table.

BARGAINING UNITS Hanford Elementary School District		
Employee Group	Representation	Contract Expiration Date
Certificated	Hanford Elementary Teachers' Association	June 30, 2022
Classified	California School Employees' Association	June 30, 2020 ⁽¹⁾

[(1) Employees continue to operate under expired contracts during negotiations.]

Source: Hanford Elementary School District.

DISTRICT FINANCIAL INFORMATION

Education Funding Generally

School districts in California receive operating income primarily from two sources: the State funded portion which is derived from the State's general fund, and a locally funded portion, being the district's share of the one percent general *ad valorem* tax levy authorized by the California Constitution. As a result, decreases or deferrals in education funding by the State could significantly affect a school district's revenues and operations.

From 1973-74 to 2012-13, California school districts operated under general purpose revenue limits established by the State Legislature. In general, revenue limits were calculated for each school district by multiplying (1) the average daily attendance ("**ADA**") for such district by (2) a base revenue limit per unit of ADA. The revenue limit calculations were adjusted annually in accordance with a number of factors designated primarily to provide cost of living increases and to equalize revenues among all California school districts of the same type. Funding of the District's revenue limit was provided by a mix of local property taxes and State apportionments of basic and equalization aid. Generally, the State apportionments amounted to the difference between the District's revenue limit and its local property tax revenues. Districts which had local property tax revenues which exceeded its revenue limit entitlement were deemed "Basic Aid Districts" and received full funding from local property tax revenues, and were entitled to keep those tax revenues which exceeded its revenue limit funding entitlement.

The fiscal year 2013-14 State budget package (the "**2013-14 State Budget**") replaced the previous K-12 finance system with the LCFF. Under the LCFF, revenue limits and most state categorical programs were eliminated. School districts instead receive funding based on the demographic profile of the students they serve and gain greater flexibility to use these funds to improve outcomes of students. The LCFF creates funding targets based on student characteristics. For school districts and charter schools, the LCFF funding targets consist of grade span-specific base grants plus supplemental and concentration grants that reflect student demographic factors. The LCFF includes the following components:

- A base grant for each local education agency per unit of ADA, which varies with respect to different grade spans. The base grant is \$2,375 more than the average revenue limit provided prior to LCFF implementation. The base grants will be adjusted upward each year to reflect cost-of-living increases. In addition, grades K-3 and 9-12 are subject to adjustments of 10.4% and 2.6%, respectively, to cover the costs of class size reduction in grades K-3 and the provision of career technical education in grades 9-12.
- A 20% supplemental grant for English learners, students from low-income families and foster youth to reflect increased costs associated with educating those students.
- An additional concentration grant of up to 50% of a local education agency's base grant, based on the number of English learners, students from low-income families and foster youth served by the local agency that comprise more than 55% of enrollment.

- An economic recovery target to ensure that almost every local education agency receives at least their pre-recession funding level, adjusted for inflation, at full implementation of the LCFF.

The LCFF was implemented for fiscal year 2013-14 and was phased in gradually. Beginning in fiscal year 2013-14, an annual transition adjustment was required to be calculated for each school district, equal to each district's proportionate share of the appropriations included in the State budget based on the percentage of each district's students who are low-income, English learners, and foster youth ("**Targeted Students**"), to close the gap between the prior-year funding level and the target allocation at full implementation of LCFF. In each year, districts will have the same proportion of their respective funding gaps closed, with dollar amounts varying depending on the size of a district's funding gap.

Funding levels used in the LCFF target entitlement calculations, not including any supplemental or concentration grant funding entitlements, for fiscal year 2020-21 are set forth in the following table. Full implementation of LCFF occurred in fiscal year 2018-19 in connection with adoption of the State Budget for said fiscal year.

**Fiscal Year 2020-21 Base Grant⁽¹⁾ Under LCFF by Grade Span
(Targeted Base Grant)**

<u>Entitlement Factors per ADA</u>	<u>K-3</u>	<u>4-6</u>	<u>7-8</u>	<u>9-12</u>
2019-20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Statutory COLA (2.31%)	\$178	\$181	\$186	\$215
2020-21 Base Grant Before Deficit Factor	\$7,880	\$7,999	\$8,236	\$9,544
Deficit Factor Impact	(\$178)	(\$181)	(\$186)	(\$215)
2020-21 Base Grants After Deficit Factor	\$7,702	\$7,818	\$8,050	\$9,329
Grade Span Adjustment Factors	10.4%	--	--	2.6%
Grade Span Adjustment Amounts	\$801	--	--	\$243
2020-21 Adjusted Base Grants ⁽²⁾	\$8,503	\$7,818	\$8,050	\$9,572

(1) Does not include supplemental and concentration grant funding entitlements.

(2) Reflects 0% cost of living adjustment from fiscal year 2019-20.

The legislation implementing LCFF included a "hold harmless" provision which provided that a district or charter school would maintain total revenue limit and categorical funding at least equal to its 2012-13 level, unadjusted for changes in ADA or cost of living adjustments.

The LCFF includes an accountability component. Districts are required to increase or improve services for English language learners, low income, and foster youth students in proportion to supplemental and concentration grant funding received. All school districts, county offices of education, and charter schools are required to develop and adopt local control and accountability plans, which identify local goals in areas that are priorities for the State, including pupil achievement, parent engagement, and school climate.

County superintendents review and provide support to the districts under their jurisdiction, and the Superintendent of Public Instruction performs a corresponding role for county offices of education. In addition, the 2013-14 State Budget created the California Collaborative for Education Excellence to advise and assist school districts, county offices of education, and charter schools in achieving the goals identified in their plans. Under the LCFF and related legislation, the State will continue to measure student achievement through statewide

assessments, produce an index for schools and subgroups of students, determine the contents of the school accountability report card, and establish policies to implement the federal accountability system.

District Accounting Practices

The accounting practices of the District conform to generally accepted accounting principles in accordance with policies and procedures of the California School Accounting Manual. This manual, according to Section 41010 of the California Education Code, is to be followed by all California school districts.

District accounting is organized on the basis of funds, with each group consisting of a separate accounting entity. The major fund classification is the general fund which accounts for all financial resources not requiring a special fund placement. The District's fiscal year begins on July 1 and ends on June 30. For more information on the District's basis of accounting and fund accounting, see Note 1 of APPENDIX B to the Official Statement.

District expenditures are accrued at the end of the fiscal year to reflect the receipt of goods and services in that year. Revenues generally are recorded on a cash basis, except for items that are susceptible to accrual (measurable and/or available to finance operations). Current taxes are considered susceptible to accrual. Revenues from specific state and federally funded projects are recognized when qualified expenditures have been incurred. State block grant apportionments are accrued to the extent that they are measurable and predictable. The State Department of Education sends the District updated information from time to time explaining the acceptable accounting treatment of revenue and expenditure categories.

The Governmental Accounting Standards Board ("**GASB**") published its Statement No. 34 "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments" on June 30, 1999. Statement No. 34 provides guidelines to auditors, state and local governments and special purpose governments such as school districts and public utilities, on new requirements for financial reporting for all governmental agencies in the United States. Generally, the basic financial statements and required supplementary information should include (i) Management's Discussion and Analysis; (ii) financial statements prepared using the economic measurement focus and the accrual basis of accounting, (iii) fund financial statements prepared using the current financial resources measurement focus and the modified accrual method of accounting and (iv) required supplementary information.

Financial Statements

General. The District's general fund finances the legally authorized activities of the District for which restricted funds are not provided. General fund revenues are derived from such sources as State school fund apportionments, taxes, use of money and property, and aid from other governmental agencies. The District's June 30, 2019 Audited Financial Statements were prepared by Eide Bailly, LLP, Fresno, California, and are attached to the Official Statement as APPENDIX B. Audited financial statements for the District for prior fiscal years are on file with the District and available for public inspection at the Office of the Chief Business Official of the District. The District has not requested, and the auditor has not provided, any review or update of such Financial Statements in connection with inclusion in this Official Statement.

General Fund Revenues, Expenditures and Changes in Fund Balance. The following tables show the audited income and expense statements for the District for the fiscal years 2014-15 through 2018-19.

GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fiscal Years 2014-15 through 2018-19 (Audited)
Hanford Elementary School District ⁽¹⁾

Revenues	Audited 2014-15	Audited 2015-16	Audited 2016-17	Audited 2017-18	Audited 2018-19
LCFF sources	\$40,889,390	\$47,469,207	\$50,973,004	\$52,315,942	\$56,532,840
Federal revenues	2,689,662	2,872,661	2,833,331	4,055,717	3,293,723
Other state revenues	5,482,577	7,225,941	6,196,874	6,013,636	8,962,261
Other local revenues	2,039,195	2,451,025	2,223,831	2,369,741	2,541,908
Total revenues	51,100,824	60,018,834	62,227,040	64,755,036	71,330,732
Expenditures					
Instruction	28,119,348	32,574,642	31,740,468	35,003,039	37,212,589
Instructional supervision & administration	2,430,401	2,656,814	2,333,959	2,599,773	2,923,558
Instructional library, media, & technology	434,813	786,054	991,838	1,026,347	1,137,378
School site administration	3,897,979	4,267,862	4,452,296	4,621,113	5,121,889
Home to school transportation	640,208	944,306	1,131,720	1,161,874	1,544,443
Food services	24,798	14,248	13,688	13,587	63,080
All other pupil services	3,145,101	4,288,504	4,693,452	4,944,886	5,555,589
Centralized data processing	650,521	479,850	905,900	879,478	889,347
All other general administration	2,734,522	3,127,265	2,541,627	2,578,648	3,047,666
Plant services	5,053,723	5,430,002	6,932,819	6,348,255	6,383,033
Ancillary services	1,129,493	1,152,687	1,421,969	1,463,950	1,672,748
Other outgo	791,606	785,400	928,261	1,012,492	1,201,540
Facility acquisition & construction	210,269	206,500	933,096	63,575	302,035
Debt service: principal	--	--	--	--	--
Debt service: interest	--	--	--	--	--
Total expenditures	49,262,782	56,714,134	59,021,093	61,717,017	67,054,895
Excess of revenues over/(under) expenditures	1,838,042	3,304,700	3,205,947	3,038,019	4,275,837
Other financing sources (uses)					
Operating transfers in	--	--	--	137,548	200,828
Operating transfers out	(914,377)	(1,300,472)	(1,250,315)	(1,186,428)	(1)
Total other financing sources (uses)	(914,377)	(1,300,472)	(1,250,315)	(1,048,880)	200,827
Excess (deficiency) of revenues & other financing sources over (under) expenditures & other uses	923,665	2,004,228	1,955,632	1,989,139	4,476,664
Fund Balance, July 1	7,057,847	7,981,512	9,985,740	11,941,372	13,930,512
Fund Balance, June 30	\$7,981,512	\$9,985,740	\$11,941,372	\$13,930,511	\$18,407,176

(1) Figures may not sum to totals due to rounding.

Source: Hanford Elementary School District Audit Reports.

District Budget and Interim Financial Reporting

Budgeting and Interim Reporting Procedures. State law requires school districts to maintain a balanced budget in each fiscal year. The State Department of Education imposes a uniform budgeting and accounting format for school districts. Under current law, a school district governing board must adopt and file with the county superintendent of schools a tentative budget by July 1 in each fiscal year. The District is under the jurisdiction of the Kings County Superintendent of Schools (the "**County Superintendent**").

The County Superintendent must review and approve or disapprove the budget no later than August 15. The County Superintendent is required to examine the adopted budget for compliance with the standards and criteria adopted by the State Board of Trustees and identify technical corrections necessary to bring the budget into compliance with the established standards. If the budget is disapproved, it is returned to the District with recommendations for revision. The District is then required to revise the budget, hold a public hearing thereon, adopt the revised budget and file it with the County Superintendent no later than September 8. Pursuant to State law, the County Superintendent has available various remedies by which to impose and enforce a budget that complies with State criteria, depending on the circumstances, if a budget is disapproved. After approval of an adopted budget, the school district's administration may submit budget revisions for governing board approval.

Subsequent to approval, the County Superintendent will monitor each district under its jurisdiction throughout the fiscal year pursuant to its adopted budget to determine on an ongoing basis if the district can meet its current or subsequent year financial obligations. If the County Superintendent determines that a district cannot meet its current or subsequent year obligations, the County Superintendent will notify the district's governing board of the determination and may then do either or both of the following: (a) assign a fiscal advisor to enable the district to meet those obligations or (b) if a study and recommendations are made and a district fails to take appropriate action to meet its financial obligations, the County Superintendent will so notify the State Superintendent of Public Instruction, and then may do any or all of the following for the remainder of the fiscal year: (i) request additional information regarding the district's budget and operations; (ii) after also consulting with the district's board, develop and impose revisions to the budget that will enable the district to meet its financial obligations; and (iii) stay or rescind any action inconsistent with such revisions. However, the County Superintendent may not abrogate any provision of a collective bargaining agreement that was entered into prior to the date upon which the County Superintendent assumed authority.

A State law adopted in 1991 ("**A.B. 1200**") imposed additional financial reporting requirements on school districts, and established guidelines for emergency State aid apportionments. Under the provisions of A.B. 1200, each school district is required to file interim certifications with the County Superintendent (on December 15, for the period ended October 31, and by mid-March for the period ended January 31) as to its ability to meet its financial obligations for the remainder of the then-current fiscal year and, based on current forecasts, for the subsequent two fiscal years. The County Superintendent reviews the certification and issues either a positive, negative or qualified certification. A positive certification is assigned to any school district that will meet its financial obligations for the current fiscal year and the subsequent two fiscal years. A negative certification is assigned to any school district that is deemed unable to meet its financial obligations for the remainder of the current fiscal year or the subsequent fiscal year. A qualified certification is assigned to any school district that may not meet its financial obligations for the current fiscal year or the two subsequent fiscal years.

Under California law, any school district and office of education that has a qualified or negative certification in any fiscal year may not issue, in that fiscal year or in the next succeeding fiscal year, certificates of participation, tax anticipation notes, revenue bonds or any other debt instruments that do not require the approval of the voters of the district, unless the applicable county superintendent of schools determines that the district's repayment of indebtedness is probable.

District's Budget and Interim Certification History. During the past five years, each of the District's adopted budgets have been approved by the County Superintendent and the District has received positive certifications on all of its interim reports.

District's General Fund. The following table shows the general fund figures for the District for fiscal year 2019-20 (estimated actuals) and fiscal year 2020-21 (adopted budget).

HANFORD ELEMENTARY SCHOOL DISTRICT
Revenues, Expenditures, and Changes in General Fund Balance
Fiscal Year 2019-20 (Estimated Actuals)
Fiscal Year 2020-21 (Adopted Budget)

	Estimated Actuals	Adopted Budget
	2019-20	2020-21
Revenues		
Total LCFF Sources	\$62,351,887	\$56,930,842
Federal Revenues	3,512,124	5,822,506
Other state revenues	7,554,884	6,516,936
Other local revenues	3,152,984	2,656,028
Total Revenues	76,571,879	71,926,312
Expenditures		
Certificated Salaries	30,479,126	31,209,278
Classified Salaries	12,162,059	12,384,307
Employee Benefits	20,369,883	20,531,229
Books and Supplies	3,057,560	2,739,328
Services and Other Operating Expenditures	5,332,669	5,700,321
Capital Outlay	2,420,843	474,422
Other Outgo (excluding transfers of indirect costs)	1,649,390	1,455,163
Other Outgo	(157,000)	(157,000)
Total Expenditures	75,314,531	74,337,047
Excess of Revenues Over/(Under) Expenditures	1,257,348	(2,410,735)
Other Financing Sources (Uses)		
Operating transfers in	--	--
Operating transfers out	(973,450)	--
Other sources	--	--
Contributions	--	--
Total Other Financing Sources (Uses)	(973,450)	--
Net change in fund balance	283,898	(2,410,735)
Fund Balance, July 1	12,645,654	13,128,731
Fund Balance, June 30 ⁽¹⁾	\$13,128,731	\$10,717,995

(1) Fund balances do not reflect all funds included in the District's general fund revenues shown above.

Source: Hanford Elementary School District Adopted Budget for 2020-21.

District Reserves. The District's ending fund balance is the accumulation of surpluses from prior years. This fund balance is used to meet the State's minimum required reserve of 3% of expenditures, plus any other allocation or reserve which might be approved as an expenditure by the District in the future.

In connection with legislation adopted in connection with the State's fiscal year 2014-15 Budget ("**SB 858**"), the Education Code was amended to provide that, beginning in fiscal year 2015-16, if a district's proposed budget includes a local reserve above the minimum recommended level, the governing board must provide the information for review at the annual public hearing on its proposed budget. In addition, SB 858 included a provision, which became effective upon the passage of Proposition 2 at the November 4, 2014 statewide election, which limits the amount of reserves which may be maintained at the District level. Specifically, the legislation, among other things, enacted Education Code Section 42127.01, which became operative December 15, 2014, and provides that in any fiscal year immediately after a fiscal year in which a transfer is made to the State's Public School System Stabilization Account (the Proposition 98 reserve), a school district may not adopt a budget that contains a reserve for economic uncertainties in excess of twice the applicable minimum recommended reserve for economic uncertainties established by the State Board (for school districts with ADA over 400,000, the limit is three times the amount). Exemptions can be granted by the County Superintendent under certain circumstances.

On October 11, 2017, the Governor signed new legislation ("**SB 751**") amending Section 42127.01 of the Education Code, effective January 1, 2018. SB 751 raises the reserve cap established under SB 858 to no more than 10% of a school district's combined assigned or unassigned ending general fund balance and provides that the reserve cap will be triggered only if there is a minimum balance of 3% of the Proposition 98 reserve. Basic aid school districts and small districts with 2,500 or fewer ADA are exempt from the reserve cap.

Attendance - Revenue Limit and LCFF Funding

Funding Trends under LCFF. As described herein, prior to fiscal year 2013-14, school districts in California received State funding based on a formula which considered a revenue limit per unit of ADA. With the implementation of the LCFF, commencing in fiscal year 2013-14, school districts receive base funding based on ADA, and may also be entitled to supplemental funding, concentration grants and funding based on an economic recovery target. The following table sets forth recent LCFF funding per ADA for the District for fiscal years 2014-15 through 2020-21 (budgeted).

HANFORD ELEMENTARY SCHOOL DISTRICT ADA and LCFF Funding Fiscal Years 2014-15 through 2020-21 (Budgeted)

Fiscal Year	ADA	LCFF Funding Per ADA
2014-15	5,357	\$7,633
2015-16	5,319	8,925
2016-17	5,354	9,521
2017-18	5,353	9,773
2018-19	5,346	10,575
2019-20 ⁽¹⁾	5,741	10,861
2020-21 ⁽¹⁾	5,741	9,917

(1) Estimated Actual/Budgeted.

Source: California Department of Education; Hanford Elementary School District.

District's Unduplicated Student Count. Under LCFF, school districts are entitled to supplemental funding based on the unduplicated count of targeted students. The District's percentage of unduplicated students is approximately 81% for purposes of calculating supplemental and concentration grant funding under LCFF.

Possible Impacts of Coronavirus. As described herein, the short-term and long-term impact of COVID-19 on the District's attendance, revenues and local property values cannot be predicted. The Bonds described in this Official Statement are secured by *ad valorem* property taxes, and not the District's general fund. See "SECURITY FOR THE BONDS – COVID-19 Global Pandemic."

Revenue Sources

The District categorizes its general fund revenues into four sources, being LCFF, Federal Revenues, Other State Revenues and Local Revenues. Each of these revenue sources is described below.

LCFF Sources. District funding is provided by a mix of (1) local property taxes and (2) State apportionments of funding under the LCFF. Generally, the State apportionments will amount to the difference between the District's LCFF funding entitlement and its local property tax revenues.

Beginning in 1978-79, Proposition 13 and its implementing legislation provided for each county to levy (except for levies to support prior voter-approved indebtedness) and collect all property taxes, and prescribed how levies on county-wide property values are to be shared with local taxing entities within each county.

The principal component of local revenues is the school district's property tax revenues, i.e., the district's share of the local 1% property tax, received pursuant to Sections 75 and following and Sections 95 and following of the California Revenue and Taxation Code. Education Code Section 42238(h) itemizes the local revenues that are counted towards the base revenue limit before calculating how much the State must provide in equalization aid. Historically, the more local property taxes a district received, the less State equalization aid it is entitled to.

Under LCFF, a school district whose property tax revenues exceed its funding under the LCFF is entitled to keep its local property tax revenues which exceed its LCFF funding, maintaining its status as a Basic Aid District, now referred to as a "Community Supported District." For school districts that were Basic Aid prior to implementation of the LCFF, such districts are entitled to retain their status as Community Supported and keep their full local property tax revenue entitlement, provided that the per-pupil funding targets under LCFF, including economic recovery targets, are met or exceeded by local property tax revenues. The threshold for Community Supported status under the LCFF, however, is higher than under the prior funding formula, resulting in some districts falling out of Community Supported status as the result of the implementation of the LCFF. Accountability measures contained in the LCFF must be implemented by all districts, including Community Supported Districts.

Federal Revenues. The federal government provides funding for several District programs, including special education programs, programs under Every Student Succeeds Act, the Individuals with Disabilities Education Act, and specialized programs such as Drug Free Schools.

Other State Revenues. As discussed above, the District receives State apportionment of basic and equalization aid in an amount equal to the difference between the District's LCFF funding entitlement and its property tax revenues. In addition to such apportionment revenue, the District receives other State revenues.

The District receives State aid from the California State Lottery (the "**Lottery**"), which was established by a constitutional amendment approved in the November 1984 general election. Lottery revenues must be used for the education of students and cannot be used for non-instructional purposes such as real property acquisition, facility construction, or the financing of research. Moreover, State Proposition 20 approved in March 2000 requires that 50% of the increase in Lottery revenues over 1997-98 levels must be restricted to use on instruction material.

For additional discussion of State aid to school districts, see "-Education Funding Generally."

Other Local Revenues. In addition to property taxes, the District receives additional local revenues from items such as interest earnings, leases and rentals.

District Retirement Systems

Qualified employees of the District are covered under multiple-employer defined benefit pension plans maintained by agencies of the State. Certificated employees are members of the State Teachers' Retirement System ("**STRS**") and classified employees are members of the Public Employees' Retirement System ("**PERS**"). Both STRS and PERS are operated on a Statewide basis. *The information set forth below regarding the STRS and PERS programs, other than the information provided by the District regarding its annual contributions thereto, has been obtained from publicly available sources which are believed to be reliable but are not guaranteed as to accuracy or completeness, and should not to be construed as a representation by either the District or the Underwriter.*

STRS. All full-time certificated employees participate in STRS, a cost-sharing, multiple-employer contributory public employee retirement system. STRS provides retirement, disability and survivor benefits to plan members and beneficiaries under a defined benefit program. Benefit provisions and contribution amounts are established by State statutes, as legislatively amended. The program is funded through a combination of investment earnings and statutorily set contributions from three sources: employees, employers and the State. The District's employer contributions to STRS for recent fiscal years are set forth in the following table.

STRS Contributions Hanford Elementary School District Fiscal Years 2014-15 through 2020-21 (Projected)

Fiscal Year	Amount
2014-15	\$2,070,894
2015-16	2,751,552
2016-17	3,357,027
2017-18	3,978,395
2018-19	4,683,088
2019-20 ⁽¹⁾	8,799,545
2020-21 ⁽¹⁾	8,629,049

⁽¹⁾ Estimated Actual/Budgeted.
Source: Hanford Elementary School District.

Historically, employee, employer and State contribution rates did not vary annually to account for funding shortfalls or surpluses in the STRS plan. In recent years, the combination of investment earnings and statutory contributions were not sufficient to pay actuarially required amounts. As a result, the STRS defined benefit program showed an estimated unfunded actuarial liability of approximately \$102.6 billion as of June 30, 2019 (the date of the last actuarial valuation). In connection with the State's adoption of its fiscal year 2014-15 Budget, the Governor signed into law Assembly Bill 1469 ("**AB 1469**"), which represents a legislative effort to address the unfunded liabilities of the STRS pension plan. AB 1469 addressed the funding gap by increasing contributions by employees, employers and the State. In particular, employer contribution rates are scheduled to increase through at least fiscal year 2020-21, from a contribution rate of 8.88% in fiscal year 2013-14 to 19.1% in fiscal year 2020-21. Thereafter, employer contribution rates will be determined by the STRS board to reflect the contribution required to eliminate unfunded liabilities by June 30, 2046.

The District's employer contribution rates for fiscal years 2015-16 through 2019-20 were 10.73%, 12.58%, 14.43%, 16.28%, and 17.10%, respectively. Projected employer contribution rates for school districts (including the District) for fiscal year 2020-21 through fiscal year 2022-23 are set forth in the following table.

EMPLOYER CONTRIBUTION RATES (STRS)
Fiscal Years 2020-21 through 2022-23

Fiscal Year	Employer Contribution Rate⁽¹⁾
2020-21	16.15%
2021-22	16.02
2022-23	18.10

(1) Expressed as a percentage of covered payroll.
Source: AB 1469

PERS. All full-time and some part-time classified employees participate in PERS, an agent multiple-employer contributory public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State. PERS provides retirement, disability, and death benefits to plan members and beneficiaries. The District is part of a cost-sharing pool within PERS known as the "Schools Pool." Benefit provisions are established by State statutes, as legislatively amended. Contributions to PERS are made by employers and employees. Each fiscal year, the District is required to contribute an amount based on an actuarially determined employer rate. The District's employer contributions to PERS for recent fiscal years are set forth in the following table.

PERS Contributions
Hanford Elementary School District
Fiscal Years 2014-15 through 2020-21 (Projected)

Fiscal Year	Amount
2014-15	\$1,003,458
2015-16	1,135,150
2016-17	1,398,008
2017-18	1,600,249
2018-19	1,977,428
2019-20 ⁽¹⁾	2,222,693
2020-21 ⁽¹⁾	2,380,728

(1) Estimated Actual/Budgeted.

Source: Hanford Elementary School District.

Like the STRS program, the PERS program has experienced an unfunded liability in recent years. The PERS unfunded liability, on a market value of assets basis, was approximately \$31.4 billion as of June 30, 2019 (the date of the last actuarial valuation). To address this issue, the PERS board has taken a number of actions. In April 2013, for example, the PERS board approved changes to the PERS amortization and smoothing policy intended to reduce volatility in employer contribution rates. In addition, in April 2014, PERS set new contribution rates, reflecting new demographic assumptions and other changes in actuarial assumptions. In November 2015, PERS adopted a funding risk mitigation policy intended to incrementally lower its discount rate (its assumed rate of investment return) in years of good investment returns, help pay down the pension fund's unfunded liability, and provide greater predictability and less volatility in contribution rates for employers. In December 2016, PERS voted to lower its discount rate from the current 7.5% to 7.0% over the next three years according to the following schedule.

PERS Discount Rate
Fiscal Years 2018-19 through 2020-21

Fiscal Year	Amount
2018-19	7.375%
2019-20	7.250
2020-21	7.000

Source: PERS.

The new rates and underlying assumptions, which are aimed at eliminating the unfunded liability of PERS in approximately 30 years, will be implemented for school districts beginning in fiscal year 2016-17, with the costs spread over 20 years and the increases phased in over the first five years.

The District's employer contribution rates for fiscal years 2015-16, 2016-17, 2017-18, 2018-19, and 2020-21 were 11.847%, 13.888%, 15.531%, 18.062%, and 19.721% respectively. Projected employer contribution rates for school districts (including the District) for fiscal year 2019-20 through fiscal year 2022-23 are set forth in the following table.

EMPLOYER CONTRIBUTION RATES (PERS)
Fiscal Years 2020-21 through 2022-23⁽¹⁾

Fiscal Year	Employer Contribution Rate ⁽²⁾
2020-21	20.700%
2021-22	22.840
2022-23	25.500

(1) The PERS board is expected to approve official employer contribution rates for each fiscal year shown during the immediately preceding fiscal year.

(2) Expressed as a percentage of covered payroll.

Source: PERS

California Public Employees' Pension Reform Act of 2013. On September 12, 2012, the Governor signed into law the California Public Employees' Pension Reform Act of 2013 ("PEPRA"), which impacted various aspects of public retirement systems in the State, including the STRS and PERS programs. In general, PEPRA (i) increased the retirement age for public employees depending on job function, (ii) capped the annual pension benefit payouts for public employees hired after January 1, 2013, (iii) required public employees hired after January 1, 2013 to pay at least 50% of the costs of their pension benefits (as described in more detail below), (iv) required final compensation for public employees hired after January 1, 2013 to be determined based on the highest average annual pensionable compensation earned over a period of at least 36 consecutive months, and (v) attempted to address other perceived abuses in the public retirement systems in the State. PEPRA applies to all public employee retirement systems in the State, *except* the retirement systems of the University of California, and charter cities and charter counties whose pension plans are not governed by State law. PEPRA's provisions went into effect on January 1, 2013 with respect to new State, school, and city and local agency employees hired on or after that date; existing employees who are members of employee associations, including employee associations of the District, have a five-year window to negotiate compliance with PEPRA through collective bargaining.

PERS has predicted that the impact of PEPRA on employees and employers, including the District and other employers in the PERS system, will vary, based on each employer's current level of benefits. As a result of the implementation of PEPRA, new members must pay at least 50% of the normal costs of the plan, which can fluctuate from year to year. To the extent that the new formulas lower retirement benefits, employer contribution rates could decrease over time as current employees retire and employees subject to the new formulas make up a larger percentage of the workforce. This change would, in some circumstances, result in a lower retirement benefit for employees than they currently earn.

With respect to the STRS pension program, employees hired after January 1, 2013 will pay the greater of either (1) fifty percent of the normal cost of their retirement plan, rounded to the nearest one-quarter percent, or (2) the contribution rate paid by then-current members (i.e., employees in the STRS plan as of January 1, 2013). The member contribution rate could be increased from this level through collective bargaining or may be adjusted based on other factors. Employers will pay at least the normal cost rate, after subtracting the member's contribution.

The District is unable to predict the amount of future contributions it will have to make to PERS and STRS as a result of the implementation of PEPRA, and as a result of negotiations with its employee associations, or, notwithstanding the adoption of PEPRA, resulting from any legislative changes regarding the PERS and STRS employer contributions that may be adopted in the future.

COVID-19 Impacts: Recent investment losses in the PERS and STRS portfolios as a result of the general market downturn caused by the COVID-19 outbreak may result in increases in the District's required contributions in future years. The District cannot predict the level of such increases, if any.

Additional Information. Additional information regarding the District's retirement programs is available in Note 12 to the District's audited financial statements attached to the Official Statement as APPENDIX B. In addition, both STRS and PERS issue separate comprehensive financial reports that include financial statements and required supplemental information. Copies of such reports may be obtained from STRS and PERS, respectively, as follows: (i) STRS, P.O. Box 15275, Sacramento, California 95851-0275; and (ii) PERS, 400 Q Street, Sacramento, California 95811. More information regarding STRS and PERS can also be obtained at their websites, www.calstrs.com and www.calpers.ca.gov, respectively. *The references to these Internet websites are shown for reference and convenience only and the information contained on such websites is not incorporated by reference into this Official Statement. The information contained on these websites may not be current and has not been reviewed by the District or the Underwriter for accuracy or completeness.*

Other Post-Employment Retirement Benefits

The Plan Generally. The District's governing board administers the Postemployment Benefits Plan (the "**Plan**"). The Plan is a single employer defined benefit plan that is used to provide postemployment benefits other than pensions ("**OPEB**") for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. As of June 30, 2017, the Plan membership consisted of 480 total plan members including 45 inactive employees or beneficiaries currently receive benefits and 435 active employees.

Benefits Provided. The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contribution. The benefit payment requirements of the Plan members and the District are established and may be amended by the District, the Hanford Elementary Teachers Association ("**HETA**"), the local California Service Employees Association ("**CSEA**"), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, HETA, CSEA, and the unrepresented groups. For fiscal year 2018-19, the District paid \$514,043 in benefits.

Actuarial assumptions. The total OPEB liability of \$10,896,443 was measured as of June 20, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified: inflation 3.00%, salary increases 3.00%, average, including inflation, and health care cost trend rates 5.0% for 2018, and later years. The discount rate of 3.13%, net of OPEB plan investment expense, including inflation. The discount rate was

based on the Bond Buyer 20-Bond General Obligation Index. Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males and Females, as appropriate, without projection.

The actuarial assumptions used in the July 1, 2017, valuation were based on the results of an actual experience study for the period July 1, 2015 to June 30, 2017.

The following table illustrates the District's OPEB liability and related ratios, is as follows:

**Hanford Elementary School District
Changes in OPEB Liability**

Balance, June 30, 2018	\$10,948,932
Service cost	634,895
Interest	334,563
Changes of assumptions or other inputs	(497,902)
Benefit payments	<u>(524,045)</u>
Net change in total OPEB liability	<u>(52,489)</u>
Balance, June 30, 2019	\$10,896,443

Source: Hanford Elementary School District Audit Report.

For more information regarding the District's OPEB and assumptions used in its most recent actuarial study, see Note 10 of Appendix B to the Official Statement.

Insurance – Joint Powers Agreement

The District is a member of the Northern California Regional Excess Liability Fund ("NorCal ReLiEF"), the Self-Insured Schools of California ("SISC III"), the Kings County Self-Insured Schools ("KCSIS"), and the Kings Schools Transportation Authority ("KSTA") joint powers authorities (each, a "JPA"). The District pays an annual premium to each entity for its health, workers' compensation, and property liability coverage. The relationships between the District, the pools, and the JPAs are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

The District has an appointed representative to the governing board of NorCal ReLiEF. During the year ended June 30, 2019, the District made payment of \$335,914 to NorCal ReLiEF for property and liability insurance. The District has not appointed any members to the governing board of SISC III. During the year ended June 30, 2019, the District made payment of \$6,751,425 to SISC III for health insurance. The District has an appointed representative to the governing board of KCSIS. During the year ended June 30, 2019, the District made payment of \$781,959 to KCSIS for workers' compensation insurance. The District has an appointed representative to the governing board of KSTA. During the year ended June 30, 2019, the District made payment of \$363,328 to KSTA for student transportation services.

For more information regarding the District's JPAs, see Note 14 of APPENDIX B to the Official Statement.

Existing Debt Obligations

General Obligation Bonds. The District has previously issued general obligation bonds as summarized in the following table. See also "DEBT SERVICE SCHEDULES" and in the District's Audited Financial Statement for year ended June 30, 2019, attached hereto as Appendix B, Note 9.

Hanford Elementary School District SUMMARY OF OUTSTANDING GENERAL OBLIGATION BOND INDEBTEDNESS

Issue Date	Issue Name	Amount of Original Principal	Outstanding August 2, 2020
12/22/2010	2010 Refunding Bonds	\$5,740,000	\$1,595,000
06/14/2017	General Obligation Bonds Election of 2016, Series A	8,800,000	8,085,000
03/27/2019	General Obligation Bonds Election of 2016, Series B	7,600,000	6,940,000
Total		\$22,140,000	\$16,620,000

Source: District's Audits; the Financial Advisor.

On December 22, 2010, the District issued its 2010 Refunding Bonds in the aggregate principal amount of \$5,740,000 to refund all of the remaining outstanding bonds issued under the District's September 1, 1998 authorization.

The District received authorization at an election held on November 8, 2016, by a requisite 55% affirmative vote of the qualified electors to issue general obligation bonds in a principal amount not to exceed \$24,000,000 (the "**2016 Authorization**"). The Bonds described herein are expected to be the third and final issuance under the 2016 Authorization.

Investment of District Funds

In accordance with Government Code Section 53600 *et seq.*, the County Treasurer manages funds deposited with it by the District. The County is required to invest such funds in accordance with California Government Code Sections 53601 *et seq.* In addition, counties are required to establish their own investment policies which may impose limitations beyond those required by the Government Code. See APPENDIX G to the Official Statement for the County's investment policy.

Effect of State Budget on Revenues

Public school districts in California are dependent on revenues from the State for a large portion of their operating budgets. California school districts generally receive the majority of their operating revenues from various State sources. The primary source of funding for school districts is LCFF funding, which is derived from a combination of State funds and local property taxes (see "—Education Funding Generally" above). State funds typically make up the majority of a district's LCFF funding. School districts also receive funding from the State for some specialized programs such as special education.

The availability of State funds for public education is a function of constitutional provisions affecting school district revenues and expenditures (see “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS” below), the condition of the State economy (which affects total revenue available to the State general fund), and the annual State budget process. The District cannot predict how education funding may further be changed in the future, or the state of the economy which in turn can impact the amounts of funds available from the State for education funding. See “STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS.”

STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS

State Funding of Education

General. The State requires that from all State revenues there first shall be set apart the moneys to be applied for support of the public school system and public institutions of higher education. School districts in California receive operating income primarily from two sources: (1) the State funded portion which is derived from the State’s general fund, and (2) a locally funded portion, being a district’s share of the 1% general *ad valorem* tax levy authorized by the California Constitution (see “DISTRICT FINANCIAL INFORMATION – Education Funding Generally” above). School districts in California are dependent on revenues from the State for a large portion of their operating budgets. California school districts receive an average of about 55% of their operating revenues from various State sources.

The availability of State funds for public education is a function of constitutional provisions affecting school district revenues and expenditures (see “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS” below), the condition of the State economy (which affects total revenue available to the State general fund), and the annual State budget process. Decreases in State revenues may significantly affect appropriations made by the legislature to school districts.

The COVID-19 pandemic is expected to have a material impact on State revenues and appropriations.

The following information concerning the State’s budgets for the current and most recent preceding years has been compiled from publicly-available information provided by the State. None of the District, the Underwriter or the County is responsible for the information relating to the State’s budgets provided in this section. Further information is available from the Public Finance Division of the State Treasurer’s Office.

The Budget Process. The State’s fiscal year begins on July 1 and ends on June 30. The annual budget is proposed by the Governor by January 10 of each year for the next fiscal year (the “**Governor’s Budget**”). Under State law, the annual proposed Governor’s Budget cannot provide for projected expenditures in excess of projected revenues and balances available from prior fiscal years. Following the submission of the Governor’s Budget, the Legislature takes up the proposal.

Under the State Constitution, money may be drawn from the State Treasury only through an appropriation made by law. The primary source of the annual expenditure authorizations is the Budget Act as approved by the Legislature and signed by the Governor. The Budget Act must

be approved by a majority vote of each house of the Legislature. The Governor may reduce or eliminate specific line items in the Budget Act or any other appropriations bill without vetoing the entire bill. Such individual line-item vetoes are subject to override by a two-thirds majority vote of each house of the Legislature.

Appropriations also may be included in legislation other than the Budget Act. Bills containing appropriations (including for K-14 education) must be approved by a majority vote in each House of the Legislature, unless such appropriations require tax increases, in which case they must be approved by a two-thirds vote of each house of the Legislature, and be signed by the Governor. Continuing appropriations, available without regard to fiscal year, may also be provided by statute or the State Constitution.

Funds necessary to meet an appropriation need not be in the State Treasury at the time such appropriation is enacted; revenues may be appropriated in anticipation of their receipt.

Recent State Budgets

Certain information about the State budgeting process and the State budget is available through several State of California sources. A convenient source of information is the State's website, where recent official statements for State bonds are posted. *The references to internet websites shown below are shown for reference and convenience only, the information contained within the websites may not be current and has not been reviewed by the District and is not incorporated herein by reference.*

- The California State Treasurer internet home page at www.treasurer.ca.gov, under the heading "Bond Information", posts various State of California Official Statements, many of which contain a summary of the current State budget, past State budgets, and the impact of those budgets on school districts in the State.
- The California State Treasurer's Office Internet home page at www.treasurer.ca.gov, under the heading "Financial Information", posts the State's audited financial statements. In addition, the Financial Information section includes the State's Rule 15c2-12 filings for State bond issues. The Financial Information section also includes the Overview of the State Economy and Government, State Finances, State Indebtedness, Litigation from the State's most current Official Statement, which discusses the State budget and its impact on school districts.
- The California Department of Finance's Internet home page at www.dof.ca.gov, under the heading "California Budget", includes the text of proposed and adopted State budgets.
- The State Legislative Analyst's Office prepares analyses of the proposed and adopted State budgets. The analyses are accessible on the Legislative Analyst's Internet home page at www.lao.ca.gov under the heading "Subject Area – Budget (State)".

Prior Years' Budgeting Techniques. Declining revenues and fiscal difficulties which arose in the State commencing in fiscal year 2008-09 led the State to undertake a number of budgeting strategies, which had subsequent impacts on local agencies within the State. These

techniques included the issuance of IOUs in lieu of warrants (checks), the enactment of statutes deferring amounts owed to public schools, until a later date in the fiscal year, or even into the following fiscal year (known as statutory deferrals), trigger reductions, which were budget cutting measures which were implemented or could have been implemented if certain State budgeting goals were not met, among others, and the dissolution of local redevelopment agencies in part to make available additional funding for local agencies. Although the fiscal year 2018-19 State budget is balanced and projects a balanced budget for the foreseeable future, largely attributable to the additional revenues generated due to the passage of Proposition 55 at the November 8, 2016 statewide election, there can be no certainty that budget-cutting strategies such as those used in recent years will not be used in the future should the State budget again be stressed and if projections included in such budget do not materialize.

2013-14 State Budget: Significant Change in Education Funding. As described previously herein, the 2013-14 State Budget and its related implementing legislation enacted significant reforms to the State's system of K-12 education finance with the enactment of the LCFF. Significant reforms such as the LCFF and other changes in law may have significant impacts on the District's finances.

2020-21 State Budget

Introduction and Background. The Governor signed the fiscal year 2020-21 State Budget (the “**2020-21 State Budget**”) on June 29, 2020. The 2020-21 State Budget notes that the COVID-19 pandemic has impacted every sector of the State's economy and has caused record high unemployment, and further action from the federal government is needed as a result of the crisis. The Governor is pursuing \$1 trillion in flexible federal aid to state and local governments across the country, which support will be critical to mitigate the effects of the public health crisis, encourage recovery, and support persons in need.

At the time of the Governor's proposed 2020-21 State Budget in January, the State was projecting a surplus of \$5.6 billion. At the time of the May Revision with respect to the 2020-21 State Budget, the State had a budget deficit of \$54.3 billion. The 2020-21 State Budget includes measures to close the gap and bring the State's resources and spending into balance while preserving reserves for future years.

To reduce the structural deficit in the coming years, the 2020-21 State Budget sustains the January 1, 2022 suspension of several ongoing programmatic expansions that were made in the 2019 Budget Act. In addition, the 2020-21 State Budget accelerates the suspension of most Proposition 56 (2016 tobacco tax measure) tax rate increases to July 1, 2021. Despite these measures, the State forecasts an operating deficit of \$8.7 billion in 2021-22, after accounting for reserves.

Closing the Budget Gap. The 2020-21 State Budget uses the following strategies to close the budget gap:

- Reserve Draw Down: Draws down \$8.8 billion in reserves, including from the State's Rainy Day Fund (\$7.8 billion), the Safety Net Reserve (\$450 million), and all of the funds in the Public School System Stabilization Account.
- Triggers: Includes \$11.1 billion in funding reductions and deferrals that will be restored if at least \$14 billion in federal funds are received by October 15, 2020. If the State receives a lesser amount between \$2 billion and \$14 billion, the

reductions and deferrals will be partially restored. The trigger includes \$6.6 billion in deferred funding for schools.

- Federal Funds: Relies on \$10.1 billion in federal funds that provide State general fund relief, including \$8.1 billion already received.
- Revenues: Temporarily suspends the use of net operating losses for medium and large businesses and temporarily limits to \$5 million the amount of business incentive credits a taxpayer can use in any given tax year. These short-term limitations will generate \$4.4 billion in new revenues in the 2020-21 fiscal year.
- Borrowing/Transfers/Deferrals: Relies on \$9.3 billion in special fund borrowing and transfers, as well as other deferrals for K-14 schools. Approximately \$900 million in additional special fund borrowing is associated with the reductions to employee compensation and is contained in the trigger.
- Other Solutions: Cancelling multiple program expansions and anticipating increased government efficiencies, higher ongoing revenues above the May Revision forecast and lower health and human services caseload costs than the May Revision estimated.

General Budget Highlights. Certain highlights of the 2020-21 State Budget are:

Emergency Response: COVID-19 and other emergency response efforts included in the 2020-21 State Budget are:

- Responding to COVID-19: The State expects to receive over \$72 billion in federal assistance to State programs, of which unemployment insurance represents about \$52 billion of this total. Under the CARES Act, the State received \$9.5 billion for various uses including \$4.4 billion to mitigate K-14 learning loss. The amount of \$5.9 million of General Fund spending for 2020-21 and \$4.8 million ongoing is allocated to support the State Department of Health's response to COVID-19.
- Enhancements to Emergency Responses and Preparedness: \$117.6 million is allocated to the State Office of Emergency Services to enhance emergency preparedness and response capabilities, including with respect to power outages, earthquakes, wildfires and cybersecurity.
- Forestry and Fire Protection: \$90 million is allocated to enhance CAL FIRE's fire protection capabilities, including for wildfire prediction and modeling technology.

Revenue Solutions. Revenue measures which are expected to net \$4.3 billion in 2020-21, \$3.1 billion in 2021-22 and \$1.3 billion in 2022-23, include:

- Certain Tax Measure Extensions. Extending certain tax measures including certain sales tax exemptions through the end of 2022-23, extending the carryover period for film credits from 6 years to 9 years, and extending the current exemption from the minimum tax for first year

corporations to first year limited liability corporations, partnerships, and limited liability partnerships.

- Expansion of Earned Income Tax. Expanding the Earned Income Tax Credit to certain taxpayers.

- Changes to Tax Laws and Sales Tax. Changes in tax law including suspending net operating losses for 2020, 2021, and 2022 for medium and large businesses, and limiting certain business incentive tax credits, and with respect to closing the sale tax loss gap, requiring used car dealers to remit sales tax to the Department of Motor Vehicles with registration fees.

Recovery for Small Businesses. The 2020-21 State Budget includes a waiver of the minimum franchise tax for the first year of operation, \$100 million budgeted for the State's small business loan program, \$25 million to provide capital to enable the origination of more loans in underbanked communities, and adding funding of \$758,000 ongoing for positions relating to small business support.

Housing. Up to \$500 million is allocated in State tax credits for low-income housing in 2021, under certain conditions. The 2020-21 State Budget provides \$331 million in National Mortgage Settlement funds to help prevent avoidable foreclosures and evictions, and \$8.3 billion across multiple departments and programs to address housing throughout the State.

K-12 Education Funding Summary. For K-12 education funding, the 2020-21 State Budget provides for funding under Proposition 98 of \$70.9 billion, which is more than \$10 billion below the minimum guarantee contained in the State's 2019-20 budget. For K-12 schools, this results in Proposition 98 per pupil spending of \$10,654 in 2020-21, which is a \$1,339 decrease over the 2019-20 per pupil spending levels. Additionally, in the same period, per pupil spending from all State, federal, and local sources decreased by approximately \$542 per pupil to \$16,881.

Efforts to mitigate the impact of the decline in K-12 funding in the 2020-21 State Budget include:

Deferrals: \$1.9 billion of LCFF apportionment deferrals in 2019-20, growing to \$11 billion LCFF apportionment deferrals in 2020-21. These deferrals will allow LCFF funding to remain at 2019-20 levels in both fiscal years. The statutory LCFF cost-of-living adjustment is suspended in 2020-21. Of the total deferrals, \$5.8 billion will be triggered off in 2020-21 if the federal funding becomes available.

Learning Loss Mitigation: A one-time investment of \$5.3 billion (\$4.4 billion federal Coronavirus Relief Fund, \$539.9 million Proposition 98 General Fund, and \$355.2 million federal Governor's Emergency Education Relief Fund) to local educational agencies to address learning loss related to COVID-19 school closures. Funds will be allocated to local educational agencies on an equity basis, with an emphasis on ensuring the greatest resources are available to local educational agencies serving students with the greatest needs.

Supplemental Appropriations: In 2019-20 and 2020-21, the Proposition 98 funding level drops below the target funding level by a total of approximately \$12.4 billion. To

accelerate the recovery from this funding reduction, the 2020-21 State Budget provides supplemental appropriations above the constitutionally-required Proposition 98 funding level, beginning in 2021-22, and in each of the next several fiscal years, in an amount equal to 1.5 percent of State general fund revenues per year, up to a cumulative total of \$12.4 billion.

Revised PERS and STRS Contributions. To provide local educational agencies with increased fiscal relief, the 2020-21 State Budget redirects \$2.3 billion appropriated in the 2019 Budget Act to STRS and PERS for long-term unfunded liabilities to reduce employer contribution rates in 2020-21 and 2021-22. This reallocation will reduce the STRS employer rate from 18.41 percent to approximately 16.15 percent in 2020-21 and from 17.9 percent to 16.02 percent in 2021-22. The PERS Schools Pool employer contribution rate will be further reduced from 22.67 percent to 20.7 percent in 2020-21 and from 24.6 percent to 22.84 percent in 2021-22.

Federal Funds. The 2020-21 State Budget appropriates \$1.6 billion in federal Elementary and Secondary School Emergency Relief funds that the State was recently awarded. Of this amount, 90 percent (\$1.5 billion) will be allocated to local educational agencies in proportion to the amount of Title I-A funding they receive to be used for COVID-19 related costs. The remaining 10 percent (\$164.7 million) is available for certain COVID-19 related State-level activities, such as providing additional funding for student meals and social services.

Special Education. The 2020-21 State Budget increases special education base rates to \$625 per pupil pursuant to a new funding formula, apportioned using the existing hold harmless methodology, and provides \$100 million to increase funding for students with low-incidence disabilities. Additional federal funding received by the State is also allocated to various special education programs.

Average Daily Attendance. To ensure funding stability regardless of the instructional model undertaken in the 2020-21 academic year, the 2020-21 State Budget includes a hold harmless for the average daily attendance used to calculate school funding for all local educational agencies and includes requirements for distance learning to ensure that, when in-person instruction is not possible, students continue to receive access to a quality education via distance learning.

In addition, the 2020-21 State Budget includes certain employee protection terms to ensure the continuity of employment for essential school staff during the COVID-19 pandemic. As such, the 2020-21 State Budget includes the suspension of the August 15, 2020, layoff window for teachers and other non-administrative certificated staff, and the suspension of layoffs for classified staff working in transportation, nutrition, and custodial services from July 1, 2020 through June 30, 2021. The 2020-21 State Budget also includes the intent of the State Legislature that school districts, community college districts, joint powers authorities, and county offices of education retain all classified employees in the 2020-21 fiscal year.

Disclaimer Regarding State Budgets

The execution of State budgets including the above may be affected by numerous factors, including but not limited to: (i) shifts in costs from the federal government to the State, (ii) national, State and international economic conditions, (iii) litigation risks associated with proposed spending reductions, (iv) rising health care costs and/or other unfunded liabilities, such as pension

or OPEB, and (v) numerous other factors, all or any of which could cause the revenue and spending projections included in such budgets to be unattainable. The District cannot predict the impact that the 2020-21 State Budget or subsequent State Budgets, will have on its own finances and operations.

The State has not entered into any contractual commitments with the District, the County, the Underwriter or the owners of the Bonds to provide State budget information to the District or the owners of the Bonds. Although they believe the sources of information listed below are reliable, neither the District nor the Underwriter assumes any responsibility for the accuracy of State budget information set forth or referred to or incorporated in this Official Statement.

Availability of State Budgets. The complete 2020-21 State Budget is available from the California Department of Finance website at www.ebudget.ca.gov. An impartial analysis of the budget is published by the Legislative Analyst Office, and is available at www.lao.ca.gov/budget. The District can take no responsibility for the continued accuracy of these internet addresses or for the accuracy, completeness or timeliness of information posted on these sites, and such information is not incorporated in this Official Statement by these references. The information referred to above should not be relied upon when making an investment decision with respect to the Bonds.

Uncertainty Regarding Future State Budgets. The District cannot predict what actions will be taken in future years by the State legislature or the Governor to address the State's current or future revenues and expenditures, or possible future budget deficits. Future State budgets will be affected by national and State economic conditions and other factors over which the District has no control. The District cannot predict what impact any future budget proposals will have on the financial condition of the District. To the extent that the State budget process results in reduced revenues to the District, the District will be required to make adjustments to its own budgets.

Legal Challenges to State Funding of Education

The application of Proposition 98 and other statutory regulations has been the subject of various legal challenges in the past. The District cannot predict if or when there will be changes to education funding or legal challenges which may arise relating thereto.

CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS

Principal of and interest on the Bonds are payable from the proceeds of an *ad valorem* tax levied by the County for the payment thereof. Articles XIII A, XIII B, XIII C, and XIII D of the State Constitution, Propositions 62, 98, 111 and 218, and certain other provisions of law discussed below, are included in this section to describe the potential effect of these Constitutional and statutory measures on the ability of the District to levy taxes and spend tax proceeds for operating and other purposes, and it should not be inferred from the inclusion of such materials that these laws impose any limitation on the ability of the District to levy taxes for payment of the Bonds. The tax levied by the County for payment of the Bonds was approved by the District's voters in compliance with Article XIII A and all applicable laws.

Constitutionally Required Funding of Education

The State Constitution requires that from all State revenues, there shall be first set apart the moneys to be applied by the State for the support of the public school system and public institutions of higher education. School districts receive a significant portion of their funding from State appropriations. As a result, decreases and increases in State revenues can significantly affect appropriations made by the State Legislature to school districts.

Article XIII A of the California Constitution

Basic Property Tax Levy. On June 6, 1978, California voters approved Proposition 13 (“**Proposition 13**”), which added Article XIII A to the State Constitution (“**Article XIII A**”). Article XIII A limits the amount of any *ad valorem* tax on real property to 1% of the full cash value thereof, except that additional *ad valorem* taxes may be levied to pay debt service on (i) indebtedness approved by the voters prior to July 1, 1978, (ii) (as a result of an amendment to Article XIII A approved by State voters on June 3, 1986) bonded indebtedness for the acquisition or improvement of real property which has been approved on or after July 1, 1978 by two-thirds of the voters on such indebtedness (which provided the authority for the issuance of the Refunded Bonds), and (iii) (as a result of an amendment to Article XIII A approved by State voters on November 7, 2000) bonded indebtedness incurred by a school district or community college district for the construction, reconstruction, rehabilitation or replacement of school facilities or the acquisition or lease of real property for school facilities, approved by 55% of the voters of the district, but only if certain accountability measures are included in the proposition. The tax for the payment of the Bonds falls within the exception described in (iii) of the immediately preceding sentence. Article XIII A defines full cash value to mean “the county assessor’s valuation of real property as shown on the 1975-76 tax bill under full cash value, or thereafter, the appraised value of real property when purchased, newly constructed, or a change in ownership have occurred after the 1975 assessment”. This full cash value may be increased at a rate not to exceed 2% per year to account for inflation.

Article XIII A has subsequently been amended to permit reduction of the “full cash value” base in the event of declining property values caused by damage, destruction or other factors, to provide that there would be no increase in the “full cash value” base in the event of reconstruction of property damaged or destroyed in a disaster and in other minor or technical ways.

Both the United States Supreme Court and the California State Supreme Court have upheld the general validity of Article XIII A.

Legislation Implementing Article XIII A. Legislation has been enacted and amended a number of times since 1978 to implement Article XIII A. Under current law, local agencies are no longer permitted to levy directly any property tax (except to pay voter-approved indebtedness). The 1% property tax is automatically levied by the county and distributed according to a formula among taxing agencies. The formula apportions the tax roughly in proportion to the relative shares of taxes levied prior to 1979.

Increases of assessed valuation resulting from reappraisals of property due to new construction, change in ownership or from the annual adjustment not to exceed 2% are allocated among the various jurisdictions in the “taxing area” based upon their respective “situs.” Any such allocation made to a local agency continues as part of its allocation in future years.

Inflationary Adjustment of Assessed Valuation. As described above, the assessed value of a property may be increased at a rate not to exceed 2% per year to account for inflation. On December 27, 2001, the Orange County Superior Court, in *County of Orange v. Orange County Assessment Appeals Board No. 3*, held that where a home’s taxable value did not increase for two years, due to a flat real estate market, the Orange County assessor violated the 2% inflation adjustment provision of Article XIII A, when the assessor tried to “recapture” the tax value of the property by increasing its assessed value by 4% in a single year. The assessors in most California counties, including the County, use a similar methodology in raising the taxable values of property beyond 2% in a single year. The SBE has approved this methodology for increasing assessed values. On appeal, the Appellate Court held that the trial court erred in ruling that assessments are always limited to no more than 2% of the previous year’s assessment. On May 10, 2004 a petition for review was filed with the California Supreme Court. The petition has been denied by the California Supreme Court. As a result of this litigation, the “recapture” provision described above may continue to be employed in determining the full cash value of property for property tax purposes.

Article XIII B of the California Constitution

Article XIII B (“**Article XIII B**”) of the State Constitution, as subsequently amended by Propositions 98 and 111, respectively, limits the annual appropriations of the State and of any city, county, school district, authority or other political subdivision of the State to the level of appropriations of the particular governmental entity for the prior fiscal year, as adjusted for changes in the cost of living and in population and for transfers in the financial responsibility for providing services and for certain declared emergencies. For fiscal years beginning on or after July 1, 1990, the appropriations limit of each entity of government shall be the appropriations limit for the 1986-87 fiscal year adjusted for the changes made from that fiscal year under the provisions of Article XIII B, as amended.

The appropriations of an entity of local government subject to Article XIII B limitations include the proceeds of taxes levied by or for that entity and the proceeds of certain state subventions to that entity. “Proceeds of taxes” include, but are not limited to, all tax revenues and the proceeds to the entity from (a) regulatory licenses, user charges and user fees (but only to the extent that these proceeds exceed the reasonable costs in providing the regulation, product or service), and (b) the investment of tax revenues.

Appropriations subject to limitation do not include (a) refunds of taxes, (b) appropriations for debt service, (c) appropriations required to comply with certain mandates of the courts or the federal government, (d) appropriations of certain special districts, (e) appropriations for all qualified capital outlay projects as defined by the legislature, (f) appropriations derived from

certain fuel and vehicle taxes and (g) appropriations derived from certain taxes on tobacco products.

Article XIIB includes a requirement that all revenues received by an entity of government other than the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be returned by a revision of tax rates or fee schedules within the next two subsequent fiscal years. However, in the event that a school district's revenues exceed its spending limit, the district may in any fiscal year increase its appropriations limit to equal its spending by borrowing appropriations limit from the State.

Article XIIB also includes a requirement that 50% of all revenues received by the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be transferred and allocated to the State School Fund under Section 8.5 of Article XVI of the State Constitution.

Unitary Property

Some amount of property tax revenue of the District is derived from utility property which is considered part of a utility system with components located in many taxing jurisdictions ("**unitary property**"). Under the State Constitution, such property is assessed by the SBE as part of a "going concern" rather than as individual pieces of real or personal property. State-assessed unitary and certain other property is allocated to the counties by SBE, taxed at special county-wide rates, and the tax revenues distributed to taxing jurisdictions (including the District) according to statutory formulae generally based on the distribution of taxes in the prior year.

Articles XIIC and XIID of the California Constitution

On November 5, 1996, the voters of the State of California approved Proposition 218, popularly known as the "Right to Vote on Taxes Act." Proposition 218 added to the California Constitution Articles XIIC and XIID (respectively, "**Article XIIC**" and "**Article XIID**"), which contain a number of provisions affecting the ability of local agencies, including school districts, to levy and collect both existing and future taxes, assessments, fees and charges.

According to the "Title and Summary" of Proposition 218 prepared by the California Attorney General, Proposition 218 limits "the authority of local governments to impose taxes and property-related assessments, fees and charges." Among other things, Article XIIC establishes that every tax is either a "general tax" (imposed for general governmental purposes) or a "special tax" (imposed for specific purposes), prohibits special purpose government agencies such as school districts from levying general taxes, and prohibits any local agency from imposing, extending or increasing any special tax beyond its maximum authorized rate without a two-thirds vote; and also provides that the initiative power will not be limited in matters of reducing or repealing local taxes, assessments, fees and charges. Article XIIC further provides that no tax may be assessed on property other than *ad valorem* property taxes imposed in accordance with Articles XIII and XIII A of the California Constitution and special taxes approved by a two-thirds vote under Article XIII A, Section 4.

On November 2, 2010, Proposition 26 was approved by State voters, which amended Article XIIC to expand the definition of “tax” to include “any levy, charge, or exaction of any kind imposed by a local government” except the following: (1) a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege; (2) a charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product; (3) a charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof; (4) a charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property; (5) a fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law; (6) a charge imposed as a condition of property development; and (7) assessments and property-related fees imposed in accordance with the provisions of Article XIID. Proposition 26 provides that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor’s burdens on, or benefits received from, the governmental activity.

Article XIID deals with assessments and property-related fees and charges, and explicitly provides that nothing in Article XIIC or XIID will be construed to affect existing laws relating to the imposition of fees or charges as a condition of property development.

While the provisions of Proposition 218 may have an indirect effect on the District, such as by limiting or reducing the revenues otherwise available to other local governments whose boundaries encompass property located within the District (thereby causing such local governments to reduce service levels and possibly adversely affecting the value of property within the District), the District does not believe that Proposition 218 will directly impact the revenues available to pay debt service on the Bonds.

Proposition 98

On November 8, 1988, California voters approved Proposition 98, a combined initiative constitutional amendment and statute called the “Classroom Instructional Improvement and Accountability Act” (the “**Accountability Act**”). Certain provisions of the Accountability Act have, however, been modified by Proposition 111, discussed below, the provisions of which became effective on July 1, 1990. The Accountability Act changes State funding of public education below the university level and the operation of the State’s appropriations limit. The Accountability Act guarantees State funding for K-12 school districts and community college districts (hereinafter referred to collectively as “K-14 school districts”) at a level equal to the greater of (a) the same percentage of general fund revenues as the percentage appropriated to such districts in 1986-87, and (b) the amount actually appropriated to such districts from the general fund in the previous fiscal year, adjusted for increases in enrollment and changes in the cost of living. The Accountability Act permits the Legislature to suspend this formula for a one-year period.

The Accountability Act also changes how tax revenues in excess of the State appropriations limit are distributed. Any excess State tax revenues up to a specified amount would, instead of being returned to taxpayers, be transferred to K-14 school districts. Any such transfer to K-14 school districts would be excluded from the appropriations limit for K-14 school

districts and the K-14 school district appropriations limit for the next year would automatically be increased by the amount of such transfer. These additional moneys would enter the base funding calculation for K-14 school districts for subsequent years, creating further pressure on other portions of the State budget, particularly if revenues decline in a year following an Article XIII B surplus. The maximum amount of excess tax revenues which could be transferred to K-14 school districts is 4% of the minimum State spending for education mandated by the Accountability Act.

Proposition 111

On June 5, 1990, the voters approved Proposition 111 (Senate Constitutional Amendment No. 1) called the "Traffic Congestion Relief and Spending Limit Act of 1990" ("**Proposition 111**") which further modified Article XIII B and Sections 8 and 8.5 of Article XVI of the State Constitution with respect to appropriations limitations and school funding priority and allocation.

The most significant provisions of Proposition 111 are summarized as follows:

Annual Adjustments to Spending Limit. The annual adjustments to the Article XIII B spending limit were liberalized to be more closely linked to the rate of economic growth. Instead of being tied to the Consumer Price Index, the "change in the cost of living" is now measured by the change in California *per capita* personal income. The definition of "change in population" specifies that a portion of the State's spending limit is to be adjusted to reflect changes in school attendance.

Treatment of Excess Tax Revenues. "Excess" tax revenues with respect to Article XIII B are now determined based on a two-year cycle, so that the State can avoid having to return to taxpayers excess tax revenues in one year if its appropriations in the next fiscal year are under its limit. In addition, the Proposition 98 provision regarding excess tax revenues was modified. After any two-year period, if there are excess State tax revenues, 50% of the excess are to be transferred to K-14 school districts with the balance returned to taxpayers; under prior law, 100% of excess State tax revenues went to K-14 school districts, but only up to a maximum of 4% of the schools' minimum funding level. Also, reversing prior law, any excess State tax revenues transferred to K-14 school districts are not built into the school districts' base expenditures for calculating their entitlement for State aid in the next year, and the State's appropriations limit is not to be increased by this amount.

Exclusions from Spending Limit. Two exceptions were added to the calculation of appropriations which are subject to the Article XIII B spending limit. First, there are excluded all appropriations for "qualified capital outlay projects" as defined by the Legislature. Second, there are excluded any increases in gasoline taxes above the 1990 level (then nine cents per gallon), sales and use taxes on such increment in gasoline taxes, and increases in receipts from vehicle weight fees above the levels in effect on January 1, 1990. These latter provisions were necessary to make effective the transportation funding package approved by the Legislature and the Governor, which expected to raise over \$15 billion in additional taxes from 1990 through 2000 to fund transportation programs.

Recalculation of Appropriations Limit. The Article XIII B appropriations limit for each unit of government, including the State, is to be recalculated beginning in fiscal year 1990-91. It is based on the actual limit for fiscal year 1986-87, adjusted forward to 1990-91 as if Proposition 111 had been in effect.

School Funding Guarantee. There is a complex adjustment in the formula enacted in Proposition 98 which guarantees K-14 school districts a certain amount of State general fund revenues. Under prior law, K-14 school districts were guaranteed the greater of (1) 40.9% of State general fund revenues (the “**first test**”) or (2) the amount appropriated in the prior year adjusted for changes in the cost of living (measured as in Article XIII B by reference to *per capita* personal income) and enrollment (the “**second test**”). Under Proposition 111, schools will receive the greater of (1) the first test, (2) the second test, or (3) a third test, which will replace the second test in any year when growth in *per capita* State general fund revenues from the prior year is less than the annual growth in California per capita personal income (the “**third test**”). Under the third test, schools will receive the amount appropriated in the prior year adjusted for change in enrollment and *per capita* State general fund revenues, plus an additional small adjustment factor. If the third test is used in any year, the difference between the third test and the second test will become a “credit” to schools which will be paid in future years when State general fund revenue growth exceeds personal income growth.

Proposition 39

On November 7, 2000, California voters approved an amendment (commonly known as “**Proposition 39**”) to the California Constitution. This amendment (1) allows school facilities bond measures to be approved by 55% (rather than two-thirds) of the voters in local elections and permits property taxes to exceed the current 1% limit in order to repay the bonds and (2) changes existing statutory law regarding charter school facilities. Constitutional amendments may be changed only with another statewide vote. The statutory provisions could be changed by a majority vote of both houses of the Legislature and approval by the Governor, but only to further the purposes of the proposition. The local school jurisdictions affected by Proposition 39 are K-12 school districts including the District, community college districts, and county offices of education. As noted above, the California Constitution previously limited property taxes to 1% of the value of property. Prior to the approval of Proposition 39, property taxes could only exceed this limit to pay for (1) any local government debts approved by the voters prior to July 1, 1978 or (2) bonds to acquire or improve real property that receive two-thirds voter approval after July 1, 1978.

The 55% vote requirement authorized by Proposition 39 applies only if the local bond measure presented to the voters includes: (1) a requirement that the bond funds can be used only for construction, rehabilitation, equipping of school facilities, or the acquisition or lease of real property for school facilities; (2) a specific list of school projects to be funded and certification that the school board has evaluated safety, class size reduction, and information technology needs in developing the list; and (3) a requirement that the school board conduct annual, independent financial and performance audits until all bond funds have been spent to ensure that the bond funds have been used only for the projects listed in the measure. Legislation approved in June 2000 places certain limitations on local school bonds to be approved by 55% of the voters. These provisions require that the tax rate levied as the result of any single election be no more than \$60 (for a unified school district), \$30 (for an elementary school district or high school district), or \$25 (for a community college district), per \$100,000 of taxable property value. These requirements are not part of Proposition 39 and can be changed with a majority vote of both houses of the Legislature and approval by the Governor.

Proposition 1A and Proposition 22

On November 2, 2004, California voters approved Proposition 1A, which amended the State constitution to significantly reduce the State's authority over major local government revenue sources. Under Proposition 1A, the State cannot (i) reduce local sales tax rates or alter

the method of allocating the revenue generated by such taxes, (ii) shift property taxes from local governments to schools or community colleges, (iii) change how property tax revenues are shared among local governments without two-thirds approval of both houses of the State Legislature or (iv) decrease Vehicle License Fee revenues without providing local governments with equal replacement funding. Under Proposition 1A, beginning in 2008-09, the State may shift to schools and community colleges a limited amount of local government property tax revenue if certain conditions are met, including: (i) a proclamation by the Governor that the shift is needed due to a severe financial hardship of the State, and (ii) approval of the shift by the State Legislature with a two-thirds vote of both houses. Under such a shift, the State must repay local governments for their property tax losses, with interest, within three years. Proposition 1A does allow the State to approve voluntary exchanges of local sales tax and property tax revenues among local governments within a county. Proposition 1A also amended the State Constitution to require the State to suspend certain State laws creating mandates in any year that the State does not fully reimburse local governments for their costs to comply with the mandates. This provision does not apply to mandates relating to schools or community colleges or to those mandates relating to employee rights.

Proposition 22, a constitutional initiative entitled the “Local Taxpayer, Public Safety, and Transportation Protection Act of 2010,” approved on November 2, 2010, superseded many of the provision of Proposition 1A. This initiative amends the State constitution to prohibit the legislature from diverting or shifting revenues that are dedicated to funding services provided by local government or funds dedicated to transportation improvement projects and services. Under this proposition, the State is not allowed to take revenue derived from locally imposed taxes, such as hotel taxes, parcel taxes, utility taxes and sales taxes, and local public transit and transportation funds. Further, in the event that a local governmental agency sues the State alleging a violation of these provisions and wins, then the State must automatically appropriate the funds needed to pay that local government. This Proposition was intended to, among other things, stabilize local government revenue sources by restricting the State’s control over local property taxes. Proposition 22 did not prevent the California State Legislature from dissolving State redevelopment agencies pursuant to AB 1X26, as confirmed by the decision of the California Supreme Court decision in *California Redevelopment Association v. Matosantos* (2011).

Because Proposition 22 reduces the State’s authority to use or reallocate certain revenue sources, fees and taxes for State general fund purposes, the State will have to take other actions to balance its budget, such as reducing State spending or increasing State taxes, and school and college districts that receive Proposition 98 or other funding from the State will be more directly dependent upon the State’s general fund.

Proposition 30 and Proposition 55

The Guaranteed Local Public Safety Funding, Initiative Constitutional Amendment (also known as “**Proposition 30**”), temporarily increased the State Sales and Use Tax and personal income tax rates on higher incomes. Proposition 30 temporarily imposed an additional tax on all retailers, at the rate of 0.25% of gross receipts from the sale of all tangible personal property sold in the State from January 1, 2013 to December 31, 2016. Proposition 30 also imposed an additional excise tax on the storage, use, or other consumption in the State of tangible personal property purchased from a retailer on and after January 1, 2013 and before January 1, 2017. This excise tax was levied at a rate of 0.25% of the sales price of the property so purchased. For personal income taxes imposed beginning in the taxable year commencing January 1, 2012 and ending December 31, 2018, Proposition 30 increases the marginal personal income tax rate by: (i) 1% for taxable income over \$250,000 but less than \$300,000 for single filers (over \$500,000

but less than \$600,000 for joint filers), (ii) 2% for taxable income over \$300,000 but less than \$500,000 for single filers (over \$600,000 but less than \$1,000,000 for joint filers), and (iii) 3% for taxable income over \$500,000 for single filers (over \$1,000,000 for joint filers). Proposition 55 (described below) extended said increases to personal income rates through the end of 2030.

The revenues generated from the temporary tax increases will be included in the calculation of the Proposition 98 minimum funding guarantee for school districts and community college districts. See “Proposition 98” and “Proposition 111” above. From an accounting perspective, the revenues generated from the temporary tax increases will be deposited into the State account created pursuant to Proposition 30 called the Education Protection Account (the “EPA”). Pursuant to Proposition 30, funds in the EPA will be allocated quarterly, with 89% of such funds provided to schools districts and 11% provided to community college districts. The funds will be distributed to school districts and community college districts in the same manner as existing unrestricted per-student funding, except that no school district will receive less than \$200 per unit of ADA and no community college district will receive less than \$100 per full time equivalent student. The governing board of each school district and community college district is granted sole authority to determine how the moneys received from the EPA are spent, provided that, the appropriate governing board is required to make these spending determinations in open session at a public meeting and such local governing boards are prohibited from using any funds from the EPA for salaries or benefits of administrators or any other administrative costs.

The California Children’s Education and Health Care Protection Act of 2016, also known as Proposition 55, was a proposed constitutional amendment initiative that was approved on the November 8, 2016 general election ballot in California. Proposition 55 extends the increases to personal income tax rates for high-income taxpayers that were approved as part of Proposition 30 through 2030, instead of the scheduled expiration date of December 31, 2018. Tax revenue received under Proposition 55 is to be allocated 89% to K-12 schools and 11% to community colleges. Proposition 55 did not extend the sales or excise tax increases of Proposition 30.

California Senate Bill 222

Senate Bill 222 (“**SB 222**”) was signed by the California Governor on July 13, 2015 and became effective on January 1, 2016. SB 222 amended Section 15251 of the California Education Code and added Section 52515 to the California Government Code to provide that voter approved general obligation bonds which are secured by *ad valorem* tax collections such as the Bonds are secured by a statutory lien on all revenues received pursuant to the levy and collection of the property tax imposed to service those bonds. Said lien shall attach automatically and is valid and binding from the time the bonds are executed and delivered. The lien is enforceable against the issuer, its successors, transferees, and creditors, and all others asserting rights therein, irrespective of whether those parties have notice of the lien and without the need for any further act. The effect of SB 222 is the treatment of general obligation bonds as secured debt in bankruptcy due to the existence of a statutory lien.

Future Initiatives

Article XIII A, Article XIII B, Article XIII C and Article XIII D of the California Constitution and Propositions 98, 111, 22, 26, 30, 39 and 55 were each adopted as measures that qualified for the ballot under the State’s initiative process. From time to time other initiative measures could be adopted further affecting District revenues or the District’s ability to expend revenues. The nature and impact of these measures cannot be anticipated by the District.

APPENDIX B

**HANFORD ELEMENTARY SCHOOL DISTRICT
AUDITED FINANCIAL STATEMENTS FOR FISCAL YEAR 2018-19**

APPENDIX C

ECONOMIC AND DEMOGRAPHIC INFORMATION FOR THE CITY OF HANFORD AND KINGS COUNTY

The following information concerning the City of Hanford (the “City”) and Kings County (the “County”) and is included only for the purpose of supplying general information regarding the area of the District. The Bonds are not a debt of the City, the County, the State of California (the “State”) or any of its political subdivisions, and neither the City, the County, the State nor any of its political subdivisions is liable therefor.

The economic and demographic data contained in this Appendix are the latest available, but are generally as of dates and for periods before the economic impact of the COVID-19 pandemic and the measures instituted to slow it. Accordingly, they are not necessarily indicative of the current financial condition or future economic prospects of the District, the City, the County or the region.

General

The City. Incorporated in 1891, the City is situated in the south central portion of California’s San Joaquin Valley, 28 miles south-southeast of the City of Fresno and 18 miles west of the City of Visalia. The City is 249 feet above sea level and is an important commercial and cultural center in the south central San Joaquin Valley. Hanford is a general law city with Council-Manager form of government and is governed by a five-member City Council elected by district and serve four-year staggered terms.

The County. The County is located in the south central San Joaquin Valley. The County is home to the Lemoore Naval Air Station and three California State Correctional facilities, two in Corcoran and one in Avenal. The County has four incorporated communities: Lemoore, Hanford, Avenal, and Corcoran.

The County, which covers an area of 1,396 square miles in central California, has its County seat in the City of Hanford. The population of the County is an estimated 153,608, located in the four incorporated cities and in unincorporated parts of the County. The major employers of the County are the Avenal State Prison, the Corcoran State Prison and the Lemoore Naval Air Station. Agriculture is the major industry in the County with approximately 761,266 acres out of a total of 893,440 total Kings County acreage, dedicated or available for farming. The Santa Fe Railroad, Southern Pacific Railroad, and San Joaquin Railroad serve the County.

Population

The following table lists population estimates for the City, the County, other major cities in the County, and the State of California as of January 1 each year for the last five calendar years.

CITY OF HANFORD COUNTY OF KINGS Population Estimates Calendar Years 2016 through 2020					
	2016	2017	2018	2019	2020
Kings County					
Avenal	12,299	12,359	13,101	13,214	13,189
Corcoran	22,385	21,422	21,290	21,595	21,302
Hanford	56,320	57,111	58,048	58,907	59,349
Lemoore	25,664	25,707	25,916	26,254	26,509
Balance of County	32,439	32,244	32,622	33,025	33,259
County Total	149,107	148,843	150,977	152,995	153,608
State of California	39,131,307	39,398,702	39,586,646	39,695,376	39,782,870

Source: State of California, Department of Finance, Demographic Research Unit.

Industry and Employment

The District is included in the Hanford-Corcoran Metropolitan Statistical Area (“**MSA**”). The tables below provide information about employment by industry type for Kings County for calendar years 2015 through 2019. The unemployment rate in the County was 14.6% in June 2020, down from a revised 15.6% in May 2020, and above the year-ago estimate of 7.9%. This compares with an unadjusted unemployment rate of 15.1% for California and 11.2% for the nation during the same period.

HANFORD-CORCORAN MSA (Kings County) Annual Average Civilian Labor Force, Employment and Unemployment, Unemployment by Industry (March 2019 Benchmark)

	2015	2016	2017	2018	2019
Civilian Labor Force ⁽¹⁾	57,700	57,100	57,300	57,600	57,800
Employment	51,600	51,400	52,200	53,000	53,200
Unemployment	6,100	5,700	5,100	4,500	4,600
Unemployment Rate	10.5%	10.0%	8.9%	7.9%	7.9%
<u>Wage and Salary Employment:</u> ⁽²⁾					
Agriculture	7,400	7,400	7,800	7,600	7,600
Mining, Logging, and Construction	900	900	900	1,000	1,000
Manufacturing	4,900	4,800	4,900	4,900	5,000
Wholesale Trade	600	600	600	600	600
Retail Trade	4,200	4,400	4,400	4,500	4,200
Trans., Warehousing, Utilities	1,100	1,300	1,700	2,200	2,300
Information	200	200	200	200	100
Financial Activities	1,000	900	1,000	900	900
Professional and Business Services	1,300	1,300	1,200	1,200	1,200
Educational and Health Services	6,100	6,000	6,300	6,400	6,400
Leisure and Hospitality	3,300	3,300	3,300	3,600	3,600
Other Services	600	600	700	700	700
Federal Government	1,200	1,200	1,200	1,200	1,200
State Government	5,400	5,500	5,400	5,400	5,500
Local Government	7,900	8,000	8,200	8,300	8,400
Total All Industries ⁽³⁾	46,100	46,400	47,700	48,300	48,600

(1) Labor force data is by place of residence; includes self-employed individuals, unpaid family workers, household domestic workers, and workers on strike.

(2) Industry employment is by place of work; excludes self-employed individuals, unpaid family workers, household domestic workers, and workers on strike.

(3) Totals may not add due to rounding.

Source: State of California Employment Development Department.

Largest Employers

The following tables lists principal employers within the County as of June 30, 2019, in alphabetical order.

COUNTY OF KINGS Principal Employers June 30, 2019

Employer Name	Employees	% of Total Employment
Naval Air Station Lemoore	8,400	14.69%
Department of Corrections and Rehabilitation	4,400	7.69
Tachi Palace Hotel & Casino	2,250	3.93
Adventist Health/Central Valley Network	2,200	3.85
County of Kings	1,550	2.71
Kings County Office of Education	1,440	2.52
JG Boswell Company	1,300	2.27
Leprino Foods-Lemoore West	1,040	1.82
Del Monte Food	1,015	1.77
Olam Spices and Vegetables	600	1.04
TOTALS	24,195	27.75%

Source: County of Kings Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2019.

Effective Buying Income

“Effective Buying Income” is defined as personal income less personal tax and nontax payments, a number often referred to as “disposable” or “after-tax” income. Personal income is the aggregate of wages and salaries, other labor-related income (such as employer contributions to private pension funds), proprietor’s income, rental income (which includes imputed rental income of owner-occupants of non-farm dwellings), dividends paid by corporations, interest income from all sources, and transfer payments (such as pensions and welfare assistance). Deducted from this total are personal taxes (federal, state and local), nontax payments (fines, fees, penalties, etc.) and personal contributions to social insurance. According to U.S. government definitions, the resultant figure is commonly known as “disposable personal income.”

The following table summarizes the total effective buying income for the City, the County, the State and the United States for the period 2016 through 2020.

**CITY OF HANFORD, KINGS COUNTY
STATE OF CALIFORNIA and UNITED STATES
EFFECTIVE BUYING INCOME
As of January 1, 2016 through 2020**

<u>Year</u>	<u>Area</u>	<u>Total Effective Buying Income (000's Omitted)</u>	<u>Median Household Effective Buying Income</u>
2016	City of Hanford	\$980,230	\$45,321
	Kings County	2,203,403	42,219
	California	981,231,666	53,589
	United States	7,757,960,399	46,738
2017	City of Hanford	\$994,932	\$45,442
	Kings County	2,201,150	41,676
	California	1,036,142,723	55,681
	United States	8,132,748,136	48,043
2018	City of Hanford	\$1,104,888	\$49,839
	Kings County	2,400,307	44,784
	California	1,113,648,181	59,646
	United States	8,640,770,229	50,735
2019	City of Hanford	\$1,178,478	\$51,646
	Kings County	2,591,839	48,427
	California	1,183,264,399	62,637
	United States	9,017,967,563	52,841
2020	City of Hanford	\$1,245,182	\$57,732
	Kings County	2,746,719	52,998
	California	1,243,564,816	65,870
	United States	9,487,165,436	55,303

Source: The Nielsen Company (US), Inc for years 2016 through 2018; Claritas, LLC for 2019 and 2020.

Commercial Activity

Summaries of historic taxable sales within the City, and the County during the past five years for which data are available are shown in the following tables.

During calendar year 2019, total taxable transactions in the City were reported to be \$1,042,605,039, representing a 3.43% increase over the total taxable transactions of \$1,008,039,133 that were reported in the City during calendar year 2018.

CITY OF HANFORD Taxable Transactions (Dollars in Thousands)

Year	Retail Permits on July 1	Retail Stores Taxable Transactions	Total Permits on July 1	Total Outlets Taxable Transactions
2015 ⁽¹⁾	927	\$717,026	1,260	\$859,576
2016	905	743,147	1,246	894,051
2017	860	818,996	1,204	988,856
2018	849	851,784	1,223	1,008,039
2019	882	874,976	1,297	1,042,605

(1) Permit figures for calendar year 2015 are not comparable to that of prior years due to outlet counts in these reports including the number of outlets that were active during the reporting period. Retailers that operate part-time are now tabulated with store retailers.

Source: State Department of Tax and Fee Administration.

During the calendar year 2019, total taxable transactions in the County were reported to be \$1,832,234,583, a 5.48% increase over the total taxable sales of \$1,737,054,868 reported during calendar year 2018.

KINGS COUNTY Taxable Transactions (Dollars in Thousands)

Year	Retail Permits on July 1	Retail Stores Taxable Transactions	Total Permits on July 1	Total Outlets Taxable Transactions
2015 ⁽¹⁾	754	\$1,059,555	2,320	\$1,697,560
2016	1,522	1,089,733	2,291	1,722,507
2017	1,519	1,178,477	2,302	1,675,081
2018	1,489	1,245,044	2,340	1,737,055
2019	1,550	1,301,050	2,475	1,832,235

(1) Permit figures for calendar year 2015 are not comparable to that of prior years due to outlet counts in these reports including the number of outlets that were active during the reporting period. Retailers that operate part-time are now tabulated with store retailers.

Source: State Department of Tax and Fee Administration.

Construction Activity

Construction activity in the City and the County for the past five years for which data is available are shown in the following tables.

CITY OF HANFORD Building Permit Valuation For Calendar Years 2015 through 2019 (Dollars in Thousands)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Permit Valuation</u>					
New Single-family	\$61,365.6	\$86,295.7	\$48,802.9	\$54,210.3	\$59,636.1
New Multi-family	6,675.9	0.0	0.0	2,276.4	1,859.0
Res. Alterations/Additions	<u>2,313.2</u>	<u>505.1</u>	<u>647.8</u>	<u>1,912.2</u>	<u>961.3</u>
Total Residential	70,354.70	86,800.80	49,450.70	58,398.90	62,456.40
 New Commercial	 12,984.6	 27,323.1	 9,547.8	 11,198.2	 1,352.9
New Industrial	0.0	344.8	0.0	76.5	0.0
New Other	14,220.1	9,652.4	5,929.0	3,841.8	4,771.7
Com Alterations/Additions	<u>10,255.0</u>	<u>4,853.5</u>	<u>6,594.2</u>	<u>13,497.0</u>	<u>5,661.0</u>
Total Nonresidential	37,459.70	42,173.80	22,071.00	28,613.50	11,785.60
 <u>New Dwelling Units</u>					
Single Family	215	324	196	182	211
Multiple Family	<u>112</u>	<u>0</u>	<u>0</u>	<u>16</u>	<u>25</u>
TOTAL	327	324	196	192	236

Source: Construction Industry Research Board, Building Permit Summary.

COUNTY OF KINGS Building Permit Valuation For Calendar Years 2015 through 2019 (Dollars in Thousands)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Permit Valuation</u>					
New Single-family	\$80,977.8	\$102,205.4	\$66,979.1	\$80,356.6	\$108,621.9
New Multi-family	10,422.9	7,122.2	2,257.9	4,444.4	1,858.9
Res. Alterations/Additions	<u>5,507.3</u>	<u>4,119.9</u>	<u>6,968.8</u>	<u>5,236.3</u>	<u>8,857.7</u>
Total Residential	96,908.0	113,447.5	76,205.8	90,037.3	119,338.5
 New Commercial	 19,467.6	 32,432.0	 18,184.5	 22,808.6	 17,671.9
New Industrial	0.0	1,635.1	900.0	76.5	0.0
New Other	17,442.5	41,722.8	10,094.1	15,260.9	9,181.6
Com Alterations/Additions	<u>11,690.7</u>	<u>12,444.8</u>	<u>10,907.7</u>	<u>16,928.4</u>	<u>16,810.5</u>
Total Nonresidential	48,600.8	88,234.7	40,086.3	55,074.4	43,664.0
 <u>New Dwelling Units</u>					
Single Family	387	418	300	296	445
Multiple Family	<u>128</u>	<u>98</u>	<u>28</u>	<u>54</u>	<u>25</u>
TOTAL	515	516	328	350	490

Source: Construction Industry Research Board, Building Permit Summary.

APPENDIX D

PROPOSED FORM OF OPINION OF BOND COUNSEL

[LETTERHEAD OF JONES HALL]

_____, 2020

Board of Trustees
Hanford Elementary School District
714 N. White Street
Hanford, California 93230

OPINION: \$_____ Hanford Elementary School District (Kings County, California) Election of 2016 General Obligation Bonds, Series C

Members of the Board of Trustees:

We have acted as bond counsel to the Hanford Elementary School District (the "District") in connection with the issuance by the District of \$_____ principal amount of Hanford Elementary School District (Kings County, California) Election of 2016 General Obligation Bonds, Series C, dated the date hereof (together, the "Bonds"), under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, and a resolution of the Board of Trustees adopted on September 9, 2020 (the "Resolution"). We have examined the law and such certified proceedings and other papers as we deemed necessary to render this opinion.

As to questions of fact material to our opinion, we have relied upon representations of the Board contained in the Resolution and in the certified proceedings and other certifications furnished to us, without undertaking to verify such facts by independent investigation.

Based upon the foregoing, we are of the opinion, under existing law, as follows:

1. The District is duly created and validly existing as a school district with the power to issue the Bonds and to perform its obligations under the Resolution and the Bonds.
2. The Resolution has been duly adopted by the Board and constitutes a valid and binding obligation of the Board enforceable against the Board in accordance with its terms.
3. The Bonds have been duly issued and sold by the District and are valid and binding general obligations of the District, and the County of Kings is obligated to levy *ad valorem* taxes for the payment of the Bonds and the interest thereon upon all property within the District subject to taxation by the District, without limitation as to rate or amount (except for certain personal property that is taxable at limited rates).

4. Interest on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax. The Bonds are “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the “Tax Code”), and, in the case of certain financial institutions (within the meaning of Section 265(b)(5) of the Tax Code), a deduction is allowed for 80 percent of that portion of such financial institutions’ interest expense allocable to the portion of the Bonds designated as and comprising interest.

The opinions set forth in the preceding paragraph are subject to the condition that the District comply with all requirements of the Tax Code relating to the exclusion from gross income for federal income tax purposes of interest on obligations such as the Bonds, and in order for the Bonds to be “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Tax Code. The District has made certain representations and covenants in order to comply with each such requirement. Inaccuracy of those representations, or failure to comply with certain of those covenants, may cause the inclusion of such interest in gross income for federal income tax purposes, which may be retroactive to the date of issuance of the Bonds, or may cause the Bonds not to be “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Tax Code.

5. The interest on the Bonds is exempt from personal income taxation imposed by the State of California.

We express no opinion regarding any other tax consequences arising with respect to the ownership, sale or disposition of, or the amount, accrual or receipt of interest on, the Bonds.

The rights of the owners of the Bonds and the enforceability of the Bonds are limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors’ rights generally, and by equitable principles, whether considered at law or in equity.

This opinion is given as of the date hereof, and we assume no obligation to revise or supplement this opinion to reflect any facts or circumstances that may hereafter come to our attention, or any changes in law that may hereafter occur.

Respectfully submitted,

A Professional Law Corporation

APPENDIX E

FORM OF CONTINUING DISCLOSURE CERTIFICATE

\$ _____
HANFORD ELEMENTARY SCHOOL DISTRICT
(Kings County, California)
Election of 2016 General Obligation Bonds, Series C
(Bank Qualified)

CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Certificate (this “**Disclosure Certificate**”) is executed and delivered by the Hanford Elementary School District (the “**District**”) in connection with the execution and delivery of the captioned bonds (the “**Bonds**”). The Bonds are being executed and delivered pursuant to a resolution adopted by the Board of Trustees of the District on September 9, 2020 (the “**Resolution**”). U.S. Bank National Association is initially acting as paying agent for the Bonds (the “**Paying Agent**”).

The District hereby covenants and agrees as follows:

Section 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the District for the benefit of the holders and beneficial owners of the Bonds and in order to assist the Participating Underwriter in complying with S.E.C. Rule 15c-12(b)(5).

Section 2. Definitions. In addition to the definitions set forth above and in the Resolution, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section 2, the following capitalized terms shall have the following meanings:

“*Annual Report*” means any Annual Report provided by the District pursuant to, and as described in, Sections 3 and 4.

“*Annual Report Date*” means the date not later than nine months after the end of each fiscal year of the District (currently being March 31 based on a fiscal year ending June 30).

“*Dissemination Agent*” means, initially, Isom Advisors, a Division of Urban Futures, Inc. or any successor Dissemination Agent designated in writing by the District and which has filed with the District and the Paying Agent a written acceptance of such designation.

“*Listed Events*” means any of the events listed in Section 5(a).

“*MSRB*” means the Municipal Securities Rulemaking Board, which has been designated by the Securities and Exchange Commission as the sole repository of disclosure information for purposes of the Rule.

“*Official Statement*” means the final official statement executed by the District in connection with the issuance of the Bonds.

“Paying Agent” means U.S. Bank National Association, Los Angeles, California, or any successor thereto.

“Participating Underwriter” means Stifel, Nicolaus & Company, Incorporated, the original Underwriter of the Bonds required to comply with the Rule in connection with offering of the Bonds.

“Rule” means Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

Section 3. Provision of Annual Reports.

(a) The District shall, or shall cause the Dissemination Agent to, not later than the Annual Report Date, commencing March 31, 2021 with the report for the 2019-20 fiscal year, provide to the MSRB in an electronic format as prescribed by the MSRB, an Annual Report that is consistent with the requirements of Section 4 of this Disclosure Certificate. Not later than 15 Business Days prior to the Annual Report Date, the District shall provide the Annual Report to the Dissemination Agent (if other than the District). If by 15 Business Days prior to the Annual Report Date the Dissemination Agent (if other than the District) has not received a copy of the Annual Report, the Dissemination Agent shall contact the District to determine if the District is in compliance with the previous sentence. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may include by reference other information as provided in Section 4; provided that the audited financial statements of the District may be submitted separately from the balance of the Annual Report, and later than the Annual Report Date, if not available by that date. If the District's fiscal year changes, it shall give notice of such change in the same manner as for a Listed Event under Section 5(c). The District shall provide a written certification with each Annual Report furnished to the Dissemination Agent to the effect that such Annual Report constitutes the Annual Report required to be furnished by the District hereunder.

(b) If the District does not provide (or cause the Dissemination Agent to provide) an Annual Report by the Annual Report Date, the District shall provide (or cause the Dissemination Agent to provide) to the MSRB in a timely manner, in an electronic format, as prescribed by the MSRB.

(c) With respect to each Annual Report, the Dissemination Agent shall:

- (i) determine each year prior to the Annual Report Date the then-applicable rules and electronic format prescribed by the MSRB for the filing of annual continuing disclosure reports; and
- (ii) if the Dissemination Agent is other than the District, file a report with the District certifying that the Annual Report has been provided pursuant to this Disclosure Certificate, and stating the date it was provided.

Section 4. Content of Annual Reports. The District's Annual Report shall contain or incorporate by reference the following:

(a) Audited financial statements prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board. If the District's audited financial statements are not available by the Annual Report Date, the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available.

(b) Unless otherwise provided in the audited financial statements filed on or before the Annual Report Date, the following information for the most recently completed fiscal year, or, if available at the time of filing the Annual Report, for the fiscal year in which the Annual Report is filed:

- (i) Assessed value of taxable property in the jurisdiction of the District;
- (ii) Assessed valuation of the properties of the top 20 secured property taxpayers in the District;
- (iii) Property tax collection delinquencies for the, if available from the County at the time of filing the Annual Report;
- (iv) The District's most recently adopted budget or approved interim report with budgeted figures, which is available at the time of filing the Annual Report; and
- (v) Such further information, if any, as may be necessary to make the statements made pursuant to (a) and (b) of Section 4, in the light of the circumstances under which they are made, not misleading

(c) Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the District or related public entities, which are available to the public on the MSRB's internet web site or filed with the Securities and Exchange Commission. The District shall clearly identify each such other document so included by reference.

Section 5. Reporting of Significant Events.

(a) The District shall give, or cause to be given, notice of the occurrence of any of the following Listed Events with respect to the Bonds:

- (1) Principal and interest payment delinquencies.
- (2) Non-payment related defaults, if material.
- (3) Unscheduled draws on debt service reserves reflecting financial difficulties.
- (4) Unscheduled draws on credit enhancements reflecting financial difficulties.

- (5) Substitution of credit or liquidity providers, or their failure to perform.
- (6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security.
- (7) Modifications to rights of security holders, if material.
- (8) Bond calls, if material, and tender offers.
- (9) Defeasances.
- (10) Release, substitution, or sale of property securing repayment of the securities, if material.
- (11) Rating changes.
- (12) Bankruptcy, insolvency, receivership or similar event of the District.
- (13) The consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the District, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material.
- (14) Appointment of a successor or additional trustee or the change of name of a trustee, if material.
- (15) Incurrence of a financial obligation of the obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the obligated person, any of which affect security holders, if material.
- (16) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the obligated person, any of which reflect financial difficulties.

(b) Whenever the District obtains knowledge of the occurrence of a Listed Event, the District shall, or shall cause the Dissemination Agent (if not the District) to, file a notice of such occurrence with the MSRB, in an electronic format as prescribed by the MSRB, in a timely manner not in excess of 10 business days after the occurrence of the Listed Event.

(c) The District acknowledges that the events described in subparagraphs (a)(2), (a)(7), (a)(8) (if the event is a bond call), (a)(10), (a)(13), (a)(14), and (a)(15) of this Section 5 contain the qualifier "if material" and that subparagraph (a)(6) also contains the qualifier "material" with respect to certain notices, determinations or other events affecting the tax status of the Bonds. The District shall cause a notice to be filed as set forth in paragraph (b) above with respect to any such event only to the extent that it determines the event's occurrence is material for purposes of U.S. federal securities law. Whenever the District obtains knowledge of the occurrence of any of these Listed Events, the District will as soon as possible determine if such event would be material under applicable federal securities law. If such event is determined to be material, the District will cause a notice to be filed as set forth in paragraph (b) above.

(d) For purposes of this Disclosure Certificate, any event described in paragraph (a)(12) above is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent, or similar officer for the District in a proceeding under the United States Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the District, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement, or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the District.

(e) For purposes of Section 5(a)(15) and (16), “financial obligation” means a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term financial obligation shall not include municipal securities as to which a final official statement has been provided to the Municipal Securities Rulemaking Board consistent with the Rule.

Section 6. Identifying Information for Filings with the MSRB. All documents provided to the MSRB under the Disclosure Certificate shall be accompanied by identifying information as prescribed by the MSRB.

Section 7. Termination of Reporting Obligation. The District’s obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If such termination occurs prior to the final maturity of the Bonds, the District shall give notice of such termination in the same manner as for a Listed Event under Section 5(c).

Section 8. Dissemination Agent. The District may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any Dissemination Agent, with or without appointing a successor Dissemination Agent. The initial Dissemination Agent shall be Isom Advisors, a Division of Urban Futures, Inc. Any Dissemination Agent may resign by providing 30 days’ written notice to the District and the Paying Agent.

Section 9. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the District may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

(a) if the amendment or waiver relates to the provisions of Sections 3(a), 4 or 5(a), it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature, or status of an obligated person with respect to the Bonds, or type of business conducted;

(b) the undertakings herein, as proposed to be amended or waived, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the primary offering of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(c) the proposed amendment or waiver either (i) is approved by holders of the Bonds in the manner provided in the Resolution for amendments to the Resolution with the consent of holders, or (ii) does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the holders or beneficial owners of the Bonds.

If the annual financial information or operating data to be provided in the Annual Report is amended pursuant to the provisions hereof, the first annual financial information filed pursuant hereto containing the amended operating data or financial information shall explain, in narrative form, the reasons for the amendment and the impact of the change in the type of operating data or financial information being provided.

If an amendment is made to the undertaking specifying the accounting principles to be followed in preparing financial statements, the annual financial information for the year in which the change is made shall present a comparison between the financial statements or information prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles. The comparison shall include a qualitative discussion of the differences in the accounting principles and the impact of the change in the accounting principles on the presentation of the financial information, in order to provide information to investors to enable them to evaluate the ability of the District to meet its obligations. To the extent reasonably feasible, the comparison shall be quantitative. A notice of the change in the accounting principles shall be filed in the same manner as for a Listed Event under Section 5(c).

Section 10. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the District chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the District shall have no obligation under this Disclosure Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

Section 11. Default. If the District fails to comply with any provision of this Disclosure Certificate, the Participating Underwriter or any holder or beneficial owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Disclosure Certificate. A default under this Disclosure Certificate shall not be deemed an Event of Default under the Resolution, and the sole remedy under this Disclosure Certificate in the event of any failure of the District to comply with this Disclosure Certificate shall be an action to compel performance.

Section 12. Duties, Immunities and Liabilities of Dissemination Agent.

(a) The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Certificate, and the District agrees to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which they may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorneys fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The Dissemination Agent will have no duty or obligation to review any information provided to it by the District hereunder, and shall not be deemed to be acting in any fiduciary capacity for the District, the Bondholders or any other party. The obligations of the District under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Bonds.

(b) The Dissemination Agent shall be paid compensation by the District for its services provided hereunder in accordance with its schedule of fees as amended from time to time, and shall be reimbursed for all expenses, legal fees and advances made or incurred by the Dissemination Agent in the performance of its duties hereunder.

Section 13. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the District, the Dissemination Agent, the Participating Underwriter and holders and beneficial owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Date: _____, 2020

HANFORD ELEMENTARY SCHOOL DISTRICT

By: _____
Name: _____
Title: _____

ACCEPTANCE OF DUTIES
AS DISSEMINATION AGENT

**ISOM ADVISORS,
A DIVISION OF URBAN FUTURES, INC.**

By: _____
Name: _____
Title: _____

APPENDIX F

DTC AND THE BOOK-ENTRY ONLY SYSTEM

The following description of the Depository Trust Company ("DTC"), the procedures and record keeping with respect to beneficial ownership interests in the Bonds, payment of principal, interest and other payments on the Bonds to DTC Participants or Beneficial Owners, confirmation and transfer of beneficial ownership interest in the Bonds and other related transactions by and between DTC, the DTC Participants and the Beneficial Owners is based solely on information provided by DTC. Accordingly, no representations can be made concerning these matters and neither the DTC Participants nor the Beneficial Owners should rely on the foregoing information with respect to such matters, but should instead confirm the same with DTC or the DTC Participants, as the case may be.

Neither the District nor the Paying Agent take any responsibility for the information contained in this Section.

No assurances can be given that DTC, DTC Participants or Indirect Participants will distribute to the Beneficial Owners (a) payments of interest, principal or premium, if any, with respect to the Bonds, (b) Bonds representing ownership interest in or other confirmation or ownership interest in the Bonds, or (c) redemption or other notices sent to DTC or Cede & Co., its nominee, as the registered owner of the Bonds, or that they will so do on a timely basis, or that DTC, DTC Participants or DTC Indirect Participants will act in the manner described in this Appendix. The current "Rules" applicable to DTC are on file with the Securities and Exchange Commission and the current "Procedures" of DTC to be followed in dealing with DTC Participants are on file with DTC.

1. The Depository Trust Company ("DTC"), New York, NY, will act as securities depository for the securities (in this Appendix, the "Bonds"). The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Bond will be issued for each maturity of the Bonds, in the aggregate principal amount of such maturity, and will be deposited with DTC. If, however, the aggregate principal amount of any maturity exceeds \$500 million, one certificate will be issued with respect to each \$500 million of principal amount and an additional certificate will be issued with respect to any remaining principal amount of such issue.

2. DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned

subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com. *The information contained on this Internet site is not incorporated herein by reference.*

3. Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive Bonds representing their ownership interests in Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

4. To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co. or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the Bond documents. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of the notices be provided directly to them.

6. Redemption notices will be sent to DTC. If less than all of the Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

7. Neither DTC nor Cede & Co. (nor such other DTC nominee) will consent or vote with respect to the Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to District as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting

rights to those Direct Participants to whose accounts the Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Redemption proceeds, distributions, and interest payments on the Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts, upon DTC's receipt of funds and corresponding detail information from District or Paying Agent on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC nor its nominee, Paying Agent, or District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of District or Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

9. DTC may discontinue providing its services as securities depository with respect to the Bonds at any time by giving reasonable notice to District or Paying Agent. Under such circumstances, in the event that a successor securities depository is not obtained, Bonds are required to be printed and delivered.

10. The District may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.

11. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that District believes to be reliable, but District takes no responsibility for the accuracy thereof.

APPENDIX G
KINGS COUNTY INVESTMENT POLICY

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 08/31/2020

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/09/2020

ITEM:

Consider approval of Resolution #05-21 regarding the accounting of developer fees.

PURPOSE:

Government Code sections 66001(d) and 66006(b) require school districts to make an annual accounting of the Capital Facilities Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Approve the developer fee report and adopt Resolution #05-21.

RESOLUTION No. 05-21
 RESOLUTION OF THE GOVERNING BOARD OF THE
 HANFORD ELEMENTARY SCHOOL DISTRICT
 REGARDING ACCOUNTING OF DEVELOPMENT FEES
 FOR THE 2019-2020 FISCAL YEAR
 IN THE FOLLOWING FUND OR ACCOUNT:
 2500-CAPITAL FACILITIES FUND
 (Government Code sections 66001(d) & 66006(b))

1. Authority and Reasons for Adopting this Resolution.

- A. This District levied school facilities fees pursuant to various resolutions, the most recent of which is dated February 26, 2020 and is referred herein as the “School Facilities Fee Resolution” and hereby incorporated by reference into this Resolution. Those resolutions were adopted under the authority of Education Code section 17620 (formerly Government Code section 53080). These fees have been deposited in the following fund or account: 2500-Capital Facilities Fund.
- B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year.
- C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 27, 2020, that this information be reviewed by this Board at its regularly scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.
- D. The Superintendent has informed the Board that a draft copy of this resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on August 7, 2020. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had requested it.
- E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2019-2020 Fiscal Year:

- A. In reference to Government Code section 66006(b)(2), the information identified in Section 1 above is correct;
- B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by development on which the fees were levied, which facilities are more specifically identified in Exhibit B;
- D. In reference to Government Code section 66001(d)(2), and with respect only to that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged;
- E. In reference to Government Code section 66001(d)(3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit B;
- F. In reference to Government Code section 66001(d)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the approximate dates on which the funding referred to in paragraph e above is expected to be deposited into the approximate account or fund is designated in Exhibit B; and
- G. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs c-f above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. Superintendent Authorized to Take Necessary and Appropriate Action.

The Board further directs and authorizes the Superintendent to take, on its behalf, such further action as may be necessary and appropriate to effectuate this Resolution.

5. Certificate of Resolution

I, Greg Strickland, President of the Governing Board of the Hanford Elementary School District of Kings County, State of California, certify that this Resolution proposed by _____, seconded by _____, was duly passed and adopted by the Board, at an official and public meeting this 9th day of September, 2020, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

President, Board of Trustees
Hanford Elementary School District
Kings County, California

EXHIBIT A
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2019-2020
FOR THE FOLLOWING FUND OR ACCOUNT:
2500-CAPITAL FACILITIES FUND (the "Fund")

Per Government Code section 66006(b)(1)(A)-(H) as indicated:

- A. A brief description of the type of fee in the Fund:

Level 1 school facilities fees.

- B. The amount of the fee.

The Hanford Elementary School District levied \$2.27 per square foot of assessable space of residential construction and \$0.37 per square foot of commercial/industrial construction from 07/01/19-04/30/20. From 05/01/20-06/30/20, the Hanford Elementary School District levied \$2.45 per square foot of assessable space of residential construction and \$0.40 per square foot of commercial/industrial construction. It should be noted that the high school district also levies a school facilities fee in addition to the elementary school's based on its own Developer Fee Justification Study.

- C. The beginning and ending balance of the Fund

See Attachment 1.

- D. The amount of the fees collected and the interest earned.

See Attachment 1.

- E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See Attachment 1.

- F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:

Classroom wing that is projected to be partially funded with development fees is scheduled to be completed 12/31/25.

- G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan:

See Attachment 1.

- H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

EXHIBIT B
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2019-2020
FOR THE FOLLOWING FUND OR ACCOUNT:
2500-CAPITAL FACILITIES FUND (the "Fund")

Per Government Code section 66001(d)(1)-(4) as indicated:

- A. With respect to only the portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:

Installation and lease payments associated with portable classrooms.

- B. See section 3.D of the resolution.

- C. With respect to only the portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

Lease payments estimated at \$164,000 annually and are funded entirely with developer fees.

- D. With respect to only the portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account of fund:

Lease payments (under the current terms) are not scheduled to be end until 2021.

Attachment 1
Hanford Elementary School District

BEGINNING BALANCE - 07/01/19 **\$ 614,871.58**

REVENUE:

DESCRIPTION

Fees 07/01/19 -06/30/20	\$	81,079.36
Interest	\$	10,380.75
TOTAL FUNDS AVAILABLE	\$	706,331.69

EXPENSES:

PROJECT DESCRIPTION

	% Funded by Fee		Project Costs	Other Sources
Portable leases	100%	\$	179,744.81	N/A
Other services (Developer Fee Study, Master Planning, Etc.)	100%	\$	6,408.57	N/A
TOTAL EXPENDITURES		\$	186,153.38	

ENDING BALANCE- 06/30/20 **\$ 520,178.31**

Residential Fee \$2.27/Square Foot (07/01/18-04/30/20)
Commercial Fee \$0.37/Square Foot (07/01/18-04/30/20)
Residential Fee \$2.45/Square Foot (05/01/20-06/30/20)
Commercial Fee \$0.40/Square Foot (05/01/20-06/30/20)

Multi-Year Summary

Year		Beginning Balance	Fees Received	Interest/Other	Expenditures	Ending Balance
2014-2015	\$	110,503.71	\$ 818,470.12	\$ 1,022.48	\$512,274.04	\$ 417,722.27
2015-2016	\$	417,722.27	\$ 604,138.51	\$ 1,770.62	\$498,427.35	\$ 525,204.05
2016-2017	\$	525,204.05	\$ 450,874.20	\$ 5,358.44	\$221,290.58	\$ 760,146.11
2017-2018	\$	760,146.11	\$ 390,069.98	\$ 7,508.89	\$959,057.26	\$ 198,667.72
2018-2019	\$	198,667.72	\$ 580,189.63	\$ 6,331.02	\$170,316.79	\$ 614,871.58

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 08/31/2020

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/09/2020

ITEM:

Consider adoption of Resolution #11-21: Budget revisions – Collective bargaining agreement.

PURPOSE:

Education Code 42142 requires any budget revisions necessary to fulfill the terms of the agreement be forwarded to the county superintendent within 45 days of adoption. Attached are the budget revisions with resultant salaries from the Certificated bargaining unit in the District.

FISCAL IMPACT:

Although there are a variety of budget revisions, the total impact from the increases Districtwide is \$27,819. The impact form that accompanies the collective bargaining disclosure has been included to illustrate the changes.

RECOMMENDATIONS:

Adopt Resolution #11-21.

IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET
In Accordance with AB3141 (Statutes of 1994, Chapter 650) (G.C. 42142)

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Hanford Elementary School District

	(Col. 1) Latest Board Approved Budget	(Col. 2) Adjustments as a Result of Settlement (from page 1)	(Col. 3) Other Revisions (provide explanation)	Notes (Col. 3)	(Col. 4) Total Impact on Budget (Col. 1+2+3)
REVENUES					
LCFF Sources (8010-8099)	\$ 61,807,626	\$ -	\$ -		\$ 61,807,626
Remaining Revenues (8100-8799)	\$ 15,339,333	\$ -	\$ 5,456,121	1	\$ 20,795,454
TOTAL REVENUES	\$ 77,146,959	\$ -	\$ 5,456,121		\$ 82,603,080
EXPENDITURES					
1000 Certificated Salaries	\$ 31,146,775	\$ -	\$ 400,003	2	\$ 31,546,778
2000 Classified Salaries	\$ 12,366,492	\$ -	\$ 43,072	3	\$ 12,409,564
3000 Employees' Benefits	\$ 20,548,548	\$ 27,819	\$ 130,463	4	\$ 20,651,192
4000 Books and Supplies	\$ 2,803,803	\$ -	\$ 2,652,163	5	\$ 5,455,966
5000 Services and Operating Exps	\$ 5,764,033	\$ -	\$ 806,729	6	\$ 6,570,762
6000 Capital Outlay	\$ 845,209	\$ -	\$ -		\$ 845,209
7000 Other	\$ 1,280,163	\$ -	\$ -		\$ 1,280,163
TOTAL EXPENDITURES	\$ 74,755,023	\$ 27,819	\$ 4,032,430		\$ 78,759,634
OPERATING SURPLUS (DEFICIT)	\$ 2,391,936	\$ (27,819)	\$ 1,423,691		\$ 3,843,446
OTHER SOURCES AND TRANSFERS IN	\$ -	\$ -	\$ -		\$ -
OTHER USES AND TRANSFERS OUT	\$ (278,000)	\$ -	\$ -		\$ (278,000)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 2,113,936	\$ (27,819)	\$ 1,423,691		\$ 3,565,446
BEGINNING BALANCE	\$ 14,060,730	\$ -	\$ 12,337		\$ 14,073,068
CURRENT-YEAR ENDING BALANCE	\$ 16,174,667	\$ (27,819)	\$ 1,436,028		\$ 17,638,514
COMPONENTS OF ENDING BALANCE:					
Nonspendable / Restricted	\$ 1,720,394	\$ -	\$ 45,457		\$ 1,765,851
Reserved for Economic Uncertainties	\$ 2,500,000	\$ -	\$ 5,765,000		\$ 8,265,000
Board Designated Amounts	\$ -	\$ -	\$ -		\$ -
Unappropriated Amounts	\$ 11,954,272	\$ (27,819)	\$ (4,374,428)		\$ 7,607,663

A. Date of governing board approval of budget revisions in Col. 1
8/12/2020

Contact Person: David Endo

Date: 08/26/2020

- 1** Inclusion of \$6.1 million of Learning Loss Mitigation funds, reduction of (\$475k) in Title I and reduction of (\$189k) in Title II
- 2** Inclusion of \$400k in over contract salaries related to learning loss
- 3** \$37k yard supervision
- 4** Benefit increase related to increases in payroll budgets
- 5** \$100k cleaning supplies / \$1,750k student technology / \$500k teacher laptops/ \$30k school nutrition supplies / \$120k site discretionary distance learning

BEFORE THE GOVERNING BOARD OF THE
HANFORD ELEMENTARY SCHOOL DISTRICT
COUNTY OF KINGS, STATE OF CALIFORNIA

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The Matter of
Adopting Budget
Revisions

RESOLUTION #: 11-21

NOW, THEREFORE, the Board of Trustees of the District resolves that the transfers for the attached budget revision be made as indicated.

The Board of Trustees adopted this resolution on 09/09/2020 by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Clerk of the Governing Board

Pending Budget Revision
Control Number 20210003

Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0100-4035-0-0000-0000-829000-000-0000	\$386,609.00	(\$188,358.00)	\$198,251.00
0100-6500-0-5760-0000-898030-000-0000	\$3,153,035.00	(\$3,986.00)	\$3,149,049.00
0100-0000-0-0000-0000-801100-000-0000	\$54,142,008.00	(\$6,006,215.00)	\$48,135,793.00
0100-0000-0-0000-0000-898000-000-0000	(\$14,137,035.00)	\$8,139.11	(\$14,128,895.89)
0100-0000-0-0000-0000-898030-000-0000	(\$3,153,035.00)	\$3,986.00	(\$3,149,049.00)
0100-0033-0-0000-0000-898000-000-0000	\$45,922.00	\$951.00	\$46,873.00
0100-0332-0-0000-0000-898000-000-0000	\$13,975,789.00	(\$60,789.00)	\$13,915,000.00
0100-7415-0-0000-0000-859000-000-0000	\$151,463.00	\$12,826.00	\$164,289.00
0100-7420-0-0000-0000-859000-000-0000	\$0.00	\$525,937.00	\$525,937.00
0100-9029-0-0000-0000-898000-000-0000	\$0.00	\$51,698.89	\$51,698.89
0100-1400-0-0000-0000-801200-000-0000	\$4,739,663.00	\$6,006,215.00	\$10,745,878.00
0100-3010-0-0000-0000-829000-000-0000	\$2,782,043.00	(\$473,939.00)	\$2,308,104.00
0100-3215-0-0000-0000-829000-000-0000	\$0.00	\$236,906.00	\$236,906.00
0100-3220-0-0000-0000-829000-000-0000	\$0.00	\$5,342,749.00	\$5,342,749.00
***Income Total	<u>\$62,086,462.00</u>	<u>\$5,456,121.00</u>	<u>\$67,542,583.00</u>
Expenses			
0100-0332-0-0000-2420-220000-025-0000	\$28,928.00	(\$13,018.00)	\$15,910.00
0100-0332-0-0000-2420-220000-026-0000	\$25,807.00	(\$11,613.00)	\$14,194.00
0100-0332-0-0000-2420-220000-027-0000	\$28,708.00	(\$12,919.00)	\$15,789.00
0100-0332-0-0000-2420-220000-028-0000	\$31,403.00	(\$14,131.00)	\$17,272.00
0100-0332-0-0000-2420-220000-029-0000	\$31,443.00	(\$14,150.00)	\$17,293.00
0100-0332-0-0000-2420-220000-030-0000	\$28,453.00	(\$12,804.00)	\$15,649.00
0100-0332-0-0000-2420-220000-031-0000	\$28,708.00	(\$12,919.00)	\$15,789.00
0100-0332-0-0000-2420-220020-021-0000	\$900.00	(\$900.00)	\$0.00
0100-0332-0-0000-2420-220020-022-0000	\$900.00	(\$900.00)	\$0.00
0100-0332-0-0000-2420-220020-023-0000	\$900.00	(\$900.00)	\$0.00
0100-0332-0-0000-2420-220020-024-0000	\$900.00	(\$900.00)	\$0.00
0100-0332-0-0000-2420-220020-025-0000	\$900.00	(\$900.00)	\$0.00
0100-0332-0-0000-2420-220020-026-0000	\$900.00	(\$900.00)	\$0.00
0100-0332-0-0000-2420-220020-027-0000	\$900.00	(\$900.00)	\$0.00
0100-0332-0-0000-2420-220020-028-0000	\$900.00	(\$900.00)	\$0.00
0100-0332-0-0000-2420-220020-029-0000	\$900.00	(\$900.00)	\$0.00
0100-0332-0-0000-2420-220020-030-0000	\$900.00	(\$900.00)	\$0.00
0100-0332-0-0000-2420-220020-031-0000	\$900.00	(\$900.00)	\$0.00
0100-0332-0-0000-2420-320200-021-0000	\$6,133.00	(\$2,676.00)	\$3,457.00
0100-0332-0-0000-2420-320200-022-0000	\$6,076.00	(\$2,650.00)	\$3,426.00
0100-0332-0-0000-2420-320200-023-0000	\$5,796.00	(\$2,525.00)	\$3,271.00
0100-0332-0-0000-2420-320200-024-0000	\$6,182.00	(\$2,698.00)	\$3,484.00
0100-0332-0-0000-2420-320200-025-0000	\$6,174.00	(\$2,694.00)	\$3,480.00
0100-0332-0-0000-2420-320200-026-0000	\$5,528.00	(\$2,404.00)	\$3,124.00
0100-0332-0-0000-2420-320200-027-0000	\$6,129.00	(\$2,674.00)	\$3,455.00
0100-0332-0-0000-2420-320200-028-0000	\$6,687.00	(\$2,925.00)	\$3,762.00
0100-0332-0-0000-2420-320200-029-0000	\$6,695.00	(\$2,929.00)	\$3,766.00

Pending Budget Revision
Control Number 20210003
Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2420-320200-030-0000	\$6,076.00	(\$2,650.00)	\$3,426.00
0100-0332-0-0000-2420-320200-031-0000	\$6,129.00	(\$2,674.00)	\$3,455.00
0100-0332-0-0000-2420-330200-021-0000	\$2,267.00	(\$989.00)	\$1,278.00
0100-0332-0-0000-2420-330200-022-0000	\$2,245.00	(\$979.00)	\$1,266.00
0100-0332-0-0000-2420-330200-023-0000	\$2,142.00	(\$933.00)	\$1,209.00
0100-0332-0-0000-2420-330200-024-0000	\$2,285.00	(\$998.00)	\$1,287.00
0100-0332-0-0000-2420-330200-025-0000	\$2,282.00	(\$996.00)	\$1,286.00
0100-0332-0-0000-2420-330200-026-0000	\$2,043.00	(\$888.00)	\$1,155.00
0100-0332-0-0000-2420-330200-027-0000	\$2,265.00	(\$988.00)	\$1,277.00
0100-0332-0-0000-2420-330200-028-0000	\$2,471.00	(\$1,081.00)	\$1,390.00
0100-0332-0-0000-2420-330200-029-0000	\$2,474.00	(\$1,082.00)	\$1,392.00
0100-0332-0-0000-2420-330200-030-0000	\$2,245.00	(\$979.00)	\$1,266.00
0100-0332-0-0000-2420-330200-030-1111	\$0.00	\$1,277.00	\$1,277.00
0100-0332-0-0000-2420-330200-031-0000	\$2,265.00	(\$2,265.00)	\$0.00
0100-0332-0-0000-2420-340200-021-0000	\$1,315.00	(\$592.00)	\$723.00
0100-0332-0-0000-2420-340200-022-0000	\$1,315.00	(\$592.00)	\$723.00
0100-0332-0-0000-2420-340200-023-0000	\$1,315.00	(\$592.00)	\$723.00
0100-0332-0-0000-2420-340200-024-0000	\$1,315.00	(\$592.00)	\$723.00
0100-0332-0-0000-2420-340200-025-0000	\$1,315.00	(\$592.00)	\$723.00
0100-0332-0-0000-2420-340200-026-0000	\$1,315.00	(\$592.00)	\$723.00
0100-0332-0-0000-2420-340200-027-0000	\$1,315.00	(\$592.00)	\$723.00
0100-0332-0-0000-2420-340200-028-0000	\$1,315.00	(\$592.00)	\$723.00
0100-0332-0-0000-2420-340200-029-0000	\$1,315.00	(\$592.00)	\$723.00
0100-0332-0-0000-2420-340200-030-0000	\$1,315.00	(\$592.00)	\$723.00
0100-0332-0-0000-2420-340200-031-0000	\$1,315.00	(\$592.00)	\$723.00
0100-0332-0-0000-2420-350200-021-0000	\$15.00	(\$7.00)	\$8.00
0100-0332-0-0000-2420-350200-022-0000	\$15.00	(\$7.00)	\$8.00
0100-0332-0-0000-2420-350200-023-0000	\$14.00	(\$6.00)	\$8.00
0100-0332-0-0000-2420-350200-024-0000	\$15.00	(\$7.00)	\$8.00
0100-0332-0-0000-2420-350200-025-0000	\$15.00	(\$7.00)	\$8.00
0100-0332-0-0000-2420-350200-026-0000	\$13.00	(\$5.00)	\$8.00
0100-0332-0-0000-2420-350200-027-0000	\$15.00	(\$7.00)	\$8.00
0100-0332-0-0000-2420-350200-028-0000	\$16.00	(\$7.00)	\$9.00
0100-0332-0-0000-2420-350200-029-0000	\$16.00	(\$7.00)	\$9.00
0100-3220-0-0000-2700-350100-025-0000	\$0.00	\$8.00	\$8.00
0100-3220-0-0000-2700-350100-026-0000	\$0.00	\$9.00	\$9.00
0100-3220-0-0000-2700-350100-027-0000	\$0.00	\$8.00	\$8.00
0100-3220-0-0000-2700-350100-028-0000	\$0.00	\$9.00	\$9.00
0100-3220-0-0000-2700-350100-029-0000	\$0.00	\$9.00	\$9.00
0100-3220-0-0000-2700-350100-030-0000	\$0.00	\$9.00	\$9.00
0100-3220-0-0000-2700-350100-031-0000	\$0.00	\$9.00	\$9.00
0100-3220-0-0000-2700-360100-021-0000	\$0.00	\$297.00	\$297.00
0100-3220-0-0000-2700-360100-022-0000	\$0.00	\$353.00	\$353.00
0100-3220-0-0000-2700-360100-023-0000	\$0.00	\$303.00	\$303.00

Pending Budget Revision
Control Number 20210003
Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3220-0-0000-2700-360100-024-0000	\$0.00	\$353.00	\$353.00
0100-3220-0-0000-2700-360100-025-0000	\$0.00	\$321.00	\$321.00
0100-3220-0-0000-2700-360100-026-0000	\$0.00	\$347.00	\$347.00
0100-3220-0-0000-2700-360100-027-0000	\$0.00	\$334.00	\$334.00
0100-3220-0-0000-2700-360100-028-0000	\$0.00	\$309.00	\$309.00
0100-3220-0-0000-2700-360100-029-0000	\$0.00	\$353.00	\$353.00
0100-3220-0-0000-2700-360100-030-0000	\$0.00	\$353.00	\$353.00
0100-3220-0-0000-2700-360100-031-0000	\$0.00	\$353.00	\$353.00
0100-3220-0-0000-2700-580011-005-0000	\$0.00	\$11,730.00	\$11,730.00
0100-3220-0-0000-2700-590030-020-0000	\$0.00	\$17,000.00	\$17,000.00
0100-3220-0-0000-3110-130000-021-0000	\$0.00	\$30,928.00	\$30,928.00
0100-3220-0-0000-3110-130000-022-0000	\$0.00	\$36,781.00	\$36,781.00
0100-3220-0-0000-3110-130000-023-0000	\$0.00	\$31,528.00	\$31,528.00
0100-3220-0-0000-3110-130000-024-0000	\$0.00	\$36,781.00	\$36,781.00
0100-3220-0-0000-3110-130000-025-0000	\$0.00	\$33,451.00	\$33,451.00
0100-3220-0-0000-3110-130000-026-0000	\$0.00	\$36,181.00	\$36,181.00
0100-3220-0-0000-3110-130000-027-0000	\$0.00	\$34,789.00	\$34,789.00
0100-3220-0-0000-3110-130000-028-0000	\$0.00	\$32,165.00	\$32,165.00
0100-3220-0-0000-3110-130000-029-0000	\$0.00	\$36,781.00	\$36,781.00
0100-3220-0-0000-3110-130000-030-0000	\$0.00	\$36,781.00	\$36,781.00
0100-3220-0-0000-3110-130000-031-0000	\$0.00	\$36,781.00	\$36,781.00
0100-3220-0-0000-3110-310100-021-0000	\$0.00	\$4,995.00	\$4,995.00
0100-3220-0-0000-3110-310100-022-0000	\$0.00	\$5,940.00	\$5,940.00
0100-3220-0-0000-3110-310100-023-0000	\$0.00	\$5,092.00	\$5,092.00
0100-3220-0-0000-3110-310100-024-0000	\$0.00	\$5,940.00	\$5,940.00
0100-3220-0-0000-3110-310100-025-0000	\$0.00	\$5,402.00	\$5,402.00
0100-3220-0-0000-3110-310100-026-0000	\$0.00	\$5,843.00	\$5,843.00
0100-3220-0-0000-3110-310100-027-0000	\$0.00	\$5,618.00	\$5,618.00
0100-3220-0-0000-3110-310100-028-0000	\$0.00	\$5,195.00	\$5,195.00
0100-3220-0-0000-3110-310100-029-0000	\$0.00	\$5,940.00	\$5,940.00
0100-3220-0-0000-3110-310100-030-0000	\$0.00	\$5,940.00	\$5,940.00
0100-3220-0-0000-3110-310100-031-0000	\$0.00	\$5,940.00	\$5,940.00
0100-3220-0-0000-3110-330100-021-0000	\$0.00	\$448.00	\$448.00
0100-3220-0-0000-3110-330100-022-0000	\$0.00	\$533.00	\$533.00
0100-3220-0-0000-3110-330100-023-0000	\$0.00	\$457.00	\$457.00
0100-3220-0-0000-3110-330100-024-0000	\$0.00	\$533.00	\$533.00
0100-3220-0-0000-3110-330100-025-0000	\$0.00	\$485.00	\$485.00
0100-3220-0-0000-3110-330100-026-0000	\$0.00	\$525.00	\$525.00
0100-3220-0-0000-3110-330100-027-0000	\$0.00	\$504.00	\$504.00
0100-3220-0-0000-3110-330100-028-0000	\$0.00	\$466.00	\$466.00
0100-3220-0-0000-3110-330100-029-0000	\$0.00	\$533.00	\$533.00
0100-3220-0-0000-3110-330100-030-0000	\$0.00	\$533.00	\$533.00
0100-3220-0-0000-3110-330100-031-0000	\$0.00	\$533.00	\$533.00
0100-3220-0-0000-3110-340100-021-0000	\$0.00	\$4,484.00	\$4,484.00

Pending Budget Revision
Control Number 20210003

Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3220-0-0000-3110-340100-022-0000	\$0.00	\$4,484.00	\$4,484.00
0100-3220-0-0000-3110-340100-023-0000	\$0.00	\$4,484.00	\$4,484.00
0100-3220-0-0000-3110-340100-024-0000	\$0.00	\$4,484.00	\$4,484.00
0100-3220-0-0000-3110-340100-025-0000	\$0.00	\$4,484.00	\$4,484.00
0100-3220-0-0000-3110-340100-026-0000	\$0.00	\$4,484.00	\$4,484.00
0100-3220-0-0000-3110-340100-027-0000	\$0.00	\$4,484.00	\$4,484.00
0100-3220-0-0000-3110-340100-028-0000	\$0.00	\$4,484.00	\$4,484.00
0100-3220-0-0000-3110-340100-029-0000	\$0.00	\$4,484.00	\$4,484.00
0100-3220-0-0000-3110-340100-030-0000	\$0.00	\$4,484.00	\$4,484.00
0100-3220-0-0000-3110-340100-031-0000	\$0.00	\$4,484.00	\$4,484.00
0100-0332-0-0000-2420-350200-031-0000	\$15.00	(\$7.00)	\$8.00
0100-0332-0-0000-2420-360200-021-0000	\$569.00	(\$248.00)	\$321.00
0100-0332-0-0000-2420-360200-022-0000	\$564.00	(\$246.00)	\$318.00
0100-0332-0-0000-2420-360200-023-0000	\$538.00	(\$235.00)	\$303.00
0100-0332-0-0000-2420-360200-024-0000	\$573.00	(\$250.00)	\$323.00
0100-0332-0-0000-2420-360200-025-0000	\$573.00	(\$250.00)	\$323.00
0100-0332-0-0000-2420-360200-026-0000	\$513.00	(\$223.00)	\$290.00
0100-0332-0-0000-2420-360200-027-0000	\$568.00	(\$248.00)	\$320.00
0100-0332-0-0000-2420-360200-028-0000	\$620.00	(\$271.00)	\$349.00
0100-0332-0-0000-2420-360200-029-0000	\$621.00	(\$272.00)	\$349.00
0100-0332-0-0000-2420-360200-030-0000	\$564.00	(\$246.00)	\$318.00
0100-0332-0-0000-2420-360200-031-0000	\$568.00	(\$248.00)	\$320.00
0100-0332-0-0000-2495-575030-005-0000	\$4,046.00	(\$850.00)	\$3,196.00
0100-0332-0-0000-2495-580000-005-0000	\$0.00	\$850.00	\$850.00
0100-0332-0-0000-2700-130000-021-0000	\$0.00	\$18,557.00	\$18,557.00
0100-0332-0-0000-2700-130000-022-0000	\$0.00	\$22,069.00	\$22,069.00
0100-0332-0-0000-2700-130000-023-0000	\$0.00	\$18,917.00	\$18,917.00
0100-0332-0-0000-2700-130000-024-0000	\$0.00	\$22,069.00	\$22,069.00
0100-0332-0-0000-2700-130000-025-0000	\$0.00	\$20,071.00	\$20,071.00
0100-0332-0-0000-2700-130000-026-0000	\$0.00	\$21,709.00	\$21,709.00
0100-0332-0-0000-2700-130000-027-0000	\$0.00	\$20,874.00	\$20,874.00
0100-0332-0-0000-2700-130000-028-0000	\$0.00	\$19,299.00	\$19,299.00
0100-0332-0-0000-2700-130000-029-0000	\$0.00	\$22,069.00	\$22,069.00
0100-0332-0-0000-2700-130000-030-0000	\$103,092.00	\$22,069.00	\$125,161.00
0100-0332-0-0000-2700-130000-031-0000	\$120,603.00	\$22,069.00	\$142,672.00
0100-0332-0-0000-2700-310100-021-0000	\$0.00	\$2,997.00	\$2,997.00
0100-0332-0-0000-2700-310100-022-0000	\$0.00	\$3,564.00	\$3,564.00
0100-0332-0-0000-2700-310100-023-0000	\$0.00	\$3,055.00	\$3,055.00
0100-0332-0-0000-2700-310100-024-0000	\$0.00	\$3,564.00	\$3,564.00
0100-0332-0-0000-2700-310100-025-0000	\$0.00	\$3,241.00	\$3,241.00
0100-0332-0-0000-2700-310100-026-0000	\$0.00	\$3,506.00	\$3,506.00
0100-0332-0-0000-2700-310100-027-0000	\$0.00	\$3,371.00	\$3,371.00
0100-0332-0-0000-2700-310100-028-0000	\$0.00	\$3,117.00	\$3,117.00
0100-0332-0-0000-2700-310100-029-0000	\$0.00	\$3,564.00	\$3,564.00

Pending Budget Revision
Control Number 20210003

Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2700-310100-030-0000	\$16,649.00	\$3,564.00	\$20,213.00
0100-0332-0-0000-2700-310100-031-0000	\$19,477.00	\$3,564.00	\$23,041.00
0100-0332-0-0000-2700-330100-021-0000	\$0.00	\$269.00	\$269.00
0100-0332-0-0000-2700-330100-022-0000	\$0.00	\$320.00	\$320.00
0100-0332-0-0000-2700-330100-023-0000	\$0.00	\$274.00	\$274.00
0100-0332-0-0000-2700-330100-024-0000	\$0.00	\$320.00	\$320.00
0100-0332-0-0000-2700-330100-025-0000	\$0.00	\$291.00	\$291.00
0100-0332-0-0000-2700-330100-026-0000	\$0.00	\$315.00	\$315.00
0100-0332-0-0000-2700-330100-027-0000	\$0.00	\$303.00	\$303.00
0100-0332-0-0000-2700-330100-028-0000	\$0.00	\$280.00	\$280.00
0100-0332-0-0000-2700-330100-029-0000	\$0.00	\$320.00	\$320.00
0100-0332-0-0000-2700-330100-030-0000	\$1,495.00	\$320.00	\$1,815.00
0100-0332-0-0000-2700-330100-031-0000	\$1,749.00	\$320.00	\$2,069.00
0100-0332-0-0000-2700-340100-021-0000	\$0.00	\$2,690.00	\$2,690.00
0100-0332-0-0000-2700-340100-022-0000	\$0.00	\$2,690.00	\$2,690.00
0100-0332-0-0000-2700-340100-023-0000	\$0.00	\$2,690.00	\$2,690.00
0100-0332-0-0000-2700-340100-024-0000	\$0.00	\$2,690.00	\$2,690.00
0100-0332-0-0000-2700-340100-025-0000	\$0.00	\$2,690.00	\$2,690.00
0100-0332-0-0000-2700-340100-026-0000	\$0.00	\$2,690.00	\$2,690.00
0100-0332-0-0000-2700-340100-027-0000	\$0.00	\$2,690.00	\$2,690.00
0100-0332-0-0000-2700-340100-028-0000	\$0.00	\$2,690.00	\$2,690.00
0100-0332-0-0000-2700-340100-029-0000	\$0.00	\$2,690.00	\$2,690.00
0100-0332-0-0000-2700-340100-030-0000	\$14,947.00	\$2,690.00	\$17,637.00
0100-0332-0-0000-2700-340100-031-0000	\$11,250.00	\$2,690.00	\$13,940.00
0100-0332-0-0000-2700-350100-021-0000	\$0.00	\$9.00	\$9.00
0100-0332-0-0000-2700-350100-022-0000	\$0.00	\$11.00	\$11.00
0100-0332-0-0000-2700-350100-023-0000	\$0.00	\$10.00	\$10.00
0100-0332-0-0000-2700-350100-024-0000	\$0.00	\$11.00	\$11.00
0100-0332-0-0000-2700-350100-025-0000	\$0.00	\$10.00	\$10.00
0100-3210-0-0000-3110-330100-027-1111	\$1,681.00	(\$1,681.00)	\$0.00
0100-3210-0-0000-3110-330100-028-1111	\$1,555.00	(\$1,555.00)	\$0.00
0100-3220-0-0000-3110-350100-021-0000	\$0.00	\$15.00	\$15.00
0100-3220-0-0000-3110-350100-022-0000	\$0.00	\$18.00	\$18.00
0100-3220-0-0000-3110-350100-023-0000	\$0.00	\$16.00	\$16.00
0100-3220-0-0000-3110-350100-024-0000	\$0.00	\$18.00	\$18.00
0100-3220-0-0000-3110-350100-025-0000	\$0.00	\$17.00	\$17.00
0100-3220-0-0000-3110-350100-026-0000	\$0.00	\$18.00	\$18.00
0100-3220-0-0000-3110-350100-027-0000	\$0.00	\$17.00	\$17.00
0100-3220-0-0000-3110-350100-028-0000	\$0.00	\$16.00	\$16.00
0100-3220-0-0000-3110-350100-029-0000	\$0.00	\$18.00	\$18.00
0100-3220-0-0000-3110-350100-030-0000	\$0.00	\$18.00	\$18.00
0100-3220-0-0000-3110-350100-031-0000	\$0.00	\$18.00	\$18.00
0100-3220-0-0000-3110-360100-021-0000	\$0.00	\$594.00	\$594.00
0100-3220-0-0000-3110-360100-022-0000	\$0.00	\$706.00	\$706.00

Pending Budget Revision
Control Number 20210003

Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3220-0-0000-3110-360100-023-0000	\$0.00	\$605.00	\$605.00
0100-3220-0-0000-3110-360100-024-0000	\$0.00	\$706.00	\$706.00
0100-3220-0-0000-3110-360100-025-0000	\$0.00	\$642.00	\$642.00
0100-3220-0-0000-3110-360100-026-0000	\$0.00	\$695.00	\$695.00
0100-3220-0-0000-3110-360100-027-0000	\$0.00	\$668.00	\$668.00
0100-3220-0-0000-3110-360100-028-0000	\$0.00	\$618.00	\$618.00
0100-3220-0-0000-3110-360100-029-0000	\$0.00	\$706.00	\$706.00
0100-3220-0-0000-3110-360100-030-0000	\$0.00	\$706.00	\$706.00
0100-3220-0-0000-3110-360100-031-0000	\$0.00	\$706.00	\$706.00
0100-3220-0-0000-3700-430000-008-0000	\$0.00	\$100,000.00	\$100,000.00
0100-3220-0-0000-7700-580000-061-0000	\$0.00	\$5,000.00	\$5,000.00
0100-3220-0-1110-1000-110000-005-0000	\$0.00	\$228,691.00	\$228,691.00
0100-3220-0-1110-1000-110040-020-0000	\$0.00	\$200,000.00	\$200,000.00
0100-3220-0-1110-1000-310100-005-0000	\$0.00	\$36,934.00	\$36,934.00
0100-3220-0-1110-1000-310100-020-0000	\$0.00	\$32,300.00	\$32,300.00
0100-3220-0-1110-1000-330100-005-0000	\$0.00	\$3,316.00	\$3,316.00
0100-3220-0-1110-1000-330100-020-0000	\$0.00	\$2,900.00	\$2,900.00
0100-3220-0-1110-1000-340100-005-0000	\$0.00	\$33,854.00	\$33,854.00
0100-3220-0-1110-1000-350100-005-0000	\$0.00	\$114.00	\$114.00
0100-3220-0-1110-1000-350100-020-0000	\$0.00	\$100.00	\$100.00
0100-3220-0-1110-1000-360100-005-0000	\$0.00	\$4,391.00	\$4,391.00
0100-3220-0-1110-1000-360100-020-0000	\$0.00	\$3,840.00	\$3,840.00
0100-3220-0-1110-1000-430000-021-0000	\$0.00	\$12,000.00	\$12,000.00
0100-3220-0-1110-1000-430000-022-0000	\$0.00	\$12,000.00	\$12,000.00
0100-3220-0-1110-1000-430000-023-0000	\$0.00	\$12,000.00	\$12,000.00
0100-3220-0-1110-1000-430000-024-0000	\$0.00	\$12,000.00	\$12,000.00
0100-3220-0-1110-1000-430000-025-0000	\$0.00	\$12,000.00	\$12,000.00
0100-3220-0-1110-1000-430000-026-0000	\$0.00	\$12,000.00	\$12,000.00
0100-3220-0-1110-1000-430000-027-0000	\$0.00	\$12,000.00	\$12,000.00
0100-3220-0-1110-1000-430000-028-0000	\$0.00	\$12,000.00	\$12,000.00
0100-3220-0-1110-1000-430000-029-0000	\$0.00	\$12,000.00	\$12,000.00
0100-3220-0-1110-1000-430000-030-0000	\$0.00	\$12,000.00	\$12,000.00
0100-3220-0-1110-1000-430000-031-0000	\$0.00	\$12,000.00	\$12,000.00
0100-3220-0-1110-1000-430000-050-0000	\$0.00	\$1,750,255.60	\$1,750,255.60
0100-3220-0-1110-1000-440000-050-0000	\$0.00	\$500,000.00	\$500,000.00
0100-3220-0-1110-1000-580000-050-0000	\$0.00	\$520,000.00	\$520,000.00
0100-3220-0-1110-1000-580011-005-0000	\$0.00	\$250,000.00	\$250,000.00
0100-4035-0-0000-2140-190000-005-0000	\$145,029.00	(\$145,029.00)	\$0.00
0100-4035-0-0000-2140-310100-005-0000	\$24,348.00	(\$23,422.00)	\$926.00
0100-4035-0-0000-2140-330100-005-0000	\$2,186.00	(\$2,103.00)	\$83.00
0100-4035-0-0000-2140-340100-005-0000	\$14,947.00	(\$14,947.00)	\$0.00
0100-4035-0-0000-2140-350100-005-0000	\$75.00	(\$72.00)	\$3.00
0100-4035-0-0000-2140-360100-005-0000	\$2,895.00	(\$2,785.00)	\$110.00
0100-5640-0-0000-3120-430000-062-0000	\$3,000.00	(\$3,000.00)	\$0.00

Pending Budget Revision
Control Number 20210003
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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-5640-0-0000-3120-580011-062-0000	\$500.00	\$3,000.00	\$3,500.00
0100-6500-0-5760-1110-290000-039-0000	\$10,743.00	(\$4,578.00)	\$6,165.00
0100-6500-0-5760-1110-320200-039-0000	\$3,062.00	(\$947.00)	\$2,115.00
0100-6500-0-5760-1110-330200-039-0000	\$1,132.00	(\$351.00)	\$781.00
0100-6500-0-5760-1110-340100-039-0000	\$119,576.00	\$792.00	\$120,368.00
0100-6500-0-5760-1110-350200-039-0000	\$7.00	(\$2.00)	\$5.00
0100-0332-0-0000-2700-350100-026-0000	\$0.00	\$11.00	\$11.00
0100-0332-0-0000-2700-350100-027-0000	\$0.00	\$10.00	\$10.00
0100-0332-0-0000-2700-350100-028-0000	\$0.00	\$10.00	\$10.00
0100-0332-0-0000-2700-350100-029-0000	\$0.00	\$11.00	\$11.00
0100-0332-0-0000-2700-350100-030-0000	\$53.00	\$10.00	\$63.00
0100-0332-0-0000-2700-350100-031-0000	\$60.00	\$11.00	\$71.00
0100-0332-0-0000-2700-360100-021-0000	\$0.00	\$356.00	\$356.00
0100-0332-0-0000-2700-360100-022-0000	\$0.00	\$424.00	\$424.00
0100-0332-0-0000-2700-360100-023-0000	\$0.00	\$363.00	\$363.00
0100-0332-0-0000-2700-360100-024-0000	\$0.00	\$424.00	\$424.00
0100-0332-0-0000-2700-360100-025-0000	\$0.00	\$385.00	\$385.00
0100-0332-0-0000-2700-360100-026-0000	\$0.00	\$417.00	\$417.00
0100-0332-0-0000-2700-360100-027-0000	\$0.00	\$401.00	\$401.00
0100-0332-0-0000-2700-360100-028-0000	\$0.00	\$371.00	\$371.00
0100-0332-0-0000-2700-360100-029-0000	\$0.00	\$424.00	\$424.00
0100-0332-0-0000-2700-360100-030-0000	\$2,018.00	\$385.00	\$2,403.00
0100-0332-0-0000-2700-360100-031-0000	\$2,316.00	\$423.00	\$2,739.00
0100-0332-0-0000-3110-130000-021-0000	\$0.00	\$38,144.00	\$38,144.00
0100-0332-0-0000-3110-130000-022-0000	\$0.00	\$45,363.00	\$45,363.00
0100-0332-0-0000-3110-130000-023-0000	\$0.00	\$38,884.00	\$38,884.00
0100-0332-0-0000-3110-130000-024-0000	\$0.00	\$45,363.00	\$45,363.00
0100-0332-0-0000-3110-130000-025-0000	\$0.00	\$41,257.00	\$41,257.00
0100-0332-0-0000-3110-130000-026-0000	\$0.00	\$44,623.00	\$44,623.00
0100-0332-0-0000-3110-130000-027-0000	\$0.00	\$42,907.00	\$42,907.00
0100-0332-0-0000-3110-130000-028-0000	\$0.00	\$39,670.00	\$39,670.00
0100-0332-0-0000-3110-130000-029-0000	\$0.00	\$45,363.00	\$45,363.00
0100-0332-0-0000-3110-130000-030-0000	\$0.00	\$45,363.00	\$45,363.00
0100-0332-0-0000-3110-130000-031-0000	\$0.00	\$45,363.00	\$45,363.00
0100-0332-0-0000-3110-310100-021-0000	\$0.00	\$6,160.00	\$6,160.00
0100-0332-0-0000-3110-310100-022-0000	\$0.00	\$7,326.00	\$7,326.00
0100-0332-0-0000-3110-310100-023-0000	\$0.00	\$6,280.00	\$6,280.00
0100-0332-0-0000-3110-310100-024-0000	\$0.00	\$7,326.00	\$7,326.00
0100-0332-0-0000-3110-310100-025-0000	\$0.00	\$6,663.00	\$6,663.00
0100-0332-0-0000-3110-310100-026-0000	\$0.00	\$7,207.00	\$7,207.00
0100-0332-0-0000-3110-310100-027-0000	\$0.00	\$6,929.00	\$6,929.00
0100-0332-0-0000-3110-310100-028-0000	\$0.00	\$6,407.00	\$6,407.00
0100-0332-0-0000-3110-310100-029-0000	\$0.00	\$7,326.00	\$7,326.00
0100-0332-0-0000-3110-310100-030-0000	\$0.00	\$7,326.00	\$7,326.00

Pending Budget Revision
Control Number 20210003

Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3110-310100-031-0000	\$0.00	\$7,326.00	\$7,326.00
0100-0332-0-0000-3110-330100-021-0000	\$0.00	\$553.00	\$553.00
0100-0332-0-0000-3110-330100-022-0000	\$0.00	\$658.00	\$658.00
0100-0332-0-0000-3110-330100-023-0000	\$0.00	\$564.00	\$564.00
0100-0332-0-0000-3110-330100-024-0000	\$0.00	\$658.00	\$658.00
0100-0332-0-0000-3110-330100-025-0000	\$0.00	\$598.00	\$598.00
0100-0332-0-0000-3110-330100-026-0000	\$0.00	\$647.00	\$647.00
0100-0332-0-0000-3110-330100-027-0000	\$0.00	\$622.00	\$622.00
0100-0332-0-0000-3110-330100-028-0000	\$0.00	\$575.00	\$575.00
0100-0332-0-0000-3110-330100-029-0000	\$0.00	\$658.00	\$658.00
0100-0332-0-0000-3110-330100-030-0000	\$0.00	\$658.00	\$658.00
0100-0332-0-0000-3110-330100-031-0000	\$0.00	\$658.00	\$658.00
0100-0332-0-0000-3110-340100-021-0000	\$0.00	\$5,530.00	\$5,530.00
0100-0332-0-0000-3110-340100-022-0000	\$0.00	\$5,530.00	\$5,530.00
0100-0332-0-0000-3110-340100-023-0000	\$0.00	\$5,530.00	\$5,530.00
0100-0332-0-0000-3110-340100-024-0000	\$0.00	\$5,530.00	\$5,530.00
0100-0332-0-0000-3110-340100-025-0000	\$0.00	\$5,530.00	\$5,530.00
0100-0332-0-0000-3110-340100-026-0000	\$0.00	\$5,530.00	\$5,530.00
0100-0332-0-0000-3110-340100-027-0000	\$0.00	\$5,530.00	\$5,530.00
0100-0332-0-0000-3110-340100-028-0000	\$0.00	\$5,530.00	\$5,530.00
0100-0332-0-0000-3110-340100-029-0000	\$0.00	\$5,530.00	\$5,530.00
0100-0332-0-0000-3110-340100-030-0000	\$0.00	\$5,530.00	\$5,530.00
0100-0332-0-0000-3110-340100-031-0000	\$0.00	\$5,530.00	\$5,530.00
0100-0332-0-0000-3110-350100-021-0000	\$0.00	\$19.00	\$19.00
0100-0332-0-0000-3110-350100-022-0000	\$0.00	\$23.00	\$23.00
0100-0332-0-0000-3110-350100-023-0000	\$0.00	\$19.00	\$19.00
0100-0332-0-0000-3110-350100-024-0000	\$0.00	\$23.00	\$23.00
0100-0000-0-0000-2100-370100-001-0000	\$17,289.00	(\$7,374.00)	\$9,915.00
0100-0000-0-0000-2100-370200-001-0000	\$4,978.00	\$3,703.00	\$8,681.00
0100-0000-0-0000-2420-370200-001-0000	\$12,271.00	\$9,127.00	\$21,398.00
0100-0000-0-0000-2700-350200-025-0000	\$62.00	(\$2.00)	\$60.00
0100-0000-0-0000-2700-350200-028-0000	\$63.00	(\$3.00)	\$60.00
0100-0000-0-0000-2700-370100-001-0000	\$23,682.00	(\$10,101.00)	\$13,581.00
0100-0000-0-0000-2700-370200-001-0000	\$21,297.00	\$15,841.00	\$37,138.00
0100-0000-0-0000-3600-320200-014-0000	\$130,884.00	(\$367.00)	\$130,517.00
0100-0000-0-0000-3600-330200-014-0000	\$48,370.00	(\$136.00)	\$48,234.00
0100-0000-0-0000-3600-350200-014-0000	\$316.00	(\$1.00)	\$315.00
0100-0000-0-0000-3600-360200-014-0000	\$12,140.00	(\$34.00)	\$12,106.00
0100-0000-0-0000-3600-370200-001-0000	\$7,709.00	\$5,735.00	\$13,444.00
0100-0000-0-0000-3700-370200-001-0000	\$16,452.00	\$12,237.00	\$28,689.00
0100-0000-0-0000-3900-370100-001-0000	\$30,431.00	(\$12,979.00)	\$17,452.00
0100-0000-0-0000-3900-370200-001-0000	\$14,707.00	\$10,940.00	\$25,647.00
0100-0000-0-0000-7200-370100-001-0000	\$3,737.00	(\$1,594.00)	\$2,143.00
0100-0000-0-0000-7200-370200-001-0000	\$18,594.00	\$13,490.00	\$32,084.00

Pending Budget Revision
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Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7210-731000-000-0000	(\$547,579.12)	\$82,000.00	(\$465,579.12)
0100-0000-0-0000-7550-571030-015-0000	(\$131,102.00)	(\$3,000.00)	(\$134,102.00)
0100-0000-0-0000-7700-370200-001-0000	\$4,010.00	\$2,984.00	\$6,994.00
0100-0000-0-0000-8100-370200-001-0000	\$42,020.00	\$31,255.00	\$73,275.00
0100-0000-0-0000-8200-350200-022-0000	\$55.00	\$15.00	\$70.00
0100-0000-0-1110-1000-110000-024-0000	\$2,376,674.00	(\$3,194.00)	\$2,373,480.00
0100-0000-0-1110-1000-110000-028-0000	\$1,634,695.00	\$1,994.00	\$1,636,689.00
0100-0000-0-1110-1000-310100-024-0000	\$383,833.00	(\$516.00)	\$383,317.00
0100-0000-0-1110-1000-310100-028-0000	\$264,003.00	\$322.00	\$264,325.00
0100-0000-0-1110-1000-330100-024-0000	\$34,462.00	(\$47.00)	\$34,415.00
0100-0000-0-1110-1000-330100-028-0000	\$23,703.00	\$29.00	\$23,732.00
0100-0000-0-1110-1000-340100-001-1111	\$1,256,954.00	(\$1,256,954.00)	\$0.00
0100-0000-0-1110-1000-340100-021-0000	\$261,652.00	\$1,782.00	\$263,434.00
0100-0000-0-1110-1000-340100-022-0000	\$369,978.00	(\$16.00)	\$369,962.00
0100-0000-0-1110-1000-340100-023-0000	\$213,114.00	\$1,485.00	\$214,599.00
0100-0000-0-1110-1000-340100-024-0000	\$392,478.00	\$6,370.00	\$398,848.00
0100-0000-0-1110-1000-340100-025-0000	\$254,099.00	(\$808.00)	\$253,291.00
0100-0000-0-1110-1000-340100-026-0000	\$276,599.00	\$1,881.00	\$278,480.00
0100-0000-0-1110-1000-340100-027-0000	\$306,493.00	\$2,079.00	\$308,572.00
0100-0000-0-1110-1000-340100-028-0000	\$291,546.00	(\$511.00)	\$291,035.00
0100-0000-0-1110-1000-340100-029-0000	\$250,402.00	\$1,683.00	\$252,085.00
0100-0000-0-1110-1000-350100-024-0000	\$1,188.00	(\$1.00)	\$1,187.00
0100-0000-0-1110-1000-350100-028-0000	\$817.00	\$1.00	\$818.00
0100-0000-0-1110-1000-360100-024-0000	\$45,632.00	(\$61.00)	\$45,571.00
0100-0000-0-1110-1000-360100-028-0000	\$31,386.00	\$38.00	\$31,424.00
0100-0000-0-1110-1000-370100-001-0000	\$242,953.00	(\$103,626.00)	\$139,327.00
0100-0000-0-1110-1000-370200-001-0000	\$22,942.00	\$17,065.00	\$40,007.00
0100-0000-0-1110-4000-370100-001-0000	\$1,685.00	(\$718.00)	\$967.00
0100-0000-0-1110-4000-370200-001-0000	\$18,399.00	\$14,025.00	\$32,424.00
0100-0033-0-0000-3130-320200-001-0000	\$683.00	\$649.00	\$1,332.00
0100-0033-0-0000-3130-330200-001-0000	\$252.00	\$240.00	\$492.00
0100-0033-0-0000-3130-350200-001-0000	\$2.00	\$1.00	\$3.00
0100-0033-0-0000-3130-360200-001-0000	\$63.00	\$61.00	\$124.00
0100-0097-0-0000-7400-430000-003-0000	\$30,059.00	(\$13,201.95)	\$16,857.05
0100-0332-0-0000-2420-220000-021-0000	\$28,728.00	(\$12,928.00)	\$15,800.00
0100-0332-0-0000-2420-220000-022-0000	\$28,453.00	(\$12,804.00)	\$15,649.00
0100-0332-0-0000-2420-220000-023-0000	\$27,098.00	(\$12,194.00)	\$14,904.00
0100-0332-0-0000-2420-220000-024-0000	\$28,963.00	(\$13,033.00)	\$15,930.00
0100-0332-0-0000-2420-350200-030-0000	\$15.00	(\$7.00)	\$8.00
0100-6500-0-5760-1110-360200-039-0000	\$284.00	(\$88.00)	\$196.00
0100-6500-0-5760-1120-340100-039-0000	\$175,667.00	\$1,188.00	\$176,855.00
0100-7415-0-0000-3130-240020-001-0000	\$0.00	\$3,135.00	\$3,135.00
0100-7415-0-0000-3600-220020-001-0000	\$0.00	\$9,691.00	\$9,691.00
0100-7415-0-0000-3700-220080-008-0000	\$28,318.00	(\$28,318.00)	\$0.00

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Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-7415-0-0000-3700-220081-001-0000	\$0.00	\$28,318.00	\$28,318.00
0100-7415-0-0000-3700-240000-008-0000	\$12,560.00	(\$12,560.00)	\$0.00
0100-7415-0-0000-3700-240020-001-0000	\$0.00	\$12,560.00	\$12,560.00
0100-7415-0-1110-1000-290000-020-0000	\$19,976.00	(\$19,976.00)	\$0.00
0100-7415-0-1110-1000-290020-001-0000	\$0.00	\$19,976.00	\$19,976.00
0100-7420-0-0000-7210-731000-000-0000	\$0.00	\$13,000.00	\$13,000.00
0100-7420-0-1110-1000-110040-020-0000	\$0.00	\$200,000.00	\$200,000.00
0100-7420-0-1110-1000-310100-020-0000	\$0.00	\$32,300.00	\$32,300.00
0100-7420-0-1110-1000-330100-020-0000	\$0.00	\$2,900.00	\$2,900.00
0100-7420-0-1110-1000-350100-020-0000	\$0.00	\$100.00	\$100.00
0100-7420-0-1110-1000-360100-020-0000	\$0.00	\$3,840.00	\$3,840.00
0100-8150-0-0000-8500-620000-018-0000	\$141,303.74	(\$20,000.00)	\$121,303.74
0100-8150-0-0000-8500-620000-018-0019	\$0.00	\$20,000.00	\$20,000.00
0100-0332-0-0000-3110-350100-025-0000	\$0.00	\$21.00	\$21.00
0100-0332-0-0000-3110-350100-026-0000	\$0.00	\$22.00	\$22.00
0100-0332-0-0000-3110-350100-027-0000	\$0.00	\$21.00	\$21.00
0100-0332-0-0000-3110-350100-028-0000	\$0.00	\$20.00	\$20.00
0100-0332-0-0000-3110-350100-029-0000	\$0.00	\$23.00	\$23.00
0100-0332-0-0000-3110-350100-030-0000	\$0.00	\$23.00	\$23.00
0100-0332-0-0000-3110-350100-031-0000	\$0.00	\$23.00	\$23.00
0100-0332-0-0000-3110-360100-021-0000	\$0.00	\$732.00	\$732.00
0100-0332-0-0000-3110-360100-022-0000	\$0.00	\$871.00	\$871.00
0100-0332-0-0000-3110-360100-023-0000	\$0.00	\$747.00	\$747.00
0100-0332-0-0000-3110-360100-024-0000	\$0.00	\$871.00	\$871.00
0100-0332-0-0000-3110-360100-025-0000	\$0.00	\$792.00	\$792.00
0100-0332-0-0000-3110-360100-026-0000	\$0.00	\$857.00	\$857.00
0100-0332-0-0000-3110-360100-027-0000	\$0.00	\$824.00	\$824.00
0100-0332-0-0000-3110-360100-028-0000	\$0.00	\$762.00	\$762.00
0100-0332-0-0000-3110-360100-029-0000	\$0.00	\$871.00	\$871.00
0100-0332-0-0000-3110-360100-030-0000	\$0.00	\$871.00	\$871.00
0100-0332-0-0000-3110-360100-031-0000	\$0.00	\$871.00	\$871.00
0100-0332-0-0000-3140-340100-062-0000	\$74,735.00	\$495.00	\$75,230.00
0100-0332-0-1110-1000-110000-028-0000	\$79,833.00	\$1,200.00	\$81,033.00
0100-0332-0-1110-1000-290000-021-0000	\$53,348.00	\$5,001.00	\$58,349.00
0100-0332-0-1110-1000-290000-022-0000	\$86,690.00	\$7,544.00	\$94,234.00
0100-0332-0-1110-1000-290000-023-0000	\$55,015.00	\$827.00	\$55,842.00
0100-0332-0-1110-1000-290000-024-0000	\$88,309.00	\$638.00	\$88,947.00
0100-0332-0-1110-1000-290000-025-0000	\$58,349.00	\$13,372.00	\$71,721.00
0100-0332-0-1110-1000-290000-026-0000	\$60,016.00	\$6,669.00	\$66,685.00
0100-0332-0-1110-1000-290000-031-0000	\$73,688.00	\$3,206.00	\$76,894.00
0100-0332-0-1110-1000-290020-020-0000	\$2,429.00	(\$2,429.00)	\$0.00
0100-0332-0-1110-1000-310100-028-0000	\$13,028.00	\$194.00	\$13,222.00
0100-0332-0-1110-1000-320200-021-0000	\$11,739.00	\$1,035.00	\$12,774.00
0100-0332-0-1110-1000-320200-022-0000	\$18,773.00	\$1,561.00	\$20,334.00

Pending Budget Revision
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Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-320200-023-0000	\$12,075.00	\$171.00	\$12,246.00
0100-0332-0-1110-1000-320200-024-0000	\$19,141.00	\$132.00	\$19,273.00
0100-0332-0-1110-1000-320200-025-0000	\$12,782.00	\$2,768.00	\$15,550.00
0100-0332-0-1110-1000-320200-026-0000	\$13,160.00	\$1,381.00	\$14,541.00
0100-0332-0-1110-1000-320200-031-0000	\$15,982.00	\$664.00	\$16,646.00
0100-0332-0-1110-1000-330100-028-0000	\$1,170.00	\$17.00	\$1,187.00
0100-0332-0-1110-1000-330200-021-0000	\$4,338.00	\$383.00	\$4,721.00
0100-0332-0-1110-1000-330200-022-0000	\$6,938.00	\$577.00	\$7,515.00
0100-0332-0-1110-1000-330200-023-0000	\$4,463.00	\$63.00	\$4,526.00
0100-0332-0-1110-1000-330200-024-0000	\$7,074.00	\$49.00	\$7,123.00
0100-0332-0-1110-1000-330200-025-0000	\$4,724.00	\$1,023.00	\$5,747.00
0100-0332-0-1110-1000-330200-026-0000	\$4,864.00	\$510.00	\$5,374.00
0100-0332-0-1110-1000-330200-031-0000	\$5,906.00	\$246.00	\$6,152.00
0100-0332-0-1110-1000-340100-022-0000	\$14,947.00	\$99.00	\$15,046.00
0100-0332-0-1110-1000-340100-023-0000	\$14,947.00	\$99.00	\$15,046.00
0100-0332-0-1110-1000-340100-025-0000	\$14,947.00	\$99.00	\$15,046.00
0100-0332-0-1110-1000-340100-026-0000	\$14,947.00	\$99.00	\$15,046.00
0100-0332-0-1110-1000-340100-028-0000	\$14,947.00	\$99.00	\$15,046.00
0100-0332-0-1110-1000-340100-029-0000	\$14,947.00	\$99.00	\$15,046.00
0100-0332-0-1110-1000-350100-028-0000	\$40.00	\$1.00	\$41.00
0100-0332-0-1110-1000-350200-021-0000	\$28.00	\$3.00	\$31.00
0100-0332-0-1110-1000-350200-022-0000	\$45.00	\$4.00	\$49.00
0100-0332-0-1110-1000-350200-023-0000	\$29.00	\$1.00	\$30.00
0100-0332-0-1110-1000-350200-024-0000	\$46.00	\$1.00	\$47.00
0100-0332-0-1110-1000-350200-025-0000	\$31.00	\$7.00	\$38.00
0100-0332-0-1110-1000-350200-026-0000	\$32.00	\$3.00	\$35.00
0100-0332-0-1110-1000-350200-031-0000	\$39.00	\$1.00	\$40.00
0100-0332-0-1110-1000-360100-028-0000	\$1,549.00	\$23.00	\$1,572.00
0100-0332-0-1110-1000-360200-021-0000	\$1,089.00	\$96.00	\$1,185.00
0100-0332-0-1110-1000-360200-022-0000	\$1,741.00	\$145.00	\$1,886.00
0100-0332-0-1110-1000-360200-023-0000	\$1,120.00	\$16.00	\$1,136.00
0100-0332-0-1110-1000-360200-024-0000	\$1,775.00	\$13.00	\$1,788.00
0100-0332-0-1110-1000-360200-025-0000	\$1,186.00	\$256.00	\$1,442.00
0100-0332-0-1110-1000-360200-026-0000	\$1,221.00	\$128.00	\$1,349.00
0100-0332-0-1110-1000-360200-031-0000	\$1,482.00	\$62.00	\$1,544.00
0100-0332-0-1134-1000-340100-020-0000	\$44,841.00	\$297.00	\$45,138.00
0100-0332-0-1156-1000-340100-020-0000	\$71,038.00	\$495.00	\$71,533.00
0100-0332-0-1160-1000-340100-020-0000	\$74,735.00	(\$6,978.00)	\$67,757.00
0100-0332-0-3550-1000-340100-038-0000	\$44,841.00	\$297.00	\$45,138.00
0100-1400-0-1110-1000-340100-001-1111	(\$1,256,954.00)	\$1,256,954.00	\$0.00
0100-1400-0-1110-1000-340100-030-0000	\$347,637.00	(\$115.00)	\$347,522.00
0100-1400-0-1110-1000-340100-031-0000	\$347,637.00	\$2,376.00	\$350,013.00
0100-3010-0-0000-2140-190000-005-0000	\$966,698.00	(\$356,136.00)	\$610,562.00
0100-3010-0-0000-2140-310100-005-0000	\$156,122.00	(\$57,516.00)	\$98,606.00

Pending Budget Revision
Control Number 20210003

Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3010-0-0000-2140-330100-005-0000	\$14,017.00	(\$5,164.00)	\$8,853.00
0100-3010-0-0000-2140-340100-005-0000	\$134,523.00	(\$48,107.00)	\$86,416.00
0100-3010-0-0000-2140-350100-005-0000	\$483.00	(\$178.00)	\$305.00
0100-3010-0-0000-2140-360100-005-0000	\$18,561.00	(\$6,838.00)	\$11,723.00
0100-3010-0-0000-2495-580000-005-0000	\$0.00	\$210.00	\$210.00
0100-3010-0-0000-2495-590030-005-0000	\$1,000.00	(\$210.00)	\$790.00
0100-3210-0-0000-2140-190000-005-0000	\$0.00	\$145,029.00	\$145,029.00
0100-3210-0-0000-2140-310100-005-0000	\$0.00	\$23,422.00	\$23,422.00
0100-3210-0-0000-2140-330100-005-0000	\$0.00	\$2,103.00	\$2,103.00
0100-3210-0-0000-2140-340100-005-0000	\$0.00	\$14,947.00	\$14,947.00
0100-3210-0-0000-2140-350100-005-0000	\$0.00	\$73.00	\$73.00
0100-3210-0-0000-2140-360100-005-0000	\$0.00	\$2,785.00	\$2,785.00
0100-3210-0-0000-2700-430000-020-0000	\$0.00	\$10,000.00	\$10,000.00
0100-3210-0-0000-3110-130000-021-1111	\$103,092.00	(\$103,092.00)	\$0.00
0100-3210-0-0000-3110-130000-022-1111	\$122,603.00	(\$122,603.00)	\$0.00
0100-3210-0-0000-3110-130000-023-1111	\$105,092.00	(\$105,092.00)	\$0.00
0100-3210-0-0000-3110-130000-024-1111	\$122,603.00	(\$122,603.00)	\$0.00
0100-3210-0-0000-3110-130000-025-1111	\$111,504.00	(\$111,504.00)	\$0.00
0100-3210-0-0000-3110-130000-026-1111	\$120,603.00	(\$120,603.00)	\$0.00
0100-3210-0-0000-3110-130000-027-1111	\$115,965.00	(\$115,965.00)	\$0.00
0100-3210-0-0000-3110-130000-028-1111	\$107,216.00	(\$107,216.00)	\$0.00
0100-3210-0-0000-3110-130000-029-1111	\$122,603.00	(\$122,603.00)	\$0.00
0100-3210-0-0000-3110-130000-030-1111	\$122,603.00	(\$122,603.00)	\$0.00
0100-3210-0-0000-3110-130000-031-1111	\$122,603.00	(\$122,603.00)	\$0.00
0100-3210-0-0000-3110-310100-021-1111	\$16,649.00	(\$16,649.00)	\$0.00
0100-3210-0-0000-3110-310100-022-1111	\$19,800.00	(\$19,800.00)	\$0.00
0100-3210-0-0000-3110-310100-023-1111	\$16,972.00	(\$16,972.00)	\$0.00
0100-3210-0-0000-3110-310100-024-1111	\$19,800.00	(\$19,800.00)	\$0.00
0100-3210-0-0000-3110-310100-025-1111	\$18,008.00	(\$18,008.00)	\$0.00
0100-3210-0-0000-3110-310100-026-1111	\$19,477.00	(\$19,477.00)	\$0.00
0100-3210-0-0000-3110-310100-027-1111	\$18,728.00	(\$18,728.00)	\$0.00
0100-3210-0-0000-3110-310100-028-1111	\$17,315.00	(\$17,315.00)	\$0.00
0100-3210-0-0000-3110-310100-029-1111	\$19,800.00	(\$19,800.00)	\$0.00
0100-3210-0-0000-3110-310100-030-1111	\$19,800.00	(\$19,800.00)	\$0.00
0100-3210-0-0000-3110-310100-031-1111	\$19,800.00	(\$19,800.00)	\$0.00
0100-3210-0-0000-3110-330100-021-1111	\$1,495.00	(\$1,495.00)	\$0.00
0100-3210-0-0000-3110-330100-022-1111	\$1,778.00	(\$1,778.00)	\$0.00
0100-3210-0-0000-3110-330100-023-1111	\$1,524.00	(\$1,524.00)	\$0.00
0100-3210-0-0000-3110-330100-024-1111	\$1,778.00	(\$1,778.00)	\$0.00
0100-3210-0-0000-3110-330100-025-1111	\$1,617.00	(\$1,617.00)	\$0.00
0100-3210-0-0000-3110-330100-026-1111	\$1,749.00	(\$1,749.00)	\$0.00
0100-3220-0-0000-2140-360100-005-0000	\$0.00	\$2,447.00	\$2,447.00
0100-3220-0-0000-2420-220000-021-0000	\$0.00	\$12,927.00	\$12,927.00
0100-3220-0-0000-2420-220000-022-0000	\$0.00	\$12,804.00	\$12,804.00

Pending Budget Revision
Control Number 20210003
Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3220-0-0000-2420-220000-023-0000	\$0.00	\$12,194.00	\$12,194.00
0100-3220-0-0000-2420-220000-024-0000	\$0.00	\$13,033.00	\$13,033.00
0100-3220-0-0000-2420-220000-025-0000	\$0.00	\$13,017.00	\$13,017.00
0100-3220-0-0000-2420-220000-026-0000	\$0.00	\$11,613.00	\$11,613.00
0100-3220-0-0000-2420-220000-027-0000	\$0.00	\$12,918.00	\$12,918.00
0100-3220-0-0000-2420-220000-028-0000	\$0.00	\$14,132.00	\$14,132.00
0100-3220-0-0000-2420-220000-029-0000	\$0.00	\$14,149.00	\$14,149.00
0100-3220-0-0000-2420-220000-030-0000	\$0.00	\$12,804.00	\$12,804.00
0100-3220-0-0000-2420-220000-031-0000	\$0.00	\$12,918.00	\$12,918.00
0100-3220-0-0000-2420-220020-021-0000	\$0.00	\$900.00	\$900.00
0100-3220-0-0000-2420-220020-022-0000	\$0.00	\$900.00	\$900.00
0100-3220-0-0000-2420-220020-023-0000	\$0.00	\$900.00	\$900.00
0100-3220-0-0000-2420-220020-024-0000	\$0.00	\$900.00	\$900.00
0100-3220-0-0000-2420-220020-025-0000	\$0.00	\$900.00	\$900.00
0100-3220-0-0000-2420-220020-026-0000	\$0.00	\$900.00	\$900.00
0100-3220-0-0000-2420-220020-027-0000	\$0.00	\$900.00	\$900.00
0100-3220-0-0000-2420-220020-028-0000	\$0.00	\$900.00	\$900.00
0100-3220-0-0000-2420-220020-029-0000	\$0.00	\$900.00	\$900.00
0100-3220-0-0000-2420-220020-030-0000	\$0.00	\$900.00	\$900.00
0100-3220-0-0000-2420-220020-031-0000	\$0.00	\$900.00	\$900.00
0100-3220-0-0000-2420-320200-021-0000	\$0.00	\$2,676.00	\$2,676.00
0100-3220-0-0000-2420-320200-022-0000	\$0.00	\$2,650.00	\$2,650.00
0100-3220-0-0000-2420-320200-023-0000	\$0.00	\$2,524.00	\$2,524.00
0100-3220-0-0000-2420-320200-024-0000	\$0.00	\$2,698.00	\$2,698.00
0100-3220-0-0000-2420-320200-025-0000	\$0.00	\$2,695.00	\$2,695.00
0100-3220-0-0000-2420-320200-026-0000	\$0.00	\$2,404.00	\$2,404.00
0100-3220-0-0000-2420-320200-027-0000	\$0.00	\$2,674.00	\$2,674.00
0100-3220-0-0000-2420-320200-028-0000	\$0.00	\$2,925.00	\$2,925.00
0100-3220-0-0000-2420-320200-029-0000	\$0.00	\$2,929.00	\$2,929.00
0100-3220-0-0000-2420-320200-030-0000	\$0.00	\$2,650.00	\$2,650.00
0100-3220-0-0000-2420-320200-031-0000	\$0.00	\$2,674.00	\$2,674.00
0100-3220-0-0000-2420-330200-021-0000	\$0.00	\$989.00	\$989.00
0100-3220-0-0000-2420-330200-022-0000	\$0.00	\$979.00	\$979.00
0100-3220-0-0000-2420-330200-023-0000	\$0.00	\$933.00	\$933.00
0100-3220-0-0000-2420-330200-024-0000	\$0.00	\$997.00	\$997.00
0100-3220-0-0000-2420-330200-025-0000	\$0.00	\$996.00	\$996.00
0100-3220-0-0000-2420-330200-026-0000	\$0.00	\$888.00	\$888.00
0100-3220-0-0000-2420-330200-027-0000	\$0.00	\$988.00	\$988.00
0100-3220-0-0000-2420-330200-028-0000	\$0.00	\$1,081.00	\$1,081.00
0100-3220-0-0000-2420-330200-029-0000	\$0.00	\$1,082.00	\$1,082.00
0100-3220-0-0000-2420-330200-030-0000	\$0.00	\$979.00	\$979.00
0100-3220-0-0000-2420-330200-031-0000	\$0.00	\$988.00	\$988.00
0100-3220-0-0000-2420-340200-021-0000	\$0.00	\$592.00	\$592.00
0100-3220-0-0000-2420-340200-022-0000	\$0.00	\$592.00	\$592.00

Pending Budget Revision
Control Number 20210003

Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3220-0-0000-2420-340200-023-0000	\$0.00	\$592.00	\$592.00
0100-3220-0-0000-2420-340200-024-0000	\$0.00	\$592.00	\$592.00
0100-3220-0-0000-2420-340200-025-0000	\$0.00	\$592.00	\$592.00
0100-3220-0-0000-2420-340200-026-0000	\$0.00	\$592.00	\$592.00
0100-3220-0-0000-2420-340200-027-0000	\$0.00	\$592.00	\$592.00
0100-3220-0-0000-2420-340200-028-0000	\$0.00	\$592.00	\$592.00
0100-3220-0-0000-2420-340200-029-0000	\$0.00	\$592.00	\$592.00
0100-3220-0-0000-2420-340200-030-0000	\$0.00	\$592.00	\$592.00
0100-3220-0-0000-2420-340200-031-0000	\$0.00	\$592.00	\$592.00
0100-3220-0-0000-2420-350200-021-0000	\$0.00	\$6.00	\$6.00
0100-3220-0-0000-2420-350200-022-0000	\$0.00	\$6.00	\$6.00
0100-3220-0-0000-2420-350200-023-0000	\$0.00	\$6.00	\$6.00
0100-3220-0-0000-2420-350200-024-0000	\$0.00	\$7.00	\$7.00
0100-3220-0-0000-2420-350200-025-0000	\$0.00	\$7.00	\$7.00
0100-3220-0-0000-2420-350200-026-0000	\$0.00	\$6.00	\$6.00
0100-3220-0-0000-2420-350200-027-0000	\$0.00	\$6.00	\$6.00
0100-3210-0-0000-3110-330100-029-1111	\$1,778.00	(\$1,778.00)	\$0.00
0100-3220-0-0000-2420-350200-028-0000	\$0.00	\$7.00	\$7.00
0100-3220-0-0000-2420-350200-029-0000	\$0.00	\$7.00	\$7.00
0100-3220-0-0000-2420-350200-030-0000	\$0.00	\$6.00	\$6.00
0100-3220-0-0000-2420-350200-031-0000	\$0.00	\$6.00	\$6.00
0100-3220-0-0000-2420-360200-021-0000	\$0.00	\$248.00	\$248.00
0100-3220-0-0000-2420-360200-022-0000	\$0.00	\$246.00	\$246.00
0100-3220-0-0000-2420-360200-023-0000	\$0.00	\$234.00	\$234.00
0100-3220-0-0000-2420-360200-024-0000	\$0.00	\$250.00	\$250.00
0100-3220-0-0000-2420-360200-025-0000	\$0.00	\$250.00	\$250.00
0100-3220-0-0000-2420-360200-026-0000	\$0.00	\$223.00	\$223.00
0100-3220-0-0000-2420-360200-027-0000	\$0.00	\$248.00	\$248.00
0100-3220-0-0000-2420-360200-028-0000	\$0.00	\$271.00	\$271.00
0100-3220-0-0000-2420-360200-029-0000	\$0.00	\$272.00	\$272.00
0100-3220-0-0000-2420-360200-030-0000	\$0.00	\$246.00	\$246.00
0100-3220-0-0000-2420-360200-031-0000	\$0.00	\$248.00	\$248.00
0100-3220-0-0000-2495-571030-020-0000	\$0.00	\$3,000.00	\$3,000.00
0100-3220-0-0000-2700-130000-021-0000	\$0.00	\$15,464.00	\$15,464.00
0100-3220-0-0000-2700-130000-022-0000	\$0.00	\$18,390.00	\$18,390.00
0100-3220-0-0000-2700-130000-023-0000	\$0.00	\$15,764.00	\$15,764.00
0100-3220-0-0000-2700-130000-024-0000	\$0.00	\$18,390.00	\$18,390.00
0100-3220-0-0000-2700-130000-025-0000	\$0.00	\$16,726.00	\$16,726.00
0100-3220-0-0000-2700-130000-026-0000	\$0.00	\$18,090.00	\$18,090.00
0100-3220-0-0000-2700-130000-027-0000	\$0.00	\$17,395.00	\$17,395.00
0100-3220-0-0000-2700-130000-028-0000	\$0.00	\$16,082.00	\$16,082.00
0100-3220-0-0000-2700-130000-029-0000	\$0.00	\$18,390.00	\$18,390.00
0100-3220-0-0000-2700-130000-030-0000	\$0.00	\$18,390.00	\$18,390.00
0100-3220-0-0000-2700-130000-031-0000	\$0.00	\$18,390.00	\$18,390.00

Pending Budget Revision
Control Number 20210003

Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3220-0-0000-2700-310100-021-0000	\$0.00	\$2,497.00	\$2,497.00
0100-3220-0-0000-2700-310100-022-0000	\$0.00	\$2,970.00	\$2,970.00
0100-3220-0-0000-2700-310100-023-0000	\$0.00	\$2,546.00	\$2,546.00
0100-3220-0-0000-2700-310100-024-0000	\$0.00	\$2,970.00	\$2,970.00
0100-3220-0-0000-2700-310100-025-0000	\$0.00	\$2,701.00	\$2,701.00
0100-3220-0-0000-2700-310100-026-0000	\$0.00	\$2,922.00	\$2,922.00
0100-3220-0-0000-2700-310100-027-0000	\$0.00	\$2,809.00	\$2,809.00
0100-3220-0-0000-2700-310100-028-0000	\$0.00	\$2,597.00	\$2,597.00
0100-3220-0-0000-2700-310100-029-0000	\$0.00	\$2,970.00	\$2,970.00
0100-3220-0-0000-2700-310100-030-0000	\$0.00	\$2,970.00	\$2,970.00
0100-3220-0-0000-2700-310100-031-0000	\$0.00	\$2,970.00	\$2,970.00
0100-3220-0-0000-2700-330100-021-0000	\$0.00	\$224.00	\$224.00
0100-3220-0-0000-2700-330100-022-0000	\$0.00	\$267.00	\$267.00
0100-3220-0-0000-2700-330100-023-0000	\$0.00	\$229.00	\$229.00
0100-3220-0-0000-2700-330100-024-0000	\$0.00	\$267.00	\$267.00
0100-3220-0-0000-2700-330100-025-0000	\$0.00	\$243.00	\$243.00
0100-3220-0-0000-2700-330100-026-0000	\$0.00	\$262.00	\$262.00
0100-3220-0-0000-2700-330100-027-0000	\$0.00	\$252.00	\$252.00
0100-3220-0-0000-2700-330100-028-0000	\$0.00	\$233.00	\$233.00
0100-3220-0-0000-2700-330100-029-0000	\$0.00	\$267.00	\$267.00
0100-3220-0-0000-2700-330100-030-0000	\$0.00	\$267.00	\$267.00
0100-3220-0-0000-2700-330100-031-0000	\$0.00	\$267.00	\$267.00
0100-3220-0-0000-2700-340100-021-0000	\$0.00	\$2,242.00	\$2,242.00
0100-3220-0-0000-2700-340100-022-0000	\$0.00	\$2,242.00	\$2,242.00
0100-3220-0-0000-2700-340100-023-0000	\$0.00	\$2,242.00	\$2,242.00
0100-3220-0-0000-2700-340100-024-0000	\$0.00	\$2,242.00	\$2,242.00
0100-3220-0-0000-2700-340100-025-0000	\$0.00	\$2,242.00	\$2,242.00
0100-3220-0-0000-2700-340100-026-0000	\$0.00	\$2,242.00	\$2,242.00
0100-3220-0-0000-2700-340100-027-0000	\$0.00	\$2,242.00	\$2,242.00
0100-3220-0-0000-2700-340100-028-0000	\$0.00	\$2,242.00	\$2,242.00
0100-3220-0-0000-2700-340100-029-0000	\$0.00	\$2,242.00	\$2,242.00
0100-3220-0-0000-2700-340100-030-0000	\$0.00	\$2,242.00	\$2,242.00
0100-3220-0-0000-2700-340100-031-0000	\$0.00	\$2,242.00	\$2,242.00
0100-3220-0-0000-2700-350100-021-0000	\$0.00	\$8.00	\$8.00
0100-3220-0-0000-2700-350100-022-0000	\$0.00	\$9.00	\$9.00
0100-3220-0-0000-2700-350100-023-0000	\$0.00	\$8.00	\$8.00
0100-3220-0-0000-2700-350100-024-0000	\$0.00	\$9.00	\$9.00
0100-3210-0-0000-3110-330100-030-1111	\$1,778.00	(\$1,778.00)	\$0.00
0100-3210-0-0000-3110-330100-031-1111	\$1,778.00	(\$1,778.00)	\$0.00
0100-3210-0-0000-3110-340100-021-1111	\$14,947.00	(\$14,947.00)	\$0.00
0100-3210-0-0000-3110-340100-022-1111	\$14,947.00	(\$14,947.00)	\$0.00
0100-3210-0-0000-3110-340100-023-1111	\$14,947.00	(\$14,947.00)	\$0.00
0100-3210-0-0000-3110-340100-024-1111	\$14,947.00	(\$14,947.00)	\$0.00
0100-3210-0-0000-3110-340100-025-1111	\$14,947.00	(\$14,947.00)	\$0.00

Pending Budget Revision
Control Number 20210003

Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3210-0-0000-3110-340100-026-1111	\$14,947.00	(\$14,947.00)	\$0.00
0100-3210-0-0000-3110-340100-027-1111	\$14,947.00	(\$14,947.00)	\$0.00
0100-3210-0-0000-3110-340100-028-1111	\$14,947.00	(\$14,947.00)	\$0.00
0100-3210-0-0000-3110-340100-029-1111	\$14,947.00	(\$14,947.00)	\$0.00
0100-3210-0-0000-3110-340100-030-1111	\$14,947.00	(\$14,947.00)	\$0.00
0100-3210-0-0000-3110-340100-031-1111	\$14,947.00	(\$14,947.00)	\$0.00
0100-3210-0-0000-3110-350100-021-1111	\$52.00	(\$52.00)	\$0.00
0100-3210-0-0000-3110-350100-022-1111	\$61.00	(\$61.00)	\$0.00
0100-3210-0-0000-3110-350100-023-1111	\$53.00	(\$53.00)	\$0.00
0100-3210-0-0000-3110-350100-024-1111	\$61.00	(\$61.00)	\$0.00
0100-3210-0-0000-3110-350100-025-1111	\$56.00	(\$56.00)	\$0.00
0100-3210-0-0000-3110-350100-026-1111	\$60.00	(\$60.00)	\$0.00
0100-3210-0-0000-3110-350100-027-1111	\$58.00	(\$58.00)	\$0.00
0100-3210-0-0000-3110-350100-028-1111	\$54.00	(\$54.00)	\$0.00
0100-3210-0-0000-3110-350100-029-1111	\$61.00	(\$61.00)	\$0.00
0100-3210-0-0000-3110-350100-030-1111	\$61.00	(\$61.00)	\$0.00
0100-3210-0-0000-3110-350100-031-1111	\$61.00	(\$61.00)	\$0.00
0100-3210-0-0000-3110-360100-021-1111	\$1,979.00	(\$1,979.00)	\$0.00
0100-3210-0-0000-3110-360100-022-1111	\$2,354.00	(\$2,354.00)	\$0.00
0100-3210-0-0000-3110-360100-023-1111	\$2,018.00	(\$2,018.00)	\$0.00
0100-3210-0-0000-3110-360100-024-1111	\$2,354.00	(\$2,354.00)	\$0.00
0100-3210-0-0000-3110-360100-025-1111	\$2,141.00	(\$2,141.00)	\$0.00
0100-3210-0-0000-3110-360100-026-1111	\$2,316.00	(\$2,316.00)	\$0.00
0100-3210-0-0000-3110-360100-027-1111	\$2,227.00	(\$2,227.00)	\$0.00
0100-3210-0-0000-3110-360100-028-1111	\$2,059.00	(\$2,059.00)	\$0.00
0100-3210-0-0000-3110-360100-029-1111	\$2,354.00	(\$2,354.00)	\$0.00
0100-3210-0-0000-3110-360100-030-1111	\$2,354.00	(\$2,354.00)	\$0.00
0100-3210-0-0000-3110-360100-031-1111	\$2,354.00	(\$2,354.00)	\$0.00
0100-3210-0-0000-3140-430000-062-0000	\$0.00	\$10,000.00	\$10,000.00
0100-3210-0-0000-3700-430000-008-0000	\$0.00	\$1,962.35	\$1,962.35
0100-3210-0-0000-7210-731000-000-1111	\$95,000.00	(\$95,000.00)	\$0.00
0100-3210-0-0000-7400-430000-003-0000	\$0.00	\$1,869.95	\$1,869.95
0100-3210-0-0000-8200-430000-016-0000	\$0.00	\$100,000.00	\$100,000.00
0100-3210-0-1110-1000-430000-020-0000	\$0.00	\$78,000.00	\$78,000.00
0100-3210-0-1110-1000-430000-021-0000	\$1,500.00	(\$1,500.00)	\$0.00
0100-3210-0-1110-1000-430000-022-0000	\$1,500.00	(\$1,500.00)	\$0.00
0100-3210-0-1110-1000-430000-023-0000	\$1,500.00	(\$1,500.00)	\$0.00
0100-3210-0-1110-1000-430000-024-0000	\$1,500.00	(\$1,500.00)	\$0.00
0100-3210-0-1110-1000-430000-025-0000	\$1,500.00	(\$1,376.00)	\$124.00
0100-3210-0-1110-1000-430000-026-0000	\$1,500.00	(\$1,500.00)	\$0.00
0100-3210-0-1110-1000-430000-027-0000	\$1,500.00	(\$1,220.68)	\$279.32
0100-3210-0-1110-1000-430000-028-0000	\$1,500.00	(\$1,124.62)	\$375.38
0100-3210-0-1110-1000-430000-029-0000	\$1,500.00	(\$1,500.00)	\$0.00
0100-3210-0-1110-1000-430000-030-0000	\$1,500.00	(\$1,500.00)	\$0.00

Pending Budget Revision
Control Number 20210003

Resolution No. 11-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3210-0-1110-1000-430000-031-0000	\$1,500.00	(\$1,500.00)	\$0.00
0100-3210-0-1110-1000-440000-040-0000	\$970.00	(\$1.16)	\$968.84
0100-3210-0-1110-1000-560000-040-0000	\$751.00	\$782.44	\$1,533.44
0100-3210-0-1110-1000-580011-040-0000	\$1,534.00	(\$783.92)	\$750.08
0100-3220-0-0000-2140-190000-005-0000	\$0.00	\$127,445.00	\$127,445.00
0100-3220-0-0000-2140-310100-005-0000	\$0.00	\$20,582.00	\$20,582.00
0100-3220-0-0000-2140-330100-005-0000	\$0.00	\$1,848.00	\$1,848.00
0100-3220-0-0000-2140-340100-005-0000	\$0.00	\$14,947.00	\$14,947.00
0100-3220-0-0000-2140-350100-005-0000	\$0.00	\$64.00	\$64.00
***Expense Total	\$13,820,926.62	\$4,004,611.01	\$17,825,537.63
Balance Sheet Accounts			
0100-0000-0-0000-0000-971200-000-0000	\$136,500.00	\$29,219.03	\$165,719.03
0100-0000-0-0000-0000-978900-000-0000	\$2,500,000.00	\$5,765,000.00	\$8,265,000.00
0100-0000-0-0000-0000-979100-000-0000	\$11,222,915.09	\$437,173.99	\$11,660,089.08
0100-0097-0-0000-0000-979100-000-0000	\$16,128.34	\$12,341.17	\$28,469.51
0100-6512-0-0000-0000-979100-000-0000	\$336,041.39	\$3,498.00	\$339,539.39
0100-7311-0-0000-0000-979100-000-0000	\$0.00	\$3,257.00	\$3,257.00
0100-7388-0-0000-0000-979100-000-0000	\$11,590.45	\$71,240.20	\$82,830.65
0100-8150-0-0000-0000-974000-000-0000	\$210,506.73	\$16,237.61	\$226,744.34
0100-8150-0-0000-0000-979100-000-0000	\$375,354.47	\$16,237.61	\$391,592.08
0100-9029-0-0000-0000-979100-000-0000	\$51,698.89	(\$51,698.89)	\$0.00
0100-1100-0-0000-0000-979100-000-0000	\$948,341.05	(\$54.61)	\$948,286.44
0100-1100-0-0000-0000-979100-021-0000	\$3,024.00	\$1,038.00	\$4,062.00
0100-1100-0-0000-0000-979100-024-0000	\$2,319.00	\$26.82	\$2,345.82
0100-1100-0-0000-0000-979100-025-0000	\$8,396.00	(\$663.37)	\$7,732.63
0100-1100-0-0000-0000-979100-028-0000	\$9,196.00	(\$1,144.65)	\$8,051.35
0100-3210-0-0000-0000-979100-000-0000	\$0.00	(\$12,341.17)	(\$12,341.17)
0100-3220-0-0000-0000-979100-000-0000	\$0.00	(\$377,053.40)	(\$377,053.40)
***Balance Sheet Account Total	\$15,832,011.41	\$5,912,313.34	\$21,744,324.75
Fund Totals			
Total: Income	\$62,086,462.00	\$5,456,121.00	\$67,542,583.00
Total: Expenses	\$13,820,926.62	\$4,004,611.01	\$17,825,537.63
Total: Balance Sheet Accounts	\$15,832,011.41	\$5,912,313.34	\$21,744,324.75

Pending Budget Revision
Control Number 20210003
ResolutionNo. 11-21

Fund: 1300 Cafeteria Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
1300-5310-0-0000-3700-575030-008-0000	(\$91,313.00)	\$850.00	(\$90,463.00)
***Expense Total	<u>(\$91,313.00)</u>	<u>\$850.00</u>	<u>(\$90,463.00)</u>
Balance Sheet Accounts			
1300-5310-0-0000-0000-971200-000-0000	\$29,130.20	\$81,101.64	\$110,231.84
1300-5310-0-0000-0000-974000-000-0000	\$1,552,428.89	(\$193,579.93)	\$1,358,848.96
1300-5310-0-0000-0000-979100-000-0000	\$1,510,282.09	(\$112,478.29)	\$1,397,803.80
***Balance Sheet Account Total	<u>\$3,091,841.18</u>	<u>(\$224,956.58)</u>	<u>\$2,866,884.60</u>
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	(\$91,313.00)	\$850.00	(\$90,463.00)
Total: Balance Sheet Accounts	\$3,091,841.18	(\$224,956.58)	\$2,866,884.60

Pending Budget Revision
Control Number 20210003
ResolutionNo. 11-21

Fund: 1400 Deferred Maintenance Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
1400-0000-0-0000-8500-620000-031-0000	\$82,000.00	\$4,265.72	\$86,265.72
***Expense Total	<u>\$82,000.00</u>	<u>\$4,265.72</u>	<u>\$86,265.72</u>
Balance Sheet Accounts			
1400-0000-0-0000-0000-979100-000-0000	\$0.00	\$4,265.72	\$4,265.72
***Balance Sheet Account Total	<u>\$0.00</u>	<u>\$4,265.72</u>	<u>\$4,265.72</u>
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	\$82,000.00	\$4,265.72	\$86,265.72
Total: Balance Sheet Accounts	\$0.00	\$4,265.72	\$4,265.72

Pending Budget Revision
Control Number 20210003
ResolutionNo. 11-21

Fund: 1500 Pupil Transportation Equip

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
1500-0000-0-0000-0000-978000-000-0000	\$189,447.54	(\$383.33)	\$189,064.21
1500-0000-0-0000-0000-979100-000-0000	\$360,505.17	(\$383.33)	\$360,121.84
***Balance Sheet Account Total	<u>\$549,952.71</u>	<u>(\$766.66)</u>	<u>\$549,186.05</u>
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$549,952.71	(\$766.66)	\$549,186.05

Pending Budget Revision
Control Number 20210003
ResolutionNo. 11-21

Fund: 2000 SPECIAL RESERVE FUND FOR OTHEI

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
2000-0000-0-0000-0000-978000-000-0000	\$7,107,468.03	(\$942.28)	\$7,106,525.75
2000-0000-0-0000-0000-979100-000-0000	\$6,861,468.03	(\$942.28)	\$6,860,525.75
***Balance Sheet Account Total	<u>\$13,968,936.06</u>	<u>(\$1,884.56)</u>	<u>\$13,967,051.50</u>
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$13,968,936.06	(\$1,884.56)	\$13,967,051.50

Pending Budget Revision
Control Number 20210003
ResolutionNo. 11-21

Fund: 2100 Building Fund-Local

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
2100-9010-0-0000-8500-620000-021-0000	\$0.00	\$2,047.19	\$2,047.19
***Expense Total	<u>\$0.00</u>	<u>\$2,047.19</u>	<u>\$2,047.19</u>
Balance Sheet Accounts			
2100-9010-0-0000-0000-979100-000-0000	\$0.00	\$2,047.19	\$2,047.19
***Balance Sheet Account Total	<u>\$0.00</u>	<u>\$2,047.19</u>	<u>\$2,047.19</u>
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	\$0.00	\$2,047.19	\$2,047.19
Total: Balance Sheet Accounts	\$0.00	\$2,047.19	\$2,047.19

Pending Budget Revision
Control Number 20210003
Resolution No. 11-21

Fund: 2110 Building Funds - Local 1

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2110-9010-0-0000-0000-866000-000-0000	\$0.00	\$30,000.00	\$30,000.00
***Income Total	<u>\$0.00</u>	<u>\$30,000.00</u>	<u>\$30,000.00</u>
Expenses			
2110-9010-0-0000-8500-617000-024-0000	\$550,199.34	\$101,800.66	\$652,000.00
2110-9010-0-0000-9300-761300-023-0000	\$1,664,162.08	(\$93,401.07)	\$1,570,761.01
***Expense Total	<u>\$2,214,361.42</u>	<u>\$8,399.59</u>	<u>\$2,222,761.01</u>
Balance Sheet Accounts			
2110-9010-0-0000-0000-979100-000-0000	\$2,214,361.42	(\$21,600.41)	\$2,192,761.01
***Balance Sheet Account Total	<u>\$2,214,361.42</u>	<u>(\$21,600.41)</u>	<u>\$2,192,761.01</u>
Fund Totals			
Total: Income	\$0.00	\$30,000.00	\$30,000.00
Total: Expenses	\$2,214,361.42	\$8,399.59	\$2,222,761.01
Total: Balance Sheet Accounts	\$2,214,361.42	(\$21,600.41)	\$2,192,761.01

Pending Budget Revision
Control Number 20210003
ResolutionNo. 11-21

Fund: 2500 CapitalFacilities Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
2500-9010-0-0000-0000-974000-000-0000	\$523,797.56	\$380.75	\$524,178.31
2500-9010-0-0000-0000-979100-000-0000	\$519,797.56	\$380.75	\$520,178.31
***Balance Sheet Account Total	<u>\$1,043,595.12</u>	<u>\$761.50</u>	<u>\$1,044,356.62</u>
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$1,043,595.12	\$761.50	\$1,044,356.62

Pending Budget Revision
Control Number 20210003
Resolution No. 11-21

Fund: 3500 SCHOOL FACILITY PROGRAM

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
3500-7716-0-0000-9300-891300-023-0000	\$1,664,162.08	(\$93,401.07)	\$1,570,761.01
***Income Total	<u>\$1,664,162.08</u>	<u>(\$93,401.07)</u>	<u>\$1,570,761.01</u>
Expenses			
3500-7716-0-0000-8500-620000-023-0000	\$2,777,786.80	(\$93,401.07)	\$2,684,385.73
***Expense Total	<u>\$2,777,786.80</u>	<u>(\$93,401.07)</u>	<u>\$2,684,385.73</u>
Balance Sheet Accounts			
3500-7710-0-0000-0000-974000-000-0000	\$18,925.25	\$5,663.45	\$24,588.70
3500-7710-0-0000-0000-979100-000-0000	\$18,925.25	\$5,663.45	\$24,588.70
***Balance Sheet Account Total	<u>\$37,850.50</u>	<u>\$11,326.90</u>	<u>\$49,177.40</u>
Fund Totals			
Total: Income	\$1,664,162.08	(\$93,401.07)	\$1,570,761.01
Total: Expenses	\$2,777,786.80	(\$93,401.07)	\$2,684,385.73
Total: Balance Sheet Accounts	\$37,850.50	\$11,326.90	\$49,177.40

Pending Budget Revision
Control Number 20210003
ResolutionNo. 11-21

Fund: 4000 Special Reserve - Capital Outlay

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
4000-0000-0-0000-0000-978000-000-0000	\$1,205,989.77	(\$11,844.86)	\$1,194,144.91
4000-0000-0-0000-0000-979100-000-0000	\$1,193,989.77	(\$11,844.86)	\$1,182,144.91
***Balance Sheet Account Total	<u>\$2,399,979.54</u>	<u>(\$23,689.72)</u>	<u>\$2,376,289.82</u>
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$2,399,979.54	(\$23,689.72)	\$2,376,289.82

Pending Budget Revision
Control Number 20210003
ResolutionNo. 11-21

Fund: 6720 Self-Insurance/Other

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
6720-0000-0-0000-0000-978000-000-0000	\$489,391.50	\$103,664.03	\$593,055.53
6720-0000-0-0000-0000-979100-000-0000	\$590,159.77	(\$1,104.24)	\$589,055.53
***Balance Sheet Account Total	<u>\$1,079,551.27</u>	<u>\$102,559.79</u>	<u>\$1,182,111.06</u>
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$1,079,551.27	\$102,559.79	\$1,182,111.06

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 08/31/2020

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/09/2020

ITEM:

Consider approval of the unaudited actuals financial report.

PURPOSE:

The California Department of Education requires local educational agencies to file a series of financial reports following the conclusion of the fiscal year. The report consists of a prescribed set of reports that summarizes various facets of financial data of the school district and can be viewed from the following link:

https://resources.finalsite.net/images/v1598897103/hesdk12caus/kk55ay260bhp2xpbeupo/2019-20UnauditedActualsFinancialReports_1.pdf

FISCAL IMPACT:

See the attached forms that summarize the financial information for the fiscal year 2019-2020.

RECOMMENDATIONS:

Approve the unaudited actuals financial report.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 08/31/2020

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/09/2020

ITEM:

Consider the adoption of Resolution #08-21: 19-20 final budget revisions.

PURPOSE:

In the closing of the fiscal year, it is customary to adjust the working budgets to the actual amounts that the accounting line ended.

FISCAL IMPACT:

There are a variety of changes that occurred since the budget revisions approved on May 13, 2020 for the 2019-2020 fiscal year. Details are attached for review.

RECOMMENDATIONS:

Adopt Resolution #08-21.

BEFORE THE GOVERNING BOARD OF THE
HANFORD ELEMENTARY SCHOOL DISTRICT
COUNTY OF KINGS, STATE OF CALIFORNIA

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The Matter of
Adopting Budget
Revisions

RESOLUTION #: 08-21

NOW, THEREFORE, the Board of Trustees of the District resolves that the transfers for the attached budget revision be made as indicated.

The Board of Trustees adopted this resolution on 09/09/2020 by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Clerk of the Governing Board

Pending Budget Revision
Control Number 20200009

Resolution No. 08-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0100-0332-0-0000-0000-869900-056-0000	\$502.50	\$152.50	\$655.00
0100-0332-0-0000-0000-898000-000-0000	\$14,470,388.00	(\$1,026,603.93)	\$13,443,784.07
0100-0332-0-0000-0000-898000-062-0000	(\$533,654.40)	\$52,848.84	(\$480,805.56)
0100-1400-0-0000-0000-801200-000-0000	\$8,586,363.00	(\$1,566,551.00)	\$7,019,812.00
0100-1400-0-0000-0000-801900-000-0000	\$0.00	\$75,193.00	\$75,193.00
0100-3010-0-0000-0000-829000-000-0000	\$2,339,924.23	(\$154,968.71)	\$2,184,955.52
0100-3010-0-0000-0000-899000-000-0000	(\$584,309.30)	\$37,473.54	(\$546,835.76)
0100-3150-0-0000-0000-899000-000-0000	\$756,231.30	(\$34,873.54)	\$721,357.76
0100-3182-0-0000-0000-829000-000-0000	\$59,234.26	(\$3,088.93)	\$56,145.33
0100-3310-0-5770-0000-818100-000-0000	\$228,945.00	(\$2,033.00)	\$226,912.00
0100-3311-0-5770-0000-818100-000-0000	\$638.00	(\$556.00)	\$82.00
0100-3327-0-5771-0000-818200-000-0000	\$68,180.00	(\$1,668.00)	\$66,512.00
0100-4035-0-0000-0000-829000-000-0000	\$326,813.57	(\$4,893.18)	\$321,920.39
0100-4127-0-0000-0000-829000-000-0000	\$171,922.00	\$2,600.00	\$174,522.00
0100-4127-0-0000-0000-899000-000-0000	(\$171,922.00)	(\$2,600.00)	(\$174,522.00)
0100-4203-0-0000-0000-829000-000-0000	\$145,140.05	(\$516.90)	\$144,623.15
0100-5640-0-0000-0000-829000-000-0000	\$25,000.00	\$5,796.73	\$30,796.73
0100-6010-0-0000-0000-898000-021-0000	\$55,464.60	(\$1,627.24)	\$53,837.36
0100-6010-0-0000-0000-898000-022-0000	\$77,982.60	(\$12,673.98)	\$65,308.62
0100-6010-0-0000-0000-898000-023-0000	\$53,881.60	(\$8,576.55)	\$45,305.05
0100-6010-0-0000-0000-898000-024-0000	\$72,879.60	(\$17,569.64)	\$55,309.96
0100-6010-0-0000-0000-898000-025-0000	\$75,378.60	(\$16,413.06)	\$58,965.54
0100-6010-0-0000-0000-898000-026-0000	\$48,009.60	(\$948.89)	\$47,060.71
0100-6010-0-0000-0000-898000-027-0000	\$43,685.60	\$20,041.65	\$63,727.25
0100-6010-0-0000-0000-898000-028-0000	\$63,362.60	(\$4,342.93)	\$59,019.67
0100-6010-0-0000-0000-898000-029-0000	\$43,009.60	(\$10,738.20)	\$32,271.40
0100-0000-0-0000-0000-801100-000-0000	\$51,055,113.00	\$1,299,924.00	\$52,355,037.00
0100-0000-0-0000-0000-801900-000-0000	\$0.00	(\$47,427.00)	(\$47,427.00)
0100-0000-0-0000-0000-802100-000-0000	\$35,963.00	\$847.12	\$36,810.12
0100-0000-0-0000-0000-802900-000-0000	\$0.00	\$13,954.99	\$13,954.99
0100-0000-0-0000-0000-804100-000-0000	\$3,853,593.00	(\$57,459.31)	\$3,796,133.69
0100-0000-0-0000-0000-804200-000-0000	\$215,842.00	\$2,938.58	\$218,780.58
0100-0000-0-0000-0000-804300-000-0000	\$50,626.00	\$10,461.81	\$61,087.81
0100-0000-0-0000-0000-804400-000-0000	\$73,085.00	\$4,794.11	\$77,879.11
0100-0000-0-0000-0000-804500-000-0000	(\$1,312,468.00)	\$159,870.70	(\$1,152,597.30)
0100-0000-0-0000-0000-804700-000-0000	\$93,770.00	\$80,136.07	\$173,906.07
0100-0000-0-0000-0000-809100-000-0000	(\$300,000.00)	(\$15,000.00)	(\$315,000.00)
0100-0000-0-0000-0000-829000-000-0184	\$146,326.74	\$150,605.18	\$296,931.92
0100-0000-0-0000-0000-865000-000-0000	\$11,000.00	\$25,967.25	\$36,967.25
0100-0000-0-0000-0000-866000-000-0000	\$275,000.00	(\$19,998.86)	\$255,001.14
0100-0000-0-0000-0000-869900-000-0000	\$25,000.00	\$17,772.84	\$42,772.84
0100-0000-0-0000-0000-869900-014-0000	\$0.00	\$3,199.75	\$3,199.75
0100-0000-0-0000-0000-869900-021-0000	\$7,543.66	\$467.67	\$8,011.33
0100-0000-0-0000-0000-869900-024-0000	\$833.50	\$8,799.53	\$9,633.03

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0100-0000-0-0000-0000-869900-025-0000	\$234.05	\$111.00	\$345.05
0100-0000-0-0000-0000-869900-027-0000	\$0.00	\$5,007.06	\$5,007.06
0100-0000-0-0000-0000-869900-028-0000	\$500.00	\$2,770.00	\$3,270.00
0100-0000-0-0000-0000-869900-061-2561	\$807,755.00	(\$32,991.10)	\$774,763.90
0100-0000-0-0000-0000-898000-000-0000	(\$14,470,388.00)	\$863,081.93	(\$13,607,306.07)
0100-0000-0-0000-0000-898030-000-0000	(\$3,487,764.42)	\$7,458.29	(\$3,480,306.13)
0100-0000-0-0000-0000-898050-000-0000	(\$2,300,000.00)	\$50,000.00	(\$2,250,000.00)
0100-0000-0-0000-7550-869900-015-0000	\$142.00	\$66.00	\$208.00
0100-1100-0-0000-0000-856000-000-0000	\$895,000.00	(\$33,049.00)	\$861,951.00
0100-1100-0-0000-0000-898000-000-0000	(\$675,507.62)	\$155,165.02	(\$520,342.60)
0100-1100-0-0000-0000-898000-021-0000	\$58,657.67	\$101.60	\$58,759.27
0100-1100-0-0000-0000-898000-022-0000	\$54,442.00	(\$22,063.32)	\$32,378.68
0100-1100-0-0000-0000-898000-023-0000	\$36,734.00	(\$12,238.66)	\$24,495.34
0100-1100-0-0000-0000-898000-024-0000	\$57,916.80	\$7,910.42	\$65,827.22
0100-1100-0-0000-0000-898000-025-0000	\$40,491.65	\$41.40	\$40,533.05
0100-1100-0-0000-0000-898000-026-0000	\$50,366.00	(\$8,745.84)	\$41,620.16
0100-1100-0-0000-0000-898000-027-0000	\$46,077.50	(\$11,193.04)	\$34,884.46
0100-1100-0-0000-0000-898000-028-0000	\$43,390.00	\$2,770.00	\$46,160.00
0100-1100-0-0000-0000-898000-029-0000	\$41,862.00	(\$11,821.22)	\$30,040.78
0100-1100-0-0000-0000-898000-030-0000	\$117,427.00	(\$52,650.66)	\$64,776.34
0100-1100-0-0000-0000-898000-031-0000	\$128,143.00	(\$47,275.70)	\$80,867.30
0100-6512-0-5770-0000-859000-000-0000	\$288,582.00	(\$3,580.00)	\$285,002.00
0100-8150-0-0000-0000-898050-000-0000	\$2,300,000.00	(\$50,000.00)	\$2,250,000.00
0100-9010-0-7110-0000-869900-055-0000	\$7,198.00	\$1,575.29	\$8,773.29
0100-9031-0-0000-0000-859000-000-0000	\$300,000.00	(\$198,470.00)	\$101,530.00
0100-9031-0-0000-0000-898000-000-0000	\$0.00	\$163,522.00	\$163,522.00
0100-9062-0-0000-0000-862500-000-0000	\$25,138.51	\$13,720.27	\$38,858.78
0100-6300-0-0000-0000-856000-000-0000	\$315,500.00	(\$5,525.19)	\$309,974.81
0100-6500-0-5770-0000-879200-000-0000	\$1,830,006.00	(\$29,528.00)	\$1,800,478.00
0100-6500-0-5770-0000-898030-000-0000	\$3,487,764.42	(\$7,458.29)	\$3,480,306.13
***Income Total	\$70,653,946.07	(\$290,572.73)	\$70,363,373.34
Expenses			
0100-0000-0-1110-1000-350100-003-0000	\$1.00	(\$0.24)	\$0.76
0100-0000-0-1110-1000-350100-020-0000	\$172.00	\$4.73	\$176.73
0100-0000-0-1110-1000-350100-021-0000	\$759.00	(\$2.12)	\$756.88
0100-0000-0-1110-1000-350100-022-0000	\$932.00	(\$9.26)	\$922.74
0100-0000-0-1110-1000-350100-023-0000	\$623.00	(\$5.96)	\$617.04
0100-0000-0-1110-1000-350100-024-0000	\$1,172.00	(\$4.31)	\$1,167.69
0100-0000-0-1110-1000-350100-025-0000	\$624.00	(\$2.02)	\$621.98
0100-0000-0-1110-1000-350100-026-0000	\$846.00	(\$9.53)	\$836.47
0100-0000-0-1110-1000-350100-027-0000	\$868.00	(\$1.66)	\$866.34
0100-0000-0-1110-1000-350100-028-0000	\$763.00	(\$0.33)	\$762.67
0100-0000-0-1110-1000-350100-029-0000	\$0.00	\$214.94	\$214.94

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-1110-1000-350100-053-0000	\$12.00	(\$2.74)	\$9.26
0100-0000-0-1110-1000-350200-060-0000	\$1.00	(\$0.46)	\$0.54
0100-0000-0-1110-1000-360100-003-0000	\$25.00	\$0.37	\$25.37
0100-0000-0-1110-1000-360100-020-0000	\$6,223.00	\$117.66	\$6,340.66
0100-0000-0-1110-1000-360100-021-0000	\$27,468.00	(\$53.20)	\$27,414.80
0100-0000-0-1110-1000-360100-022-0000	\$33,727.00	(\$314.12)	\$33,412.88
0100-0000-0-1110-1000-360100-023-0000	\$22,535.00	(\$181.49)	\$22,353.51
0100-0000-0-1110-1000-360100-024-0000	\$42,434.00	(\$158.93)	\$42,275.07
0100-0000-0-1110-1000-360100-025-0000	\$22,571.00	(\$52.70)	\$22,518.30
0100-0000-0-1110-1000-360100-026-0000	\$30,634.00	(\$358.93)	\$30,275.07
0100-0000-0-1110-1000-360100-027-0000	\$31,408.00	(\$43.21)	\$31,364.79
0100-0000-0-1110-1000-360100-028-0000	\$27,623.00	(\$11.18)	\$27,611.82
0100-0000-0-1110-1000-360100-029-0000	\$0.00	\$7,782.17	\$7,782.17
0100-0000-0-1110-1000-360100-053-0000	\$447.00	(\$117.83)	\$329.17
0100-0000-0-1110-1000-360200-003-0000	\$16.00	(\$16.00)	\$0.00
0100-0000-0-1110-1000-360200-060-0000	\$19.00	\$0.37	\$19.37
0100-0000-0-1110-1000-370100-001-0000	\$154,668.00	(\$15,340.98)	\$139,327.02
0100-0000-0-1110-1000-370200-001-0000	\$28,046.00	\$11,960.56	\$40,006.56
0100-0000-0-1110-1000-420000-053-0000	\$5,000.00	(\$2,491.16)	\$2,508.84
0100-0000-0-1110-1000-430000-010-0000	\$48,187.34	\$233.46	\$48,420.80
0100-0000-0-1110-1000-430000-053-0000	\$3,500.00	(\$140.58)	\$3,359.42
0100-0000-0-1110-1000-430000-061-0000	\$30,000.00	(\$30,000.00)	\$0.00
0100-0000-0-1110-1000-520000-053-0000	\$2,547.00	(\$1,643.06)	\$903.94
0100-0000-0-1110-1000-520003-053-0000	\$1,200.00	(\$1,200.00)	\$0.00
0100-0000-0-1110-1000-540000-001-0000	\$13,284.00	(\$9.20)	\$13,274.80
0100-0000-0-1110-1000-560000-010-0000	\$0.00	\$1,452.70	\$1,452.70
0100-0000-0-1110-1000-571025-020-0000	(\$380,540.00)	\$18,744.00	(\$361,796.00)
0100-0000-0-1110-1000-580000-061-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0000-0-1110-4000-370100-001-0000	\$905.00	\$61.85	\$966.85
0100-0000-0-1110-4000-370200-001-0000	\$19,833.00	\$12,590.68	\$32,423.68
0100-0000-0-1134-1000-430000-053-0000	\$5,544.00	(\$4,604.75)	\$939.25
0100-0000-0-1134-1000-520000-053-0000	\$2,000.00	(\$2,000.00)	\$0.00
0100-0000-0-1142-3160-430000-060-0000	\$500.00	(\$464.66)	\$35.34
0100-0000-0-1150-1000-110040-071-0000	\$12,386.00	\$416.84	\$12,802.84
0100-0000-0-1150-1000-310100-071-0000	\$2,118.00	(\$17.90)	\$2,100.10
0100-0000-0-1150-1000-330100-071-0000	\$180.00	\$4.64	\$184.64
0100-0000-0-1150-1000-350100-071-0000	\$6.00	\$0.40	\$6.40
0100-0000-0-1150-1000-360100-071-0000	\$224.00	\$7.74	\$231.74
0100-0000-0-1150-1000-520003-071-0000	\$300.00	(\$300.00)	\$0.00
0100-0000-0-1160-1000-520000-053-0000	\$4,000.00	\$145.36	\$4,145.36
0100-0000-0-1160-1000-520003-053-0000	\$600.00	(\$82.50)	\$517.50
0100-0000-0-1160-1000-530000-053-0000	\$0.00	\$445.00	\$445.00
0100-0097-0-0000-7400-430000-003-0000	\$471.86	\$860.78	\$1,332.64
0100-0332-0-0000-2100-420000-062-0000	\$200.00	(\$89.24)	\$110.76

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2100-520003-062-0000	\$500.00	(\$268.58)	\$231.42
0100-0332-0-0000-2140-130000-055-0000	\$145,029.00	(\$0.96)	\$145,028.04
0100-0332-0-0000-2140-130040-055-0000	\$0.00	\$1,347.00	\$1,347.00
0100-0332-0-0000-2140-240000-051-0000	\$67,896.00	\$1,125.00	\$69,021.00
0100-0332-0-0000-2140-310100-055-0000	\$24,800.00	(\$0.20)	\$24,799.80
0100-0332-0-1110-4000-571030-020-0000	\$544.36	\$972.60	\$1,516.96
0100-0332-0-1110-4000-571040-020-0000	\$36.30	\$24.70	\$61.00
0100-0332-0-1110-4000-575030-025-0000	\$33.40	\$87.31	\$120.71
0100-0332-0-1134-1000-310100-020-0000	\$38,039.00	\$0.54	\$38,039.54
0100-0332-0-1134-1000-330100-020-0000	\$3,226.00	(\$46.51)	\$3,179.49
0100-0332-0-1134-1000-340100-020-0000	\$44,412.00	(\$2,542.00)	\$41,870.00
0100-0332-0-1134-1000-350100-020-0000	\$111.00	\$0.21	\$111.21
0100-0332-0-1134-1000-360100-020-0000	\$4,026.00	\$0.44	\$4,026.44
0100-0332-0-1134-1000-430000-053-0000	\$1,954.00	(\$574.29)	\$1,379.71
0100-0332-0-1134-1000-520003-053-0000	\$500.00	(\$363.14)	\$136.86
0100-0332-0-1135-1000-110010-057-0030	\$2,000.00	(\$625.00)	\$1,375.00
0100-0332-0-1135-1000-110010-057-0031	\$2,000.00	\$35.00	\$2,035.00
0100-0332-0-1135-1000-310100-057-0030	\$342.00	(\$106.80)	\$235.20
0100-0332-0-1135-1000-310100-057-0031	\$342.00	(\$31.56)	\$310.44
0100-0332-0-1135-1000-330100-057-0030	\$29.00	(\$9.01)	\$19.99
0100-0332-0-1135-1000-330100-057-0031	\$29.00	\$14.16	\$43.16
0100-0332-0-1135-1000-350100-057-0030	\$1.00	(\$0.26)	\$0.74
0100-0332-0-1135-1000-350100-057-0031	\$1.00	\$0.06	\$1.06
0100-0332-0-1135-1000-360100-057-0030	\$36.00	(\$11.05)	\$24.95
0100-0332-0-1135-1000-360100-057-0031	\$25.00	\$11.90	\$36.90
0100-0332-0-1135-4000-110040-021-0000	\$10,200.00	(\$5,700.00)	\$4,500.00
0100-0332-0-1135-4000-110040-057-0020	\$26,400.00	\$3,809.25	\$30,209.25
0100-0332-0-1135-4000-110040-057-0030	\$36,900.00	(\$7,341.00)	\$29,559.00
0100-0332-0-1135-4000-110040-057-0031	\$36,000.00	(\$7,169.62)	\$28,830.38
0100-0332-0-1135-4000-130000-057-0000	\$66,938.00	(\$0.03)	\$66,937.97
0100-0332-0-1135-4000-210060-057-0020	\$12,000.00	(\$339.30)	\$11,660.70
0100-0332-0-1135-4000-210060-057-0030	\$900.00	\$936.00	\$1,836.00
0100-0332-0-1135-4000-210060-057-0031	\$1,800.00	\$279.00	\$2,079.00
0100-0332-0-1135-4000-310100-021-0000	\$1,744.00	(\$974.50)	\$769.50
0100-0332-0-1135-4000-310100-057-0000	\$11,446.00	\$0.38	\$11,446.38
0100-0332-0-1135-4000-310100-057-0020	\$4,514.00	\$513.40	\$5,027.40
0100-0332-0-1135-4000-310100-057-0030	\$6,310.00	(\$1,564.75)	\$4,745.25
0100-0332-0-1135-4000-310100-057-0031	\$6,156.00	(\$1,856.81)	\$4,299.19
0100-0332-0-1135-4000-310200-057-0020	\$0.00	\$200.84	\$200.84
0100-0332-0-1135-4000-320200-057-0020	\$2,367.00	(\$2,039.53)	\$327.47
0100-0332-0-1135-4000-320200-057-0030	\$177.00	(\$177.00)	\$0.00
0100-0332-0-1135-4000-320200-057-0031	\$355.00	(\$355.00)	\$0.00
0100-0332-0-1135-4000-330100-021-0000	\$148.00	(\$82.75)	\$65.25
0100-0332-0-1135-4000-330100-057-0000	\$971.00	(\$13.09)	\$957.91

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1135-4000-330100-057-0020	\$383.00	\$102.81	\$485.81
0100-0332-0-1135-4000-330100-057-0030	\$535.00	\$4.63	\$539.63
0100-0332-0-1135-4000-330100-057-0031	\$522.00	\$110.09	\$632.09
0100-0332-0-1135-4000-330200-057-0020	\$918.00	(\$98.77)	\$819.23
0100-0332-0-1135-4000-330200-057-0030	\$69.00	\$71.46	\$140.46
0100-0332-0-1135-4000-330200-057-0031	\$138.00	\$21.04	\$159.04
0100-0332-0-1135-4000-340100-057-0000	\$7,402.00	\$47.75	\$7,449.75
0100-0332-0-1135-4000-350100-021-0000	\$5.00	(\$2.75)	\$2.25
0100-0332-0-1135-4000-350100-057-0000	\$33.00	\$0.62	\$33.62
0100-0332-0-1135-4000-350100-057-0020	\$13.00	\$2.10	\$15.10
0100-0332-0-1135-4000-350100-057-0030	\$18.00	(\$3.22)	\$14.78
0100-0332-0-1135-4000-350100-057-0031	\$18.00	(\$4.05)	\$13.95
0100-0332-0-1135-4000-350200-057-0020	\$6.00	(\$0.18)	\$5.82
0100-0332-0-1135-4000-350200-057-0030	\$0.00	\$0.93	\$0.93
0100-0332-0-1135-4000-350200-057-0031	\$1.00	\$0.03	\$1.03
0100-0332-0-1135-4000-360100-021-0000	\$185.00	(\$103.55)	\$81.45
0100-0332-0-1135-4000-360100-057-0000	\$1,212.00	\$6.32	\$1,218.32
0100-0332-0-1135-4000-360100-057-0020	\$478.00	\$68.79	\$546.79
0100-0332-0-1135-4000-360100-057-0030	\$668.00	(\$132.97)	\$535.03
0100-0332-0-1135-4000-360100-057-0031	\$652.00	(\$146.24)	\$505.76
0100-0332-0-1135-4000-360200-057-0020	\$217.00	(\$5.94)	\$211.06
0100-0332-0-1135-4000-360200-057-0030	\$16.00	\$17.22	\$33.22
0100-0332-0-1135-4000-360200-057-0031	\$33.00	\$4.62	\$37.62
0100-0332-0-1135-4000-430000-021-0000	\$6,662.84	(\$5,825.68)	\$837.16
0100-0332-0-1135-4000-430000-057-0000	\$5,300.00	(\$2,705.02)	\$2,594.98
0100-1100-0-1110-1000-571020-021-0000	\$2,216.25	\$1,607.25	\$3,823.50
0100-1100-0-1110-1000-571020-025-0000	\$1,138.50	\$404.50	\$1,543.00
0100-1100-0-1110-1000-571020-028-0000	\$1,565.00	\$644.00	\$2,209.00
0100-1100-0-1110-1000-571020-030-0000	\$1,861.00	\$212.00	\$2,073.00
0100-1100-0-1110-1000-571030-021-0000	\$228.33	\$1,688.70	\$1,917.03
0100-1100-0-1110-1000-571030-022-0000	\$1,640.14	\$3,254.13	\$4,894.27
0100-1100-0-1110-1000-571030-023-0000	\$0.00	\$2,163.75	\$2,163.75
0100-1100-0-1110-1000-571030-024-0000	\$6,034.06	\$3,573.41	\$9,607.47
0100-1100-0-1110-1000-571030-025-0000	\$609.00	\$2,055.94	\$2,664.94
0100-1100-0-1110-1000-571030-026-0000	\$132.53	\$2,561.22	\$2,693.75
0100-1100-0-1110-1000-571030-027-0000	\$581.60	\$2,985.22	\$3,566.82
0100-1100-0-1110-1000-571030-028-0000	\$899.09	\$2,316.66	\$3,215.75
0100-1100-0-1110-1000-571030-029-0000	\$94.74	\$2,253.76	\$2,348.50
0100-1100-0-1110-1000-571030-030-0000	\$2,645.60	\$1,222.00	\$3,867.60
0100-1100-0-1110-1000-571030-031-0000	\$2,212.68	\$2,381.40	\$4,594.08
0100-1100-0-1110-1000-575030-021-0000	\$1,038.65	\$162.64	\$1,201.29
0100-1100-0-1110-1000-575030-023-0000	\$1,338.04	\$68.80	\$1,406.84
0100-1100-0-1110-1000-575030-024-0000	\$730.17	\$138.45	\$868.62
0100-1100-0-1110-1000-575030-027-0000	\$308.26	\$257.13	\$565.39

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1100-0-1110-1000-580000-021-0000	\$1,280.00	\$1,221.50	\$2,501.50
0100-1100-0-1110-1000-580000-022-0000	\$0.00	\$247.25	\$247.25
0100-1100-0-1110-1000-580000-023-0000	\$0.00	\$107.25	\$107.25
0100-1100-0-1110-1000-580000-024-0000	\$0.00	\$1,870.20	\$1,870.20
0100-1100-0-1110-1000-580000-025-0000	\$0.00	\$1,977.34	\$1,977.34
0100-1100-0-1110-1000-580000-026-0000	\$3,959.00	(\$2,092.75)	\$1,866.25
0100-1100-0-1110-1000-580000-027-0000	\$108.00	(\$0.75)	\$107.25
0100-1100-0-1110-1000-580000-028-0000	\$0.00	\$107.25	\$107.25
0100-1100-0-1110-1000-580000-029-0000	\$0.00	\$107.25	\$107.25
0100-1100-0-1110-1000-580000-031-0000	\$5,816.25	(\$5,709.00)	\$107.25
0100-1100-0-1110-1000-580009-022-0000	\$2,000.00	(\$2,000.00)	\$0.00
0100-1100-0-1110-1000-580009-024-0000	\$0.00	\$800.00	\$800.00
0100-1100-0-1110-1000-580009-028-0000	\$2,000.00	(\$951.00)	\$1,049.00
0100-1100-0-1110-1000-580011-022-0000	\$700.00	(\$1.00)	\$699.00
0100-1100-0-1110-1000-580011-029-0000	\$3,900.00	(\$3,900.00)	\$0.00
0100-1100-0-1110-1000-590030-028-0000	\$0.00	\$9.39	\$9.39
0100-1100-0-1110-1000-650000-024-0000	\$3,927.46	\$6,792.18	\$10,719.64
0100-1100-0-1176-1000-110040-021-0000	\$4,028.00	(\$428.00)	\$3,600.00
0100-1100-0-1176-1000-110040-022-0000	\$0.00	\$300.00	\$300.00
0100-1100-0-1176-1000-110040-023-0000	\$0.00	\$300.00	\$300.00
0100-1100-0-1176-1000-110040-024-0000	\$0.00	\$300.00	\$300.00
0100-1100-0-1176-1000-110040-025-0000	\$0.00	\$300.00	\$300.00
0100-1100-0-1176-1000-110040-026-0000	\$0.00	\$300.00	\$300.00
0100-1100-0-1176-1000-110040-028-0000	\$0.00	\$300.00	\$300.00
0100-1100-0-1176-1000-110040-029-0000	\$0.00	\$300.00	\$300.00
0100-1100-0-1176-1000-110040-030-0000	\$15,000.00	\$3,300.00	\$18,300.00
0100-1100-0-1176-1000-210060-021-0000	\$2,445.00	(\$1,300.87)	\$1,144.13
0100-1100-0-1176-1000-310100-021-0000	\$689.00	(\$73.40)	\$615.60
0100-1100-0-1176-1000-310100-022-0000	\$0.00	\$51.30	\$51.30
0100-1100-0-1176-1000-310100-023-0000	\$0.00	\$51.30	\$51.30
0100-1100-0-1176-1000-310100-024-0000	\$0.00	\$51.30	\$51.30
0100-1100-0-1176-1000-310100-025-0000	\$0.00	\$51.30	\$51.30
0100-1100-0-1176-1000-310100-026-0000	\$0.00	\$51.30	\$51.30
0100-1100-0-1176-1000-310100-027-0000	\$51.00	\$0.30	\$51.30
0100-1100-0-1176-1000-310100-028-0000	\$0.00	\$51.30	\$51.30
0100-1100-0-1176-1000-310100-029-0000	\$0.00	\$51.30	\$51.30
0100-1100-0-1176-1000-310100-030-0000	\$2,565.00	\$564.30	\$3,129.30
0100-1100-0-1176-1000-310100-031-0000	\$2,206.00	(\$0.10)	\$2,205.90
0100-1100-0-1176-1000-320200-021-0000	\$482.00	(\$326.91)	\$155.09
0100-1100-0-1176-1000-330100-021-0000	\$58.00	(\$5.99)	\$52.01
0100-1100-0-1176-1000-330100-022-0000	\$0.00	\$4.34	\$4.34
0100-1100-0-1176-1000-330100-023-0000	\$0.00	\$4.35	\$4.35
0100-1100-0-1176-1000-330100-024-0000	\$0.00	\$4.35	\$4.35
0100-1100-0-1176-1000-330100-025-0000	\$0.00	\$4.27	\$4.27

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1100-0-1176-1000-330100-026-0000	\$0.00	\$4.35	\$4.35
0100-1100-0-1176-1000-330100-027-0000	\$4.00	\$0.35	\$4.35
0100-1100-0-1176-1000-330100-028-0000	\$0.00	\$4.35	\$4.35
0100-1100-0-1176-1000-330100-029-0000	\$4.00	\$0.35	\$4.35
0100-1100-0-1176-1000-330100-030-0000	\$218.00	\$47.39	\$265.39
0100-1100-0-1176-1000-330100-031-0000	\$187.00	(\$0.97)	\$186.03
0100-1100-0-1176-1000-330200-021-0000	\$187.00	(\$99.49)	\$87.51
0100-1100-0-1176-1000-350100-021-0000	\$2.00	(\$0.20)	\$1.80
0100-1100-0-1176-1000-350100-022-0000	\$0.00	\$0.16	\$0.16
0100-1100-0-1176-1000-350100-023-0000	\$0.00	\$0.16	\$0.16
0100-1100-0-1176-1000-350100-024-0000	\$0.00	\$0.15	\$0.15
0100-1100-0-1176-1000-350100-025-0000	\$0.00	\$0.16	\$0.16
0100-1100-0-1176-1000-350100-026-0000	\$0.00	\$0.15	\$0.15
0100-1100-0-1176-1000-350100-027-0000	\$1.00	(\$0.85)	\$0.15
0100-1100-0-1176-1000-350100-028-0000	\$0.00	\$0.15	\$0.15
0100-1100-0-1176-1000-350100-029-0000	\$0.00	\$0.15	\$0.15
0100-1100-0-1176-1000-350100-030-0000	\$8.00	\$1.21	\$9.21
0100-1100-0-1176-1000-350100-031-0000	\$6.00	\$0.53	\$6.53
0100-1100-0-1176-1000-350200-021-0000	\$1.00	(\$0.44)	\$0.56
0100-1100-0-1176-1000-360100-021-0000	\$73.00	(\$7.84)	\$65.16
0100-1100-0-1176-1000-360100-022-0000	\$0.00	\$5.44	\$5.44
0100-1100-0-1176-1000-360100-023-0000	\$0.00	\$5.44	\$5.44
0100-1100-0-1176-1000-360100-024-0000	\$0.00	\$5.43	\$5.43
0100-1100-0-1176-1000-360100-025-0000	\$0.00	\$5.44	\$5.44
0100-1100-0-1176-1000-360100-026-0000	\$0.00	\$5.43	\$5.43
0100-1100-0-1176-1000-360100-027-0000	\$5.00	\$0.43	\$5.43
0100-1100-0-1176-1000-360100-028-0000	\$0.00	\$5.43	\$5.43
0100-1100-0-1176-1000-360100-029-0000	\$5.00	\$0.43	\$5.43
0100-1100-0-1176-1000-360100-030-0000	\$272.00	\$59.29	\$331.29
0100-1100-0-1176-1000-360100-031-0000	\$233.00	\$0.57	\$233.57
0100-1100-0-1176-1000-360200-021-0000	\$44.00	(\$23.29)	\$20.71
0100-1400-0-1110-1000-110000-029-0000	\$1,559,430.00	(\$434,561.99)	\$1,124,868.01
0100-1400-0-1110-1000-110000-030-0000	\$2,071,351.00	(\$8,838.65)	\$2,062,512.35
0100-1400-0-1110-1000-110000-031-0000	\$2,033,358.00	(\$25,973.71)	\$2,007,384.29
0100-1400-0-1110-1000-310100-029-0000	\$266,662.00	(\$74,309.61)	\$192,352.39
0100-1400-0-1110-1000-310100-030-0000	\$354,201.00	(\$1,511.62)	\$352,689.38
0100-1400-0-1110-1000-310100-031-0000	\$347,704.00	(\$759.29)	\$346,944.71
0100-1400-0-1110-1000-330100-029-0000	\$22,612.00	(\$6,366.32)	\$16,245.68
0100-1400-0-1110-1000-330100-030-0000	\$30,035.00	(\$244.34)	\$29,790.66
0100-1400-0-1110-1000-330100-031-0000	\$29,484.00	(\$395.11)	\$29,088.89
0100-1400-0-1110-1000-340100-001-0000	\$870,530.00	(\$870,530.00)	\$0.00
0100-1400-0-1110-1000-340100-029-0000	\$262,771.00	(\$66,681.27)	\$196,089.73
0100-1400-0-1110-1000-340100-030-0000	\$318,286.00	\$2,695.04	\$320,981.04
0100-1400-0-1110-1000-340100-031-0000	\$314,585.00	\$4,738.84	\$319,323.84

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1400-0-1110-1000-350100-029-0000	\$780.00	(\$217.78)	\$562.22
0100-1400-0-1110-1000-350100-030-0000	\$1,036.00	(\$5.12)	\$1,030.88
0100-1400-0-1110-1000-350100-031-0000	\$1,017.00	(\$10.48)	\$1,006.52
0100-1400-0-1110-1000-360100-029-0000	\$28,226.00	(\$7,866.31)	\$20,359.69
0100-1400-0-1110-1000-360100-030-0000	\$37,491.00	(\$160.54)	\$37,330.46
0100-1400-0-1110-1000-360100-031-0000	\$36,804.00	(\$359.74)	\$36,444.26
0100-3010-0-0000-2140-190000-005-0000	\$955,260.00	(\$66,581.41)	\$888,678.59
0100-3010-0-0000-2140-190040-005-0000	\$5,071.60	\$900.00	\$5,971.60
0100-3010-0-0000-2140-310100-005-0000	\$164,220.00	(\$11,235.19)	\$152,984.81
0100-3010-0-0000-2140-330100-005-0000	\$13,925.00	(\$1,010.57)	\$12,914.43
0100-3010-0-0000-2140-340100-005-0000	\$133,236.00	(\$14,985.60)	\$118,250.40
0100-3010-0-0000-2140-350100-005-0000	\$480.00	(\$32.63)	\$447.37
0100-3010-0-0000-2140-360100-005-0000	\$17,383.00	(\$1,170.86)	\$16,212.14
0100-3010-0-0000-2140-520003-005-0000	\$3,259.61	\$1,076.82	\$4,336.43
0100-3010-0-0000-2150-130000-005-0000	\$72,515.00	(\$0.92)	\$72,514.08
0100-3010-0-0000-2150-240000-005-0000	\$61,583.00	\$1.00	\$61,584.00
0100-0332-0-0000-2140-330100-055-0000	\$2,103.00	\$0.18	\$2,103.18
0100-0332-0-0000-2140-330200-051-0000	\$5,194.00	(\$259.42)	\$4,934.58
0100-0332-0-0000-2140-340100-055-0000	\$14,804.00	\$0.55	\$14,804.55
0100-0332-0-0000-2140-340200-051-0000	\$12,514.00	(\$0.73)	\$12,513.27
0100-0332-0-0000-2140-350100-055-0000	\$73.00	\$0.53	\$73.53
0100-0332-0-0000-2140-350200-051-0000	\$34.00	\$0.56	\$34.56
0100-0332-0-0000-2140-360100-055-0000	\$2,625.00	\$37.96	\$2,662.96
0100-0332-0-0000-2140-360200-051-0000	\$1,229.00	\$20.32	\$1,249.32
0100-0332-0-0000-2140-420000-051-0000	\$2,250.00	(\$2,211.44)	\$38.56
0100-0332-0-0000-2140-430000-051-0000	\$3,740.00	(\$306.41)	\$3,433.59
0100-0332-0-0000-2140-430000-055-0000	\$1,000.00	(\$855.24)	\$144.76
0100-0332-0-0000-2140-430021-051-0000	\$400.00	(\$203.93)	\$196.07
0100-0332-0-0000-2140-520003-005-0000	\$245.00	(\$245.00)	\$0.00
0100-0332-0-0000-2140-520003-051-0000	\$2,186.00	(\$1,580.25)	\$605.75
0100-0332-0-0000-2140-520003-055-0000	\$750.00	\$283.62	\$1,033.62
0100-0332-0-0000-2140-560000-051-0000	\$1,000.00	(\$375.93)	\$624.07
0100-0332-0-0000-2140-571005-051-0000	\$327.15	\$60.00	\$387.15
0100-0332-0-0000-2140-571040-051-0000	\$10.50	\$1.80	\$12.30
0100-0332-0-0000-2140-575030-051-0000	\$120.58	\$30.00	\$150.58
0100-0332-0-0000-2140-580000-051-0000	\$2,800.00	(\$1,200.00)	\$1,600.00
0100-0332-0-0000-2140-580009-051-0000	\$2,600.00	(\$2,600.00)	\$0.00
0100-0332-0-0000-2140-580011-051-0000	\$60.00	(\$1.00)	\$59.00
0100-0332-0-0000-2150-130000-005-0000	\$72,515.00	(\$1.04)	\$72,513.96
0100-0332-0-0000-2150-310100-005-0000	\$12,400.00	(\$0.16)	\$12,399.84
0100-0332-0-0000-2150-320200-053-0000	\$13,390.00	(\$0.28)	\$13,389.72
0100-0332-0-0000-2150-330100-005-0000	\$1,051.00	(\$10.64)	\$1,040.36
0100-0332-0-0000-2150-330200-053-0000	\$5,194.00	(\$561.52)	\$4,632.48
0100-0332-0-0000-2150-340100-005-0000	\$7,402.00	\$0.26	\$7,402.26

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2150-340200-053-0000	\$12,514.00	(\$0.73)	\$12,513.27
0100-0332-0-0000-2150-350100-005-0000	\$36.00	\$0.42	\$36.42
0100-0332-0-0000-2150-350200-053-0000	\$34.00	(\$0.04)	\$33.96
0100-0332-0-0000-2150-360100-005-0000	\$1,313.00	\$6.34	\$1,319.34
0100-0332-0-0000-2150-360200-053-0000	\$1,229.00	(\$0.08)	\$1,228.92
0100-0332-0-0000-2150-430000-005-0000	\$2,637.00	(\$2,349.10)	\$287.90
0100-0332-0-0000-2150-560000-005-0000	\$1,000.00	(\$819.69)	\$180.31
0100-0332-0-0000-2150-575030-005-0000	\$22.85	\$5.00	\$27.85
0100-0332-0-0000-2420-220000-020-0000	\$311,460.00	(\$6,273.52)	\$305,186.48
0100-0332-0-0000-2420-220000-056-0000	\$53,198.00	(\$2.00)	\$53,196.00
0100-0332-0-0000-2420-220020-021-0000	\$11,188.00	(\$5,076.31)	\$6,111.69
0100-0332-0-0000-2420-220020-022-0000	\$34.00	(\$0.86)	\$33.14
0100-0332-0-0000-2420-220020-022-1111	\$0.00	\$242.92	\$242.92
0100-0332-0-0000-2420-220020-023-0000	\$356.00	(\$0.95)	\$355.05
0100-0332-0-0000-2420-220020-023-1111	\$0.00	\$144.65	\$144.65
0100-0332-0-0000-2420-220020-024-0000	\$134.00	(\$0.60)	\$133.40
0100-0332-0-0000-2420-220020-024-1111	\$0.00	\$159.50	\$159.50
0100-0332-0-0000-2420-220020-025-0000	\$71.00	(\$0.86)	\$70.14
0100-0332-0-0000-2420-220020-025-1111	\$0.00	\$160.88	\$160.88
0100-0332-0-0000-2420-220020-026-1111	\$0.00	\$137.78	\$137.78
0100-0332-0-0000-2420-220020-027-1111	\$0.00	\$159.50	\$159.50
0100-0332-0-0000-2420-220020-028-1111	\$0.00	\$172.15	\$172.15
0100-0332-0-0000-2420-220020-029-0000	\$25.00	(\$0.15)	\$24.85
0100-0332-0-0000-2420-220020-029-1111	\$0.00	\$171.05	\$171.05
0100-0332-0-0000-2420-220020-030-0000	\$575.00	(\$0.80)	\$574.20
0100-0332-0-0000-2420-220020-030-1111	\$0.00	\$159.50	\$159.50
0100-0332-0-0000-2420-220020-031-0000	\$235.00	\$4,977.10	\$5,212.10
0100-0332-0-0000-2420-240000-061-0000	\$491,921.00	\$7.00	\$491,928.00
0100-0332-0-0000-2420-240020-061-0000	\$3,714.00	\$0.24	\$3,714.24
0100-0332-0-0000-2420-240020-061-1111	\$29,341.00	(\$24,584.41)	\$4,756.59
0100-0332-0-0000-2420-320200-020-0000	\$61,423.00	(\$1,237.10)	\$60,185.90
0100-0332-0-0000-2420-320200-021-0000	\$2,206.00	(\$2,202.73)	\$3.27
0100-0332-0-0000-2420-320200-022-0000	\$7.00	(\$0.46)	\$6.54
0100-0332-0-0000-2420-320200-022-1111	\$0.00	\$15.25	\$15.25
0100-0332-0-0000-2420-320200-023-0000	\$70.00	(\$4.65)	\$65.35
0100-3010-0-0000-2150-240020-005-0000	\$1,167.04	(\$1.00)	\$1,166.04
0100-3010-0-0000-2150-310100-005-0000	\$12,400.00	(\$0.16)	\$12,399.84
0100-3010-0-0000-2150-320200-005-0000	\$12,375.00	(\$230.04)	\$12,144.96
0100-3010-0-0000-2150-330100-005-0000	\$1,051.00	(\$10.64)	\$1,040.36
0100-3010-0-0000-2150-330200-005-0000	\$4,800.00	(\$561.14)	\$4,238.86
0100-3010-0-0000-2150-340100-005-0000	\$7,402.00	\$0.29	\$7,402.29
0100-3010-0-0000-2150-340200-005-0000	\$12,514.00	(\$0.73)	\$12,513.27
0100-3010-0-0000-2150-350100-005-0000	\$36.00	\$0.42	\$36.42
0100-3010-0-0000-2150-350200-005-0000	\$31.00	\$0.42	\$31.42

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3010-0-0000-2150-360100-005-0000	\$1,313.00	\$6.34	\$1,319.34
0100-3010-0-0000-2150-360200-005-0000	\$1,136.00	(\$0.21)	\$1,135.79
0100-3010-0-0000-2150-430000-005-0000	\$1,202.44	\$513.91	\$1,716.35
0100-3010-0-0000-2150-520003-005-0000	\$2,000.00	(\$1,625.00)	\$375.00
0100-3010-0-0000-2150-571030-005-0000	\$0.00	\$186.90	\$186.90
0100-3010-0-0000-2150-571040-005-0000	\$1.30	\$248.15	\$249.45
0100-3010-0-0000-2495-571030-005-0000	\$2,907.00	\$771.00	\$3,678.00
0100-3010-0-0000-2495-571040-005-0000	\$0.50	\$24.60	\$25.10
0100-3010-0-0000-2495-580011-005-0000	\$34,128.00	(\$12,718.67)	\$21,409.33
0100-3010-0-0000-7210-731000-000-0000	\$84,000.00	(\$6,000.00)	\$78,000.00
0100-3010-0-1110-1000-430000-005-0167	\$15,983.52	\$143.70	\$16,127.22
0100-3010-0-1110-1000-580000-005-0167	\$383.28	(\$0.15)	\$383.13
0100-3010-0-1110-1000-580011-005-0000	\$118,640.00	(\$5,203.80)	\$113,436.20
0100-3150-0-0000-2495-290030-023-0000	\$253.30	\$112.50	\$365.80
0100-3150-0-0000-2495-320200-023-0000	\$14.70	\$16.27	\$30.97
0100-3150-0-0000-2495-330200-023-0000	\$19.39	\$8.62	\$28.01
0100-3150-0-0000-2495-350200-023-0000	\$0.15	\$0.06	\$0.21
0100-3150-0-0000-2495-360200-023-0000	\$4.58	\$2.03	\$6.61
0100-3150-0-0000-2495-430000-031-0000	\$1,484.11	(\$558.14)	\$925.97
0100-3150-0-0000-2495-571005-027-0000	\$166.70	\$12.00	\$178.70
0100-3150-0-0000-2495-571030-028-0000	\$0.00	\$36.24	\$36.24
0100-3150-0-0000-2495-571030-031-0000	\$0.00	\$36.00	\$36.00
0100-3150-0-0000-2700-520000-023-0000	\$715.00	(\$350.00)	\$365.00
0100-3150-0-0000-3130-520000-023-0000	\$454.00	(\$175.00)	\$279.00
0100-3150-0-0000-7210-731000-000-0000	\$32,000.00	\$2,000.00	\$34,000.00
0100-3150-0-1110-1000-110040-021-0000	\$0.00	\$2,908.60	\$2,908.60
0100-3150-0-1110-1000-110040-022-0000	\$12,998.46	\$900.00	\$13,898.46
0100-3150-0-1110-1000-110040-023-0000	\$5,580.09	\$1,108.60	\$6,688.69
0100-3150-0-1110-1000-110040-024-0000	\$8,096.32	\$1,800.00	\$9,896.32
0100-3150-0-1110-1000-110040-025-0000	\$9,778.21	\$1,395.43	\$11,173.64
0100-3150-0-1110-1000-110040-026-0000	\$8,291.90	\$1,800.00	\$10,091.90
0100-3150-0-1110-1000-110040-027-0000	\$4,432.74	\$900.00	\$5,332.74
0100-3150-0-1110-1000-110040-028-0000	\$6,453.59	\$900.00	\$7,353.59
0100-3150-0-1110-1000-210000-024-0000	\$26,776.00	(\$13,326.94)	\$13,449.06
0100-3150-0-1110-1000-210000-028-0000	\$26,711.00	(\$1,639.93)	\$25,071.07
0100-3150-0-1110-1000-210010-028-0000	\$472.68	\$2,163.42	\$2,636.10
0100-3150-0-1110-1000-210040-028-0000	\$1,718.04	\$22.09	\$1,740.13
0100-3150-0-1110-1000-310100-021-0000	\$385.62	\$497.38	\$883.00
0100-3150-0-1110-1000-310100-022-0000	\$2,222.73	\$153.90	\$2,376.63
0100-3150-0-1110-1000-310100-023-0000	\$1,029.44	\$189.58	\$1,219.02
0100-3150-0-1110-1000-310100-024-0000	\$1,384.47	\$307.80	\$1,692.27
0100-3150-0-1110-1000-310100-025-0000	\$1,803.74	\$238.62	\$2,042.36
0100-3150-0-1110-1000-310100-026-0000	\$1,907.02	\$307.80	\$2,214.82
0100-3150-0-1110-1000-310100-027-0000	\$842.65	\$153.90	\$996.55

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-1110-1000-310100-028-0000	\$1,192.23	\$153.90	\$1,346.13
0100-3150-0-1110-1000-320200-022-0000	\$279.00	(\$157.55)	\$121.45
0100-3150-0-1110-1000-320200-024-0000	\$5,280.00	(\$5,280.00)	\$0.00
0100-3150-0-1110-1000-320200-028-0000	\$5,700.00	(\$5,014.49)	\$685.51
0100-3150-0-1110-1000-320200-031-0000	\$306.00	(\$115.62)	\$190.38
0100-3150-0-1110-1000-330100-021-0000	\$68.39	\$42.18	\$110.57
0100-3150-0-1110-1000-330100-022-0000	\$188.45	\$13.05	\$201.50
0100-3150-0-1110-1000-330100-023-0000	\$94.71	\$16.00	\$110.71
0100-3150-0-1110-1000-330100-024-0000	\$117.99	\$26.10	\$144.09
0100-3150-0-1110-1000-330100-025-0000	\$172.08	\$19.92	\$192.00
0100-3150-0-1110-1000-330100-026-0000	\$207.87	\$26.10	\$233.97
0100-3150-0-1110-1000-330100-027-0000	\$116.47	\$13.06	\$129.53
0100-3150-0-1110-1000-330100-028-0000	\$118.04	\$13.05	\$131.09
0100-3150-0-1110-1000-330200-022-0000	\$108.00	(\$2.14)	\$105.86
0100-3150-0-1110-1000-330200-024-0000	\$2,048.00	(\$1,019.12)	\$1,028.88
0100-3150-0-1110-1000-330200-028-0000	\$2,211.00	\$41.63	\$2,252.63
0100-3150-0-1110-1000-330200-031-0000	\$119.00	(\$0.31)	\$118.69
0100-3150-0-1110-1000-350100-021-0000	\$1.77	\$1.46	\$3.23
0100-3150-0-1110-1000-350100-022-0000	\$6.51	\$0.45	\$6.96
0100-3150-0-1110-1000-350100-023-0000	\$3.08	\$0.55	\$3.63
0100-3150-0-1110-1000-350100-024-0000	\$4.06	\$0.90	\$4.96
0100-3150-0-1110-1000-350100-025-0000	\$5.80	\$0.71	\$6.51
0100-3150-0-1110-1000-350100-026-0000	\$6.26	\$0.90	\$7.16
0100-3150-0-1110-1000-350100-027-0000	\$3.18	\$0.46	\$3.64
0100-3150-0-1110-1000-350100-028-0000	\$3.84	\$0.46	\$4.30
0100-3150-0-1110-1000-350200-022-0000	\$1.00	(\$0.29)	\$0.71
0100-3150-0-1110-1000-350200-024-0000	\$13.00	(\$6.25)	\$6.75
0100-3150-0-1110-1000-350200-028-0000	\$14.00	\$0.82	\$14.82
0100-3150-0-1110-1000-350200-031-0000	\$1.00	(\$0.23)	\$0.77
0100-3150-0-1110-1000-360100-021-0000	\$59.73	\$52.64	\$112.37
0100-3150-0-1110-1000-360100-022-0000	\$235.30	\$16.29	\$251.59
0100-3150-0-1110-1000-360100-023-0000	\$110.96	\$20.07	\$131.03
0100-3150-0-1110-1000-360100-024-0000	\$147.55	\$32.58	\$180.13
0100-3150-0-1110-1000-360100-025-0000	\$206.89	\$25.27	\$232.16
0100-3150-0-1110-1000-360100-026-0000	\$221.80	\$32.58	\$254.38
0100-3150-0-1110-1000-360100-027-0000	\$112.10	\$16.30	\$128.40
0100-3150-0-1110-1000-360100-028-0000	\$136.16	\$16.30	\$152.46
0100-3150-0-1110-1000-360200-022-0000	\$26.00	(\$0.40)	\$25.60
0100-3150-0-1110-1000-360200-024-0000	\$485.00	(\$241.55)	\$243.45
0100-3150-0-1110-1000-360200-028-0000	\$523.00	\$10.00	\$533.00
0100-3150-0-1110-1000-360200-031-0000	\$28.00	\$0.09	\$28.09
0100-3150-0-1110-1000-420000-022-0000	\$20,198.63	(\$132.04)	\$20,066.59
0100-3150-0-1110-1000-420000-023-0000	\$7,303.90	(\$832.96)	\$6,470.94
0100-3150-0-1110-1000-420000-025-0000	\$9,919.46	\$4.23	\$9,923.69

ResolutionNo. 08-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-1110-1000-420000-026-0000	\$13,093.02	(\$109.70)	\$12,983.32
0100-3150-0-1110-1000-420000-027-0000	\$4,300.62	(\$175.18)	\$4,125.44
0100-3150-0-1110-1000-420000-029-0000	\$4,548.82	(\$567.42)	\$3,981.40
0100-3150-0-1110-1000-420000-031-0000	\$6,913.63	(\$536.25)	\$6,377.38
0100-3150-0-1110-1000-430000-022-0000	\$17,713.54	(\$49.39)	\$17,664.15
0100-3150-0-1110-1000-430000-024-0000	\$16,172.53	(\$137.62)	\$16,034.91
0100-3150-0-1110-1000-430000-026-0000	\$39,778.72	(\$117.30)	\$39,661.42
0100-3150-0-1110-1000-430000-029-0000	\$11,413.45	\$178.65	\$11,592.10
0100-3150-0-1110-1000-430000-031-0000	\$26,033.05	(\$600.06)	\$25,432.99
0100-3150-0-1110-1000-520000-025-0000	\$1,504.00	\$350.00	\$1,854.00
0100-3150-0-1110-1000-520000-030-0000	\$10,320.46	(\$367.46)	\$9,953.00
0100-3150-0-1110-1000-571020-026-0000	\$0.00	\$1,422.00	\$1,422.00
0100-3150-0-1110-1000-571020-030-0000	\$0.00	\$197.88	\$197.88
0100-3150-0-1110-1000-571030-024-0000	\$0.00	\$45.84	\$45.84
0100-3150-0-1110-1000-580009-021-0000	\$24,747.00	(\$3,000.00)	\$21,747.00
0100-3150-0-1110-1000-580009-026-0000	\$1,575.00	(\$1,575.00)	\$0.00
0100-3150-0-1110-1000-580009-027-0000	\$2,599.00	(\$2,599.00)	\$0.00
0100-3150-0-1110-1000-580011-021-0000	\$9,784.00	\$87.15	\$9,871.15
0100-3150-0-1110-1000-580011-022-0000	\$19,838.00	(\$93.15)	\$19,744.85
0100-3150-0-1110-1000-580011-023-0000	\$16,270.00	(\$2,503.93)	\$13,766.07
0100-3150-0-1110-1000-580011-024-0000	\$28,000.00	(\$1,784.75)	\$26,215.25
0100-3150-0-1110-1000-580011-025-0000	\$7,000.00	(\$755.05)	\$6,244.95
0100-3150-0-1110-1000-580011-026-0000	\$15,599.00	(\$256.75)	\$15,342.25
0100-3150-0-1110-1000-580011-027-0000	\$12,592.00	\$835.75	\$13,427.75
0100-3150-0-1110-1000-580011-028-0000	\$8,000.00	(\$601.15)	\$7,398.85
0100-3150-0-1110-1000-580011-029-0000	\$12,300.00	(\$5,330.85)	\$6,969.15
0100-3150-0-1110-1000-580011-030-0000	\$26,206.00	(\$6,456.73)	\$19,749.27
0100-3150-0-1110-1000-580011-031-0000	\$18,897.00	(\$90.00)	\$18,807.00
0100-3182-0-3550-1000-430000-038-0000	\$9,281.60	(\$749.13)	\$8,532.47
0100-3182-0-3550-1000-571020-038-0000	\$361.00	\$160.25	\$521.25
0100-3182-0-3550-1000-580009-038-0000	\$12,900.12	(\$2,500.05)	\$10,400.07
0100-3210-0-0000-2700-430000-020-0000	\$0.00	\$1,916.56	\$1,916.56
0100-3210-0-0000-3140-430000-062-0000	\$0.00	\$3,699.71	\$3,699.71
0100-3210-0-0000-8200-430000-016-0000	\$0.00	\$6,724.90	\$6,724.90
0100-3220-0-1110-1000-430000-050-0000	\$0.00	\$286,012.70	\$286,012.70
0100-3220-0-1110-1000-571030-053-1111	\$0.00	\$91,040.70	\$91,040.70
0100-3310-0-5770-1110-210000-039-0000	\$163,860.00	\$2,060.92	\$165,920.92
0100-3310-0-5770-1110-320200-039-0000	\$32,315.00	\$406.48	\$32,721.48
0100-3310-0-5770-1110-330200-039-0000	\$12,535.00	\$158.03	\$12,693.03
0100-3310-0-5770-1110-340200-039-0000	\$9,303.00	(\$108.50)	\$9,194.50
0100-3310-0-5770-1110-350200-039-0000	\$82.00	\$0.83	\$82.83
0100-3310-0-5770-1110-360200-039-0000	\$2,966.00	\$37.11	\$3,003.11
0100-3310-0-5770-7210-731000-000-0000	\$7,884.00	(\$4,587.87)	\$3,296.13
0100-3311-0-5770-9200-714221-039-0000	\$638.00	(\$556.00)	\$82.00

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3327-0-5771-3120-120000-039-0000	\$52,173.00	(\$2,606.38)	\$49,566.62
0100-3327-0-5771-3120-310100-039-0000	\$8,922.00	(\$445.99)	\$8,476.01
0100-3327-0-5771-3120-330100-039-0000	\$757.00	(\$40.05)	\$716.95
0100-3327-0-5771-3120-340100-039-0000	\$3,443.00	\$3,139.13	\$6,582.13
0100-3327-0-5771-3120-350100-039-0000	\$26.00	(\$1.24)	\$24.76
0100-3327-0-5771-3120-360100-039-0000	\$944.00	(\$46.88)	\$897.12
0100-3327-0-5771-7210-731000-000-0000	\$1,915.00	(\$1,666.59)	\$248.41
0100-4035-0-0000-2140-190000-005-0000	\$145,029.00	(\$0.96)	\$145,028.04
0100-4035-0-0000-2140-310100-005-0000	\$24,969.00	\$0.09	\$24,969.09
0100-4035-0-0000-2140-330100-005-0000	\$2,117.00	(\$55.25)	\$2,061.75
0100-4035-0-0000-2140-340100-005-0000	\$14,804.00	\$0.55	\$14,804.55
0100-4035-0-0000-2140-350100-005-0000	\$73.00	\$0.37	\$73.37
0100-4035-0-0000-2140-360100-005-0000	\$2,643.00	\$13.49	\$2,656.49
0100-4035-0-0000-2140-420000-005-0000	\$0.00	\$1,391.64	\$1,391.64
0100-4035-0-0000-2140-520003-005-0000	\$656.75	\$375.00	\$1,031.75
0100-4035-0-0000-3120-520000-005-0000	\$552.00	(\$34.00)	\$518.00
0100-4035-0-0000-3130-520000-005-0000	\$3,503.76	(\$51.00)	\$3,452.76
0100-4035-0-1110-1000-520000-040-0000	\$2,507.05	(\$499.11)	\$2,007.94
0100-4035-0-1110-1000-580009-005-0000	\$27,253.00	(\$6,000.00)	\$21,253.00
0100-4035-0-5770-1120-520000-005-0000	\$552.00	(\$34.00)	\$518.00
0100-4203-0-0000-2495-290030-005-0000	\$4,184.53	\$542.28	\$4,726.81
0100-4203-0-0000-2495-320200-005-0000	\$306.89	\$35.49	\$342.38
0100-4203-0-0000-2495-330200-005-0000	\$630.66	\$41.49	\$672.15
0100-4203-0-0000-2495-350200-005-0000	\$4.26	\$0.27	\$4.53
0100-4203-0-0000-2495-360200-005-0000	\$152.87	\$9.79	\$162.66
0100-4203-0-0000-2495-420000-005-0000	\$10,790.66	\$0.27	\$10,790.93
0100-4203-0-0000-2495-571005-005-0000	\$187.10	\$74.50	\$261.60
0100-4203-0-0000-2495-580009-005-0000	\$15,989.97	(\$1,389.56)	\$14,600.41
0100-4203-0-1110-1000-110040-005-0000	\$66,087.14	(\$573.66)	\$65,513.48
0100-4203-0-1110-1000-110040-005-2495	\$912.63	\$573.66	\$1,486.29
0100-4203-0-1110-1000-310100-005-0000	\$11,319.71	(\$98.09)	\$11,221.62
0100-4203-0-1110-1000-310100-005-2495	\$156.06	\$98.09	\$254.15
0100-4203-0-1110-1000-330100-005-0000	\$964.78	(\$8.32)	\$956.46
0100-4203-0-1110-1000-330100-005-2495	\$13.23	\$8.32	\$21.55
0100-4203-0-1110-1000-350100-005-0000	\$33.22	(\$0.29)	\$32.93
0100-4203-0-1110-1000-350100-005-2495	\$0.46	\$0.29	\$0.75
0100-4203-0-1110-1000-360100-005-0000	\$1,200.07	(\$10.38)	\$1,189.69
0100-4203-0-1110-1000-360100-005-2495	\$16.52	\$10.38	\$26.90
0100-4203-0-1110-1000-430000-005-0000	\$11,178.25	\$168.57	\$11,346.82
0100-5640-0-0000-3120-430000-062-0000	\$7,997.01	(\$3,796.03)	\$4,200.98
0100-5640-0-0000-3130-571030-062-0000	\$154.73	\$97.51	\$252.24
0100-5640-0-0000-3140-520000-062-0000	\$6,927.76	(\$650.00)	\$6,277.76
0100-5640-0-0000-3140-571005-062-0000	\$64.40	\$3.60	\$68.00
0100-5640-0-1110-1000-571030-062-0000	\$3,014.50	\$316.40	\$3,330.90

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-5640-0-3550-1000-430000-062-0000	\$0.00	\$336.72	\$336.72
0100-6010-0-1110-4000-220000-021-0000	\$133,249.00	(\$545.79)	\$132,703.21
0100-6010-0-1110-4000-220000-022-0000	\$137,401.00	(\$6,653.20)	\$130,747.80
0100-6010-0-1110-4000-220000-023-0000	\$123,994.00	(\$4,454.53)	\$119,539.47
0100-6010-0-1110-4000-220000-024-0000	\$140,625.00	(\$11,985.33)	\$128,639.67
0100-6010-0-1110-4000-220000-025-0000	\$137,289.00	(\$10,744.15)	\$126,544.85
0100-6010-0-1110-4000-220000-026-0000	\$125,742.00	(\$275.10)	\$125,466.90
0100-6010-0-1110-4000-220000-027-0000	\$117,975.00	\$13,096.99	\$131,071.99
0100-6010-0-1110-4000-220000-028-0000	\$135,541.00	(\$2,306.99)	\$133,234.01
0100-6010-0-1110-4000-220000-029-0000	\$114,189.00	(\$4,765.93)	\$109,423.07
0100-6010-0-1110-4000-220010-021-0000	\$2,628.00	\$72.42	\$2,700.42
0100-6010-0-1110-4000-220010-022-0000	\$14,580.00	\$210.89	\$14,790.89
0100-6010-0-1110-4000-220010-023-0000	\$9,573.00	(\$227.69)	\$9,345.31
0100-6010-0-1110-4000-220010-024-0000	\$5,732.00	\$72.21	\$5,804.21
0100-6010-0-1110-4000-220010-025-0000	\$12,471.00	\$145.21	\$12,616.21
0100-6010-0-1110-4000-220010-026-0000	\$3,012.00	\$56.11	\$3,068.11
0100-6010-0-1110-4000-220010-027-0000	\$9,578.00	\$4,628.95	\$14,206.95
0100-6010-0-1110-4000-220010-028-0000	\$4,174.00	(\$0.16)	\$4,173.84
0100-6010-0-1110-4000-220010-029-0000	\$8,636.00	(\$73.33)	\$8,562.67
0100-6010-0-1110-4000-220020-021-0000	\$2,891.00	(\$0.76)	\$2,890.24
0100-6010-0-1110-4000-220020-022-0000	\$4,211.00	(\$0.67)	\$4,210.33
0100-6010-0-1110-4000-220020-022-1111	\$0.00	\$27.20	\$27.20
0100-6010-0-1110-4000-220020-023-0000	\$3,975.00	(\$0.44)	\$3,974.56
0100-6010-0-1110-4000-220020-023-1111	\$0.00	\$9.14	\$9.14
0100-6010-0-1110-4000-220020-024-0000	\$5,886.00	\$15.24	\$5,901.24
0100-6010-0-1110-4000-220020-024-1111	\$0.00	\$41.34	\$41.34
0100-6010-0-1110-4000-220020-025-0000	\$4,417.00	(\$0.33)	\$4,416.67
0100-6010-0-1110-4000-220020-025-1111	\$0.00	\$19.15	\$19.15
0100-6010-0-1110-4000-220020-026-0000	\$4,246.00	(\$0.52)	\$4,245.48
0100-6010-0-1110-4000-220020-026-1111	\$0.00	\$11.14	\$11.14
0100-6010-0-1110-4000-220020-027-0000	\$2,100.00	(\$0.22)	\$2,099.78
0100-6010-0-1110-4000-220020-027-1111	\$0.00	\$61.18	\$61.18
0100-6010-0-1110-4000-220020-028-0000	\$5,165.00	(\$0.07)	\$5,164.93
0100-6010-0-1110-4000-220020-028-1111	\$0.00	\$8.24	\$8.24
0100-6010-0-1110-4000-220020-029-0000	\$6,305.00	(\$0.90)	\$6,304.10
0100-6010-0-1110-4000-220020-029-1111	\$0.00	\$5.42	\$5.42
0100-6010-0-1110-4000-310200-022-0000	\$0.00	\$2,980.88	\$2,980.88
0100-6010-0-1110-4000-310200-025-0000	\$0.00	\$9.69	\$9.69
0100-6010-0-1110-4000-310200-026-0000	\$0.00	\$12.46	\$12.46
0100-6010-0-1110-4000-320200-021-0000	\$27,366.00	(\$780.33)	\$26,585.67
0100-6010-0-1110-4000-320200-022-0000	\$30,803.00	(\$7,413.61)	\$23,389.39
0100-6010-0-1110-4000-320200-023-0000	\$27,125.00	(\$2,366.09)	\$24,758.91
0100-6010-0-1110-4000-320200-024-0000	\$30,024.00	(\$3,820.47)	\$26,203.53
0100-6010-0-1110-4000-320200-025-0000	\$30,405.00	(\$4,379.97)	\$26,025.03

Pending Budget Revision
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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-6010-0-1110-4000-320200-026-0000	\$26,229.00	(\$621.77)	\$25,607.23
0100-6010-0-1110-4000-320200-027-0000	\$25,569.00	\$982.99	\$26,551.99
0100-6010-0-1110-4000-320200-028-0000	\$28,572.00	(\$1,498.68)	\$27,073.32
0100-0332-0-1135-4000-430000-057-0030	\$22,000.00	(\$13,705.06)	\$8,294.94
0100-0332-0-1135-4000-430000-057-0031	\$22,000.00	(\$13,819.91)	\$8,180.09
0100-0332-0-1135-4000-440000-057-0030	\$0.00	\$1,161.51	\$1,161.51
0100-0332-0-1135-4000-440000-057-0031	\$0.00	\$1,161.50	\$1,161.50
0100-0332-0-1135-4000-520003-057-0030	\$425.00	(\$425.00)	\$0.00
0100-0332-0-1135-4000-520003-057-0031	\$425.00	(\$425.00)	\$0.00
0100-0332-0-1135-4000-571005-057-0030	\$0.00	\$84.00	\$84.00
0100-0332-0-1135-4000-571020-021-0000	\$819.25	\$265.50	\$1,084.75
0100-0332-0-1135-4000-575030-057-0000	\$0.00	\$480.00	\$480.00
0100-0332-0-1135-4000-580000-057-0000	\$1,460.00	(\$1,402.20)	\$57.80
0100-0332-0-1135-4000-580000-057-0030	\$0.00	\$955.00	\$955.00
0100-0332-0-1135-4000-580000-057-0031	\$0.00	\$955.00	\$955.00
0100-0332-0-1135-4000-580009-057-0000	\$20,854.00	(\$5,005.25)	\$15,848.75
0100-0332-0-1135-4000-650000-057-0030	\$7,692.24	(\$7,692.24)	\$0.00
0100-0332-0-1135-4000-650000-057-0031	\$7,692.24	(\$7,692.24)	\$0.00
0100-0332-0-1156-1000-110000-020-0000	\$386,699.00	(\$0.38)	\$386,698.62
0100-0332-0-1156-1000-110040-020-0031	\$0.00	\$2,242.46	\$2,242.46
0100-0332-0-1156-1000-310100-020-0000	\$66,126.00	(\$0.49)	\$66,125.51
0100-0332-0-1156-1000-310100-020-0031	\$0.00	\$383.46	\$383.46
0100-0332-0-1156-1000-320200-075-0000	\$1,519.00	(\$1,519.00)	\$0.00
0100-0332-0-1156-1000-330100-020-0000	\$5,607.00	\$0.10	\$5,607.10
0100-0332-0-1156-1000-330100-020-0031	\$0.00	\$32.52	\$32.52
0100-0332-0-1156-1000-330200-075-0000	\$589.00	\$0.05	\$589.05
0100-0332-0-1156-1000-340100-020-0000	\$70,319.00	\$782.02	\$71,101.02
0100-0332-0-1156-1000-350100-020-0000	\$193.00	\$0.49	\$193.49
0100-0332-0-1156-1000-350100-020-0031	\$0.00	\$1.12	\$1.12
0100-0332-0-1156-1000-350200-075-0000	\$4.00	(\$0.15)	\$3.85
0100-0332-0-1156-1000-360100-020-0000	\$6,999.00	\$0.08	\$6,999.08
0100-0332-0-1156-1000-360100-020-0031	\$0.00	\$40.58	\$40.58
0100-0332-0-1156-1000-360200-075-0000	\$139.00	\$0.37	\$139.37
0100-0332-0-1156-1000-420000-075-0021	\$2,050.00	(\$1,648.10)	\$401.90
0100-0332-0-1156-1000-420000-075-0025	\$0.00	(\$10.00)	(\$10.00)
0100-0332-0-1156-1000-420000-075-0030	\$1,010.00	(\$867.50)	\$142.50
0100-0332-0-1156-1000-420000-075-0031	\$3,192.00	(\$0.97)	\$3,191.03
0100-0332-0-1156-1000-430000-075-0021	\$8,424.00	(\$7,966.20)	\$457.80
0100-0332-0-1156-1000-430000-075-0030	\$9,188.00	(\$3,160.45)	\$6,027.55
0100-0332-0-1156-1000-430000-075-0031	\$5,973.00	(\$44.23)	\$5,928.77
0100-0332-0-1156-1000-440000-075-0021	\$2,494.00	(\$1,850.69)	\$643.31
0100-0332-0-1156-1000-440000-075-0030	\$4,914.00	(\$4,914.00)	\$0.00
0100-0332-0-1156-1000-520003-075-0021	\$457.00	(\$457.00)	\$0.00
0100-0332-0-1156-1000-520003-075-0030	\$725.00	(\$523.11)	\$201.89

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1156-1000-520003-075-0031	\$495.00	(\$464.38)	\$30.62
0100-0332-0-1156-1000-560000-075-0021	\$3,535.00	(\$2,798.32)	\$736.68
0100-0332-0-1156-1000-560000-075-0030	\$8,800.00	(\$6.77)	\$8,793.23
0100-0332-0-1156-1000-560000-075-0031	\$8,910.00	(\$174.29)	\$8,735.71
0100-0332-0-1156-1000-571020-075-0030	\$1,882.13	\$3,638.00	\$5,520.13
0100-0332-0-1156-1000-571020-075-0031	\$1,418.87	\$3,564.00	\$4,982.87
0100-0332-0-1156-1000-580000-075-0000	\$400.00	(\$400.00)	\$0.00
0100-0332-0-1156-1000-580000-075-0021	\$950.00	(\$950.00)	\$0.00
0100-0332-0-1156-1000-580000-075-0030	\$2,851.00	(\$1,696.00)	\$1,155.00
0100-0332-0-1156-1000-580000-075-0031	\$10,156.00	(\$8,760.00)	\$1,396.00
0100-0332-0-1156-1000-580009-075-0000	\$0.00	\$250.00	\$250.00
0100-0332-0-1156-1000-580011-075-0021	\$35.00	(\$0.01)	\$34.99
0100-0332-0-1156-1000-580011-075-0030	\$160.00	(\$160.00)	\$0.00
0100-0332-0-1160-1000-110000-020-0000	\$386,284.00	(\$685.27)	\$385,598.73
0100-0332-0-1160-1000-310100-020-0000	\$66,055.00	(\$0.65)	\$66,054.35
0100-0332-0-1160-1000-330100-020-0000	\$5,601.00	(\$9.82)	\$5,591.18
0100-0332-0-1160-1000-340100-020-0000	\$70,319.00	\$782.02	\$71,101.02
0100-0332-0-1160-1000-350100-020-0000	\$193.00	(\$0.19)	\$192.81
0100-0332-0-1160-1000-360100-020-0000	\$6,992.00	(\$12.78)	\$6,979.22
0100-0332-0-1160-1000-430000-020-0000	\$1,591.14	(\$1,591.14)	\$0.00
0100-0332-0-1160-1000-430021-020-0000	\$800.00	(\$800.00)	\$0.00
0100-0332-0-1160-1000-440000-020-0000	\$16,133.62	(\$16,133.62)	\$0.00
0100-0332-0-3550-1000-110000-038-0000	\$302,036.00	(\$0.09)	\$302,035.91
0100-0332-0-3550-1000-110010-038-0000	\$1,416.00	(\$701.00)	\$715.00
0100-0000-0-0000-7200-520018-020-0000	\$0.00	\$60.00	\$60.00
0100-0000-0-0000-2700-360100-023-0000	\$2,351.00	(\$0.19)	\$2,350.81
0100-0000-0-0000-2700-360100-024-0000	\$2,423.00	\$0.19	\$2,423.19
0100-0000-0-0000-2700-360100-027-0000	\$2,351.00	(\$0.19)	\$2,350.81
0100-0000-0-0000-2700-360100-028-0000	\$2,351.00	(\$0.19)	\$2,350.81
0100-0000-0-0000-2700-360100-029-0000	\$2,423.00	\$0.19	\$2,423.19
0100-0000-0-0000-2700-360200-021-0000	\$2,260.00	(\$1.41)	\$2,258.59
0100-0000-0-0000-2700-360200-022-0000	\$2,614.00	\$5.44	\$2,619.44
0100-0000-0-0000-2700-360200-023-0000	\$2,194.00	\$1.83	\$2,195.83
0100-0000-0-0000-2700-360200-024-0000	\$2,595.00	(\$0.04)	\$2,594.96
0100-0000-0-0000-2700-360200-025-0000	\$2,222.00	\$22.83	\$2,244.83
0100-0000-0-0000-2700-360200-026-0000	\$2,662.00	\$0.32	\$2,662.32
0100-0000-0-0000-2700-360200-027-0000	\$2,193.00	(\$0.32)	\$2,192.68
0100-0000-0-0000-2700-360200-028-0000	\$2,254.00	\$0.86	\$2,254.86
0100-0000-0-0000-2700-360200-029-0000	\$2,209.00	(\$0.32)	\$2,208.68
0100-0000-0-0000-2700-360200-030-0000	\$2,912.00	\$51.86	\$2,963.86
0100-0000-0-0000-2700-360200-030-1111	\$0.00	\$0.33	\$0.33
0100-0000-0-0000-2700-360200-031-0000	\$2,955.00	\$1.39	\$2,956.39
0100-0000-0-0000-2700-370100-001-0000	\$14,828.00	(\$1,246.52)	\$13,581.48
0100-0000-0-0000-2700-370200-001-0000	\$30,703.00	\$6,435.41	\$37,138.41

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-430000-061-0000	\$5,000.00	(\$3,538.08)	\$1,461.92
0100-0000-0-0000-2700-440000-061-0000	\$6,000.00	(\$4,937.33)	\$1,062.67
0100-0000-0-0000-2700-580011-020-0000	\$7,200.00	(\$7,200.00)	\$0.00
0100-0000-0-0000-3110-520000-053-0000	\$0.00	\$451.97	\$451.97
0100-0000-0-0000-3120-120000-062-0000	\$134,080.00	\$3,167.00	\$137,247.00
0100-0000-0-0000-3120-310100-062-0000	\$22,928.00	\$541.11	\$23,469.11
0100-0000-0-0000-3120-330100-062-0000	\$1,944.00	\$76.07	\$2,020.07
0100-0000-0-0000-3120-340100-062-0000	\$16,470.00	\$1,530.66	\$18,000.66
0100-0000-0-0000-3120-350100-062-0000	\$67.00	\$4.04	\$71.04
0100-0000-0-0000-3120-360100-062-0000	\$2,427.00	\$145.53	\$2,572.53
0100-0000-0-0000-3120-520003-062-0000	\$4,500.00	\$375.00	\$4,875.00
0100-0000-0-0000-3130-520000-053-0000	\$0.00	\$1,807.88	\$1,807.88
0100-0000-0-0000-3160-430000-060-0000	\$697.00	(\$329.50)	\$367.50
0100-0000-0-0000-3160-571030-060-0000	\$8,505.98	\$2,368.42	\$10,874.40
0100-0000-0-0000-3160-571040-060-0000	\$804.60	\$700.30	\$1,504.90
0100-0000-0-0000-3160-580050-060-0000	\$1,500.00	(\$1,500.00)	\$0.00
0100-0000-0-0000-3600-220000-014-0000	\$293,644.00	\$1,523.99	\$295,167.99
0100-0000-0-0000-3600-220001-014-0000	\$212,493.00	(\$25,601.62)	\$186,891.38
0100-0000-0-0000-3600-220010-014-0000	\$250.00	\$8,316.63	\$8,566.63
0100-0000-0-0000-3600-220020-014-0000	\$33,423.00	(\$12,986.33)	\$20,436.67
0100-0000-0-0000-3600-220020-014-0072	\$3,630.00	(\$0.30)	\$3,629.70
0100-0000-0-0000-3600-220030-014-0000	\$17,419.00	\$20,479.88	\$37,898.88
0100-0000-0-0000-3600-320200-014-0000	\$109,891.00	(\$2,052.67)	\$107,838.33
0100-0000-0-0000-3600-320200-014-0072	\$716.00	(\$0.18)	\$715.82
0100-0000-0-0000-3600-330200-014-0000	\$42,628.00	(\$2,437.47)	\$40,190.53
0100-0000-0-0000-3600-330200-014-0072	\$278.00	(\$0.34)	\$277.66
0100-0000-0-0000-3600-340200-014-0000	\$99,772.00	\$15,506.79	\$115,278.79
0100-0000-0-0000-3600-350200-014-0000	\$279.00	(\$3.87)	\$275.13
0100-0000-0-0000-3600-350200-014-0072	\$2.00	(\$0.19)	\$1.81
0100-0000-0-0000-3600-360200-014-0000	\$10,086.00	(\$131.28)	\$9,954.72
0100-0000-0-0000-3600-360200-014-0072	\$66.00	(\$0.31)	\$65.69
0100-0000-0-0000-3600-370200-001-0000	\$12,272.00	\$1,172.11	\$13,444.11
0100-0000-0-0000-3600-430000-014-0000	\$50,000.00	\$781.45	\$50,781.45
0100-0000-0-0000-3600-430010-014-0000	\$40,000.00	(\$2,827.48)	\$37,172.52
0100-0000-0-0000-3600-440000-014-0000	\$16,400.00	(\$8,614.40)	\$7,785.60
0100-0000-0-0000-3600-520000-014-0000	\$800.00	(\$578.76)	\$221.24
0100-0000-0-0000-3600-520003-014-0000	\$100.00	(\$100.00)	\$0.00
0100-0000-0-0000-3600-530000-014-0000	\$400.00	(\$400.00)	\$0.00
0100-0000-0-0000-3600-560000-014-0000	\$20,000.00	(\$6,380.84)	\$13,619.16
0100-0000-0-0000-3600-571020-014-0000	(\$129,552.75)	(\$31,548.13)	(\$161,100.88)
0100-0000-0-0000-3600-571030-014-0000	\$136.40	\$220.80	\$357.20
0100-0000-0-0000-3600-571040-014-0000	\$15.00	\$6.00	\$21.00
0100-0000-0-0000-3600-580000-014-0000	\$23,100.00	(\$834.69)	\$22,265.31
0100-0000-0-0000-3600-580000-014-0174	\$100,000.00	\$12,653.38	\$112,653.38

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2420-320200-024-0000	\$26.00	\$0.31	\$26.31
0100-0332-0-0000-2140-320200-051-0000	\$13,390.00	\$221.60	\$13,611.60
0100-0332-0-0000-2420-320200-025-0000	\$14.00	(\$0.16)	\$13.84
0100-0332-0-0000-2420-320200-029-0000	\$5.00	(\$0.10)	\$4.90
0100-0332-0-0000-2420-320200-030-0000	\$113.00	(\$16.92)	\$96.08
0100-0332-0-0000-2420-320200-031-0000	\$46.00	(\$10.00)	\$36.00
0100-0332-0-0000-2420-320200-056-0000	\$10,491.00	(\$0.24)	\$10,490.76
0100-0332-0-0000-2420-320200-061-0000	\$97,744.00	(\$730.96)	\$97,013.04
0100-0332-0-0000-2420-320200-061-1111	\$5,786.00	(\$5,786.00)	\$0.00
0100-0332-0-0000-2420-330200-020-0000	\$23,827.00	(\$492.33)	\$23,334.67
0100-0332-0-0000-2420-330200-021-0000	\$856.00	(\$388.44)	\$467.56
0100-0332-0-0000-2420-330200-022-0000	\$3.00	(\$0.47)	\$2.53
0100-0332-0-0000-2420-330200-022-1111	\$0.00	\$18.58	\$18.58
0100-0332-0-0000-2420-330200-023-0000	\$27.00	\$0.17	\$27.17
0100-0332-0-0000-2420-330200-023-1111	\$0.00	\$11.07	\$11.07
0100-0332-0-0000-2420-330200-024-0000	\$10.00	\$0.20	\$10.20
0100-0332-0-0000-2420-330200-024-1111	\$0.00	\$12.20	\$12.20
0100-0332-0-0000-2420-330200-025-0000	\$5.00	\$0.37	\$5.37
0100-0332-0-0000-2420-330200-025-1111	\$0.00	\$12.30	\$12.30
0100-0332-0-0000-2420-330200-026-1111	\$0.00	\$10.54	\$10.54
0100-0332-0-0000-2420-330200-027-1111	\$0.00	\$12.20	\$12.20
0100-0332-0-0000-2420-330200-028-1111	\$0.00	\$13.17	\$13.17
0100-0332-0-0000-2420-330200-029-0000	\$2.00	(\$0.08)	\$1.92
0100-0332-0-0000-2420-330200-029-1111	\$0.00	\$13.09	\$13.09
0100-0332-0-0000-2420-330200-030-0000	\$44.00	(\$0.22)	\$43.78
0100-0332-0-0000-2420-330200-030-1111	\$0.00	\$12.20	\$12.20
0100-0332-0-0000-2420-330200-031-0000	\$18.00	\$380.74	\$398.74
0100-0332-0-0000-2420-330200-056-0000	\$4,070.00	(\$175.76)	\$3,894.24
0100-0332-0-0000-2420-330200-061-0000	\$37,916.00	(\$571.20)	\$37,344.80
0100-0332-0-0000-2420-330200-061-1111	\$2,245.00	(\$1,892.28)	\$352.72
0100-0332-0-0000-2420-340200-020-0000	\$14,619.00	(\$170.50)	\$14,448.50
0100-0332-0-0000-2420-340200-056-0000	\$12,514.00	(\$216.95)	\$12,297.05
0100-0332-0-0000-2420-340200-061-0000	\$87,598.00	(\$302.29)	\$87,295.71
0100-0332-0-0000-2420-350200-020-0000	\$156.00	(\$3.61)	\$152.39
0100-0332-0-0000-2420-350200-021-0000	\$6.00	(\$2.93)	\$3.07
0100-0332-0-0000-2420-350200-022-0000	\$0.00	\$0.02	\$0.02
0100-0332-0-0000-2420-350200-022-1111	\$0.00	\$0.12	\$0.12
0100-0332-0-0000-2420-350200-023-0000	\$0.00	\$0.17	\$0.17
0100-0332-0-0000-2420-350200-023-1111	\$0.00	\$0.07	\$0.07
0100-0332-0-0000-2420-350200-024-0000	\$0.00	\$0.07	\$0.07
0100-0332-0-0000-2420-350200-024-1111	\$0.00	\$0.08	\$0.08
0100-0332-0-0000-2420-350200-025-0000	\$0.00	\$0.03	\$0.03
0100-0332-0-0000-2420-350200-025-1111	\$0.00	\$0.08	\$0.08
0100-0332-0-0000-2420-350200-026-1111	\$0.00	\$0.07	\$0.07

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Expenses			
0100-0332-0-0000-2420-350200-027-1111	\$0.00	\$0.08	\$0.08
0100-0332-0-0000-2420-350200-028-1111	\$0.00	\$0.09	\$0.09
0100-0332-0-0000-2420-350200-029-0000	\$0.00	\$0.01	\$0.01
0100-0332-0-0000-2420-350200-029-1111	\$0.00	\$0.09	\$0.09
0100-0332-0-0000-2420-350200-030-0000	\$0.00	\$0.28	\$0.28
0100-0332-0-0000-2420-350200-030-1111	\$0.00	\$0.08	\$0.08
0100-0332-0-0000-2420-350200-031-0000	\$0.00	\$2.61	\$2.61
0100-0332-0-0000-2420-350200-056-0000	\$27.00	(\$0.36)	\$26.64
0100-0332-0-0000-2420-350200-061-0000	\$248.00	\$6.06	\$254.06
0100-0332-0-0000-2420-350200-061-1111	\$15.00	(\$12.62)	\$2.38
0100-0332-0-0000-2420-360200-020-0000	\$5,637.00	(\$113.27)	\$5,523.73
0100-0332-0-0000-2420-360200-021-0000	\$203.00	(\$92.38)	\$110.62
0100-0332-0-0000-2420-360200-022-0000	\$1.00	(\$0.40)	\$0.60
0100-0332-0-0000-2420-360200-022-1111	\$0.00	\$4.40	\$4.40
0100-0332-0-0000-2420-360200-023-0000	\$6.00	\$0.43	\$6.43
0100-0332-0-0000-2420-360200-023-1111	\$0.00	\$2.62	\$2.62
0100-0332-0-0000-2420-360200-024-0000	\$2.00	\$0.41	\$2.41
0100-0332-0-0000-2420-360200-024-1111	\$0.00	\$2.89	\$2.89
0100-0332-0-0000-2420-360200-025-0000	\$1.00	\$0.27	\$1.27
0100-0332-0-0000-2420-360200-025-1111	\$0.00	\$2.91	\$2.91
0100-0332-0-0000-2420-360200-026-1111	\$0.00	\$2.49	\$2.49
0100-0000-0-0000-2100-130000-053-0000	\$154,270.00	(\$2.08)	\$154,267.92
0100-0000-0-0000-2100-130000-062-0000	\$154,270.00	(\$2.08)	\$154,267.92
0100-0000-0-0000-2100-130040-053-0000	\$574.00	(\$0.64)	\$573.36
0100-0000-0-0000-2100-240000-062-0000	\$127,684.00	\$9,630.45	\$137,314.45
0100-0000-0-0000-2100-240020-062-0000	\$3,786.00	(\$0.58)	\$3,785.42
0100-0000-0-0000-2100-240020-062-1111	\$0.00	\$25.16	\$25.16
0100-0000-0-0000-2100-310100-053-0000	\$26,478.00	(\$98.16)	\$26,379.84
0100-0000-0-0000-2100-310100-062-0000	\$26,380.00	(\$0.16)	\$26,379.84
0100-0000-0-0000-2100-320200-062-0000	\$25,927.00	(\$694.90)	\$25,232.10
0100-0000-0-0000-2100-330100-053-0000	\$2,245.00	(\$1.66)	\$2,243.34
0100-0000-0-0000-2100-330100-062-0000	\$2,237.00	\$6.72	\$2,243.72
0100-0000-0-0000-2100-330200-062-0000	\$10,057.00	\$652.38	\$10,709.38
0100-0000-0-0000-2100-330200-062-1111	\$0.00	\$1.83	\$1.83
0100-0000-0-0000-2100-340100-053-0000	\$14,804.00	\$0.55	\$14,804.55
0100-0000-0-0000-2100-340100-062-0000	\$14,804.00	\$0.55	\$14,804.55
0100-0000-0-0000-2100-340200-062-0000	\$22,450.00	\$946.46	\$23,396.46
0100-0000-0-0000-2100-350100-053-0000	\$77.00	\$0.83	\$77.83
0100-0000-0-0000-2100-350100-062-0000	\$77.00	\$0.54	\$77.54
0100-0000-0-0000-2100-350200-062-0000	\$66.00	\$4.53	\$70.53
0100-0000-0-0000-2100-350200-062-1111	\$0.00	\$0.01	\$0.01
0100-0000-0-0000-2100-360100-053-0000	\$2,803.00	\$13.12	\$2,816.12
0100-0000-0-0000-2100-360100-062-0000	\$2,792.00	\$13.74	\$2,805.74
0100-0000-0-0000-2100-360200-062-0000	\$2,380.00	\$173.91	\$2,553.91

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2100-360200-062-1111	\$0.00	\$0.46	\$0.46
0100-0000-0-0000-2100-370100-001-0000	\$10,187.00	(\$271.89)	\$9,915.11
0100-0000-0-0000-2100-370200-001-0000	\$6,938.00	\$1,743.06	\$8,681.06
0100-0000-0-0000-2100-420000-053-0000	\$400.00	\$327.20	\$727.20
0100-0000-0-0000-2100-430000-053-0000	\$1,000.00	(\$756.53)	\$243.47
0100-0000-0-0000-2100-520000-053-0000	\$6,000.00	(\$1,999.73)	\$4,000.27
0100-0000-0-0000-2100-520000-062-0000	\$2,570.27	\$30.00	\$2,600.27
0100-0000-0-0000-2100-520003-053-0000	\$600.00	\$150.00	\$750.00
0100-0000-0-0000-2100-520003-055-0000	\$50.00	(\$50.00)	\$0.00
0100-0000-0-0000-2100-520003-062-0000	\$750.00	\$53.75	\$803.75
0100-0000-0-0000-2100-530000-053-0000	\$250.00	(\$250.00)	\$0.00
0100-0000-0-0000-2100-560000-053-0000	\$390.00	\$98.27	\$488.27
0100-0000-0-0000-2100-571005-053-0000	\$23.30	\$44.00	\$67.30
0100-0000-0-0000-2100-571030-053-0000	\$4,000.00	\$151.63	\$4,151.63
0100-0332-0-0000-2420-360200-027-1111	\$0.00	\$2.89	\$2.89
0100-0000-0-0000-8200-220020-017-0000	\$1,274.00	(\$0.39)	\$1,273.61
0100-0000-0-0000-3600-640000-014-0000	\$0.00	\$36,465.00	\$36,465.00
0100-0000-0-0000-8200-220020-021-0000	\$1,002.00	(\$0.26)	\$1,001.74
0100-0000-0-0000-8200-220020-021-1111	\$0.00	\$223.22	\$223.22
0100-0000-0-0000-8200-220020-022-0000	\$612.00	\$646.90	\$1,258.90
0100-0000-0-0000-8200-220020-022-1111	\$0.00	\$156.96	\$156.96
0100-0000-0-0000-8200-220020-023-0000	\$408.00	\$108.22	\$516.22
0100-0000-0-0000-8200-220020-023-1111	\$0.00	\$156.96	\$156.96
0100-0000-0-0000-8200-220020-024-0000	\$418.00	\$831.38	\$1,249.38
0100-0000-0-0000-8200-220020-024-1111	\$0.00	\$200.76	\$200.76
0100-0000-0-0000-8200-220020-025-0000	\$692.00	\$578.59	\$1,270.59
0100-0000-0-0000-8200-220020-025-1111	\$0.00	\$146.76	\$146.76
0100-0000-0-0000-8200-220020-026-0000	\$61.00	(\$0.88)	\$60.12
0100-0000-0-0000-8200-220020-026-1111	\$0.00	\$113.75	\$113.75
0100-0000-0-0000-8200-220020-027-0000	\$2,782.00	\$1,374.79	\$4,156.79
0100-0000-0-0000-8200-220020-027-1111	\$0.00	\$158.52	\$158.52
0100-0000-0-0000-8200-220020-028-0000	\$695.00	(\$0.23)	\$694.77
0100-0000-0-0000-8200-220020-028-1111	\$0.00	\$240.78	\$240.78
0100-0000-0-0000-8200-220020-029-0000	\$284.00	\$1,584.15	\$1,868.15
0100-0000-0-0000-8200-220020-029-1111	\$0.00	\$156.96	\$156.96
0100-0000-0-0000-8200-220020-030-0000	\$2,440.00	\$304.78	\$2,744.78
0100-0000-0-0000-8200-220020-030-1111	\$0.00	\$226.92	\$226.92
0100-0000-0-0000-8200-220020-031-0000	\$903.00	\$4,317.09	\$5,220.09
0100-0000-0-0000-8200-220020-031-1111	\$0.00	\$191.76	\$191.76
0100-0000-0-0000-8200-240000-010-0000	\$29,876.00	\$474.65	\$30,350.65
0100-0000-0-0000-8200-320200-001-0000	(\$11,733.00)	\$11,733.00	\$0.00
0100-0000-0-0000-8200-320200-010-0000	\$5,892.00	(\$191.68)	\$5,700.32
0100-0000-0-0000-8200-320200-012-0000	\$67,437.00	(\$1,834.64)	\$65,602.36
0100-0000-0-0000-8200-320200-012-1111	\$5,576.00	(\$5,576.00)	\$0.00

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-8200-320200-016-0000	\$305,175.00	(\$278,002.39)	\$27,172.61
0100-0000-0-0000-8200-320200-017-0000	\$42,780.00	(\$1,249.71)	\$41,530.29
0100-0000-0-0000-8200-320200-021-0000	\$198.00	\$21,206.66	\$21,404.66
0100-0000-0-0000-8200-320200-022-0000	\$121.00	\$21,727.42	\$21,848.42
0100-0000-0-0000-8200-320200-023-0000	\$80.00	\$21,769.17	\$21,849.17
0100-0000-0-0000-8200-320200-024-0000	\$82.00	\$28,494.06	\$28,576.06
0100-0000-0-0000-8200-320200-025-0000	\$136.00	\$20,303.84	\$20,439.84
0100-0000-0-0000-8200-320200-026-0000	\$12.00	\$19,879.36	\$19,891.36
0100-0000-0-0000-8200-320200-027-0000	\$549.00	\$21,536.02	\$22,085.02
0100-0000-0-0000-8200-320200-028-0000	\$137.00	\$21,588.25	\$21,725.25
0100-0000-0-0000-8200-320200-029-0000	\$56.00	\$21,792.85	\$21,848.85
0100-0000-0-0000-8200-320200-030-0000	\$481.00	\$32,162.32	\$32,643.32
0100-0000-0-0000-8200-320200-031-0000	\$178.00	\$31,135.77	\$31,313.77
0100-0000-0-0000-8200-330200-010-0000	\$2,286.00	\$16.80	\$2,302.80
0100-0000-0-0000-8200-330200-012-0000	\$26,160.00	(\$1,698.31)	\$24,461.69
0100-0000-0-0000-8200-330200-012-1111	\$2,163.00	(\$1,780.75)	\$382.25
0100-0000-0-0000-8200-330200-016-0000	\$118,381.00	(\$104,181.43)	\$14,199.57
0100-0000-0-0000-8200-330200-016-1111	\$0.00	\$5.82	\$5.82
0100-0000-0-0000-8200-330200-017-0000	\$16,595.00	(\$208.15)	\$16,386.85
0100-0000-0-0000-8200-330200-021-0000	\$77.00	\$7,770.18	\$7,847.18
0100-0000-0-0000-8200-330200-021-1111	\$0.00	\$16.57	\$16.57
0100-0000-0-0000-8200-330200-022-0000	\$47.00	\$8,524.65	\$8,571.65
0100-0000-0-0000-8200-330200-022-1111	\$0.00	\$12.01	\$12.01
0100-0000-0-0000-8200-330200-023-0000	\$31.00	\$7,747.97	\$7,778.97
0100-0000-0-0000-8200-330200-023-1111	\$0.00	\$10.96	\$10.96
0100-0000-0-0000-8200-330200-024-0000	\$32.00	\$10,405.99	\$10,437.99
0100-0000-0-0000-8200-330200-024-1111	\$0.00	\$14.39	\$14.39
0100-0000-0-0000-8200-330200-025-0000	\$53.00	\$6,851.59	\$6,904.59
0100-0000-0-0000-8200-330200-025-1111	\$0.00	\$9.67	\$9.67
0100-0000-0-0000-8200-330200-026-0000	\$5.00	\$7,540.59	\$7,545.59
0100-0000-0-0000-8200-330200-026-1111	\$0.00	\$8.54	\$8.54
0100-0000-0-0000-8200-330200-027-0000	\$213.00	\$7,580.42	\$7,793.42
0100-0000-0-0000-8200-330200-027-1111	\$0.00	\$12.13	\$12.13
0100-0000-0-0000-8200-330200-028-0000	\$53.00	\$7,867.74	\$7,920.74
0100-0000-0-0000-8200-330200-028-1111	\$0.00	\$16.81	\$16.81
0100-0000-0-0000-8200-330200-029-0000	\$22.00	\$8,246.11	\$8,268.11
0100-0000-0-0000-3700-370200-001-0000	\$23,258.00	\$5,430.91	\$28,688.91
0100-0000-0-0000-3900-370100-001-0000	\$18,239.00	(\$787.31)	\$17,451.69
0100-0000-0-0000-3900-370200-001-0000	\$21,089.00	\$4,558.18	\$25,647.18
0100-0000-0-0000-7110-230000-002-0000	\$15,750.00	(\$656.25)	\$15,093.75
0100-0000-0-0000-7110-320200-001-0000	(\$3,106.00)	\$3,106.00	\$0.00
0100-0000-0-0000-7110-320200-002-0000	\$3,106.00	(\$3,106.00)	\$0.00
0100-0000-0-0000-7110-330200-002-0000	\$1,205.00	(\$486.29)	\$718.71
0100-0000-0-0000-7110-340200-002-0000	\$70,695.00	(\$1,114.50)	\$69,580.50

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7110-350200-002-0000	\$8.00	(\$8.00)	\$0.00
0100-0000-0-0000-7110-360200-002-0000	\$285.00	(\$11.85)	\$273.15
0100-0000-0-0000-7110-430000-002-0000	\$2,000.00	\$941.07	\$2,941.07
0100-0000-0-0000-7110-520000-002-0000	\$15,348.94	\$157.62	\$15,506.56
0100-0000-0-0000-7110-520003-002-0000	\$1,000.00	(\$121.12)	\$878.88
0100-0000-0-0000-7110-580000-002-0000	\$20,000.00	(\$107.36)	\$19,892.64
0100-0000-0-0000-7110-580010-002-0000	\$68,500.00	(\$25,121.23)	\$43,378.77
0100-0000-0-0000-7110-580080-002-0000	\$0.00	\$28,129.30	\$28,129.30
0100-0000-0-0000-7110-590030-002-0000	\$449.30	(\$449.30)	\$0.00
0100-0000-0-0000-7150-130000-002-0000	\$199,046.00	(\$1.04)	\$199,044.96
0100-0000-0-0000-7150-130040-002-0000	\$3,419.00	(\$0.57)	\$3,418.43
0100-0000-0-0000-7150-240000-002-0000	\$77,848.00	(\$0.04)	\$77,847.96
0100-0000-0-0000-7150-240020-002-1111	\$1,542.00	(\$410.75)	\$1,131.25
0100-0000-0-0000-7150-310100-002-0000	\$34,622.00	(\$585.32)	\$34,036.68
0100-0000-0-0000-7150-320200-002-0000	\$15,352.00	\$0.32	\$15,352.32
0100-0000-0-0000-7150-320200-002-1111	\$304.00	(\$304.00)	\$0.00
0100-0000-0-0000-7150-330100-002-0000	\$2,936.00	(\$21.67)	\$2,914.33
0100-0000-0-0000-7150-330200-002-0000	\$5,955.00	(\$413.60)	\$5,541.40
0100-0000-0-0000-7150-330200-002-1111	\$118.00	(\$36.97)	\$81.03
0100-0000-0-0000-7150-340100-002-0000	\$14,804.00	\$0.55	\$14,804.55
0100-0000-0-0000-7150-340200-002-0000	\$14,804.00	\$0.55	\$14,804.55
0100-0000-0-0000-7150-350100-002-0000	\$101.00	\$0.19	\$101.19
0100-0000-0-0000-7150-350200-002-0000	\$39.00	(\$0.12)	\$38.88
0100-0000-0-0000-7150-350200-002-1111	\$1.00	(\$0.43)	\$0.57
0100-0000-0-0000-7150-360100-002-0000	\$3,665.00	(\$0.37)	\$3,664.63
0100-0000-0-0000-7150-360200-002-0000	\$1,409.00	(\$0.08)	\$1,408.92
0100-0000-0-0000-7150-360200-002-1111	\$28.00	(\$7.52)	\$20.48
0100-0000-0-0000-7150-420000-002-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-0000-0-0000-7150-430000-002-0000	\$2,500.00	(\$1,409.19)	\$1,090.81
0100-0000-0-0000-7150-520003-002-0000	\$1,000.00	(\$647.73)	\$352.27
0100-0000-0-0000-7150-560000-002-0000	\$5,385.00	(\$964.01)	\$4,420.99
0100-0000-0-0000-7150-571030-002-0000	\$25,000.00	\$2,485.42	\$27,485.42
0100-0000-0-0000-7150-571040-002-0000	\$4.65	\$1,813.95	\$1,818.60
0100-0000-0-0000-7150-575030-002-0000	\$138.55	\$59.15	\$197.70
0100-0000-0-0000-7150-580000-002-0000	\$11,000.00	(\$4,722.05)	\$6,277.95
0100-0000-0-0000-7190-580070-004-0000	\$38,010.00	\$3,000.00	\$41,010.00
0100-0000-0-0000-7200-330100-001-0000	\$0.00	\$434.38	\$434.38
0100-0000-0-0000-7200-330100-020-0000	\$0.00	\$26.80	\$26.80
0100-0000-0-0000-7200-330200-001-0000	\$0.00	\$324.40	\$324.40
0100-0000-0-0000-7200-330200-020-0000	\$0.00	\$99.63	\$99.63
0100-0000-0-0000-7200-340200-001-0000	\$0.00	(\$1,341.22)	(\$1,341.22)
0100-0000-0-0000-7200-350100-001-0000	\$0.00	\$1.16	\$1.16
0100-0000-0-0000-7200-350100-020-0000	\$0.00	\$0.97	\$0.97
0100-0000-0-0000-7200-350200-001-0000	\$0.00	(\$0.71)	(\$0.71)

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7200-350200-020-0000	\$0.00	\$0.69	\$0.69
0100-0000-0-0000-7200-360100-001-0000	\$0.00	\$41.28	\$41.28
0100-0000-0-0000-7200-360100-020-0000	\$0.00	\$33.96	\$33.96
0100-0000-0-0000-7200-360200-001-0000	\$0.00	\$98.39	\$98.39
0100-0000-0-0000-7200-360200-020-0000	\$0.00	\$24.35	\$24.35
0100-0000-0-0000-7200-370100-001-0000	\$2,350.00	(\$206.91)	\$2,143.09
0100-0000-0-0000-7200-370200-001-0000	\$27,060.00	\$5,024.14	\$32,084.14
0100-0000-0-0000-7200-430000-061-0000	\$65,000.00	\$637.14	\$65,637.14
0100-0000-0-0000-7200-439999-001-0000	\$0.00	(\$861.50)	(\$861.50)
0100-0000-0-0000-7200-440000-061-0000	\$8,000.00	(\$986.99)	\$7,013.01
0100-0000-0-0000-7200-520018-001-0000	\$0.00	(\$60.00)	(\$60.00)
0100-0000-0-0000-8200-330200-029-1111	\$0.00	\$11.52	\$11.52
0100-0000-0-0000-8200-330200-030-0000	\$187.00	\$11,779.91	\$11,966.91
0100-0000-0-0000-8200-330200-030-1111	\$0.00	\$16.10	\$16.10
0100-0000-0-0000-8200-330200-031-0000	\$69.00	\$11,756.31	\$11,825.31
0100-0000-0-0000-8200-330200-031-1111	\$0.00	\$14.03	\$14.03
0100-0000-0-0000-8200-340200-010-0000	\$7,402.00	(\$1,146.41)	\$6,255.59
0100-0000-0-0000-8200-340200-012-0000	\$75,241.00	\$68.55	\$75,309.55
0100-0000-0-0000-8200-340200-016-0000	\$340,168.00	(\$312,850.18)	\$27,317.82
0100-0000-0-0000-8200-340200-017-0000	\$39,832.00	(\$149.47)	\$39,682.53
0100-0000-0-0000-8200-340200-021-0000	\$0.00	\$25,026.54	\$25,026.54
0100-0000-0-0000-8200-340200-022-0000	\$0.00	\$22,361.10	\$22,361.10
0100-0000-0-0000-8200-340200-023-0000	\$0.00	\$25,026.54	\$25,026.54
0100-0000-0-0000-8200-340200-024-0000	\$0.00	\$36,207.09	\$36,207.09
0100-0000-0-0000-8200-340200-025-0000	\$0.00	\$25,026.54	\$25,026.54
0100-0000-0-0000-8200-340200-026-0000	\$0.00	\$23,693.82	\$23,693.82
0100-0000-0-0000-8200-340200-027-0000	\$0.00	\$25,026.54	\$25,026.54
0100-0000-0-0000-8200-340200-028-0000	\$0.00	\$23,693.82	\$23,693.82
0100-0000-0-0000-8200-340200-029-0000	\$0.00	\$25,026.54	\$25,026.54
0100-0000-0-0000-8200-340200-030-0000	\$0.00	\$37,242.64	\$37,242.64
0100-0000-0-0000-8200-340200-031-0000	\$0.00	\$37,886.66	\$37,886.66
0100-0000-0-0000-8200-350200-010-0000	\$15.00	\$0.21	\$15.21
0100-0000-0-0000-8200-350200-012-0000	\$171.00	\$0.20	\$171.20
0100-0000-0-0000-8200-350200-012-1111	\$14.00	(\$11.32)	\$2.68
0100-0000-0-0000-8200-350200-016-0000	\$774.00	(\$677.17)	\$96.83
0100-0000-0-0000-8200-350200-016-1111	\$0.00	\$0.04	\$0.04
0100-0000-0-0000-8200-350200-017-0000	\$108.00	\$1.30	\$109.30
0100-0000-0-0000-8200-350200-021-0000	\$0.00	\$54.79	\$54.79
0100-0000-0-0000-8200-350200-021-1111	\$0.00	\$0.11	\$0.11
0100-0000-0-0000-8200-350200-022-0000	\$1.00	\$54.98	\$55.98
0100-0000-0-0000-8200-350200-022-1111	\$0.00	\$0.08	\$0.08
0100-0000-0-0000-8200-350200-023-0000	\$0.00	\$55.61	\$55.61
0100-0000-0-0000-8200-350200-023-1111	\$0.00	\$0.08	\$0.08
0100-0000-0-0000-8200-350200-024-0000	\$1.00	\$72.17	\$73.17

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-8200-350200-024-1111	\$0.00	\$0.10	\$0.10
0100-0000-0-0000-8200-350200-025-0000	\$1.00	\$51.53	\$52.53
0100-0000-0-0000-8200-350200-025-1111	\$0.00	\$0.07	\$0.07
0100-0000-0-0000-8200-350200-026-0000	\$0.00	\$50.51	\$50.51
0100-0000-0-0000-8200-350200-026-1111	\$0.00	\$0.06	\$0.06
0100-0000-0-0000-8200-350200-027-0000	\$1.00	\$57.22	\$58.22
0100-0000-0-0000-8200-350200-027-1111	\$0.00	\$0.08	\$0.08
0100-0000-0-0000-8200-350200-028-0000	\$0.00	\$55.40	\$55.40
0100-0000-0-0000-8200-350200-028-1111	\$0.00	\$0.12	\$0.12
0100-0000-0-0000-8200-350200-029-0000	\$0.00	\$56.29	\$56.29
0100-0000-0-0000-8200-350200-029-1111	\$0.00	\$0.08	\$0.08
0100-0000-0-0000-8200-350200-030-0000	\$1.00	\$83.10	\$84.10
0100-0000-0-0000-8200-350200-030-1111	\$0.00	\$0.12	\$0.12
0100-0000-0-0000-8200-350200-031-0000	\$0.00	\$82.04	\$82.04
0100-0000-0-0000-8200-350200-031-1111	\$0.00	\$0.09	\$0.09
0100-0000-0-0000-8200-360200-010-0000	\$541.00	\$8.38	\$549.38
0100-0000-0-0000-8200-360200-012-0000	\$6,189.00	\$2.50	\$6,191.50
0100-0000-0-0000-8200-360200-012-1111	\$512.00	(\$414.13)	\$97.87
0100-0000-0-0000-8200-360200-016-0000	\$28,009.00	(\$24,505.73)	\$3,503.27
0100-0000-0-0000-8200-360200-016-1111	\$0.00	\$1.38	\$1.38
0100-0000-0-0000-8200-360200-017-0000	\$3,926.00	\$34.15	\$3,960.15
0100-0000-0-0000-8200-360200-021-0000	\$18.00	\$1,964.68	\$1,982.68
0100-0000-0-0000-8200-360200-021-1111	\$0.00	\$4.04	\$4.04
0100-0000-0-0000-8200-360200-022-0000	\$11.00	\$2,017.03	\$2,028.03
0100-0000-0-0000-8200-360200-022-1111	\$0.00	\$2.84	\$2.84
0100-0000-0-0000-8200-360200-023-0000	\$7.00	\$2,007.59	\$2,014.59
0100-0000-0-0000-8200-360200-023-1111	\$0.00	\$2.84	\$2.84
0100-0000-0-0000-8200-360200-024-0000	\$8.00	\$2,637.31	\$2,645.31
0100-0000-0-0000-8200-360200-024-1111	\$0.00	\$3.64	\$3.64
0100-0000-0-0000-8200-360200-025-0000	\$13.00	\$1,885.96	\$1,898.96
0100-0000-0-0000-8200-360200-025-1111	\$0.00	\$2.66	\$2.66
0100-0000-0-0000-8200-360200-026-0000	\$1.00	\$1,825.69	\$1,826.69
0100-0000-0-0000-8200-360200-026-1111	\$0.00	\$2.06	\$2.06
0100-0000-0-0000-8200-360200-027-0000	\$50.00	\$2,059.47	\$2,109.47
0100-0000-0-0000-8200-360200-027-1111	\$0.00	\$2.87	\$2.87
0100-0000-0-0000-8200-360200-028-0000	\$13.00	\$1,993.48	\$2,006.48
0100-0000-0-0000-8200-360200-028-1111	\$0.00	\$4.36	\$4.36
0100-0000-0-0000-8200-360200-029-0000	\$5.00	\$2,034.05	\$2,039.05
0100-0000-0-0000-8200-360200-029-1111	\$0.00	\$2.84	\$2.84
0100-0000-0-0000-8200-360200-030-0000	\$0.00	\$3,045.56	\$3,045.56
0100-0000-0-0000-8200-360200-030-1111	\$0.00	\$4.11	\$4.11
0100-0000-0-0000-8200-360200-031-0000	\$44.00	\$2,924.40	\$2,968.40
0100-0000-0-0000-8200-360200-031-1111	\$0.00	\$3.47	\$3.47
0100-0000-0-0000-8200-430000-010-0000	\$6,837.79	(\$5,254.81)	\$1,582.98

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-8200-430000-012-0000	\$58,704.42	(\$1,902.82)	\$56,801.60
0100-0000-0-0000-8200-430000-016-0000	\$78,609.71	(\$5,535.35)	\$73,074.36
0100-0000-0-0000-8200-430000-017-0000	\$5,000.00	(\$3,022.57)	\$1,977.43
0100-0000-0-0000-8200-430010-012-0000	\$21,600.00	(\$2,039.30)	\$19,560.70
0100-0000-0-0000-8200-430010-016-0000	\$2,000.00	(\$540.07)	\$1,459.93
0100-0000-0-0000-8200-430010-017-0000	\$4,500.00	(\$823.23)	\$3,676.77
0100-0000-0-0000-8200-440000-012-0000	\$10,211.32	(\$4,343.75)	\$5,867.57
0100-0000-0-0000-8200-440000-016-0000	\$17,127.02	(\$2,075.73)	\$15,051.29
0100-0000-0-0000-8200-440000-017-0000	\$6,029.83	(\$3,446.33)	\$2,583.50
0100-0000-0-0000-8200-520000-010-0000	\$268.00	\$25.00	\$293.00
0100-0000-0-0000-8200-520003-016-0000	\$203.13	\$42.26	\$245.39
0100-0000-0-0000-8200-550010-010-0000	\$78,000.00	(\$9,381.97)	\$68,618.03
0100-0000-0-0000-8200-550020-010-0000	\$810,000.00	(\$131,681.39)	\$678,318.61
0100-0000-0-0000-8200-550030-010-0000	\$280,000.00	\$26,561.40	\$306,561.40
0100-0000-0-0000-8200-550050-010-0000	\$12,000.00	(\$2,744.75)	\$9,255.25
0100-0000-0-0000-8200-550050-012-0000	\$3,618.60	(\$1,894.50)	\$1,724.10
0100-0000-0-0000-8200-550055-010-0000	\$6,000.00	(\$1,339.46)	\$4,660.54
0100-0000-0-0000-8200-550060-014-0000	\$4,100.00	(\$377.38)	\$3,722.62
0100-0000-0-0000-8200-550060-016-0000	\$6,659.85	\$583.58	\$7,243.43
0100-0000-0-0000-8200-550070-010-0000	\$12,667.00	(\$164.00)	\$12,503.00
0100-0000-0-0000-8200-560000-010-0000	\$69,193.67	(\$7,706.26)	\$61,487.41
0100-0000-0-0000-8200-560000-012-0000	\$23,010.00	\$1,431.31	\$24,441.31
0100-0000-0-0000-8200-560000-016-0000	\$4,465.84	(\$4,187.84)	\$278.00
0100-0000-0-0000-8200-560000-017-0000	\$3,298.00	(\$1,829.08)	\$1,468.92
0100-0000-0-0000-8200-571000-020-0000	\$0.00	(\$609.80)	(\$609.80)
0100-0000-0-0000-8200-571040-017-0000	(\$18,319.10)	(\$10,049.35)	(\$28,368.45)
0100-0000-0-0000-8200-575040-017-0000	(\$3,500.00)	\$1,380.05	(\$2,119.95)
0100-0000-0-0000-8200-580000-010-0000	\$48,603.46	(\$13,165.41)	\$35,438.05
0100-0000-0-0000-8200-580000-012-0000	\$1,895.00	(\$375.00)	\$1,520.00
0100-0000-0-0000-8200-580000-016-0000	\$728.28	(\$375.00)	\$353.28
0100-0000-0-0000-8200-580000-017-0000	\$2,000.00	(\$556.00)	\$1,444.00
0100-0000-0-0000-8200-590030-017-0000	\$40,000.00	\$406.78	\$40,406.78
0100-0000-0-0000-8200-640000-016-0000	\$14,970.98	\$6,279.49	\$21,250.47
0100-0000-0-0000-8200-650000-012-0000	\$68,907.33	(\$37,447.55)	\$31,459.78
0100-0000-0-0000-8500-617000-010-0000	\$0.00	\$21,840.65	\$21,840.65
0100-0000-0-0000-8500-617000-010-1111	\$520,000.00	(\$5,624.00)	\$514,376.00
0100-0000-0-0000-8500-620000-061-2561	\$675,300.00	(\$337,939.21)	\$337,360.79
0100-0000-0-0000-9200-714210-001-0000	\$845,950.00	\$2,248.00	\$848,198.00
0100-0000-0-0000-9200-714260-001-0000	\$0.00	\$7,026.00	\$7,026.00
0100-0000-0-0000-9300-761200-001-1111	\$701,224.00	\$370,000.00	\$1,071,224.00
0100-0000-0-1110-1000-110000-021-0000	\$1,517,563.00	(\$2,895.78)	\$1,514,667.22
0100-0000-0-1110-1000-110000-022-0000	\$1,861,302.00	(\$17,341.63)	\$1,843,960.37
0100-0000-0-1110-1000-110000-023-0000	\$1,245,029.00	(\$10,016.63)	\$1,235,012.37
0100-0000-0-1110-1000-110000-024-0000	\$2,344,400.00	(\$8,711.29)	\$2,335,688.71

Pending Budget Revision
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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-1110-1000-110000-025-0000	\$1,247,011.00	(\$2,887.91)	\$1,244,123.09
0100-0000-0-1110-1000-110000-026-0000	\$1,692,485.00	(\$19,795.86)	\$1,672,689.14
0100-0000-0-1110-1000-110000-027-0000	\$1,735,262.00	(\$2,365.14)	\$1,732,896.86
0100-0000-0-1110-1000-110000-028-0000	\$1,526,114.00	(\$570.37)	\$1,525,543.63
0100-0000-0-1110-1000-110000-029-0000	\$0.00	\$429,961.84	\$429,961.84
0100-0000-0-1110-1000-110010-020-0000	\$316,800.00	(\$8,418.91)	\$308,381.09
0100-0000-0-1110-1000-110010-053-0000	\$8,678.00	(\$4,938.00)	\$3,740.00
0100-0000-0-1110-1000-110040-020-0000	\$27,000.00	\$14,916.13	\$41,916.13
0100-0000-0-1110-1000-110040-022-0000	\$2,091.00	(\$0.01)	\$2,090.99
0100-0000-0-1110-1000-110040-053-0000	\$16,000.00	(\$1,554.95)	\$14,445.05
0100-0000-0-1110-1000-210010-003-0000	\$1,071.00	(\$1,071.00)	\$0.00
0100-0000-0-1110-1000-210010-060-0000	\$0.00	\$1,070.39	\$1,070.39
0100-0000-0-1110-1000-310100-001-0000	(\$84,303.00)	\$84,303.00	\$0.00
0100-0000-0-1110-1000-310100-003-0000	\$239.00	(\$69.67)	\$169.33
0100-0000-0-1110-1000-310100-020-0000	\$58,790.00	(\$65,091.13)	(\$6,301.13)
0100-0000-0-1110-1000-310100-021-0000	\$259,503.00	(\$1,042.47)	\$258,460.53
0100-0000-0-1110-1000-310100-022-0000	\$318,640.00	(\$3,021.18)	\$315,618.82
0100-0000-0-1110-1000-310100-023-0000	\$212,900.00	(\$1,713.19)	\$211,186.81
0100-0000-0-1110-1000-310100-024-0000	\$400,892.00	(\$1,489.09)	\$399,402.91
0100-0000-0-1110-1000-310100-025-0000	\$213,239.00	(\$494.11)	\$212,744.89
0100-0000-0-1110-1000-310100-026-0000	\$289,415.00	(\$3,385.04)	\$286,029.96
0100-0000-0-1110-1000-310100-027-0000	\$296,730.00	(\$404.69)	\$296,325.31
0100-0000-0-1110-1000-310100-028-0000	\$260,965.00	(\$97.18)	\$260,867.82
0100-0000-0-1110-1000-310100-029-0000	\$0.00	\$73,523.45	\$73,523.45
0100-0000-0-1110-1000-310100-053-0000	\$4,220.00	(\$1,561.77)	\$2,658.23
0100-0000-0-1110-1000-320200-060-0000	\$211.00	(\$168.34)	\$42.66
0100-0000-0-1110-1000-330100-003-0000	\$20.00	\$0.35	\$20.35
0100-0000-0-1110-1000-330100-020-0000	\$4,985.00	\$1,928.69	\$6,913.69
0100-0000-0-1110-1000-330100-021-0000	\$22,005.00	(\$1,777.83)	\$20,227.17
0100-0000-0-1110-1000-330100-022-0000	\$27,019.00	(\$344.13)	\$26,674.87
0100-0000-0-1110-1000-330100-023-0000	\$18,053.00	(\$313.03)	\$17,739.97
0100-0000-0-1110-1000-330100-024-0000	\$33,994.00	(\$179.65)	\$33,814.35
0100-0000-0-1110-1000-330100-025-0000	\$18,082.00	(\$96.45)	\$17,985.55
0100-0000-0-1110-1000-330100-026-0000	\$24,541.00	(\$407.71)	\$24,133.29
0100-0000-0-1110-1000-330100-027-0000	\$25,161.00	(\$104.05)	\$25,056.95
0100-0000-0-1110-1000-330100-028-0000	\$22,129.00	(\$69.34)	\$22,059.66
0100-0000-0-1110-1000-330100-029-0000	\$0.00	\$6,188.36	\$6,188.36
0100-0000-0-1110-1000-330100-053-0000	\$358.00	(\$26.08)	\$331.92
0100-0000-0-1110-1000-330200-060-0000	\$82.00	(\$0.12)	\$81.88
0100-0000-0-1110-1000-340100-001-0000	(\$870,530.00)	\$870,530.00	\$0.00
0100-0000-0-1110-1000-340100-021-0000	\$259,070.00	(\$2,172.66)	\$256,897.34
0100-0000-0-1110-1000-340100-022-0000	\$366,399.00	\$2,647.02	\$369,046.02
0100-0000-0-1110-1000-340100-023-0000	\$222,060.00	\$12,352.54	\$234,412.54
0100-0000-0-1110-1000-340100-024-0000	\$392,306.00	\$3,157.54	\$395,463.54

Pending Budget Revision
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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-1110-1000-340100-025-0000	\$251,668.00	\$2,113.42	\$253,781.42
0100-0000-0-1110-1000-340100-026-0000	\$299,781.00	\$2,904.06	\$302,685.06
0100-0000-0-1110-1000-340100-027-0000	\$298,304.00	\$4,620.85	\$302,924.85
0100-0000-0-1110-1000-340100-028-0000	\$273,874.00	\$5,775.02	\$279,649.02
0100-0000-0-1110-1000-340100-029-0000	\$0.00	\$68,689.79	\$68,689.79
0100-0000-0-0000-7200-540000-001-0000	\$410,000.00	\$4,650.76	\$414,650.76
0100-0000-0-0000-7200-580000-062-0000	\$8,708.75	(\$2,438.53)	\$6,270.22
0100-0000-0-0000-7200-590010-061-0000	\$30,000.00	\$10,686.70	\$40,686.70
0100-0000-0-0000-7210-731000-000-0000	(\$410,117.00)	(\$25,027.54)	(\$435,144.54)
0100-0000-0-0000-7210-735000-000-0000	(\$157,000.00)	(\$8,000.00)	(\$165,000.00)
0100-0000-0-0000-7300-230000-004-0000	\$292,812.00	(\$1.92)	\$292,810.08
0100-0000-0-0000-7300-240000-004-0000	\$384,519.00	(\$23,311.98)	\$361,207.02
0100-0000-0-0000-7300-240020-004-0000	\$342.00	(\$0.69)	\$341.31
0100-0000-0-0000-7300-240020-004-1111	\$8,403.00	(\$3,664.27)	\$4,738.73
0100-0000-0-0000-7300-240050-004-0000	\$116.00	(\$0.42)	\$115.58
0100-0000-0-0000-7300-320200-004-0000	\$133,667.00	(\$5,480.09)	\$128,186.91
0100-0000-0-0000-7300-320200-004-1111	\$1,657.00	(\$1,657.00)	\$0.00
0100-0000-0-0000-7300-330200-004-0000	\$51,851.00	(\$5,356.79)	\$46,494.21
0100-0000-0-0000-7300-330200-004-1111	\$643.00	(\$299.02)	\$343.98
0100-0000-0-0000-7300-340200-004-0000	\$99,580.00	(\$11,562.17)	\$88,017.83
0100-0000-0-0000-7300-350200-004-0000	\$339.00	(\$10.95)	\$328.05
0100-0000-0-0000-7300-350200-004-1111	\$4.00	(\$1.63)	\$2.37
0100-0000-0-0000-7300-360200-004-0000	\$12,268.00	(\$394.80)	\$11,873.20
0100-0000-0-0000-7300-360200-004-1111	\$152.00	(\$66.21)	\$85.79
0100-0000-0-0000-7300-430000-004-0000	\$4,000.00	\$390.21	\$4,390.21
0100-0000-0-0000-7300-520000-004-0000	\$6,189.27	(\$1,922.18)	\$4,267.09
0100-0000-0-0000-7300-520003-004-0000	\$2,000.00	(\$404.09)	\$1,595.91
0100-0000-0-0000-7300-560000-004-0000	\$1,500.00	(\$730.24)	\$769.76
0100-0000-0-0000-7300-571030-004-0000	\$288.30	\$182.16	\$470.46
0100-0000-0-0000-7300-571040-004-0000	\$3,500.00	\$1,063.80	\$4,563.80
0100-0000-0-0000-7300-580000-004-0000	\$25,845.26	\$6,021.82	\$31,867.08
0100-0000-0-0000-7300-590030-004-0000	\$100.00	\$151.51	\$251.51
0100-0000-0-0000-7400-130000-003-0000	\$152,270.00	(\$2.00)	\$152,268.00
0100-0000-0-0000-7400-240000-003-0000	\$569,749.00	(\$14,027.78)	\$555,721.22
0100-0000-0-0000-7400-240020-003-0000	\$860.00	\$4,911.42	\$5,771.42
0100-0000-0-0000-7400-240020-003-1111	\$3,847.00	\$123.90	\$3,970.90
0100-0000-0-0000-7400-310100-003-0000	\$26,038.00	(\$0.16)	\$26,037.84
0100-0000-0-0000-7400-310200-003-0000	\$0.00	\$5,518.46	\$5,518.46
0100-0000-0-0000-7400-310200-003-1111	\$0.00	\$5.91	\$5.91
0100-0000-0-0000-7400-320200-003-0000	\$112,530.00	(\$9,562.51)	\$102,967.49
0100-0000-0-0000-7400-320200-003-1111	\$759.00	(\$759.00)	\$0.00
0100-0000-0-0000-7400-330100-003-0000	\$2,208.00	\$6.68	\$2,214.68
0100-0000-0-0000-7400-330200-003-0000	\$43,652.00	(\$3,961.81)	\$39,690.19
0100-0000-0-0000-7400-330200-003-1111	\$294.00	(\$2.72)	\$291.28

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7400-340100-003-0000	\$14,804.00	\$0.55	\$14,804.55
0100-0000-0-0000-7400-340200-003-0000	\$97,641.00	(\$824.53)	\$96,816.47
0100-0000-0-0000-7400-350100-003-0000	\$76.00	\$0.46	\$76.46
0100-0000-0-0000-7400-350200-003-0000	\$285.00	(\$3.99)	\$281.01
0100-0000-0-0000-7400-360100-003-0000	\$2,756.00	\$13.62	\$2,769.62
0100-0000-0-0000-7400-360200-003-0000	\$10,328.00	(\$165.08)	\$10,162.92
0100-0000-0-0000-7400-360200-003-1111	\$70.00	\$1.89	\$71.89
0100-0000-0-0000-7400-430000-003-0000	\$14,713.96	(\$3,671.91)	\$11,042.05
0100-0000-0-0000-7400-520000-003-0000	\$18,000.00	(\$12,749.59)	\$5,250.41
0100-0000-0-0000-7400-520003-003-0000	\$2,500.00	(\$1,055.23)	\$1,444.77
0100-0000-0-0000-7400-530000-003-0000	\$500.00	(\$500.00)	\$0.00
0100-0000-0-0000-7400-560000-003-0000	\$1,500.00	(\$746.01)	\$753.99
0100-0000-0-0000-7400-571005-003-0000	\$0.00	\$0.50	\$0.50
0100-0000-0-0000-7400-571030-003-0000	\$5,000.00	(\$1,843.79)	\$3,156.21
0100-0000-0-0000-7400-571040-003-0000	\$2,000.00	\$93.30	\$2,093.30
0100-0000-0-0000-7400-575030-003-0000	\$457.89	\$50.70	\$508.59
0100-0000-0-0000-7400-580000-003-0000	\$51,750.00	(\$17,292.71)	\$34,457.29
0100-0000-0-0000-7400-580000-003-0103	\$16,000.00	(\$4,810.63)	\$11,189.37
0100-0000-0-0000-7400-590030-003-0000	\$300.00	\$0.71	\$300.71
0100-0000-0-0000-7550-240000-015-0000	\$61,523.00	\$5.56	\$61,528.56
0100-0000-0-0000-7550-240020-015-0000	\$17.00	(\$0.93)	\$16.07
0100-0000-0-0000-7550-320200-015-0000	\$12,136.00	(\$1.96)	\$12,134.04
0100-0000-0-0000-7550-330200-015-0000	\$4,708.00	(\$152.84)	\$4,555.16
0100-0000-0-0000-7550-340200-015-0000	\$12,514.00	(\$149.35)	\$12,364.65
0100-0000-0-0000-7550-350200-015-0000	\$31.00	(\$0.27)	\$30.73
0100-0000-0-0000-7550-360200-015-0000	\$1,114.00	\$0.13	\$1,114.13
0100-0000-0-0000-7550-430000-015-0000	\$31,000.00	\$8,337.54	\$39,337.54
0100-0000-0-0000-7550-520003-015-0000	\$100.00	(\$100.00)	\$0.00
0100-0000-0-0000-7550-560000-015-0000	\$29,000.00	(\$3,170.95)	\$25,829.05
0100-0000-0-0000-7550-571030-015-0000	(\$80,561.71)	(\$126,416.22)	(\$206,977.93)
0100-0000-0-0000-7550-575040-017-0000	\$0.00	(\$5.50)	(\$5.50)
0100-0000-0-0000-7550-575090-015-0000	(\$7,976.15)	(\$234.00)	(\$8,210.15)
0100-0000-0-0000-7550-640000-015-0000	\$0.00	\$6,429.64	\$6,429.64
0100-0000-0-0000-7550-650000-015-0000	\$90,432.14	(\$1,727.85)	\$88,704.29
0100-0000-0-0000-7700-230000-061-0000	\$145,029.00	(\$0.96)	\$145,028.04
0100-0000-0-0000-7700-230020-061-0000	\$809.00	(\$0.80)	\$808.20
0100-0000-0-0000-7700-240000-061-0000	\$78,598.00	\$2.00	\$78,600.00
0100-0000-0-0000-7700-240020-061-0000	\$769.00	(\$0.82)	\$768.18
0100-0000-0-0000-7700-240020-061-1111	\$4,688.00	(\$3,960.51)	\$727.49
0100-0000-0-0000-7700-320200-061-0000	\$44,413.00	(\$311.20)	\$44,101.80
0100-0000-0-0000-7700-320200-061-1111	\$925.00	(\$925.00)	\$0.00
0100-0000-0-0000-7700-330200-061-0000	\$17,228.00	(\$1,148.83)	\$16,079.17
0100-0000-0-0000-7700-330200-061-1111	\$359.00	(\$308.14)	\$50.86
0100-0000-0-0000-7700-340200-061-0000	\$27,318.00	(\$0.18)	\$27,317.82

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7700-350200-061-0000	\$113.00	\$0.52	\$113.52
0100-0000-0-0000-7700-350200-061-1111	\$2.00	(\$1.64)	\$0.36
0100-0000-0-0000-7700-360200-061-0000	\$4,076.00	\$32.55	\$4,108.55
0100-0000-0-0000-7700-360200-061-1111	\$85.00	(\$71.83)	\$13.17
0100-0000-0-0000-7700-370200-001-0000	\$5,817.00	\$1,177.08	\$6,994.08
0100-0000-0-0000-7700-430000-061-0000	\$20,000.00	(\$13,012.23)	\$6,987.77
0100-0000-0-0000-7700-430000-061-2561	\$0.00	\$2,256.49	\$2,256.49
0100-0000-0-0000-7700-430010-061-0000	\$0.00	\$47.00	\$47.00
0100-0000-0-0000-7700-440000-061-0000	\$15,000.00	(\$12,704.09)	\$2,295.91
0100-0000-0-0000-7700-440000-061-2561	\$45,000.00	\$185,647.42	\$230,647.42
0100-0000-0-0000-7700-520000-061-0000	\$8,000.00	(\$8,000.00)	\$0.00
0100-0000-0-0000-7700-520003-061-0000	\$2,000.00	(\$215.00)	\$1,785.00
0100-0000-0-0000-7700-530000-061-0000	\$500.00	(\$500.00)	\$0.00
0100-0000-0-0000-7700-560000-061-0000	\$40.00	\$1.78	\$41.78
0100-0000-0-0000-7700-560000-061-2561	\$0.00	\$39,000.00	\$39,000.00
0100-0000-0-0000-7700-580000-061-0000	\$35,000.00	\$5,700.00	\$40,700.00
0100-0000-0-0000-7700-580000-061-2561	\$275,000.00	(\$55,000.00)	\$220,000.00
0100-0000-0-0000-7700-580011-061-0000	\$158,000.00	\$16,194.62	\$174,194.62
0100-0000-0-0000-7700-580011-061-2561	\$0.00	\$76,393.80	\$76,393.80
0100-0000-0-0000-7700-650000-061-0000	\$35,000.00	(\$35,000.00)	\$0.00
0100-0000-0-0000-8100-370200-001-0000	\$62,958.00	\$10,316.67	\$73,274.67
0100-0000-0-0000-8100-580000-011-0000	\$20,000.00	(\$1,247.50)	\$18,752.50
0100-0000-0-0000-8200-220000-012-0000	\$326,837.00	\$119.16	\$326,956.16
0100-0000-0-0000-8200-220000-016-0000	\$1,500,320.00	(\$1,362,379.68)	\$137,940.32
0100-0000-0-0000-8200-220000-017-0000	\$201,487.00	\$1,657.18	\$203,144.18
0100-0000-0-0000-8200-220000-021-0000	\$0.00	\$108,537.70	\$108,537.70
0100-0000-0-0000-8200-220000-022-0000	\$0.00	\$110,787.70	\$110,787.70
0100-0000-0-0000-8200-220000-023-0000	\$0.00	\$110,787.70	\$110,787.70
0100-0000-0-0000-8200-220000-024-0000	\$0.00	\$144,901.47	\$144,901.47
0100-0000-0-0000-8200-220000-025-0000	\$0.00	\$103,645.40	\$103,645.40
0100-0000-0-0000-8200-220000-026-0000	\$0.00	\$100,863.80	\$100,863.80
0100-0000-0-0000-8200-220000-027-0000	\$0.00	\$112,386.46	\$112,386.46
0100-0000-0-0000-8200-220000-028-0000	\$0.00	\$110,163.04	\$110,163.04
0100-0000-0-0000-8200-220000-029-0000	\$0.00	\$110,787.70	\$110,787.70
0100-0000-0-0000-8200-220000-030-0000	\$0.00	\$165,520.10	\$165,520.10
0100-0000-0-0000-8200-220000-031-0000	\$0.00	\$158,784.12	\$158,784.12
0100-0000-0-0000-8200-220010-012-0000	\$9,243.00	(\$0.02)	\$9,242.98
0100-0000-0-0000-8200-220010-016-0000	\$38,825.00	\$13,595.66	\$52,420.66
0100-0000-0-0000-8200-220010-017-0000	\$14,166.00	\$199.95	\$14,365.95
0100-0000-0-0000-8200-220020-012-0000	\$5,875.00	(\$0.89)	\$5,874.11
0100-0000-0-0000-8200-220020-012-1111	\$28,272.00	(\$22,863.44)	\$5,408.56
0100-0000-0-0000-8200-220020-016-0000	\$8,316.00	(\$5,281.84)	\$3,034.16
0100-0000-0-0000-8200-220020-016-1111	\$0.00	\$76.08	\$76.08
0100-0332-0-3550-1000-210000-038-0000	\$63,976.00	\$526.24	\$64,502.24

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-3550-1000-210010-038-0000	\$351.00	(\$0.09)	\$350.91
0100-0332-0-3550-1000-210030-038-0000	\$348.00	\$18.17	\$366.17
0100-0332-0-3550-1000-310100-038-0000	\$51,890.00	(\$119.54)	\$51,770.46
0100-0332-0-3550-1000-310200-038-0000	\$0.00	\$3,602.41	\$3,602.41
0100-0332-0-3550-1000-320200-038-0000	\$12,755.00	(\$4,116.86)	\$8,638.14
0100-0332-0-3550-1000-330100-038-0000	\$4,400.00	(\$33.29)	\$4,366.71
0100-0332-0-3550-1000-330200-038-0000	\$4,948.00	(\$1,264.83)	\$3,683.17
0100-0332-0-3550-1000-340100-038-0000	\$44,412.00	\$286.50	\$44,698.50
0100-0332-0-3550-1000-340200-038-0000	\$3,987.00	(\$61.50)	\$3,925.50
0100-0332-0-3550-1000-350100-038-0000	\$152.00	(\$0.60)	\$151.40
0100-0332-0-3550-1000-350200-038-0000	\$32.00	\$0.68	\$32.68
0100-0332-0-3550-1000-360100-038-0000	\$5,492.00	(\$12.28)	\$5,479.72
0100-0332-0-3550-1000-360200-038-0000	\$1,171.00	\$9.53	\$1,180.53
0100-0332-0-3550-1000-430000-038-0000	\$3,382.20	(\$9.18)	\$3,373.02
0100-0332-0-3550-1000-571005-038-0000	\$0.00	\$120.00	\$120.00
0100-0332-0-3550-1000-575030-038-0000	\$124.48	\$124.48	\$248.96
0100-0332-0-3550-2700-130000-038-0000	\$66,938.00	\$0.08	\$66,938.08
0100-0332-0-3550-2700-310100-038-0000	\$11,446.00	\$0.38	\$11,446.38
0100-0332-0-3550-2700-330100-038-0000	\$971.00	(\$13.09)	\$957.91
0100-0332-0-3550-2700-340100-038-0000	\$7,402.00	\$47.75	\$7,449.75
0100-0332-0-3550-2700-350100-038-0000	\$33.00	\$0.62	\$33.62
0100-0332-0-3550-2700-360100-038-0000	\$1,212.00	\$6.32	\$1,218.32
0100-0332-0-3550-2700-430000-038-0000	\$1,708.02	(\$9.48)	\$1,698.54
0100-0332-0-3550-2700-560000-038-0000	\$858.77	(\$707.81)	\$150.96
0100-0332-0-3550-2700-571040-038-0000	\$54.55	\$26.60	\$81.15
0100-0332-0-3550-3130-240000-038-0000	\$64,182.00	(\$7.74)	\$64,174.26
0100-0332-0-3550-3130-240020-038-1111	\$0.00	\$17.56	\$17.56
0100-0332-0-3550-3130-320200-038-0000	\$12,657.00	(\$1.21)	\$12,655.79
0100-0332-0-3550-3130-330200-038-0000	\$4,910.00	(\$0.78)	\$4,909.22
0100-0332-0-3550-3130-330200-038-1111	\$0.00	\$1.34	\$1.34
0100-0332-0-3550-3130-340200-038-0000	\$12,514.00	(\$1,270.53)	\$11,243.47
0100-0332-0-3550-3130-350200-038-0000	\$32.00	\$0.07	\$32.07
0100-0332-0-3550-3130-350200-038-1111	\$0.00	\$0.01	\$0.01
0100-0332-0-3550-3130-360200-038-0000	\$1,162.00	(\$0.51)	\$1,161.49
0100-0332-0-3550-3130-360200-038-1111	\$0.00	\$0.32	\$0.32
0100-1100-0-0000-2420-420000-021-0000	\$1,789.00	(\$1,789.00)	\$0.00
0100-1100-0-0000-2420-420000-022-0000	\$2,335.00	(\$2,335.00)	\$0.00
0100-1100-0-0000-2420-420000-023-0000	\$1,519.00	(\$3.25)	\$1,515.75
0100-1100-0-0000-2420-420000-024-0000	\$2,510.00	\$244.69	\$2,754.69
0100-1100-0-0000-2420-420000-025-0000	\$1,621.00	(\$1,621.00)	\$0.00
0100-1100-0-0000-2420-420000-026-0000	\$2,069.00	(\$2,002.72)	\$66.28
0100-1100-0-0000-2420-420000-027-0000	\$3,600.00	(\$0.76)	\$3,599.24
0100-1100-0-0000-2420-420000-028-0000	\$1,803.00	(\$0.92)	\$1,802.08
0100-1100-0-0000-2420-420000-029-0000	\$1,607.00	(\$6.07)	\$1,600.93

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1100-0-0000-2420-430000-025-0000	\$0.00	\$551.27	\$551.27
0100-1100-0-0000-2495-290030-022-0000	\$300.00	(\$169.72)	\$130.28
0100-1100-0-0000-2495-320200-022-0000	\$59.00	(\$59.00)	\$0.00
0100-1100-0-0000-2495-330200-022-0000	\$23.00	(\$13.03)	\$9.97
0100-1100-0-0000-2495-350200-022-0000	\$0.00	\$0.07	\$0.07
0100-1100-0-0000-2495-360200-022-0000	\$5.00	(\$2.64)	\$2.36
0100-1100-0-0000-2495-430000-025-0000	\$0.00	\$18.20	\$18.20
0100-1100-0-0000-2495-430000-028-0000	\$0.00	\$25.74	\$25.74
0100-1100-0-0000-2495-571030-024-0000	\$0.00	\$86.40	\$86.40
0100-1100-0-0000-2495-580009-029-0000	\$2,000.00	(\$2,000.00)	\$0.00
0100-1100-0-0000-2700-290030-021-0000	\$408.00	(\$393.00)	\$15.00
0100-1100-0-0000-2700-290030-022-0000	\$300.00	(\$279.75)	\$20.25
0100-1100-0-0000-2700-290030-024-0000	\$0.00	\$16.42	\$16.42
0100-1100-0-0000-2700-290030-027-0000	\$25.00	\$20.62	\$45.62
0100-1100-0-0000-2700-320200-021-0000	\$80.00	(\$77.04)	\$2.96
0100-1100-0-0000-2700-320200-022-0000	\$59.00	(\$59.00)	\$0.00
0100-1100-0-0000-2700-320200-027-0000	\$5.00	(\$5.00)	\$0.00
0100-1100-0-0000-2700-330100-021-0000	\$0.00	\$10.76	\$10.76
0100-1100-0-0000-2700-330100-022-0000	\$0.00	\$10.64	\$10.64
0100-1100-0-0000-2700-330100-023-0000	\$0.00	\$10.19	\$10.19
0100-1100-0-0000-2700-330100-024-0000	\$0.00	\$10.48	\$10.48
0100-1100-0-0000-2700-330100-025-0000	\$0.00	\$10.74	\$10.74
0100-1100-0-0000-2700-330100-026-0000	\$0.00	\$10.42	\$10.42
0100-1100-0-0000-2700-330100-027-0000	\$0.00	\$10.70	\$10.70
0100-1100-0-0000-2700-330100-028-0000	\$0.00	\$10.84	\$10.84
0100-1100-0-0000-2700-330100-029-0000	\$0.00	\$10.74	\$10.74
0100-1100-0-0000-2700-330100-030-0000	\$0.00	\$10.46	\$10.46
0100-1100-0-0000-2700-330100-031-0000	\$0.00	\$10.88	\$10.88
0100-1100-0-0000-2700-330200-021-0000	\$31.00	(\$29.85)	\$1.15
0100-1100-0-0000-2700-330200-022-0000	\$23.00	(\$21.45)	\$1.55
0100-1100-0-0000-2700-330200-024-0000	\$0.00	\$1.26	\$1.26
0100-1100-0-0000-2700-330200-027-0000	\$2.00	\$1.49	\$3.49
0100-1100-0-0000-2700-350100-021-0000	\$0.00	\$0.38	\$0.38
0100-1100-0-0000-2700-350100-022-0000	\$0.00	\$0.38	\$0.38
0100-1100-0-0000-2700-350100-023-0000	\$0.00	\$0.38	\$0.38
0100-1100-0-0000-2700-350100-024-0000	\$0.00	\$0.38	\$0.38
0100-1100-0-0000-2700-350100-025-0000	\$0.00	\$0.38	\$0.38
0100-1100-0-0000-2700-350100-026-0000	\$0.00	\$0.38	\$0.38
0100-1100-0-0000-2700-350100-027-0000	\$0.00	\$0.38	\$0.38
0100-1100-0-0000-2700-350100-028-0000	\$0.00	\$0.38	\$0.38
0100-1100-0-0000-2700-350100-029-0000	\$0.00	\$0.38	\$0.38
0100-1100-0-0000-2700-350100-030-0000	\$0.00	\$0.38	\$0.38
0100-1100-0-0000-2700-350100-031-0000	\$0.00	\$0.38	\$0.38
0100-1100-0-0000-2700-350200-021-0000	\$0.00	\$0.01	\$0.01

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1100-0-0000-2700-350200-022-0000	\$0.00	\$0.01	\$0.01
0100-1100-0-0000-2700-350200-024-0000	\$0.00	\$0.01	\$0.01
0100-1100-0-0000-2700-350200-027-0000	\$0.00	\$0.03	\$0.03
0100-1100-0-0000-2700-360100-021-0000	\$0.00	\$13.58	\$13.58
0100-1100-0-0000-2700-360100-022-0000	\$0.00	\$13.58	\$13.58
0100-1100-0-0000-2700-360100-023-0000	\$0.00	\$13.58	\$13.58
0100-1100-0-0000-2700-360100-024-0000	\$0.00	\$13.58	\$13.58
0100-1100-0-0000-2700-360100-025-0000	\$0.00	\$13.58	\$13.58
0100-1100-0-0000-2700-360100-026-0000	\$0.00	\$13.58	\$13.58
0100-1100-0-0000-2700-360100-027-0000	\$0.00	\$13.58	\$13.58
0100-1100-0-0000-2700-360100-028-0000	\$0.00	\$13.58	\$13.58
0100-1100-0-0000-2700-360100-029-0000	\$0.00	\$13.58	\$13.58
0100-1100-0-0000-2700-360100-030-0000	\$0.00	\$13.58	\$13.58
0100-1100-0-0000-2700-360100-031-0000	\$0.00	\$13.58	\$13.58
0100-1100-0-0000-2700-360200-021-0000	\$7.00	(\$6.73)	\$0.27
0100-1100-0-0000-2700-360200-022-0000	\$5.00	(\$4.63)	\$0.37
0100-1100-0-0000-2700-360200-024-0000	\$0.00	\$0.30	\$0.30
0100-1100-0-0000-2700-360200-027-0000	\$0.00	\$0.83	\$0.83
0100-1100-0-0000-2700-420000-021-0000	\$0.00	\$364.84	\$364.84
0100-1100-0-0000-2700-420000-028-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-1100-0-0000-2700-430000-021-0000	\$2,800.00	\$887.80	\$3,687.80
0100-1100-0-0000-2700-430000-022-0000	\$2,500.00	(\$237.69)	\$2,262.31
0100-1100-0-0000-2700-430000-023-0000	\$1,800.00	(\$1,800.00)	\$0.00
0100-1100-0-0000-2700-430000-024-0000	\$2,000.00	(\$744.78)	\$1,255.22
0100-1100-0-0000-2700-430000-025-0000	\$2,000.00	(\$1,685.26)	\$314.74
0100-6500-0-5770-1130-360200-039-1111	\$0.00	\$0.07	\$0.07
0100-6500-0-5770-2100-430000-039-0000	\$1,344.96	\$1,106.38	\$2,451.34
0100-6500-0-5770-2100-560000-039-0000	\$400.00	(\$47.26)	\$352.74
0100-6500-0-5770-2100-571005-039-0000	\$63.00	\$59.60	\$122.60
0100-6500-0-5770-2100-571030-039-0000	\$325.00	\$1,070.00	\$1,395.00
0100-6500-0-5770-2100-571040-039-0000	\$216.70	\$1,971.25	\$2,187.95
0100-6500-0-5770-2100-590030-039-0000	\$0.00	\$44.00	\$44.00
0100-6500-0-5770-3120-120000-039-0000	\$339,408.00	(\$14,240.13)	\$325,167.87
0100-6500-0-5770-3120-310100-039-0000	\$58,039.00	(\$2,435.22)	\$55,603.78
0100-6500-0-5770-3120-330100-039-0000	\$4,921.00	(\$291.60)	\$4,629.40
0100-6500-0-5770-3120-340100-039-0000	\$41,453.00	\$447.00	\$41,900.00
0100-6500-0-5770-3120-350100-039-0000	\$170.00	(\$7.21)	\$162.79
0100-6500-0-5770-3120-360100-039-0000	\$6,143.00	(\$257.59)	\$5,885.41
0100-6500-0-5770-7210-731000-000-0000	\$160,318.00	\$34,682.00	\$195,000.00
0100-6500-0-5770-9200-714220-039-0000	\$173,876.00	(\$4,272.00)	\$169,604.00
0100-6500-0-5770-9200-714230-039-0000	\$513,726.00	(\$154,547.00)	\$359,179.00
0100-6500-0-5770-9200-714240-039-0000	\$90,200.00	\$33,225.33	\$123,425.33
0100-6500-0-5770-9200-714250-039-0000	\$25,000.00	(\$7,165.41)	\$17,834.59
0100-6512-0-5770-1190-110010-039-0000	\$100.00	(\$100.00)	\$0.00

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-6512-0-5770-1190-310100-039-0000	\$17.00	(\$17.00)	\$0.00
0100-6512-0-5770-1190-330100-039-0000	\$1.00	(\$1.00)	\$0.00
0100-6512-0-5770-1190-360100-039-0000	\$2.00	(\$2.00)	\$0.00
0100-6512-0-5770-3120-120000-039-0000	\$203,645.00	\$21,990.24	\$225,635.24
0100-6512-0-5770-3120-310100-039-0000	\$34,823.00	\$3,760.60	\$38,583.60
0100-6512-0-5770-3120-330100-039-0000	\$2,953.00	\$256.23	\$3,209.23
0100-6512-0-5770-3120-340100-039-0000	\$23,761.00	\$2,710.37	\$26,471.37
0100-6512-0-5770-3120-350100-039-0000	\$102.00	\$10.67	\$112.67
0100-6512-0-5770-3120-360100-039-0000	\$3,686.00	\$398.22	\$4,084.22
0100-6512-0-5770-3120-520003-039-0000	\$1,500.00	(\$1,500.00)	\$0.00
0100-6512-0-5770-3120-580009-039-0000	\$23,000.00	(\$23,000.00)	\$0.00
0100-6512-0-5770-7210-731000-000-0000	\$11,000.00	\$4,000.00	\$15,000.00
0100-7311-0-0000-2420-520000-005-0000	\$3,960.00	\$33.00	\$3,993.00
0100-7311-0-0000-3130-520000-005-0000	\$292.00	(\$292.00)	\$0.00
0100-7311-0-0000-3130-520003-005-0000	\$266.80	(\$266.80)	\$0.00
0100-7311-0-0000-3140-520000-005-0000	\$292.00	(\$292.00)	\$0.00
0100-7311-0-0000-3700-520000-005-0000	\$292.00	(\$292.00)	\$0.00
0100-7311-0-0000-3700-520003-005-0000	\$266.80	(\$266.80)	\$0.00
0100-7311-0-0000-7210-731000-000-0000	\$1,000.00	\$100.00	\$1,100.00
0100-7311-0-0000-7400-520000-005-0000	\$0.00	\$973.03	\$973.03
0100-7311-0-0000-7700-520000-005-0000	\$0.00	\$2,952.59	\$2,952.59
0100-7311-0-0000-7700-520003-005-0000	\$0.00	\$260.42	\$260.42
0100-7311-0-0000-8100-520000-005-0000	\$0.00	(\$33.00)	(\$33.00)
0100-7311-0-1110-1000-580009-005-0000	\$10,342.34	(\$5,842.34)	\$4,500.00
0100-7311-0-3550-1000-520000-005-0000	\$292.00	(\$292.00)	\$0.00
0100-7388-0-0000-2100-580000-039-0000	\$5,920.20	(\$400.20)	\$5,520.00
0100-7388-0-0000-7210-731000-000-0000	\$4,500.00	(\$3,700.00)	\$800.00
0100-7388-0-0000-7400-430000-003-0000	\$0.00	\$2,688.98	\$2,688.98
0100-7388-0-0000-8200-430000-016-0000	\$2,040.70	(\$0.01)	\$2,040.69
0100-7388-0-0000-8200-440000-016-0000	\$825.13	(\$224.53)	\$600.60
0100-7388-0-1110-1000-430000-061-0000	\$58,584.97	(\$58,584.97)	\$0.00
0100-7388-0-1110-1000-580000-061-0000	\$28,104.00	(\$22,609.92)	\$5,494.08
0100-7510-0-0000-2700-350200-005-0000	\$3.00	(\$3.00)	\$0.00
0100-7510-0-0000-2700-360200-005-0000	\$103.00	(\$103.00)	\$0.00
0100-7510-0-0000-3130-290020-005-0000	\$5,671.00	\$1,660.39	\$7,331.39
0100-7510-0-0000-3130-320200-005-0000	\$1,118.00	(\$184.86)	\$933.14
0100-7510-0-0000-3130-330200-005-0000	\$0.00	\$560.88	\$560.88
0100-7510-0-0000-3130-350200-005-0000	\$0.00	\$3.67	\$3.67
0100-7510-0-0000-3130-360200-005-0000	\$0.00	\$132.67	\$132.67
0100-7510-0-0000-7210-731000-000-0000	\$2,000.00	\$200.00	\$2,200.00
0100-7510-0-1110-1000-110040-005-0000	\$3,885.18	\$208.60	\$4,093.78
0100-7510-0-1110-1000-310100-005-0000	\$664.00	\$36.10	\$700.10
0100-7510-0-1110-1000-330100-005-0000	\$56.00	\$2.88	\$58.88
0100-7510-0-1110-1000-350100-005-0000	\$2.00	\$0.08	\$2.08

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-7510-0-1110-1000-360100-005-0000	\$70.00	\$4.07	\$74.07
0100-7510-0-1110-1000-430000-005-0000	\$25,851.37	(\$356.18)	\$25,495.19
0100-7510-0-1110-1000-571020-005-0000	\$1,349.25	\$37.00	\$1,386.25
0100-7510-0-1110-1000-575030-005-0000	\$119.36	\$35.28	\$154.64
0100-7690-0-0000-2100-310120-001-0000	\$46,294.00	\$9,406.00	\$55,700.00
0100-7690-0-0000-2140-310120-001-0000	\$125,494.00	\$20,114.00	\$145,608.00
0100-7690-0-0000-2495-310120-001-0000	\$178.00	(\$178.00)	\$0.00
0100-7690-0-0000-2700-310120-001-0000	\$217,209.00	\$50,640.00	\$267,849.00
0100-7690-0-0000-3110-310120-001-0000	\$140,110.00	\$29,787.00	\$169,897.00
0100-7690-0-0000-3120-310120-001-0000	\$16,753.00	\$101.00	\$16,854.00
0100-7690-0-0000-3130-310120-001-0000	\$23,983.00	\$6,130.00	\$30,113.00
0100-7690-0-0000-3140-310120-001-0000	\$55,012.00	\$8,231.00	\$63,243.00
0100-7690-0-0000-7150-310120-001-0000	\$20,297.00	\$4,147.00	\$24,444.00
0100-7690-0-0000-7400-310120-001-0000	\$15,536.00	\$7,131.00	\$22,667.00
0100-7690-0-1110-1000-310120-001-0000	\$2,707,805.00	(\$192,640.00)	\$2,515,165.00
0100-7690-0-1110-4000-310120-001-0000	\$18,960.00	\$2,220.00	\$21,180.00
0100-7690-0-3550-1000-310120-001-0000	\$31,785.00	\$8,009.00	\$39,794.00
0100-7690-0-3550-2700-310120-001-0000	\$6,833.00	\$1,387.00	\$8,220.00
0100-7690-0-5770-1110-310120-001-0000	\$68,071.00	(\$3,058.00)	\$65,013.00
0100-7690-0-5770-1120-310120-001-0000	\$120,762.00	\$32,100.00	\$152,862.00
0100-7690-0-5770-1190-310120-001-0000	\$10.00	(\$10.00)	\$0.00
0100-7690-0-5770-3120-310120-001-0000	\$57,541.00	\$16,187.00	\$73,728.00
0100-7690-0-7110-3140-310120-001-0000	\$425.00	\$296.00	\$721.00
0100-8150-0-0000-8100-220000-011-0000	\$550,336.00	(\$25,286.78)	\$525,049.22
0100-8150-0-0000-8100-220000-012-0000	\$111,733.00	(\$2,300.11)	\$109,432.89
0100-8150-0-0000-8100-220010-011-0000	\$7,848.00	\$149.73	\$7,997.73
0100-8150-0-0000-8100-220020-011-0000	\$5,703.00	(\$0.21)	\$5,702.79
0100-8150-0-0000-8100-220020-011-1111	\$0.00	\$76.86	\$76.86
0100-8150-0-0000-8100-220020-012-0000	\$0.00	\$1,254.50	\$1,254.50
0100-8150-0-0000-8100-230000-010-0000	\$143,029.00	(\$1.00)	\$143,028.00
0100-8150-0-0000-8100-240000-011-0000	\$64,103.00	\$1.00	\$64,104.00
0100-8150-0-0000-8100-240010-011-0000	\$1,773.00	(\$0.19)	\$1,772.81
0100-8150-0-0000-8100-240020-011-0000	\$162.00	(\$0.19)	\$161.81
0100-8150-0-0000-8100-320200-010-0000	\$28,207.00	(\$0.40)	\$28,206.60
0100-8150-0-0000-8100-320200-011-0000	\$124,228.00	(\$3,250.90)	\$120,977.10
0100-8150-0-0000-8100-320200-012-0000	\$22,035.00	(\$1,329.54)	\$20,705.46
0100-8150-0-0000-8100-330200-010-0000	\$10,942.00	(\$514.80)	\$10,427.20
0100-8150-0-0000-8100-330200-011-0000	\$48,189.00	(\$3,533.22)	\$44,655.78
0100-8150-0-0000-8100-330200-011-1111	\$0.00	\$5.50	\$5.50
0100-8150-0-0000-8100-330200-012-0000	\$8,548.00	(\$689.11)	\$7,858.89
0100-8150-0-0000-8100-340200-010-0000	\$11,107.00	\$324.05	\$11,431.05
0100-8150-0-0000-8100-340200-011-0000	\$112,082.00	(\$4,644.12)	\$107,437.88
0100-8150-0-0000-8100-340200-012-0000	\$25,028.00	(\$49.39)	\$24,978.61
0100-8150-0-0000-8100-350200-010-0000	\$72.00	(\$0.48)	\$71.52

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-8150-0-0000-8100-350200-011-0000	\$315.00	(\$9.31)	\$305.69
0100-8150-0-0000-8100-350200-011-1111	\$0.00	\$0.04	\$0.04
0100-8150-0-0000-8100-350200-012-0000	\$56.00	(\$0.56)	\$55.44
0100-8150-0-0000-8100-360200-010-0000	\$2,589.00	(\$0.24)	\$2,588.76
0100-8150-0-0000-8100-360200-011-0000	\$11,402.00	(\$346.70)	\$11,055.30
0100-8150-0-0000-8100-360200-011-1111	\$0.00	\$1.39	\$1.39
0100-8150-0-0000-8100-360200-012-0000	\$2,022.00	(\$18.54)	\$2,003.46
0100-8150-0-0000-8100-430000-010-0000	\$650.00	\$16.76	\$666.76
0100-8150-0-0000-8100-430000-011-0000	\$86,762.11	(\$18,841.47)	\$67,920.64
0100-8150-0-0000-8100-430010-010-0000	\$1,200.00	(\$271.40)	\$928.60
0100-8150-0-0000-8100-430010-011-0000	\$13,750.00	(\$1,906.42)	\$11,843.58
0100-8150-0-0000-8100-440000-011-0000	\$5,000.00	(\$450.96)	\$4,549.04
0100-8150-0-0000-8100-520000-010-0000	\$1,357.68	(\$1,307.68)	\$50.00
0100-8150-0-0000-8100-520000-011-0000	\$400.00	(\$274.00)	\$126.00
0100-8150-0-0000-8100-520003-011-0000	\$108.32	\$55.89	\$164.21
0100-8150-0-0000-8100-550050-011-0000	\$750.00	(\$619.05)	\$130.95
0100-8150-0-0000-8100-560000-011-0000	\$75,399.72	\$10,424.52	\$85,824.24
0100-8150-0-0000-8100-560000-018-0000	\$160,429.22	(\$47,500.21)	\$112,929.01
0100-8150-0-0000-8100-560000-018-0021	\$21,998.90	\$6,210.03	\$28,208.93
0100-8150-0-0000-8100-560000-018-0023	\$17,839.00	(\$8,000.00)	\$9,839.00
0100-8150-0-0000-8100-560000-018-0024	\$45,942.61	\$23,147.50	\$69,090.11
0100-8150-0-0000-8100-560000-018-0025	\$10,000.00	\$6,208.74	\$16,208.74
0100-8150-0-0000-8100-560000-018-0026	\$10,000.00	\$11,800.00	\$21,800.00
0100-8150-0-0000-8100-560000-018-0027	\$36,449.80	(\$4,358.64)	\$32,091.16
0100-8150-0-0000-8100-560000-018-0028	\$0.00	\$5,641.36	\$5,641.36
0100-8150-0-0000-8100-560000-018-0029	\$25,000.00	(\$122.28)	\$24,877.72
0100-8150-0-0000-8100-560000-018-0030	\$18,000.00	(\$8,404.61)	\$9,595.39
0100-8150-0-0000-8100-560000-018-0031	\$31,109.43	(\$2,838.00)	\$28,271.43
0100-8150-0-0000-8100-571040-010-0000	\$51.90	\$1.50	\$53.40
0100-8150-0-0000-8100-580000-011-0000	\$8,000.00	\$1,951.32	\$9,951.32
0100-8150-0-0000-8100-580000-018-0000	\$3,000.00	(\$840.00)	\$2,160.00
0100-8150-0-0000-8100-640000-011-0000	\$25,000.00	(\$25,000.00)	\$0.00
0100-8150-0-0000-8500-620000-018-0000	\$63,602.00	(\$17,732.00)	\$45,870.00
0100-8150-0-0000-8500-620000-018-0021	\$100,000.00	(\$82,322.52)	\$17,677.48
0100-8150-0-0000-8500-620000-018-0031	\$152,500.00	(\$53,585.00)	\$98,915.00
0100-9010-0-7110-1000-571020-055-0000	\$1,540.00	\$720.00	\$2,260.00
0100-9010-0-7110-1000-575030-055-0000	\$1,467.80	\$615.00	\$2,082.80
0100-9010-0-7110-3140-120040-055-0000	\$0.00	\$1,712.37	\$1,712.37
0100-9010-0-7110-3140-120040-055-0072	\$3,650.00	\$507.60	\$4,157.60
0100-9010-0-7110-3140-310100-055-0000	\$0.00	\$292.82	\$292.82
0100-9010-0-7110-3140-310100-055-0072	\$624.00	\$86.94	\$710.94
0100-9010-0-7110-3140-320200-055-0072	\$424.00	(\$424.00)	\$0.00
0100-9010-0-7110-3140-330100-055-0000	\$0.00	\$24.58	\$24.58
0100-9010-0-7110-3140-330100-055-0072	\$53.00	\$7.28	\$60.28

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-9010-0-7110-3140-330200-055-0072	\$164.00	(\$164.00)	\$0.00
0100-9010-0-7110-3140-350100-055-0000	\$0.00	\$0.85	\$0.85
0100-9010-0-7110-3140-350100-055-0072	\$2.00	\$0.08	\$2.08
0100-9010-0-7110-3140-350200-055-0072	\$1.00	(\$1.00)	\$0.00
0100-9010-0-7110-3140-360100-055-0000	\$0.00	\$30.99	\$30.99
0100-9010-0-7110-3140-360100-055-0072	\$66.00	\$9.25	\$75.25
0100-9010-0-7110-3140-360200-055-0072	\$39.00	(\$39.00)	\$0.00
0100-9010-0-7110-8200-220020-055-0000	\$0.00	\$1,613.22	\$1,613.22
0100-9010-0-7110-8200-220020-055-0072	\$2,150.00	(\$889.27)	\$1,260.73
0100-9010-0-7110-8200-330200-055-0000	\$0.00	\$115.86	\$115.86
0100-9010-0-7110-8200-330200-055-0072	\$0.00	\$96.44	\$96.44
0100-9010-0-7110-8200-350200-055-0000	\$0.00	\$0.81	\$0.81
0100-9010-0-7110-8200-350200-055-0072	\$0.00	\$0.63	\$0.63
0100-9010-0-7110-8200-360200-055-0000	\$0.00	\$29.19	\$29.19
0100-9010-0-7110-8200-360200-055-0072	\$0.00	\$22.82	\$22.82
0100-9010-0-7110-8200-571000-055-0000	\$0.00	\$609.80	\$609.80
0100-9031-0-0000-8200-640000-014-1111	\$30,000.00	(\$30,000.00)	\$0.00
0100-9031-0-0000-8200-640000-019-0000	\$0.00	\$265,052.00	\$265,052.00
0100-9031-0-0000-8500-617000-019-0000	\$270,000.00	(\$270,000.00)	\$0.00
0100-9049-0-1110-1000-430000-023-0000	\$1,000.00	(\$699.70)	\$300.30
0100-9049-0-1110-1000-430000-027-0000	\$1,750.00	(\$266.21)	\$1,483.79
0100-9049-0-1110-1000-430000-028-0000	\$1,000.00	(\$950.78)	\$49.22
0100-9049-0-1110-1000-580000-025-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-9049-0-1110-4000-430000-025-0000	\$1,000.00	(\$28.90)	\$971.10
0100-0000-0-0000-2100-571040-053-0000	\$250.00	(\$86.00)	\$164.00
0100-0000-0-0000-2100-575030-053-0000	\$2,426.93	\$25.35	\$2,452.28
0100-0000-0-0000-2100-580000-053-0000	\$500.00	(\$350.94)	\$149.06
0100-0000-0-0000-2100-580000-055-0000	\$14,301.00	(\$8,215.51)	\$6,085.49
0100-0000-0-0000-2100-580009-053-0000	\$21,550.00	(\$18,150.00)	\$3,400.00
0100-0000-0-0000-2100-580011-039-0000	\$5,520.00	(\$5,520.00)	\$0.00
0100-0000-0-0000-2140-420000-053-0000	\$400.00	(\$181.59)	\$218.41
0100-0000-0-0000-2140-430000-053-0000	\$1,000.00	(\$704.72)	\$295.28
0100-0000-0-0000-2140-430000-061-0000	\$3,500.00	(\$1,102.40)	\$2,397.60
0100-0000-0-0000-2140-430021-053-0000	\$1,000.00	(\$619.65)	\$380.35
0100-0000-0-0000-2140-440000-061-0000	\$15,000.00	(\$1,518.71)	\$13,481.29
0100-0000-0-0000-2140-520000-005-0000	\$0.00	\$250.00	\$250.00
0100-0000-0-0000-2140-520000-053-0000	\$5,000.00	\$893.18	\$5,893.18
0100-0000-0-0000-2140-520003-053-0000	\$600.00	(\$333.89)	\$266.11
0100-0000-0-0000-2140-571005-053-0000	\$121.00	\$187.95	\$308.95
0100-0000-0-0000-2140-580011-053-0000	\$500.00	(\$230.00)	\$270.00
0100-0000-0-0000-2150-580000-005-0000	\$0.00	\$12.00	\$12.00
0100-0000-0-0000-2420-220020-053-0000	\$6,726.00	(\$0.97)	\$6,725.03
0100-0000-0-0000-2420-320200-001-0000	(\$1,326.00)	\$1,326.00	\$0.00
0100-0000-0-0000-2420-320200-053-0000	\$1,326.00	(\$285.61)	\$1,040.39

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FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2420-330200-053-0000	\$515.00	(\$0.54)	\$514.46
0100-0000-0-0000-2420-350200-053-0000	\$3.00	\$0.37	\$3.37
0100-0000-0-0000-2420-360200-053-0000	\$122.00	(\$0.28)	\$121.72
0100-0000-0-0000-2420-370200-001-0000	\$16,233.00	\$5,165.25	\$21,398.25
0100-0000-0-0000-2420-420000-052-0021	\$57.03	(\$57.03)	\$0.00
0100-0000-0-0000-2420-420000-052-0022	\$43.00	(\$43.00)	\$0.00
0100-0000-0-0000-2420-420000-052-0023	\$221.00	(\$29.46)	\$191.54
0100-0000-0-0000-2420-420000-052-0024	\$30.00	(\$30.00)	\$0.00
0100-0000-0-0000-2420-420000-052-0025	\$109.00	(\$109.00)	\$0.00
0100-0000-0-0000-2420-420000-052-0026	\$41.00	(\$41.00)	\$0.00
0100-0000-0-0000-2420-420000-052-0027	\$58.44	\$3.14	\$61.58
0100-0000-0-0000-2420-420000-052-0028	\$246.00	(\$7.07)	\$238.93
0100-0000-0-0000-2420-420000-052-0029	\$61.00	(\$1.58)	\$59.42
0100-0000-0-0000-2420-420000-052-0030	\$406.91	(\$12.18)	\$394.73
0100-0000-0-0000-2420-420000-052-0031	\$357.06	(\$357.06)	\$0.00
0100-0000-0-0000-2420-420000-052-3021	\$0.00	(\$64.96)	(\$64.96)
0100-0000-0-0000-2420-420000-052-3022	\$0.00	(\$9.00)	(\$9.00)
0100-0000-0-0000-2420-420000-052-3023	\$0.00	(\$134.00)	(\$134.00)
0100-0000-0-0000-2420-420000-052-3024	\$0.00	(\$129.00)	(\$129.00)
0100-0000-0-0000-2420-420000-052-3025	\$0.00	(\$33.00)	(\$33.00)
0100-0000-0-0000-2420-420000-052-3026	\$0.00	(\$36.00)	(\$36.00)
0100-0000-0-0000-2420-420000-052-3027	\$0.00	(\$71.00)	(\$71.00)
0100-0000-0-0000-2420-420000-052-3028	\$0.00	(\$225.00)	(\$225.00)
0100-0000-0-0000-2420-420000-052-3029	\$0.00	(\$17.00)	(\$17.00)
0100-0000-0-0000-2420-420000-052-3030	\$0.00	(\$43.29)	(\$43.29)
0100-0000-0-0000-2420-420000-052-3031	\$0.00	(\$118.05)	(\$118.05)
0100-0000-0-0000-2420-421000-052-0023	\$0.00	\$22.97	\$22.97
0100-0000-0-0000-2420-520000-053-0000	\$1,200.00	\$95.22	\$1,295.22
0100-0000-0-0000-2420-520003-053-0000	\$600.00	(\$323.92)	\$276.08
0100-0000-0-0000-2420-560000-010-0021	\$0.00	\$3,732.30	\$3,732.30
0100-0000-0-0000-2495-290030-055-0000	\$5,690.00	(\$0.65)	\$5,689.35
0100-0000-0-0000-2495-320200-001-0000	(\$1,122.00)	\$1,122.00	\$0.00
0100-0000-0-0000-2495-320200-055-0000	\$1,122.00	(\$409.23)	\$712.77
0100-0000-0-0000-2495-330200-055-0000	\$435.00	(\$1.77)	\$433.23
0100-0000-0-0000-2495-350200-055-0000	\$3.00	(\$0.14)	\$2.86
0100-0000-0-0000-2700-130000-021-0000	\$131,877.00	(\$0.97)	\$131,876.03
0100-0000-0-0000-2700-130000-022-0000	\$129,877.00	(\$0.99)	\$129,876.01
0100-0000-0-0000-2700-130000-023-0000	\$129,877.00	(\$0.99)	\$129,876.01
0100-0000-0-0000-2700-130000-024-0000	\$133,877.00	(\$0.95)	\$133,876.05
0100-0000-0-0000-2700-130000-025-0000	\$131,877.00	(\$0.97)	\$131,876.03
0100-0000-0-0000-2700-130000-026-0000	\$131,877.00	(\$0.97)	\$131,876.03
0100-0000-0-0000-2700-130000-027-0000	\$129,877.00	(\$0.99)	\$129,876.01
0100-0000-0-0000-2700-130000-028-0000	\$129,877.00	(\$0.99)	\$129,876.01
0100-0000-0-0000-2700-130000-029-0000	\$133,877.00	(\$0.95)	\$133,876.05

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-130000-030-0000	\$131,877.00	(\$0.97)	\$131,876.03
0100-0000-0-0000-2700-130000-031-0000	\$131,877.00	(\$0.97)	\$131,876.03
0100-0000-0-0000-2700-240000-021-0000	\$123,265.00	\$2.72	\$123,267.72
0100-0000-0-0000-2700-240000-022-0000	\$142,145.00	\$248.86	\$142,393.86
0100-0000-0-0000-2700-240000-023-0000	\$117,445.00	\$3.08	\$117,448.08
0100-0000-0-0000-2700-240000-024-0000	\$140,906.00	\$2.51	\$140,908.51
0100-0000-0-0000-2700-240000-025-0000	\$118,986.00	\$1,244.07	\$120,230.07
0100-0000-0-0000-2700-240000-026-0000	\$145,778.00	\$5.42	\$145,783.42
0100-0000-0-0000-2700-240000-027-0000	\$118,615.00	\$2.07	\$118,617.07
0100-0000-0-0000-2700-240000-028-0000	\$122,870.00	\$2.40	\$122,872.40
0100-0000-0-0000-2700-240000-029-0000	\$121,555.00	\$2.12	\$121,557.12
0100-0000-0-0000-2700-240000-030-0000	\$147,529.00	\$2,640.34	\$150,169.34
0100-0000-0-0000-2700-240000-031-0000	\$154,129.00	\$5.71	\$154,134.71
0100-0000-0-0000-2700-240010-021-0000	\$454.00	(\$73.53)	\$380.47
0100-0000-0-0000-2700-240010-022-0000	\$1,305.00	\$72.69	\$1,377.69
0100-0000-0-0000-2700-240010-023-0000	\$3,770.00	\$80.38	\$3,850.38
0100-0000-0-0000-2700-240010-024-0000	\$1,012.00	(\$0.71)	\$1,011.29
0100-0000-0-0000-2700-240010-025-0000	\$1,922.00	(\$0.32)	\$1,921.68
0100-0000-0-0000-2700-240010-026-0000	\$272.00	(\$0.27)	\$271.73
0100-0000-0-0000-2700-240010-027-0000	\$1,683.00	(\$7.31)	\$1,675.69
0100-0000-0-0000-2700-240010-028-0000	\$1,579.00	\$24.22	\$1,603.22
0100-0000-0-0000-2700-240010-029-0000	\$318.00	(\$0.40)	\$317.60
0100-0000-0-0000-2700-240010-030-0000	\$9,594.00	(\$0.98)	\$9,593.02
0100-0000-0-0000-2700-240010-031-0000	\$1,735.00	\$80.58	\$1,815.58
0100-0000-0-0000-2700-240020-021-0000	\$1,139.00	(\$0.06)	\$1,138.94
0100-0000-0-0000-2700-240020-022-0000	\$954.00	(\$0.75)	\$953.25
0100-0000-0-0000-2700-240020-023-0000	\$19.00	(\$0.73)	\$18.27
0100-0000-0-0000-2700-240020-024-0000	\$1,445.00	(\$0.38)	\$1,444.62
0100-0000-0-0000-2700-240020-025-0000	\$1,874.00	(\$0.09)	\$1,873.91
0100-0000-0-0000-2700-240020-026-0000	\$1,035.00	(\$0.75)	\$1,034.25
0100-0000-0-0000-2700-240020-027-0000	\$850.00	(\$0.37)	\$849.63
0100-0000-0-0000-2700-240020-028-0000	\$106.00	(\$0.76)	\$105.24
0100-0000-0-0000-2700-240020-029-0000	\$151.00	(\$0.12)	\$150.88
0100-0000-0-0000-2700-240020-030-0000	\$3,768.00	\$219.43	\$3,987.43
0100-0000-0-0000-2700-240020-030-1111	\$0.00	\$18.33	\$18.33
0100-0000-0-0000-2700-240020-031-0000	\$7,385.00	(\$0.73)	\$7,384.27
0100-0000-0-0000-2700-310100-021-0000	\$22,551.00	(\$0.23)	\$22,550.77
0100-0000-0-0000-2700-310100-022-0000	\$22,209.00	(\$0.22)	\$22,208.78
0100-0000-0-0000-2700-310100-023-0000	\$22,209.00	(\$0.22)	\$22,208.78
0100-0000-0-0000-2700-310100-024-0000	\$22,893.00	(\$0.24)	\$22,892.76
0100-0000-0-0000-2700-310100-025-0000	\$22,551.00	(\$0.23)	\$22,550.77
0100-0000-0-0000-2700-310100-026-0000	\$22,551.00	(\$0.23)	\$22,550.77
0100-0000-0-0000-2700-310100-027-0000	\$22,209.00	(\$0.22)	\$22,208.78
0100-0000-0-0000-2700-310100-028-0000	\$22,209.00	(\$0.22)	\$22,208.78

Pending Budget Revision
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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-310100-029-0000	\$22,893.00	(\$0.24)	\$22,892.76
0100-0000-0-0000-2700-310100-030-0000	\$22,551.00	(\$0.23)	\$22,550.77
0100-0000-0-0000-2700-310100-031-0000	\$22,551.00	(\$0.23)	\$22,550.77
0100-0000-0-0000-2700-320200-001-0000	(\$6,330.00)	\$6,330.00	\$0.00
0100-0000-0-0000-2700-320200-021-0000	\$24,623.00	(\$150.64)	\$24,472.36
0100-0000-0-0000-2700-320200-022-0000	\$28,478.00	(\$125.18)	\$28,352.82
0100-0000-0-0000-2700-320200-023-0000	\$23,909.00	(\$421.19)	\$23,487.81
0100-0000-0-0000-2700-320200-024-0000	\$28,273.00	(\$227.86)	\$28,045.14
0100-0000-0-0000-2700-320200-025-0000	\$24,214.00	(\$729.79)	\$23,484.21
0100-0000-0-0000-2700-320200-026-0000	\$29,007.00	(\$3.10)	\$29,003.90
0100-0000-0-0000-2700-320200-027-0000	\$23,892.00	(\$214.33)	\$23,677.67
0100-0000-0-0000-2700-320200-028-0000	\$24,563.00	(\$282.27)	\$24,280.73
0100-0000-0-0000-2700-320200-029-0000	\$24,064.00	(\$42.56)	\$24,021.44
0100-0000-0-0000-2700-320200-030-0000	\$31,729.00	\$87.56	\$31,816.56
0100-0000-0-0000-2700-320200-031-0000	\$32,194.00	(\$644.05)	\$31,549.95
0100-0000-0-0000-2700-330100-021-0000	\$1,912.00	(\$23.16)	\$1,888.84
0100-0000-0-0000-2700-330100-022-0000	\$1,883.00	(\$36.04)	\$1,846.96
0100-0000-0-0000-2700-330100-023-0000	\$1,883.00	(\$110.69)	\$1,772.31
0100-0000-0-0000-2700-330100-024-0000	\$1,941.00	(\$66.21)	\$1,874.79
0100-0000-0-0000-2700-330100-025-0000	\$1,912.00	(\$19.06)	\$1,892.94
0100-0332-0-0000-2420-360200-028-1111	\$0.00	\$3.12	\$3.12
0100-0332-0-0000-2420-360200-029-0000	\$0.00	\$0.45	\$0.45
0100-0332-0-0000-2420-360200-029-1111	\$0.00	\$3.10	\$3.10
0100-0332-0-0000-2420-360200-030-0000	\$10.00	\$0.39	\$10.39
0100-0332-0-0000-2420-360200-030-1111	\$0.00	\$2.89	\$2.89
0100-0332-0-0000-2420-360200-031-0000	\$4.00	\$90.33	\$94.33
0100-0332-0-0000-2420-360200-056-0000	\$963.00	(\$0.12)	\$962.88
0100-0332-0-0000-2420-360200-061-0000	\$8,971.00	\$214.17	\$9,185.17
0100-0332-0-0000-2420-360200-061-1111	\$531.00	(\$444.91)	\$86.09
0100-0332-0-0000-2420-430000-056-0000	\$2,504.35	(\$1,705.48)	\$798.87
0100-0332-0-0000-2420-520003-056-0000	\$300.00	(\$300.00)	\$0.00
0100-0332-0-0000-2420-520003-061-0000	\$10,035.00	\$1,786.20	\$11,821.20
0100-0332-0-0000-2420-580011-056-0000	\$30,000.00	(\$7,924.09)	\$22,075.91
0100-0332-0-0000-2495-290030-005-0000	\$172.00	(\$0.18)	\$171.82
0100-0332-0-0000-2495-320200-005-0000	\$34.00	(\$0.12)	\$33.88
0100-0332-0-0000-2495-330200-005-0000	\$13.00	\$0.15	\$13.15
0100-0332-0-0000-2495-350200-005-0000	\$0.00	\$0.08	\$0.08
0100-0332-0-0000-2495-360200-005-0000	\$3.00	\$0.11	\$3.11
0100-0332-0-0000-2495-420000-005-0000	\$20.00	(\$1.13)	\$18.87
0100-0332-0-0000-2495-430000-005-0000	\$200.00	(\$74.84)	\$125.16
0100-0332-0-0000-2495-430000-055-0000	\$8,500.00	(\$5,956.27)	\$2,543.73
0100-0332-0-0000-2495-575030-023-0000	\$648.88	\$612.63	\$1,261.51
0100-0332-0-0000-2495-575030-024-0000	\$345.88	\$533.70	\$879.58
0100-0332-0-0000-2495-575030-025-0000	\$408.88	\$497.79	\$906.67

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2495-575030-025-0170	\$258.81	(\$258.81)	\$0.00
0100-0332-0-0000-2495-575030-026-0000	\$1,289.72	\$444.17	\$1,733.89
0100-0332-0-0000-2495-575030-027-0000	\$1,560.23	\$140.00	\$1,700.23
0100-0332-0-0000-2495-575030-028-0000	\$807.26	\$100.15	\$907.41
0100-0332-0-0000-2495-575030-029-0000	\$707.25	\$413.10	\$1,120.35
0100-0332-0-0000-2495-575030-055-0000	\$679.55	\$48.10	\$727.65
0100-0332-0-0000-2495-580000-005-0000	\$0.00	\$4,770.00	\$4,770.00
0100-0332-0-0000-2495-580011-005-0000	\$4,770.00	(\$4,770.00)	\$0.00
0100-0332-0-0000-2700-130000-021-0000	\$40,161.00	(\$0.55)	\$40,160.45
0100-0332-0-0000-2700-130000-022-0000	\$40,827.00	(\$0.50)	\$40,826.50
0100-0332-0-0000-2700-130000-023-0000	\$40,827.00	(\$0.50)	\$40,826.50
0100-0332-0-0000-2700-130000-024-0000	\$40,827.00	\$55,096.68	\$95,923.68
0100-0332-0-0000-2700-130000-025-0000	\$35,703.00	(\$0.41)	\$35,702.59
0100-0332-0-0000-2700-130000-026-0000	\$40,161.00	(\$0.55)	\$40,160.45
0100-0332-0-0000-2700-130000-027-0000	\$37,131.00	(\$0.17)	\$37,130.83
0100-0332-0-0000-2700-130000-028-0000	\$34,330.00	(\$0.65)	\$34,329.35
0100-0332-0-0000-2700-130000-029-0000	\$40,827.00	(\$0.50)	\$40,826.50
0100-0332-0-0000-2700-130000-030-0000	\$163,430.00	(\$1.46)	\$163,428.54
0100-0332-0-0000-2700-130000-031-0000	\$161,430.00	(\$1.48)	\$161,428.52
0100-0332-0-0000-2700-130040-072-0000	\$3,730.00	(\$0.17)	\$3,729.83
0100-0332-0-0000-2700-240000-062-0000	\$24,062.00	(\$4.40)	\$24,057.60
0100-0332-0-0000-2700-240020-062-0000	\$752.00	(\$0.44)	\$751.56
0100-0332-0-0000-2700-240020-062-1111	\$0.00	\$25.16	\$25.16
0100-0332-0-0000-2700-240020-072-0000	\$1,403.00	\$0.01	\$1,403.01
0100-0332-0-0000-2700-310100-021-0000	\$6,867.00	\$0.41	\$6,867.41
0100-0332-0-0000-2700-310100-022-0000	\$6,981.00	\$0.26	\$6,981.26
0100-0332-0-0000-2700-310100-023-0000	\$6,981.00	\$0.26	\$6,981.26
0100-0332-0-0000-2700-310100-024-0000	\$6,981.00	\$9,421.80	\$16,402.80
0100-0332-0-0000-2700-310100-025-0000	\$6,105.00	\$0.11	\$6,105.11
0100-0332-0-0000-2700-310100-026-0000	\$6,867.00	\$0.41	\$6,867.41
0100-0332-0-0000-2700-310100-027-0000	\$6,349.00	\$0.42	\$6,349.42
0100-0332-0-0000-2700-310100-028-0000	\$5,870.00	\$0.37	\$5,870.37
0100-0332-0-0000-2700-310100-029-0000	\$6,981.00	\$0.26	\$6,981.26
0100-0332-0-0000-2700-310100-030-0000	\$27,947.00	(\$0.84)	\$27,946.16
0100-0332-0-0000-2700-310100-031-0000	\$27,605.00	(\$0.83)	\$27,604.17
0100-0332-0-0000-2700-310100-072-0000	\$638.00	(\$0.20)	\$637.80
0100-0332-0-0000-2700-320200-062-0000	\$4,894.00	(\$86.03)	\$4,807.97
0100-0332-0-0000-2700-320200-072-0000	\$277.00	(\$0.31)	\$276.69
0100-0332-0-0000-2700-330100-021-0000	\$582.00	\$9.02	\$591.02
0100-0332-0-0000-3110-130000-025-0000	\$71,513.00	(\$0.57)	\$71,512.43
0100-0000-0-0000-2700-330100-026-0000	\$1,912.00	(\$71.60)	\$1,840.40
0100-0332-0-0000-2700-330100-022-0000	\$592.00	\$9.56	\$601.56
0100-0332-0-0000-2700-330100-023-0000	\$592.00	\$9.56	\$601.56
0100-0332-0-0000-2700-330100-024-0000	\$592.00	\$798.65	\$1,390.65

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2700-330100-025-0000	\$518.00	\$9.20	\$527.20
0100-0332-0-0000-2700-330100-026-0000	\$582.00	\$9.80	\$591.80
0100-0332-0-0000-2700-330100-027-0000	\$538.00	\$9.90	\$547.90
0100-0332-0-0000-2700-330100-028-0000	\$498.00	\$9.18	\$507.18
0100-0332-0-0000-2700-330100-029-0000	\$592.00	\$9.56	\$601.56
0100-0332-0-0000-2700-330100-030-0000	\$2,370.00	\$16.13	\$2,386.13
0100-0332-0-0000-2700-330100-031-0000	\$2,341.00	(\$15.06)	\$2,325.94
0100-0332-0-0000-2700-330100-072-0000	\$54.00	\$0.08	\$54.08
0100-0332-0-0000-2700-330200-062-0000	\$1,898.00	(\$86.39)	\$1,811.61
0100-0332-0-0000-2700-330200-062-1111	\$0.00	\$1.83	\$1.83
0100-0332-0-0000-2700-330200-072-0000	\$107.00	\$0.33	\$107.33
0100-0332-0-0000-2700-340100-021-0000	\$4,930.00	\$31.52	\$4,961.52
0100-0332-0-0000-2700-340100-022-0000	\$4,930.00	\$31.52	\$4,961.52
0100-0332-0-0000-2700-340100-023-0000	\$4,930.00	(\$30.06)	\$4,899.94
0100-0332-0-0000-2700-340100-024-0000	\$4,930.00	\$9,650.00	\$14,580.00
0100-0332-0-0000-2700-340100-025-0000	\$4,930.00	\$31.52	\$4,961.52
0100-0332-0-0000-2700-340100-026-0000	\$4,930.00	\$31.52	\$4,961.52
0100-0332-0-0000-2700-340100-027-0000	\$4,930.00	\$31.52	\$4,961.52
0100-0332-0-0000-2700-340100-028-0000	\$4,930.00	(\$791.28)	\$4,138.72
0100-0332-0-0000-2700-340100-029-0000	\$4,930.00	\$31.52	\$4,961.52
0100-0332-0-0000-2700-340100-030-0000	\$16,037.00	\$427.55	\$16,464.55
0100-0332-0-0000-2700-340100-031-0000	\$16,037.00	(\$389.01)	\$15,647.99
0100-0332-0-0000-2700-340200-062-0000	\$6,257.00	\$47.08	\$6,304.08
0100-0332-0-0000-2700-350100-021-0000	\$20.00	\$0.51	\$20.51
0100-0332-0-0000-2700-350100-022-0000	\$20.00	\$0.84	\$20.84
0100-0332-0-0000-2700-350100-023-0000	\$20.00	\$0.84	\$20.84
0100-0332-0-0000-2700-350100-024-0000	\$20.00	\$28.33	\$48.33
0100-0332-0-0000-2700-350100-025-0000	\$18.00	\$0.20	\$18.20
0100-0332-0-0000-2700-350100-026-0000	\$20.00	\$0.51	\$20.51
0100-0332-0-0000-2700-350100-027-0000	\$19.00	(\$0.03)	\$18.97
0100-0332-0-0000-2700-350100-028-0000	\$17.00	\$0.54	\$17.54
0100-0332-0-0000-2700-350100-029-0000	\$20.00	\$0.84	\$20.84
0100-0332-0-0000-2700-350100-030-0000	\$82.00	\$0.49	\$82.49
0100-0332-0-0000-2700-350100-031-0000	\$81.00	\$0.50	\$81.50
0100-0332-0-0000-2700-350100-072-0000	\$2.00	(\$0.14)	\$1.86
0100-0332-0-0000-2700-350200-062-0000	\$12.00	\$0.36	\$12.36
0100-0332-0-0000-2700-350200-062-1111	\$0.00	\$0.01	\$0.01
0100-0332-0-0000-2700-350200-072-0000	\$1.00	(\$0.30)	\$0.70
0100-0332-0-0000-2700-360100-021-0000	\$727.00	\$13.46	\$740.46
0100-0332-0-0000-2700-360100-022-0000	\$739.00	\$13.56	\$752.56
0100-0332-0-0000-2700-360100-023-0000	\$739.00	\$13.56	\$752.56
0100-0332-0-0000-2700-360100-024-0000	\$739.00	\$1,010.76	\$1,749.76
0100-0332-0-0000-2700-360100-025-0000	\$646.00	\$13.83	\$659.83
0100-0332-0-0000-2700-360100-026-0000	\$727.00	\$13.46	\$740.46

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2700-360100-027-0000	\$672.00	\$13.68	\$685.68
0100-0332-0-0000-2700-360100-028-0000	\$621.00	\$13.97	\$634.97
0100-0332-0-0000-2700-360100-029-0000	\$739.00	\$13.56	\$752.56
0100-0332-0-0000-2700-360100-030-0000	\$2,958.00	\$27.28	\$2,985.28
0100-0332-0-0000-2700-360100-031-0000	\$2,922.00	\$27.09	\$2,949.09
0100-0332-0-0000-2700-360100-072-0000	\$68.00	(\$0.49)	\$67.51
0100-0332-0-0000-2700-360200-062-0000	\$449.00	\$0.06	\$449.06
0100-0332-0-0000-2700-360200-062-1111	\$0.00	\$0.46	\$0.46
0100-0332-0-0000-2700-360200-072-0000	\$25.00	\$0.39	\$25.39
0100-0332-0-0000-2700-520003-026-0000	\$750.00	\$76.21	\$826.21
0100-0332-0-0000-2700-520003-051-0000	\$0.00	\$25.24	\$25.24
0100-0332-0-0000-2700-520003-062-0000	\$0.00	\$63.41	\$63.41
0100-0332-0-0000-3110-120000-020-0000	\$504,333.00	(\$2.91)	\$504,330.09
0100-0332-0-0000-3110-130000-021-0000	\$80,442.00	(\$0.43)	\$80,441.57
0100-0332-0-0000-3110-130000-022-0000	\$81,776.00	(\$0.46)	\$81,775.54
0100-0332-0-0000-3110-130000-023-0000	\$81,776.00	(\$0.46)	\$81,775.54
0100-0332-0-0000-3110-130000-024-0000	\$81,776.00	\$12,959.64	\$94,735.64
0100-0332-0-0000-8300-510000-063-0000	\$171,040.00	(\$12,040.00)	\$159,000.00
0100-0332-0-1110-1000-110000-022-0000	\$63,093.00	(\$12,989.37)	\$50,103.63
0100-0332-0-1110-1000-110000-023-0000	\$114,401.00	(\$6,675.04)	\$107,725.96
0100-0332-0-1110-1000-110000-025-0000	\$69,441.00	\$0.02	\$69,441.02
0100-0332-0-1110-1000-110000-028-0000	\$191,185.00	(\$1.04)	\$191,183.96
0100-0332-0-1110-1000-110000-029-0000	\$70,971.00	\$0.01	\$70,971.01
0100-0332-0-1110-1000-110010-005-0000	\$525.00	(\$525.00)	\$0.00
0100-0332-0-1110-1000-110010-021-0000	\$1,721.00	(\$1,501.00)	\$220.00
0100-0332-0-1110-1000-110010-022-0000	\$1,259.00	\$67.88	\$1,326.88
0100-0332-0-1110-1000-110010-023-0000	\$1,000.00	(\$615.00)	\$385.00
0100-0332-0-1110-1000-110010-024-0000	\$424.00	(\$424.00)	\$0.00
0100-0332-0-1110-1000-110010-025-0000	\$905.00	(\$80.00)	\$825.00
0100-0332-0-1110-1000-110010-026-0000	\$1,722.00	(\$1,502.00)	\$220.00
0100-0332-0-1110-1000-110010-027-0000	\$935.00	(\$275.00)	\$660.00
0100-0332-0-1110-1000-110010-028-0000	\$0.00	\$110.00	\$110.00
0100-0332-0-1110-1000-110010-029-0000	\$418.00	(\$88.00)	\$330.00
0100-0332-0-1110-1000-110010-051-0000	\$500.00	(\$500.00)	\$0.00
0100-0332-0-1110-1000-110040-025-0000	\$0.00	\$886.55	\$886.55
0100-0332-0-1110-1000-110040-027-0000	\$836.00	(\$836.00)	\$0.00
0100-0332-0-1110-1000-110040-028-0000	\$836.00	(\$836.00)	\$0.00
0100-0332-0-1110-1000-110040-031-0000	\$0.00	\$2,294.61	\$2,294.61
0100-0332-0-1110-1000-110040-072-0000	\$20,141.00	(\$0.81)	\$20,140.19
0100-0332-0-1110-1000-210000-020-0000	\$16,073.00	(\$0.90)	\$16,072.10
0100-0332-0-1110-1000-290000-020-0000	\$709,876.00	(\$73,466.15)	\$636,409.85
0100-0332-0-1110-1000-290010-020-0000	\$30,005.00	\$21,458.45	\$51,463.45
0100-0332-0-1110-1000-290020-020-0000	\$7,858.00	\$3.12	\$7,861.12
0100-0332-0-1110-1000-290020-021-0000	\$725.00	\$46.98	\$771.98

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-290020-022-0000	\$862.00	\$22.93	\$884.93
0100-0332-0-1110-1000-290020-023-0000	\$964.00	\$7.06	\$971.06
0100-0332-0-1110-1000-290020-024-0000	\$1,197.00	(\$0.23)	\$1,196.77
0100-0332-0-1110-1000-290020-025-0000	\$2,714.00	(\$0.16)	\$2,713.84
0100-0332-0-1110-1000-290020-026-0000	\$661.00	\$47.58	\$708.58
0100-0332-0-1110-1000-290020-027-0000	\$576.00	(\$0.14)	\$575.86
0100-0332-0-1110-1000-290020-029-0000	\$504.00	(\$0.11)	\$503.89
0100-0332-0-1110-1000-290020-030-0000	\$788.00	\$3.85	\$791.85
0100-0332-0-1110-1000-290020-031-0000	\$1,990.00	\$0.36	\$1,990.36
0100-0332-0-1110-1000-310100-005-0000	\$90.00	(\$90.00)	\$0.00
0100-0332-0-1110-1000-310100-021-0000	\$294.00	(\$256.38)	\$37.62
0100-0332-0-1110-1000-310100-022-0000	\$11,004.00	(\$2,256.40)	\$8,747.60
0100-0332-0-1110-1000-310100-023-0000	\$19,733.00	(\$1,264.83)	\$18,468.17
0100-0332-0-1110-1000-310100-024-0000	\$73.00	(\$73.00)	\$0.00
0100-0332-0-1110-1000-310100-025-0000	\$12,029.00	\$109.85	\$12,138.85
0100-0332-0-1110-1000-310100-026-0000	\$294.00	(\$284.59)	\$9.41
0100-0332-0-1110-1000-310100-027-0000	\$303.00	(\$208.94)	\$94.06
0100-0332-0-1110-1000-310100-028-0000	\$32,836.00	(\$143.56)	\$32,692.44
0100-0332-0-1110-1000-310100-029-0000	\$12,208.00	(\$34.30)	\$12,173.70
0100-0332-0-1110-1000-310100-031-0000	\$0.00	\$392.38	\$392.38
0100-0332-0-1110-1000-310100-051-0000	\$86.00	(\$86.00)	\$0.00
0100-0332-0-1110-1000-310100-072-0000	\$3,444.00	(\$0.04)	\$3,443.96
0100-0332-0-1110-1000-320200-020-0000	\$150,631.00	(\$136,493.39)	\$14,137.61
0100-0332-0-1110-1000-320200-020-0001	(\$150,631.00)	\$150,631.00	\$0.00
0100-0332-0-1110-1000-320200-021-0000	\$143.00	(\$143.00)	\$0.00
0100-0332-0-1110-1000-320200-022-0000	\$170.00	(\$170.00)	\$0.00
0100-0332-0-1110-1000-320200-023-0000	\$190.00	(\$190.00)	\$0.00
0100-0332-0-1110-1000-320200-024-0000	\$236.00	(\$203.83)	\$32.17
0100-0332-0-1110-1000-320200-025-0000	\$535.00	(\$507.08)	\$27.92
0100-0332-0-1110-1000-320200-026-0000	\$130.00	(\$128.67)	\$1.33
0100-0332-0-1110-1000-320200-027-0000	\$114.00	(\$114.00)	\$0.00
0100-0332-0-1110-1000-320200-028-0000	\$317.00	(\$299.91)	\$17.09
0100-0332-0-1110-1000-320200-029-0000	\$99.00	(\$84.60)	\$14.40
0100-0332-0-1110-1000-320200-030-0000	\$155.00	(\$151.47)	\$3.53
0100-0332-0-1110-1000-320200-031-0000	\$392.00	(\$225.48)	\$166.52
0100-0332-0-1110-1000-330100-005-0000	\$8.00	(\$8.00)	\$0.00
0100-1100-0-0000-2700-430000-026-0000	\$4,236.00	\$1,755.30	\$5,991.30
0100-1100-0-0000-2700-430000-027-0000	\$800.00	(\$201.51)	\$598.49
0100-1100-0-0000-2700-430000-028-0000	\$1,223.00	(\$133.05)	\$1,089.95
0100-1100-0-0000-2700-430000-029-0000	\$1,700.00	(\$878.48)	\$821.52
0100-1100-0-0000-2700-430000-031-0000	\$6,836.67	\$1,392.11	\$8,228.78
0100-1100-0-0000-2700-440000-021-0000	\$2,000.00	\$719.40	\$2,719.40
0100-1100-0-0000-2700-440000-026-0000	\$0.00	\$2,387.43	\$2,387.43
0100-1100-0-0000-2700-520000-021-0000	\$250.00	\$533.10	\$783.10

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1100-0-0000-2700-520000-022-0000	\$195.00	(\$195.00)	\$0.00
0100-1100-0-0000-2700-520000-023-0000	\$0.00	\$67.00	\$67.00
0100-1100-0-0000-2700-520000-025-0000	\$0.00	\$67.00	\$67.00
0100-1100-0-0000-2700-520000-026-0000	\$0.00	\$17.00	\$17.00
0100-1100-0-0000-2700-520000-027-0000	\$0.00	\$67.00	\$67.00
0100-1100-0-0000-2700-520000-028-0000	\$0.00	\$67.00	\$67.00
0100-1100-0-0000-2700-520003-022-0000	\$955.00	(\$205.00)	\$750.00
0100-1100-0-0000-2700-520003-023-0000	\$1,050.00	(\$90.04)	\$959.96
0100-1100-0-0000-2700-560000-021-0000	\$1,719.00	(\$353.91)	\$1,365.09
0100-1100-0-0000-2700-560000-022-0000	\$2,621.00	(\$1,934.39)	\$686.61
0100-1100-0-0000-2700-560000-023-0000	\$297.00	\$267.64	\$564.64
0100-1100-0-0000-2700-560000-024-0000	\$500.00	\$54.63	\$554.63
0100-1100-0-0000-2700-560000-025-0000	\$689.00	(\$236.51)	\$452.49
0100-1100-0-0000-2700-560000-026-0000	\$667.00	(\$196.59)	\$470.41
0100-1100-0-0000-2700-560000-027-0000	\$432.00	(\$215.19)	\$216.81
0100-1100-0-0000-2700-560000-028-0000	\$484.00	(\$95.53)	\$388.47
0100-1100-0-0000-2700-560000-029-0000	\$277.00	\$57.62	\$334.62
0100-1100-0-0000-2700-560000-030-0000	\$300.00	(\$80.46)	\$219.54
0100-1100-0-0000-2700-560000-031-0000	\$1,493.00	(\$1,267.77)	\$225.23
0100-1100-0-0000-2700-571005-021-0000	\$0.00	\$42.00	\$42.00
0100-1100-0-0000-2700-571005-024-0000	\$0.00	\$36.00	\$36.00
0100-1100-0-0000-2700-571005-025-0000	\$0.00	\$226.12	\$226.12
0100-1100-0-0000-2700-571005-026-0000	\$187.50	\$39.20	\$226.70
0100-1100-0-0000-2700-571005-027-0000	\$154.30	\$9.10	\$163.40
0100-1100-0-0000-2700-571005-031-0000	\$131.10	\$15.50	\$146.60
0100-1100-0-0000-2700-571030-021-0000	\$712.96	\$77.00	\$789.96
0100-1100-0-0000-2700-571030-022-0000	\$270.10	\$83.64	\$353.74
0100-1100-0-0000-2700-571030-023-0000	\$225.35	\$59.60	\$284.95
0100-1100-0-0000-2700-571030-024-0000	\$486.21	\$68.71	\$554.92
0100-1100-0-0000-2700-571030-025-0000	\$556.85	\$44.00	\$600.85
0100-1100-0-0000-2700-571030-026-0000	\$617.10	\$30.00	\$647.10
0100-1100-0-0000-2700-571030-029-0000	\$508.55	\$71.06	\$579.61
0100-1100-0-0000-2700-571040-021-0000	\$321.45	\$111.85	\$433.30
0100-1100-0-0000-2700-571040-022-0000	\$968.90	\$247.70	\$1,216.60
0100-1100-0-0000-2700-571040-023-0000	\$370.55	\$98.80	\$469.35
0100-1100-0-0000-2700-571040-024-0000	\$557.20	\$517.03	\$1,074.23
0100-1100-0-0000-2700-571040-025-0000	\$593.80	\$142.35	\$736.15
0100-1100-0-0000-2700-571040-026-0000	\$716.40	\$140.80	\$857.20
0100-1100-0-0000-2700-571040-027-0000	\$345.55	\$65.55	\$411.10
0100-1100-0-0000-2700-571040-028-0000	\$501.65	\$172.30	\$673.95
0100-1100-0-0000-2700-571040-029-0000	\$570.00	\$131.20	\$701.20
0100-1100-0-0000-2700-571040-030-0000	\$2,522.05	\$1,329.37	\$3,851.42
0100-1100-0-0000-2700-571040-031-0000	\$2,609.25	\$862.35	\$3,471.60
0100-1100-0-0000-2700-575030-031-0000	\$43.75	\$580.96	\$624.71

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1100-0-0000-2700-590030-022-0000	\$0.00	\$52.00	\$52.00
0100-1100-0-0000-2700-590030-024-0000	\$0.00	\$22.00	\$22.00
0100-1100-0-0000-2700-590030-029-0000	\$100.00	(\$100.00)	\$0.00
0100-1100-0-0000-3110-440000-026-0000	\$0.00	\$934.64	\$934.64
0100-1100-0-0000-3110-520000-023-0000	\$0.00	\$33.00	\$33.00
0100-1100-0-0000-3110-520000-025-0000	\$0.00	\$33.00	\$33.00
0100-1100-0-0000-3110-520000-026-0000	\$0.00	\$33.00	\$33.00
0100-1100-0-0000-3110-520000-027-0000	\$0.00	\$33.00	\$33.00
0100-1100-0-0000-3110-520000-028-0000	\$0.00	\$33.00	\$33.00
0100-1100-0-0000-3130-520000-022-0000	\$0.00	\$195.00	\$195.00
0100-1100-0-0000-3130-520000-028-0000	\$0.00	\$49.37	\$49.37
0100-0332-0-0000-3110-130000-026-0000	\$80,442.00	(\$0.43)	\$80,441.57
0100-0332-0-0000-3110-130000-027-0000	\$74,373.00	\$0.20	\$74,373.20
0100-0332-0-0000-3110-130000-028-0000	\$68,763.00	(\$1.34)	\$68,761.66
0100-0332-0-0000-3110-130000-029-0000	\$81,776.00	(\$0.46)	\$81,775.54
0100-0332-0-0000-3110-130000-030-0000	\$81,776.00	(\$0.46)	\$81,775.54
0100-0332-0-0000-3110-130000-031-0000	\$81,776.00	(\$0.46)	\$81,775.54
0100-0332-0-0000-3110-310100-020-0000	\$86,241.00	(\$0.78)	\$86,240.22
0100-0332-0-0000-3110-310100-021-0000	\$13,756.00	(\$0.50)	\$13,755.50
0100-0332-0-0000-3110-310100-022-0000	\$13,984.00	(\$0.36)	\$13,983.64
0100-0332-0-0000-3110-310100-023-0000	\$13,984.00	(\$0.36)	\$13,983.64
0100-0332-0-0000-3110-310100-024-0000	\$13,984.00	\$2,215.81	\$16,199.81
0100-0332-0-0000-3110-310100-025-0000	\$12,229.00	(\$0.41)	\$12,228.59
0100-0332-0-0000-3110-310100-026-0000	\$13,756.00	(\$0.50)	\$13,755.50
0100-0332-0-0000-3110-310100-027-0000	\$12,718.00	(\$0.13)	\$12,717.87
0100-0332-0-0000-3110-310100-028-0000	\$11,758.00	\$0.23	\$11,758.23
0100-0332-0-0000-3110-310100-029-0000	\$13,984.00	(\$0.36)	\$13,983.64
0100-0332-0-0000-3110-310100-030-0000	\$13,984.00	(\$0.36)	\$13,983.64
0100-0332-0-0000-3110-310100-031-0000	\$13,984.00	(\$0.36)	\$13,983.64
0100-0332-0-0000-3110-330100-020-0000	\$7,313.00	(\$65.54)	\$7,247.46
0100-0332-0-0000-3110-330100-021-0000	\$1,166.00	(\$3.79)	\$1,162.21
0100-0332-0-0000-3110-330100-022-0000	\$1,186.00	(\$2.98)	\$1,183.02
0100-0332-0-0000-3110-330100-023-0000	\$1,186.00	(\$2.97)	\$1,183.03
0100-0332-0-0000-3110-330100-024-0000	\$1,186.00	\$165.77	\$1,351.77
0100-0332-0-0000-3110-330100-025-0000	\$1,037.00	(\$2.77)	\$1,034.23
0100-0332-0-0000-3110-330100-026-0000	\$1,166.00	(\$2.24)	\$1,163.76
0100-0332-0-0000-3110-330100-027-0000	\$1,078.00	(\$2.24)	\$1,075.76
0100-0332-0-0000-3110-330100-028-0000	\$997.00	(\$2.86)	\$994.14
0100-0332-0-0000-3110-330100-029-0000	\$1,186.00	(\$2.98)	\$1,183.02
0100-0332-0-0000-3110-330100-030-0000	\$1,186.00	(\$2.98)	\$1,183.02
0100-0332-0-0000-3110-330100-031-0000	\$1,186.00	(\$0.20)	\$1,185.80
0100-0332-0-0000-3110-340100-020-0000	\$74,020.00	(\$5,277.76)	\$68,742.24
0100-0332-0-0000-3110-340100-021-0000	\$9,874.00	\$63.98	\$9,937.98
0100-0332-0-0000-3110-340100-022-0000	\$9,874.00	\$63.98	\$9,937.98

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3110-340100-023-0000	\$9,874.00	\$63.98	\$9,937.98
0100-0332-0-0000-3110-340100-024-0000	\$9,874.00	\$2,411.42	\$12,285.42
0100-0332-0-0000-3110-340100-025-0000	\$9,874.00	\$63.98	\$9,937.98
0100-0332-0-0000-3110-340100-026-0000	\$9,874.00	\$63.98	\$9,937.98
0100-0332-0-0000-3110-340100-027-0000	\$9,874.00	\$63.98	\$9,937.98
0100-0332-0-0000-3110-340100-028-0000	\$9,874.00	(\$1,584.08)	\$8,289.92
0100-0332-0-0000-3110-340100-029-0000	\$9,874.00	\$63.98	\$9,937.98
0100-0332-0-0000-3110-340100-030-0000	\$9,874.00	\$63.98	\$9,937.98
0100-0332-0-0000-3110-340100-031-0000	\$9,874.00	\$63.98	\$9,937.98
0100-0332-0-0000-3110-350100-020-0000	\$252.00	\$0.58	\$252.58
0100-0332-0-0000-3110-350100-021-0000	\$40.00	\$0.26	\$40.26
0100-0332-0-0000-3110-350100-022-0000	\$41.00	(\$0.08)	\$40.92
0100-0332-0-0000-3110-350100-023-0000	\$41.00	(\$0.08)	\$40.92
0100-0332-0-0000-3110-350100-024-0000	\$41.00	\$6.37	\$47.37
0100-0332-0-0000-3110-350100-025-0000	\$36.00	(\$0.25)	\$35.75
0100-0332-0-0000-3110-350100-026-0000	\$40.00	\$0.26	\$40.26
0100-0332-0-0000-3110-350100-027-0000	\$37.00	\$0.18	\$37.18
0100-0332-0-0000-3110-350100-028-0000	\$34.00	\$0.43	\$34.43
0100-0332-0-0000-3110-350100-029-0000	\$41.00	(\$0.08)	\$40.92
0100-0332-0-0000-3110-350100-030-0000	\$41.00	(\$0.08)	\$40.92
0100-0332-0-0000-3110-350100-031-0000	\$41.00	(\$0.08)	\$40.92
0100-0332-0-0000-3110-360100-020-0000	\$9,128.00	\$17.44	\$9,145.44
0100-0332-0-0000-3110-360100-021-0000	\$1,456.00	(\$0.04)	\$1,455.96
0100-0332-0-0000-3110-360100-022-0000	\$1,480.00	\$0.05	\$1,480.05
0100-0332-0-0000-3110-360100-023-0000	\$1,480.00	\$0.05	\$1,480.05
0100-0332-0-0000-3110-360100-024-0000	\$1,480.00	\$234.63	\$1,714.63
0100-1100-0-0000-3130-520003-022-0000	\$0.00	\$48.30	\$48.30
0100-0332-0-0000-3130-310100-062-0000	\$17,131.00	(\$0.04)	\$17,130.96
0100-0332-0-1110-1000-330100-021-0000	\$25.00	(\$21.81)	\$3.19
0100-0332-0-1110-1000-330100-022-0000	\$933.00	(\$183.82)	\$749.18
0100-0332-0-1110-1000-330100-023-0000	\$1,673.00	(\$105.39)	\$1,567.61
0100-0332-0-1110-1000-330100-024-0000	\$6.00	(\$6.00)	\$0.00
0100-0332-0-1110-1000-330100-025-0000	\$1,020.00	\$11.77	\$1,031.77
0100-0332-0-1110-1000-330100-026-0000	\$25.00	(\$21.80)	\$3.20
0100-0332-0-1110-1000-330100-027-0000	\$26.00	(\$16.42)	\$9.58
0100-0332-0-1110-1000-330100-028-0000	\$2,784.00	(\$10.21)	\$2,773.79
0100-0332-0-1110-1000-330100-029-0000	\$1,035.00	(\$61.24)	\$973.76
0100-0332-0-1110-1000-330100-031-0000	\$0.00	\$33.26	\$33.26
0100-0332-0-1110-1000-330100-051-0000	\$7.00	(\$7.00)	\$0.00
0100-0332-0-1110-1000-330100-072-0000	\$292.00	\$0.06	\$292.06
0100-0332-0-1110-1000-330200-020-0000	\$58,432.00	(\$4,634.89)	\$53,797.11
0100-0332-0-1110-1000-330200-021-0000	\$55.00	\$4.09	\$59.09
0100-0332-0-1110-1000-330200-022-0000	\$66.00	\$1.67	\$67.67
0100-0332-0-1110-1000-330200-023-0000	\$74.00	\$0.30	\$74.30

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-330200-024-0000	\$92.00	(\$0.49)	\$91.51
0100-0332-0-1110-1000-330200-025-0000	\$208.00	(\$0.38)	\$207.62
0100-0332-0-1110-1000-330200-026-0000	\$51.00	\$3.26	\$54.26
0100-0332-0-1110-1000-330200-027-0000	\$44.00	\$0.02	\$44.02
0100-0332-0-1110-1000-330200-028-0000	\$123.00	(\$0.05)	\$122.95
0100-0332-0-1110-1000-330200-029-0000	\$39.00	(\$0.43)	\$38.57
0100-0332-0-1110-1000-330200-030-0000	\$60.00	\$0.57	\$60.57
0100-0332-0-1110-1000-330200-031-0000	\$152.00	(\$1.92)	\$150.08
0100-0332-0-1110-1000-340100-022-0000	\$14,804.00	\$95.50	\$14,899.50
0100-0332-0-1110-1000-340100-023-0000	\$29,608.00	\$176.00	\$29,784.00
0100-0332-0-1110-1000-340100-025-0000	\$14,804.00	\$95.50	\$14,899.50
0100-0332-0-1110-1000-340100-028-0000	\$44,412.00	\$286.50	\$44,698.50
0100-0332-0-1110-1000-340100-029-0000	\$14,804.00	\$95.50	\$14,899.50
0100-0332-0-1110-1000-340200-020-0000	\$1,329.00	\$640.35	\$1,969.35
0100-0332-0-1110-1000-350100-021-0000	\$1.00	(\$0.89)	\$0.11
0100-0332-0-1110-1000-350100-022-0000	\$32.00	(\$6.24)	\$25.76
0100-0332-0-1110-1000-350100-023-0000	\$58.00	(\$3.94)	\$54.06
0100-0332-0-1110-1000-350100-025-0000	\$35.00	\$0.53	\$35.53
0100-0332-0-1110-1000-350100-026-0000	\$1.00	(\$0.88)	\$0.12
0100-0332-0-1110-1000-350100-027-0000	\$1.00	(\$0.66)	\$0.34
0100-0332-0-1110-1000-350100-028-0000	\$96.00	(\$0.35)	\$95.65
0100-0332-0-1110-1000-350100-029-0000	\$36.00	(\$0.29)	\$35.71
0100-0332-0-1110-1000-350100-031-0000	\$0.00	\$1.15	\$1.15
0100-0332-0-1110-1000-350100-072-0000	\$10.00	\$0.08	\$10.08
0100-0332-0-1110-1000-350200-020-0000	\$382.00	(\$26.27)	\$355.73
0100-0332-0-1110-1000-350200-021-0000	\$0.00	\$0.41	\$0.41
0100-0332-0-1110-1000-350200-022-0000	\$0.00	\$0.44	\$0.44
0100-0332-0-1110-1000-350200-023-0000	\$0.00	\$0.51	\$0.51
0100-0332-0-1110-1000-350200-024-0000	\$1.00	(\$0.42)	\$0.58
0100-0332-0-1110-1000-350200-025-0000	\$1.00	\$0.37	\$1.37
0100-0332-0-1110-1000-350200-026-0000	\$0.00	\$0.30	\$0.30
0100-0332-0-1110-1000-350200-027-0000	\$0.00	\$0.26	\$0.26
0100-0332-0-1110-1000-350200-028-0000	\$1.00	(\$0.21)	\$0.79
0100-0332-0-1110-1000-350200-029-0000	\$0.00	\$0.26	\$0.26
0100-0332-0-1110-1000-350200-030-0000	\$0.00	\$0.40	\$0.40
0100-0332-0-1110-1000-360100-005-0000	\$10.00	(\$10.00)	\$0.00
0100-0332-0-1110-1000-360100-021-0000	\$31.00	(\$27.02)	\$3.98
0100-0332-0-1110-1000-360100-022-0000	\$1,165.00	(\$234.09)	\$930.91
0100-0332-0-1110-1000-360100-023-0000	\$2,089.00	(\$132.29)	\$1,956.71
0100-0332-0-1110-1000-360100-024-0000	\$8.00	(\$8.00)	\$0.00
0100-0332-0-1110-1000-360100-025-0000	\$1,273.00	\$14.84	\$1,287.84
0100-0332-0-1110-1000-360100-026-0000	\$31.00	(\$27.01)	\$3.99
0100-0332-0-1110-1000-360100-027-0000	\$32.00	(\$20.05)	\$11.95
0100-0332-0-1110-1000-360100-028-0000	\$3,476.00	(\$13.63)	\$3,462.37

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-360100-029-0000	\$1,292.00	(\$1.45)	\$1,290.55
0100-0332-0-1110-1000-360100-031-0000	\$0.00	\$41.54	\$41.54
0100-0332-0-1110-1000-360100-051-0000	\$9.00	(\$9.00)	\$0.00
0100-0332-0-1110-1000-360100-072-0000	\$365.00	(\$0.49)	\$364.51
0100-1100-0-0000-3130-520003-024-0000	\$0.00	\$96.39	\$96.39
0100-1100-0-0000-3130-520003-028-0000	\$0.00	\$45.47	\$45.47
0100-1100-0-0000-3140-430000-021-0000	\$750.00	(\$134.17)	\$615.83
0100-1100-0-0000-3140-430000-022-0000	\$800.00	\$122.31	\$922.31
0100-1100-0-0000-3140-430000-023-0000	\$500.00	(\$153.60)	\$346.40
0100-1100-0-0000-3140-430000-024-0000	\$900.00	(\$80.41)	\$819.59
0100-1100-0-0000-3140-430000-025-0000	\$600.00	\$419.22	\$1,019.22
0100-1100-0-0000-3140-430000-026-0000	\$1,000.00	(\$574.96)	\$425.04
0100-1100-0-0000-3140-430000-027-0000	\$500.00	(\$142.88)	\$357.12
0100-1100-0-0000-3140-430000-028-0000	\$600.00	(\$142.94)	\$457.06
0100-1100-0-0000-3140-430000-029-0000	\$600.00	(\$323.99)	\$276.01
0100-1100-0-1110-1000-110010-022-0000	\$600.00	(\$105.00)	\$495.00
0100-1100-0-1110-1000-110010-023-0000	\$500.00	(\$335.00)	\$165.00
0100-1100-0-1110-1000-110010-024-0000	\$600.00	(\$600.00)	\$0.00
0100-1100-0-1110-1000-110010-027-0000	\$1,000.00	(\$670.00)	\$330.00
0100-1100-0-1110-1000-110010-028-0000	\$1,495.00	(\$670.00)	\$825.00
0100-1100-0-1110-1000-110010-029-0000	\$800.00	(\$800.00)	\$0.00
0100-1100-0-1110-1000-110010-030-0000	\$3,300.00	(\$1,430.00)	\$1,870.00
0100-1100-0-1110-1000-110010-031-0000	\$3,300.00	(\$2,145.00)	\$1,155.00
0100-1100-0-1110-1000-310100-022-0000	\$103.00	(\$55.97)	\$47.03
0100-1100-0-1110-1000-310100-023-0000	\$86.00	(\$86.00)	\$0.00
0100-1100-0-1110-1000-310100-024-0000	\$103.00	(\$103.00)	\$0.00
0100-1100-0-1110-1000-310100-027-0000	\$171.00	(\$152.18)	\$18.82
0100-1100-0-1110-1000-310100-028-0000	\$256.00	(\$135.97)	\$120.03
0100-1100-0-1110-1000-310100-029-0000	\$137.00	(\$137.00)	\$0.00
0100-1100-0-1110-1000-310100-030-0000	\$564.00	(\$244.22)	\$319.78
0100-1100-0-1110-1000-310100-031-0000	\$564.00	(\$422.91)	\$141.09
0100-1100-0-1110-1000-330100-022-0000	\$9.00	\$5.00	\$14.00
0100-1100-0-1110-1000-330100-023-0000	\$7.00	\$5.63	\$12.63
0100-1100-0-1110-1000-330100-024-0000	\$9.00	(\$9.00)	\$0.00
0100-1100-0-1110-1000-330100-027-0000	\$15.00	(\$6.79)	\$8.21
0100-1100-0-1110-1000-330100-028-0000	\$22.00	(\$27.09)	(\$5.09)
0100-1100-0-1110-1000-330100-029-0000	\$12.00	(\$12.00)	\$0.00
0100-1100-0-1110-1000-330100-030-0000	\$48.00	(\$20.85)	\$27.15
0100-1100-0-1110-1000-330100-031-0000	\$48.00	(\$10.75)	\$37.25
0100-1100-0-1110-1000-350100-022-0000	\$0.00	\$0.26	\$0.26
0100-1100-0-1110-1000-350100-023-0000	\$0.00	\$0.09	\$0.09
0100-1100-0-1110-1000-350100-027-0000	\$1.00	(\$0.82)	\$0.18
0100-1100-0-1110-1000-350100-028-0000	\$1.00	(\$0.56)	\$0.44
0100-1100-0-1110-1000-350100-030-0000	\$2.00	(\$1.02)	\$0.98

Pending Budget Revision
Control Number 20200009
Resolution No. 08-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1100-0-1110-1000-350100-031-0000	\$2.00	(\$1.38)	\$0.62
0100-1100-0-1110-1000-360100-022-0000	\$11.00	(\$2.04)	\$8.96
0100-1100-0-1110-1000-360100-023-0000	\$9.00	(\$6.01)	\$2.99
0100-1100-0-1110-1000-360100-024-0000	\$11.00	(\$11.00)	\$0.00
0100-1100-0-1110-1000-360100-027-0000	\$18.00	(\$12.01)	\$5.99
0100-1100-0-1110-1000-360100-028-0000	\$27.00	(\$12.05)	\$14.95
0100-1100-0-1110-1000-360100-029-0000	\$14.00	(\$14.00)	\$0.00
0100-1100-0-1110-1000-360100-030-0000	\$60.00	(\$26.16)	\$33.84
0100-1100-0-1110-1000-360100-031-0000	\$60.00	(\$39.09)	\$20.91
0100-1100-0-1110-1000-420000-022-0000	\$200.00	(\$154.31)	\$45.69
0100-1100-0-1110-1000-420000-023-0000	\$0.00	\$424.08	\$424.08
0100-1100-0-1110-1000-420000-027-0000	\$0.00	\$2,393.09	\$2,393.09
0100-1100-0-1110-1000-420000-028-0000	\$0.00	\$1,430.76	\$1,430.76
0100-1100-0-1110-1000-430000-021-0000	\$21,260.87	(\$2,460.95)	\$18,799.92
0100-1100-0-1110-1000-430000-022-0000	\$13,570.00	(\$7,711.07)	\$5,858.93
0100-1100-0-1110-1000-430000-023-0000	\$13,061.00	(\$3,426.45)	\$9,634.55
0100-1100-0-1110-1000-430000-024-0000	\$28,983.80	(\$9,565.37)	\$19,418.43
0100-1100-0-1110-1000-430000-025-0000	\$15,655.22	(\$3,049.52)	\$12,605.70
0100-1100-0-1110-1000-430000-026-0000	\$12,750.01	(\$3,924.26)	\$8,825.75
0100-1100-0-1110-1000-430000-027-0000	\$19,163.50	(\$5,658.01)	\$13,505.49
0100-1100-0-1110-1000-430000-028-0000	\$17,485.79	(\$446.59)	\$17,039.20
0100-1100-0-1110-1000-430000-029-0000	\$24,219.06	(\$12,932.25)	\$11,286.81
0100-1100-0-1110-1000-430000-030-0000	\$44,954.76	(\$34,553.08)	\$10,401.68
0100-0332-0-1110-1000-360200-020-0000	\$13,825.00	(\$948.00)	\$12,877.00
0100-0332-0-1110-1000-360200-021-0000	\$13.00	\$0.98	\$13.98
0100-0332-0-1110-1000-360200-022-0000	\$16.00	(\$0.04)	\$15.96
0100-0332-0-1110-1000-360200-023-0000	\$17.00	\$0.56	\$17.56
0100-0332-0-1110-1000-360200-024-0000	\$22.00	(\$0.35)	\$21.65
0100-0332-0-1110-1000-360200-025-0000	\$49.00	\$0.12	\$49.12
0100-0332-0-1110-1000-360200-026-0000	\$12.00	\$0.82	\$12.82
0100-0332-0-1110-1000-360200-027-0000	\$10.00	\$0.41	\$10.41
0100-0332-0-1110-1000-360200-028-0000	\$29.00	\$0.10	\$29.10
0100-0332-0-1110-1000-360200-029-0000	\$9.00	\$0.11	\$9.11
0100-0332-0-1110-1000-360200-030-0000	\$14.00	\$0.32	\$14.32
0100-0332-0-1110-1000-360200-031-0000	\$36.00	\$0.03	\$36.03
0100-0332-0-1110-1000-410000-052-0000	\$216,000.00	(\$281.87)	\$215,718.13
0100-0332-0-1110-1000-420000-023-0000	\$117.98	(\$117.98)	\$0.00
0100-0332-0-1110-1000-420000-028-0000	\$940.24	\$82.24	\$1,022.48
0100-0332-0-1110-1000-420000-052-0000	\$25,000.00	(\$5,513.21)	\$19,486.79
0100-0332-0-1110-1000-421000-052-0000	\$20,000.00	(\$3,323.08)	\$16,676.92
0100-0332-0-1110-1000-430000-021-0000	\$6,117.69	(\$3,986.48)	\$2,131.21
0100-0332-0-1110-1000-430000-024-0000	\$7,987.57	(\$158.09)	\$7,829.48
0100-0332-0-1110-1000-430000-030-0000	\$3,917.08	(\$429.00)	\$3,488.08
0100-0332-0-1110-1000-430000-050-0000	\$360,910.79	(\$282,183.41)	\$78,727.38

Pending Budget Revision
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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-430000-052-0000	\$359,000.00	(\$5,419.21)	\$353,580.79
0100-0332-0-1110-1000-430000-056-0000	\$7,062.00	\$1,071.36	\$8,133.36
0100-0332-0-1110-1000-430000-062-0000	\$5,000.00	(\$3,666.33)	\$1,333.67
0100-0332-0-1110-1000-440000-056-0000	\$6,845.65	(\$6,845.65)	\$0.00
0100-0332-0-1110-1000-560000-050-0000	\$8,000.00	(\$843.09)	\$7,156.91
0100-0332-0-1110-1000-560000-056-0000	\$2,245.00	(\$1,221.70)	\$1,023.30
0100-0332-0-1110-1000-571005-056-0000	(\$7,299.55)	(\$1,810.87)	(\$9,110.42)
0100-0332-0-1110-1000-571020-024-0000	\$0.00	\$271.25	\$271.25
0100-0332-0-1110-1000-571020-050-0170	\$84,597.00	\$18,404.50	\$103,001.50
0100-0332-0-1110-1000-571025-020-0000	\$380,540.00	(\$18,744.00)	\$361,796.00
0100-0332-0-1110-1000-575005-056-0000	\$0.00	(\$72.00)	(\$72.00)
0100-0332-0-1110-1000-575030-022-0000	\$2,216.26	\$463.84	\$2,680.10
0100-0332-0-1110-1000-575030-023-0000	\$781.79	\$333.15	\$1,114.94
0100-0332-0-1110-1000-575030-024-0000	\$659.47	\$102.67	\$762.14
0100-0332-0-1110-1000-575030-027-0000	\$380.67	\$108.10	\$488.77
0100-0332-0-1110-1000-575030-027-0170	\$108.10	(\$108.10)	\$0.00
0100-0332-0-1110-1000-575030-029-0000	\$970.62	\$576.54	\$1,547.16
0100-0332-0-1110-1000-575030-029-0170	\$427.24	(\$427.24)	\$0.00
0100-0332-0-1110-1000-575030-030-0000	\$980.15	\$93.40	\$1,073.55
0100-0332-0-1110-1000-575030-050-0170	\$1,749.79	\$201.47	\$1,951.26
0100-0332-0-1110-1000-575030-055-0000	\$2,888.66	\$50.70	\$2,939.36
0100-0332-0-1110-1000-580000-028-0000	\$1,424.08	\$481.00	\$1,905.08
0100-0332-0-1110-1000-580000-050-0170	\$45,000.00	(\$6,038.35)	\$38,961.65
0100-0332-0-1110-1000-580009-028-0000	\$481.00	(\$481.00)	\$0.00
0100-0332-0-1110-1000-580009-052-0000	\$10,000.00	(\$400.00)	\$9,600.00
0100-0332-0-1110-1000-580009-053-0000	\$450.00	(\$450.00)	\$0.00
0100-0332-0-1110-1000-580011-028-0000	\$200.00	(\$40.05)	\$159.95
0100-0332-0-1110-4000-220000-020-0000	\$67,980.00	(\$2,880.11)	\$65,099.89
0100-0332-0-1110-4000-320200-020-0000	\$13,406.00	(\$567.65)	\$12,838.35
0100-0332-0-1110-4000-330200-020-0000	\$5,201.00	(\$382.69)	\$4,818.31
0100-0332-0-1110-4000-340200-020-0000	\$14,804.00	\$1,293.61	\$16,097.61
0100-0332-0-1110-4000-350200-020-0000	\$34.00	(\$1.15)	\$32.85
0100-0332-0-1110-4000-360200-020-0000	\$1,230.00	(\$40.74)	\$1,189.26
0100-0332-0-1110-4000-420000-028-0000	\$59.82	(\$6.65)	\$53.17
0100-0332-0-1110-4000-430000-020-0000	\$13,000.00	(\$957.68)	\$12,042.32
0100-0332-0-1110-4000-430000-023-0000	\$322.17	(\$64.64)	\$257.53
0100-0332-0-1110-4000-430000-029-0000	\$1,370.81	\$135.64	\$1,506.45
0100-0332-0-1110-4000-440000-020-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-0332-0-1110-4000-520003-020-0000	\$605.00	\$310.44	\$915.44
0100-0332-0-1110-4000-560000-020-0000	\$750.00	(\$731.44)	\$18.56
0100-0332-0-1110-4000-571005-022-0000	\$0.00	\$88.25	\$88.25
0100-0332-0-1110-4000-571005-023-0000	\$0.00	\$5.00	\$5.00
0100-0332-0-1110-4000-571005-027-0000	\$32.45	\$5.00	\$37.45
0100-0000-0-0000-2700-330100-027-0000	\$1,883.00	(\$26.08)	\$1,856.92

Pending Budget Revision
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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-330100-028-0000	\$1,883.00	(\$3.78)	\$1,879.22
0100-0000-0-0000-2700-330100-029-0000	\$1,941.00	(\$27.21)	\$1,913.79
0100-0000-0-0000-2700-330100-030-0000	\$1,912.00	(\$66.15)	\$1,845.85
0100-0000-0-0000-2700-330100-031-0000	\$1,912.00	\$0.24	\$1,912.24
0100-0000-0-0000-2700-330200-021-0000	\$9,552.00	(\$464.16)	\$9,087.84
0100-0000-0-0000-2700-330200-022-0000	\$11,047.00	(\$361.14)	\$10,685.86
0100-0000-0-0000-2700-330200-023-0000	\$9,274.00	(\$226.75)	\$9,047.25
0100-0000-0-0000-2700-330200-024-0000	\$10,967.00	(\$618.63)	\$10,348.37
0100-0000-0-0000-2700-330200-025-0000	\$9,393.00	(\$307.46)	\$9,085.54
0100-0000-0-0000-2700-330200-026-0000	\$11,252.00	(\$105.00)	\$11,147.00
0100-0000-0-0000-2700-330200-027-0000	\$9,268.00	(\$379.18)	\$8,888.82
0100-0000-0-0000-2700-330200-028-0000	\$9,528.00	(\$441.95)	\$9,086.05
0100-0000-0-0000-2700-330200-029-0000	\$9,335.00	(\$352.36)	\$8,982.64
0100-0000-0-0000-2700-330200-030-0000	\$12,308.00	(\$9.60)	\$12,298.40
0100-0000-0-0000-2700-330200-030-1111	\$0.00	\$1.41	\$1.41
0100-0000-0-0000-2700-330200-031-0000	\$12,489.00	(\$532.50)	\$11,956.50
0100-0000-0-0000-2700-340100-021-0000	\$14,804.00	\$95.50	\$14,899.50
0100-0000-0-0000-2700-340100-022-0000	\$14,804.00	\$95.50	\$14,899.50
0100-0000-0-0000-2700-340100-023-0000	\$14,804.00	\$95.50	\$14,899.50
0100-0000-0-0000-2700-340100-024-0000	\$14,804.00	\$95.50	\$14,899.50
0100-0000-0-0000-2700-340100-025-0000	\$11,107.00	\$396.03	\$11,503.03
0100-0000-0-0000-2700-340100-026-0000	\$11,107.00	\$3,792.50	\$14,899.50
0100-0000-0-0000-2700-340100-027-0000	\$14,804.00	(\$3,300.97)	\$11,503.03
0100-0000-0-0000-2700-340100-028-0000	\$14,804.00	\$95.50	\$14,899.50
0100-0000-0-0000-2700-340100-029-0000	\$14,804.00	\$95.50	\$14,899.50
0100-0000-0-0000-2700-340100-030-0000	\$14,804.00	\$95.50	\$14,899.50
0100-0000-0-0000-2700-340100-031-0000	\$14,804.00	(\$1,180.34)	\$13,623.66
0100-0000-0-0000-2700-340200-021-0000	\$27,318.00	(\$1,075.97)	\$26,242.03
0100-0000-0-0000-2700-340200-022-0000	\$28,647.00	\$174.25	\$28,821.25
0100-0000-0-0000-2700-340200-023-0000	\$27,318.00	\$189.75	\$27,507.75
0100-0000-0-0000-2700-340200-024-0000	\$28,647.00	\$179.80	\$28,826.80
0100-0000-0-0000-2700-340200-025-0000	\$27,318.00	\$1,088.81	\$28,406.81
0100-0000-0-0000-2700-340200-026-0000	\$28,647.00	(\$1,190.53)	\$27,456.47
0100-0000-0-0000-2700-340200-027-0000	\$27,318.00	\$189.75	\$27,507.75
0100-0000-0-0000-2700-340200-028-0000	\$27,318.00	\$189.75	\$27,507.75
0100-0000-0-0000-2700-340200-029-0000	\$27,318.00	(\$1,175.03)	\$26,142.97
0100-0000-0-0000-2700-340200-030-0000	\$28,647.00	(\$1,190.53)	\$27,456.47
0100-0000-0-0000-2700-340200-031-0000	\$28,647.00	\$174.25	\$28,821.25
0100-0000-0-0000-2700-350100-021-0000	\$66.00	(\$0.11)	\$65.89
0100-0000-0-0000-2700-350100-022-0000	\$65.00	(\$0.10)	\$64.90
0100-0000-0-0000-2700-350100-023-0000	\$65.00	(\$0.10)	\$64.90
0100-0000-0-0000-2700-350100-024-0000	\$67.00	(\$0.12)	\$66.88
0100-0000-0-0000-2700-350100-025-0000	\$66.00	(\$0.11)	\$65.89
0100-0000-0-0000-2700-350100-026-0000	\$66.00	(\$0.11)	\$65.89

Pending Budget Revision
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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-350100-027-0000	\$65.00	(\$0.10)	\$64.90
0100-0000-0-0000-2700-350100-028-0000	\$65.00	(\$0.10)	\$64.90
0100-0000-0-0000-2700-350100-029-0000	\$67.00	(\$0.12)	\$66.88
0100-0000-0-0000-2700-350100-030-0000	\$66.00	(\$0.11)	\$65.89
0100-0000-0-0000-2700-350100-031-0000	\$66.00	(\$0.11)	\$65.89
0100-0000-0-0000-2700-350200-021-0000	\$62.00	\$0.33	\$62.33
0100-0000-0-0000-2700-350200-022-0000	\$72.00	\$0.30	\$72.30
0100-0000-0-0000-2700-350200-023-0000	\$61.00	(\$0.27)	\$60.73
0100-0000-0-0000-2700-350200-024-0000	\$72.00	(\$0.24)	\$71.76
0100-0000-0-0000-2700-350200-025-0000	\$61.00	\$0.99	\$61.99
0100-0000-0-0000-2700-350200-026-0000	\$74.00	(\$0.47)	\$73.53
0100-0000-0-0000-2700-350200-027-0000	\$61.00	(\$0.41)	\$60.59
0100-0000-0-0000-2700-350200-028-0000	\$62.00	\$0.30	\$62.30
0100-0000-0-0000-2700-350200-029-0000	\$61.00	\$0.03	\$61.03
0100-0000-0-0000-2700-350200-030-0000	\$80.00	\$1.88	\$81.88
0100-0000-0-0000-2700-350200-030-1111	\$0.00	\$0.01	\$0.01
0100-0000-0-0000-2700-350200-031-0000	\$82.00	(\$0.42)	\$81.58
0100-0000-0-0000-2700-360100-022-0000	\$2,351.00	(\$0.19)	\$2,350.81
0100-0332-0-0000-3110-360100-025-0000	\$1,294.00	\$0.37	\$1,294.37
0100-0332-0-0000-3110-360100-026-0000	\$1,456.00	(\$0.04)	\$1,455.96
0100-0332-0-0000-3110-360100-027-0000	\$1,346.00	\$0.18	\$1,346.18
0100-0332-0-0000-3110-360100-028-0000	\$1,245.00	(\$0.46)	\$1,244.54
0100-0332-0-0000-3110-360100-029-0000	\$1,480.00	\$0.05	\$1,480.05
0100-0332-0-0000-3110-360100-030-0000	\$1,480.00	\$0.05	\$1,480.05
0100-0332-0-0000-3110-360100-031-0000	\$1,480.00	\$0.05	\$1,480.05
0100-0332-0-0000-3110-430000-024-0000	\$99.99	\$24.19	\$124.18
0100-0332-0-0000-3110-520003-020-0000	\$1,500.00	(\$562.42)	\$937.58
0100-0332-0-0000-3110-520003-051-0000	\$0.00	\$50.55	\$50.55
0100-0332-0-0000-3110-520003-062-0000	\$400.00	(\$400.00)	\$0.00
0100-0332-0-0000-3130-120000-062-0000	\$100,182.00	(\$1.04)	\$100,180.96
0100-0332-0-0000-3130-130000-063-0000	\$145,029.00	(\$0.96)	\$145,028.04
0100-0332-0-0000-3130-240000-063-0000	\$59,417.00	(\$3.94)	\$59,413.06
0100-0332-0-0000-3130-240020-063-1111	\$0.00	\$538.56	\$538.56
0100-0332-0-0000-3130-290000-022-0000	\$65,354.00	\$341.41	\$65,695.41
0100-0332-0-0000-3130-290000-023-0000	\$63,562.00	(\$278.92)	\$63,283.08
0100-0332-0-0000-3130-290000-024-0000	\$64,631.00	(\$7.60)	\$64,623.40
0100-0332-0-0000-3130-290000-025-0000	\$65,642.00	\$3.79	\$65,645.79
0100-0332-0-0000-3130-290000-026-0000	\$52,819.00	\$5.19	\$52,824.19
0100-0332-0-0000-3130-290000-027-0000	\$53,513.00	\$138.81	\$53,651.81
0100-0332-0-0000-3130-290000-028-0000	\$60,378.00	(\$3.80)	\$60,374.20
0100-0332-0-0000-3130-290000-029-0000	\$65,425.00	(\$8.23)	\$65,416.77
0100-0332-0-0000-3130-290000-053-0000	\$47,357.00	\$7.06	\$47,364.06
0100-0332-0-0000-3130-290010-025-0000	\$1,773.00	(\$0.90)	\$1,772.10
0100-0332-0-0000-3130-290020-024-0000	\$0.00	\$385.34	\$385.34

Pending Budget Revision
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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3130-290020-026-0000	\$0.00	\$310.94	\$310.94
0100-0332-0-0000-3130-290020-072-0000	\$2,108.00	(\$0.18)	\$2,107.82
0100-6010-0-1110-4000-320200-029-0000	\$25,466.00	(\$3,037.47)	\$22,428.53
0100-6010-0-1110-4000-330200-021-0000	\$10,616.00	(\$36.39)	\$10,579.61
0100-6010-0-1110-4000-330200-022-0000	\$11,949.00	(\$1,600.26)	\$10,348.74
0100-6010-0-1110-4000-330200-022-1111	\$0.00	\$2.08	\$2.08
0100-6010-0-1110-4000-330200-023-0000	\$10,522.00	(\$358.32)	\$10,163.68
0100-6010-0-1110-4000-330200-023-1111	\$0.00	\$0.70	\$0.70
0100-6010-0-1110-4000-330200-024-0000	\$11,647.00	(\$910.70)	\$10,736.30
0100-6010-0-1110-4000-330200-024-1111	\$0.00	\$3.16	\$3.16
0100-6010-0-1110-4000-330200-025-0000	\$11,795.00	(\$814.77)	\$10,980.23
0100-6010-0-1110-4000-330200-025-1111	\$0.00	\$1.47	\$1.47
0100-6010-0-1110-4000-330200-026-0000	\$10,174.00	(\$20.74)	\$10,153.26
0100-6010-0-1110-4000-330200-026-1111	\$0.00	\$0.85	\$0.85
0100-6010-0-1110-4000-330200-027-0000	\$9,918.00	\$1,356.54	\$11,274.54
0100-6010-0-1110-4000-330200-027-1111	\$0.00	\$4.68	\$4.68
0100-6010-0-1110-4000-330200-028-0000	\$11,083.00	(\$176.36)	\$10,906.64
0100-6010-0-1110-4000-330200-028-1111	\$0.00	\$0.63	\$0.63
0100-6010-0-1110-4000-330200-029-0000	\$9,878.00	(\$369.82)	\$9,508.18
0100-6010-0-1110-4000-330200-029-1111	\$0.00	\$0.42	\$0.42
0100-6010-0-1110-4000-340200-021-0000	\$9,303.00	(\$327.67)	\$8,975.33
0100-6010-0-1110-4000-340200-022-0000	\$9,303.00	(\$108.50)	\$9,194.50
0100-6010-0-1110-4000-340200-023-0000	\$9,303.00	(\$1,091.77)	\$8,211.23
0100-6010-0-1110-4000-340200-024-0000	\$9,303.00	(\$764.35)	\$8,538.65
0100-6010-0-1110-4000-340200-025-0000	\$9,303.00	(\$452.60)	\$8,850.40
0100-6010-0-1110-4000-340200-026-0000	\$9,303.00	(\$108.50)	\$9,194.50
0100-6010-0-1110-4000-340200-027-0000	\$9,303.00	(\$420.46)	\$8,882.54
0100-6010-0-1110-4000-340200-028-0000	\$9,303.00	(\$327.67)	\$8,975.33
0100-6010-0-1110-4000-340200-029-0000	\$9,303.00	(\$2,406.74)	\$6,896.26
0100-6010-0-1110-4000-350200-021-0000	\$69.00	\$0.32	\$69.32
0100-6010-0-1110-4000-350200-022-0000	\$78.00	(\$2.96)	\$75.04
0100-6010-0-1110-4000-350200-022-1111	\$0.00	\$0.01	\$0.01
0100-6010-0-1110-4000-350200-023-0000	\$69.00	(\$2.45)	\$66.55
0100-6010-0-1110-4000-350200-024-0000	\$76.00	(\$5.76)	\$70.24
0100-6010-0-1110-4000-350200-024-1111	\$0.00	\$0.02	\$0.02
0100-6010-0-1110-4000-350200-025-0000	\$77.00	(\$5.11)	\$71.89
0100-6010-0-1110-4000-350200-025-1111	\$0.00	\$0.01	\$0.01
0100-6010-0-1110-4000-350200-026-0000	\$66.00	\$0.51	\$66.51
0100-6010-0-1110-4000-350200-026-1111	\$0.00	\$0.01	\$0.01
0100-6010-0-1110-4000-350200-027-0000	\$65.00	\$9.04	\$74.04
0100-6010-0-1110-4000-350200-027-1111	\$0.00	\$0.03	\$0.03
0100-6010-0-1110-4000-350200-028-0000	\$72.00	(\$0.52)	\$71.48
0100-6010-0-1110-4000-350200-029-0000	\$65.00	(\$2.75)	\$62.25
0100-6010-0-1110-4000-360200-021-0000	\$2,512.00	(\$9.04)	\$2,502.96

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-6010-0-1110-4000-360200-022-0000	\$2,827.00	(\$116.33)	\$2,710.67
0100-6010-0-1110-4000-360200-022-1111	\$0.00	\$0.49	\$0.49
0100-6010-0-1110-4000-360200-023-0000	\$2,490.00	(\$85.27)	\$2,404.73
0100-6010-0-1110-4000-360200-023-1111	\$0.00	\$0.17	\$0.17
0100-6010-0-1110-4000-360200-024-0000	\$2,756.00	(\$215.75)	\$2,540.25
0100-6010-0-1110-4000-360200-024-1111	\$0.00	\$0.75	\$0.75
0100-6010-0-1110-4000-360200-025-0000	\$2,791.00	(\$192.00)	\$2,599.00
0100-6010-0-1110-4000-360200-025-1111	\$0.00	\$0.34	\$0.34
0100-6010-0-1110-4000-360200-026-0000	\$2,407.00	(\$3.54)	\$2,403.46
0100-6010-0-1110-4000-360200-026-1111	\$0.00	\$0.20	\$0.20
0100-6010-0-1110-4000-360200-027-0000	\$2,347.00	\$320.82	\$2,667.82
0100-6010-0-1110-4000-360200-027-1111	\$0.00	\$1.11	\$1.11
0100-6010-0-1110-4000-360200-028-0000	\$2,622.00	(\$41.50)	\$2,580.50
0100-6010-0-1110-4000-360200-028-1111	\$0.00	\$0.15	\$0.15
0100-6010-0-1110-4000-360200-029-0000	\$2,337.00	(\$87.20)	\$2,249.80
0100-6010-0-1110-4000-360200-029-1111	\$0.00	\$0.10	\$0.10
0100-6300-0-1110-1000-410000-052-0000	\$53,000.00	(\$46,788.00)	\$6,212.00
0100-6300-0-1110-1000-420000-052-0000	\$7,500.00	(\$5,730.37)	\$1,769.63
0100-6500-0-5750-3600-510000-039-0000	\$397,000.00	\$70,461.00	\$467,461.00
0100-6500-0-5770-1110-110000-039-0000	\$646,699.00	(\$2,269.62)	\$644,429.38
0100-6500-0-5770-1110-110010-039-0000	\$3,150.00	(\$2,450.90)	\$699.10
0100-6500-0-5770-1110-110040-039-0000	\$1,500.00	\$708.60	\$2,208.60
0100-6500-0-5770-1110-110040-039-0072	\$3,702.00	\$75.87	\$3,777.87
0100-6500-0-5770-1110-210000-039-0000	\$79,721.00	(\$654.33)	\$79,066.67
0100-6500-0-5770-1110-210010-039-0000	\$2,745.00	(\$1,223.84)	\$1,521.16
0100-6500-0-5770-1110-210030-039-0000	\$2,207.00	(\$0.75)	\$2,206.25
0100-6500-0-5770-1110-210030-039-0072	\$2,620.00	(\$0.72)	\$2,619.28
0100-6500-0-5770-1110-210040-039-0000	\$267.00	(\$0.08)	\$266.92
0100-6500-0-5770-1110-290000-039-0000	\$10,329.00	(\$1,997.39)	\$8,331.61
0100-6500-0-5770-1110-290010-039-0000	\$606.00	\$726.87	\$1,332.87
0100-6500-0-5770-1110-290020-039-0000	\$0.00	\$1,179.51	\$1,179.51
0100-6500-0-5770-1110-310100-039-0000	\$111,381.00	(\$21,250.03)	\$90,130.97
0100-6500-0-5770-1110-310100-039-0072	\$633.00	(\$235.45)	\$397.55
0100-6500-0-5770-1110-320100-039-0000	\$0.00	\$23,107.04	\$23,107.04
0100-6500-0-5770-1110-320200-039-0000	\$18,908.00	(\$2,313.99)	\$16,594.01
0100-6500-0-5770-1110-320200-039-0072	\$517.00	(\$0.44)	\$516.56
0100-6500-0-5770-1110-330100-039-0000	\$9,445.00	\$7,094.63	\$16,539.63
0100-6500-0-5770-1110-330100-039-0072	\$54.00	\$90.87	\$144.87
0100-6500-0-5770-1110-330200-039-0000	\$7,334.00	(\$163.58)	\$7,170.42
0100-6500-0-5770-1110-330200-039-0072	\$200.00	\$0.36	\$200.36
0100-6500-0-5770-1110-340100-039-0000	\$118,432.00	(\$2,647.48)	\$115,784.52
0100-6500-0-5770-1110-340200-039-0000	\$5,316.00	(\$62.00)	\$5,254.00
0100-6500-0-5770-1110-350100-039-0000	\$326.00	(\$2.73)	\$323.27
0100-6500-0-5770-1110-350100-039-0072	\$2.00	(\$0.11)	\$1.89

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-6500-0-5770-1110-350200-039-0000	\$48.00	(\$1.15)	\$46.85
0100-6500-0-5770-1110-350200-039-0072	\$1.00	\$0.32	\$1.32
0100-6500-0-5770-1110-360100-039-0000	\$11,789.00	(\$72.90)	\$11,716.10
0100-6500-0-5770-1110-360100-039-0072	\$67.00	\$1.38	\$68.38
0100-6500-0-5770-1110-360200-039-0000	\$1,735.00	(\$35.50)	\$1,699.50
0100-6500-0-5770-1110-360200-039-0072	\$47.00	\$0.41	\$47.41
0100-6500-0-5770-1110-420000-039-0000	\$1,474.92	\$3.32	\$1,478.24
0100-6500-0-5770-1110-430000-039-0000	\$3,139.55	\$18.44	\$3,157.99
0100-6500-0-5770-1120-110000-039-0000	\$1,240,535.00	\$0.12	\$1,240,535.12
0100-6500-0-5770-1120-110010-039-0000	\$3,880.00	\$816.46	\$4,696.46
0100-6500-0-5770-1120-110040-039-0000	\$2,985.00	(\$2,554.77)	\$430.23
0100-6500-0-5770-1120-210000-039-0000	\$262,753.00	(\$3,485.65)	\$259,267.35
0100-6500-0-5770-1120-210010-039-0000	\$13,817.00	(\$1,367.34)	\$12,449.66
0100-6500-0-5770-1120-210030-039-0000	\$2,079.00	(\$0.28)	\$2,078.72
0100-6500-0-5770-1120-210040-039-0000	\$77.00	(\$0.64)	\$76.36
0100-6500-0-5770-1120-290030-039-0000	\$874.00	(\$0.43)	\$873.57
0100-6500-0-5770-1120-310100-039-0000	\$213,305.00	(\$450.93)	\$212,854.07
0100-6500-0-5770-1120-320200-039-0000	\$55,140.00	(\$3,091.00)	\$52,049.00
0100-6500-0-5770-1120-330100-039-0000	\$18,087.00	(\$26.72)	\$18,060.28
0100-6500-0-5770-1120-330200-039-0000	\$21,389.00	(\$370.94)	\$21,018.06
0100-6500-0-5770-1120-340100-039-0000	\$188,751.00	(\$1,592.97)	\$187,158.03
0100-6500-0-5770-1120-340200-039-0000	\$15,948.00	(\$186.00)	\$15,762.00
0100-6500-0-5770-1120-350100-039-0000	\$624.00	(\$1.09)	\$622.91
0100-6500-0-5770-1120-350200-039-0000	\$140.00	(\$2.89)	\$137.11
0100-6500-0-5770-1120-360100-039-0000	\$22,578.00	(\$32.07)	\$22,545.93
0100-6500-0-5770-1120-360200-039-0000	\$5,061.00	(\$88.19)	\$4,972.81
0100-6500-0-5770-1120-520003-039-0000	\$574.51	\$75.10	\$649.61
0100-6500-0-5770-1120-580011-039-0000	\$0.00	\$36.24	\$36.24
0100-6500-0-5770-1130-210000-039-0000	\$242,059.00	\$15,108.44	\$257,167.44
0100-6500-0-5770-1130-210010-039-0000	\$1,317.00	\$1,465.11	\$2,782.11
0100-6500-0-5770-1130-210030-039-0000	\$1,123.00	\$21.85	\$1,144.85
0100-6500-0-5770-1130-210030-039-1111	\$0.00	\$3.89	\$3.89
0100-6500-0-5770-1130-320200-039-0000	\$48,218.00	\$1,362.46	\$49,580.46
0100-6500-0-5770-1130-330200-039-0000	\$18,704.00	\$923.14	\$19,627.14
0100-6500-0-5770-1130-330200-039-1111	\$0.00	\$0.28	\$0.28
0100-6500-0-5770-1130-340200-039-0000	\$34,331.00	(\$1,284.78)	\$33,046.22
0100-6500-0-5770-1130-350200-039-0000	\$122.00	\$8.44	\$130.44
0100-6500-0-5770-1130-360200-039-0000	\$4,425.00	\$301.03	\$4,726.03
0100-1100-0-1110-1000-430000-031-0000	\$52,614.93	(\$30,511.51)	\$22,103.42
0100-1100-0-1110-1000-430021-021-0000	\$3,800.00	(\$628.77)	\$3,171.23
0100-1100-0-1110-1000-430021-022-0000	\$5,400.00	(\$1,345.71)	\$4,054.29
0100-1100-0-1110-1000-430021-023-0000	\$4,000.00	(\$1,862.68)	\$2,137.32
0100-1100-0-1110-1000-430021-024-0000	\$5,800.00	(\$335.68)	\$5,464.32
0100-1100-0-1110-1000-430021-025-0000	\$4,000.00	(\$2,460.58)	\$1,539.42

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1100-0-1110-1000-430021-026-0000	\$4,800.00	(\$1,306.06)	\$3,493.94
0100-1100-0-1110-1000-430021-027-0000	\$4,400.00	(\$1,016.79)	\$3,383.21
0100-1100-0-1110-1000-430021-028-0000	\$4,400.00	(\$436.21)	\$3,963.79
0100-1100-0-1110-1000-430021-029-0000	\$3,600.00	(\$163.54)	\$3,436.46
0100-1100-0-1110-1000-430021-030-0000	\$2,977.23	(\$9.22)	\$2,968.01
0100-1100-0-1110-1000-430021-031-0000	\$3,161.97	(\$568.48)	\$2,593.49
0100-1100-0-1110-1000-440000-021-0000	\$5,545.66	(\$5,545.66)	\$0.00
0100-1100-0-1110-1000-440000-022-0000	\$1,550.00	(\$1,550.00)	\$0.00
0100-1100-0-1110-1000-440000-024-0000	\$0.00	\$5,199.55	\$5,199.55
0100-1100-0-1110-1000-440000-025-0000	\$0.00	\$672.20	\$672.20
0100-1100-0-1110-1000-440000-026-0000	\$12,617.76	(\$8,664.70)	\$3,953.06
0100-1100-0-1110-1000-440000-027-0000	\$4,926.00	(\$4,412.27)	\$513.73
0100-1100-0-1110-1000-440000-028-0000	\$0.00	\$1,099.31	\$1,099.31
0100-1100-0-1110-1000-520000-021-0000	\$0.00	\$3,343.73	\$3,343.73
0100-1100-0-1110-1000-520000-028-0000	\$1,500.00	(\$1,281.00)	\$219.00
0100-1100-0-1110-1000-520003-021-0000	\$0.00	\$515.20	\$515.20
0100-1100-0-1110-1000-530000-028-0000	\$3,000.00	(\$3,000.00)	\$0.00
0100-1100-0-1110-1000-560000-021-0000	\$3,484.00	(\$1,574.63)	\$1,909.37
0100-1100-0-1110-1000-560000-022-0000	\$5,419.00	(\$2,224.87)	\$3,194.13
0100-1100-0-1110-1000-560000-023-0000	\$5,005.00	(\$2,871.81)	\$2,133.19
0100-1100-0-1110-1000-560000-024-0000	\$6,300.00	(\$1,883.05)	\$4,416.95
0100-1100-0-1110-1000-560000-025-0000	\$4,618.00	(\$2,098.11)	\$2,519.89
0100-1100-0-1110-1000-560000-026-0000	\$7,731.00	(\$4,370.08)	\$3,360.92
0100-1100-0-1110-1000-560000-027-0000	\$5,375.00	(\$2,320.46)	\$3,054.54
0100-1100-0-1110-1000-560000-028-0000	\$5,986.00	(\$2,706.62)	\$3,279.38
0100-1100-0-1110-1000-560000-029-0000	\$4,352.00	(\$1,144.20)	\$3,207.80
0100-1100-0-1110-1000-560000-030-0000	\$5,553.00	(\$1,855.83)	\$3,697.17
0100-1100-0-1110-1000-560000-031-0000	\$6,464.00	(\$2,137.65)	\$4,326.35
0100-1100-0-1110-1000-571005-023-0000	\$123.00	\$31.25	\$154.25
0100-1100-0-1110-1000-571005-024-0160	\$96.20	\$197.00	\$293.20
0100-1100-0-1110-1000-571005-026-0160	\$126.30	\$41.50	\$167.80
0100-1100-0-1110-1000-571005-027-0160	\$36.00	\$113.50	\$149.50
0100-1100-0-1110-1000-571005-028-0000	\$110.40	\$172.70	\$283.10
0100-1100-0-1110-1000-571005-029-0160	\$272.55	\$12.00	\$284.55
0100-0332-0-0000-3130-310100-063-0000	\$24,800.00	(\$0.20)	\$24,799.80
0100-0332-0-0000-3130-320200-022-0000	\$12,888.00	\$1.18	\$12,889.18
0100-0332-0-0000-3130-320200-023-0000	\$12,535.00	(\$54.89)	\$12,480.11
0100-0332-0-0000-3130-320200-024-0000	\$12,746.00	(\$1.70)	\$12,744.30
0100-0332-0-0000-3130-320200-025-0000	\$13,295.00	(\$271.29)	\$13,023.71
0100-0332-0-0000-3130-320200-026-0000	\$10,417.00	\$0.48	\$10,417.48
0100-0332-0-0000-3130-320200-027-0000	\$10,553.00	\$18.85	\$10,571.85
0100-0332-0-0000-3130-320200-028-0000	\$11,907.00	(\$0.52)	\$11,906.48
0100-0332-0-0000-3130-320200-029-0000	\$12,902.00	(\$1.23)	\$12,900.77
0100-0332-0-0000-3130-320200-053-0000	\$9,339.00	\$1.66	\$9,340.66

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Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3130-320200-063-0000	\$11,718.00	(\$1.13)	\$11,716.87
0100-0332-0-0000-3130-320200-072-0000	\$416.00	(\$0.32)	\$415.68
0100-0332-0-0000-3130-330100-062-0000	\$1,453.00	\$3.82	\$1,456.82
0100-0332-0-0000-3130-330100-063-0000	\$2,103.00	(\$26.61)	\$2,076.39
0100-0332-0-0000-3130-330200-022-0000	\$5,000.00	(\$150.63)	\$4,849.37
0100-0332-0-0000-3130-330200-023-0000	\$4,862.00	(\$196.11)	\$4,665.89
0100-0332-0-0000-3130-330200-024-0000	\$4,944.00	\$29.22	\$4,973.22
0100-0332-0-0000-3130-330200-025-0000	\$5,157.00	(\$174.85)	\$4,982.15
0100-0332-0-0000-3130-330200-026-0000	\$4,041.00	\$23.90	\$4,064.90
0100-0332-0-0000-3130-330200-027-0000	\$4,094.00	(\$164.57)	\$3,929.43
0100-0332-0-0000-3130-330200-028-0000	\$4,619.00	(\$0.42)	\$4,618.58
0100-0332-0-0000-3130-330200-029-0000	\$5,005.00	(\$189.66)	\$4,815.34
0100-0332-0-0000-3130-330200-053-0000	\$3,623.00	(\$112.55)	\$3,510.45
0100-0332-0-0000-3130-330200-063-0000	\$4,545.00	(\$633.79)	\$3,911.21
0100-0332-0-0000-3130-330200-063-1111	\$0.00	\$35.04	\$35.04
0100-0332-0-0000-3130-330200-072-0000	\$161.00	\$0.24	\$161.24
0100-0332-0-0000-3130-340100-062-0000	\$14,804.00	\$95.50	\$14,899.50
0100-0332-0-0000-3130-340100-063-0000	\$14,804.00	\$0.55	\$14,804.55
0100-0332-0-0000-3130-340200-022-0000	\$8,816.00	\$395.68	\$9,211.68
0100-0332-0-0000-3130-340200-023-0000	\$8,816.00	\$395.68	\$9,211.68
0100-0332-0-0000-3130-340200-024-0000	\$12,514.00	(\$1,270.53)	\$11,243.47
0100-0332-0-0000-3130-340200-025-0000	\$12,514.00	\$94.25	\$12,608.25
0100-0332-0-0000-3130-340200-026-0000	\$12,514.00	(\$3,753.00)	\$8,761.00
0100-0332-0-0000-3130-340200-027-0000	\$12,514.00	\$94.25	\$12,608.25
0100-0332-0-0000-3130-340200-028-0000	\$12,514.00	(\$1,270.53)	\$11,243.47
0100-0332-0-0000-3130-340200-029-0000	\$12,514.00	\$94.25	\$12,608.25
0100-0332-0-0000-3130-340200-053-0000	\$12,514.00	(\$1,270.53)	\$11,243.47
0100-0332-0-0000-3130-340200-063-0000	\$12,514.00	\$94.25	\$12,608.25
0100-0332-0-0000-3130-350100-062-0000	\$50.00	\$0.43	\$50.43
0100-0332-0-0000-3130-350100-063-0000	\$73.00	(\$0.14)	\$72.86
0100-0332-0-0000-3130-350200-022-0000	\$33.00	(\$0.21)	\$32.79
0100-0332-0-0000-3130-350200-023-0000	\$32.00	(\$0.39)	\$31.61
0100-0332-0-0000-3130-350200-024-0000	\$32.00	\$0.48	\$32.48
0100-0332-0-0000-3130-350200-025-0000	\$34.00	(\$0.26)	\$33.74
0100-0332-0-0000-3130-350200-026-0000	\$26.00	\$0.57	\$26.57
0100-0332-0-0000-3130-350200-027-0000	\$27.00	(\$0.19)	\$26.81
0100-0332-0-0000-3130-350200-028-0000	\$30.00	\$0.18	\$30.18
0100-0332-0-0000-3130-350200-029-0000	\$33.00	(\$0.38)	\$32.62
0100-0332-0-0000-3130-350200-053-0000	\$24.00	\$0.15	\$24.15
0100-0332-0-0000-3130-350200-063-0000	\$30.00	(\$0.24)	\$29.76
0100-0332-0-0000-3130-350200-063-1111	\$0.00	\$0.26	\$0.26
0100-0332-0-0000-3130-350200-072-0000	\$1.00	\$0.05	\$1.05
0100-0332-0-0000-3130-360100-062-0000	\$1,813.00	\$13.82	\$1,826.82
0100-0332-0-0000-3130-360100-063-0000	\$2,625.00	\$13.58	\$2,638.58

Pending Budget Revision
Control Number 20200009
Resolution No. 08-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3130-360200-022-0000	\$1,183.00	\$6.13	\$1,189.13
0100-0332-0-0000-3130-360200-023-0000	\$1,150.00	(\$4.63)	\$1,145.37
0100-0332-0-0000-3130-360200-024-0000	\$1,170.00	\$6.52	\$1,176.52
0100-0332-0-0000-3130-360200-025-0000	\$1,220.00	\$0.27	\$1,220.27
0100-0332-0-0000-3130-360200-026-0000	\$956.00	\$5.75	\$961.75
0100-0332-0-0000-3130-360200-027-0000	\$969.00	\$2.12	\$971.12
0100-0332-0-0000-3130-360200-028-0000	\$1,093.00	(\$0.31)	\$1,092.69
0100-0332-0-0000-3130-360200-029-0000	\$1,184.00	(\$0.01)	\$1,183.99
0100-0332-0-0000-3130-360200-053-0000	\$857.00	\$14.36	\$871.36
0100-0332-0-0000-3130-360200-063-0000	\$1,075.00	\$0.34	\$1,075.34
0100-0332-0-0000-3130-360200-063-1111	\$0.00	\$9.74	\$9.74
0100-0332-0-0000-3130-360200-072-0000	\$38.00	\$0.15	\$38.15
0100-0332-0-0000-3130-430000-063-0000	\$5,900.00	(\$4,191.52)	\$1,708.48
0100-0332-0-0000-3130-430000-063-0165	\$5,000.00	(\$4,245.43)	\$754.57
0100-0332-0-0000-3130-520003-020-0000	\$0.00	\$4.76	\$4.76
0100-0332-0-0000-3130-520003-053-0000	\$450.00	\$330.88	\$780.88
0100-0332-0-0000-3130-520003-063-0000	\$882.00	(\$132.00)	\$750.00
0100-0332-0-0000-3130-560000-063-0000	\$165.00	(\$96.69)	\$68.31
0100-0332-0-0000-3130-571030-063-0000	\$2,651.26	\$1,301.79	\$3,953.05
0100-0332-0-0000-3130-571040-063-0000	\$178.35	\$340.10	\$518.45
0100-0332-0-0000-3130-580000-063-0000	\$16,374.00	\$216.75	\$16,590.75
0100-0332-0-0000-3130-580009-062-0000	\$7,000.00	(\$325.00)	\$6,675.00
0100-0332-0-0000-3140-120000-062-0000	\$514,406.00	\$0.97	\$514,406.97
0100-0332-0-0000-3140-120040-030-0000	\$584.00	(\$0.40)	\$583.60
0100-0332-0-0000-3140-120040-072-0000	\$1,498.00	(\$0.02)	\$1,497.98
0100-0332-0-0000-3140-220000-020-0000	\$372,070.00	(\$7,118.51)	\$364,951.49
0100-0332-0-0000-3140-220010-020-0000	\$4,039.00	(\$0.93)	\$4,038.07
0100-0332-0-0000-3140-220020-020-0000	\$8,380.00	(\$0.59)	\$8,379.41
0100-0332-0-0000-3140-220020-020-1111	\$0.00	\$217.29	\$217.29
0100-0332-0-0000-3140-220020-030-0000	\$913.00	(\$0.54)	\$912.46
0100-0332-0-0000-3140-310100-030-0000	\$100.00	(\$0.20)	\$99.80
0100-0332-0-0000-3140-310100-062-0000	\$87,963.00	\$0.37	\$87,963.37
0100-0332-0-0000-3140-310100-072-0000	\$256.00	(\$256.00)	\$0.00
0100-0332-0-0000-3140-320100-072-0000	\$0.00	\$295.42	\$295.42
0100-0332-0-0000-3140-320200-020-0000	\$75,825.00	(\$3,272.98)	\$72,552.02
0100-0332-0-0000-3140-320200-020-1111	\$0.00	\$5.17	\$5.17
0100-0332-0-0000-3140-320200-030-0000	\$180.00	(\$0.05)	\$179.95
0100-0332-0-0000-3140-330100-030-0000	\$8.00	\$0.46	\$8.46
0100-0332-0-0000-3140-330100-062-0000	\$7,459.00	(\$26.18)	\$7,432.82
0100-0332-0-0000-3140-330100-072-0000	\$22.00	\$92.59	\$114.59
0100-0332-0-0000-3140-330200-020-0000	\$29,413.00	(\$2,462.83)	\$26,950.17
0100-0332-0-0000-3140-330200-020-1111	\$0.00	\$16.05	\$16.05
0100-0332-0-0000-3140-330200-030-0000	\$70.00	(\$0.49)	\$69.51
0100-0332-0-0000-3140-340100-062-0000	\$74,020.00	(\$5,410.15)	\$68,609.85

Pending Budget Revision
Control Number 20200009

Resolution No. 08-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3140-340200-020-0000	\$137,654.00	(\$13,492.82)	\$124,161.18
0100-0332-0-0000-3140-350100-030-0000	\$1.00	(\$0.71)	\$0.29
0100-0332-0-0000-3140-350100-062-0000	\$257.00	\$0.60	\$257.60
0100-0332-0-0000-3140-350100-072-0000	\$1.00	(\$0.25)	\$0.75
0100-0332-0-0000-3140-350200-020-0000	\$192.00	(\$3.15)	\$188.85
0100-0332-0-0000-3140-350200-020-1111	\$0.00	\$0.10	\$0.10
0100-0332-0-0000-3140-350200-030-0000	\$0.00	\$0.45	\$0.45
0100-0332-0-0000-3140-350200-072-0000	\$1.00	(\$1.00)	\$0.00
0100-0332-0-0000-3140-360100-030-0000	\$20.00	(\$9.44)	\$10.56
0100-0332-0-0000-3140-360100-062-0000	\$9,311.00	\$14.61	\$9,325.61
0100-0332-0-0000-3140-360100-072-0000	\$27.00	\$0.11	\$27.11
0100-0332-0-0000-3140-360200-020-0000	\$6,959.00	(\$128.57)	\$6,830.43
0100-0332-0-0000-3140-360200-020-1111	\$0.00	\$3.94	\$3.94
0100-0332-0-0000-3140-360200-030-0000	\$17.00	(\$0.49)	\$16.51
0100-0332-0-0000-3140-360200-072-0000	\$19.00	(\$19.00)	\$0.00
0100-0332-0-0000-3140-430000-062-0000	\$8,000.00	(\$4,004.56)	\$3,995.44
0100-0332-0-0000-3140-440000-062-0000	\$4,000.00	(\$193.97)	\$3,806.03
0100-0332-0-0000-3140-520003-062-0000	\$3,000.00	(\$1,904.66)	\$1,095.34
0100-0332-0-0000-3140-560000-062-0000	\$400.00	(\$7.74)	\$392.26
0100-0332-0-0000-3140-580000-062-0000	\$0.00	\$600.00	\$600.00
0100-0332-0-0000-8200-220020-072-0000	\$1,075.00	(\$0.20)	\$1,074.80
0100-0332-0-0000-8200-320200-072-0000	\$212.00	(\$0.04)	\$211.96
0100-0332-0-0000-8200-330200-072-0000	\$82.00	\$0.22	\$82.22
0100-0332-0-0000-8200-350200-072-0000	\$0.00	\$0.54	\$0.54
0100-0332-0-0000-8200-360200-072-0000	\$0.00	\$19.45	\$19.45
0100-1100-0-1110-1000-571005-030-0000	\$718.75	\$130.60	\$849.35
***Expense Total	<u>\$74,264,863.32</u>	<u>(\$1,324,429.88)</u>	<u>\$72,940,433.44</u>
Balance Sheet Accounts			
0100-3210-0-0000-0000-974000-000-0000	\$0.00	(\$12,341.17)	(\$12,341.17)
0100-3220-0-0000-0000-974000-000-0000	\$0.00	(\$377,053.40)	(\$377,053.40)
0100-5640-0-0000-0000-974000-000-0000	\$23,869.44	\$9,488.53	\$33,357.97
0100-0000-0-0000-0000-971200-000-0000	\$136,500.00	\$29,219.03	\$165,719.03
0100-6512-0-0000-0000-974000-000-0000	\$350,972.72	(\$11,433.33)	\$339,539.39
0100-7311-0-0000-0000-974000-000-0000	\$0.00	\$3,257.90	\$3,257.90
0100-7388-0-0000-0000-974000-000-0000	\$0.00	\$82,830.65	\$82,830.65
0100-7510-0-0000-0000-974000-000-0000	\$106,667.12	(\$2,234.58)	\$104,432.54
0100-8150-0-0000-0000-974000-000-0000	\$192,512.74	\$199,079.34	\$391,592.08
0100-9010-0-0000-0000-974000-000-0000	\$6,916.50	(\$6,411.77)	\$504.73
0100-9049-0-0000-0000-974000-000-0000	\$615.58	\$2,945.59	\$3,561.17
0100-9062-0-0000-0000-974000-000-0000	\$45,084.62	\$13,720.27	\$58,804.89
0100-6300-0-0000-0000-974000-000-0000	\$758,071.19	\$46,993.18	\$805,064.37
***Balance Sheet Account Total	<u>\$1,621,209.91</u>	<u>(\$21,939.76)</u>	<u>\$1,599,270.15</u>

Pending Budget Revision
Control Number 20200009
ResolutionNo. 08-21

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Fund Totals			
Total: Income	\$70,653,946.07	(\$290,572.73)	\$70,363,373.34
Total: Expenses	\$74,264,863.32	(\$1,324,429.88)	\$72,940,433.44
Total: Balance Sheet Accounts	\$1,621,209.91	(\$21,939.76)	\$1,599,270.15

Pending Budget Revision
Control Number 20200009
ResolutionNo. 08-21

Fund: 0900 Charter Schools Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
0900-1100-0-0000-0000-979500-000-0000	(\$35,786.00)	\$10,328.06	(\$25,457.94)
0900-1100-0-0000-0000-979500-021-0000	\$10,328.06	(\$10,328.06)	\$0.00
***Balance Sheet Account Total	<u>(\$25,457.94)</u>	<u>\$0.00</u>	<u>(\$25,457.94)</u>
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	(\$25,457.94)	\$0.00	(\$25,457.94)

Resolution No. 08-21

Fund: 1300 Cafeteria Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
1300-5310-0-0000-0000-822000-000-4002	\$10,935.00	\$4,952.09	\$15,887.09
1300-5310-0-0000-0000-822000-000-4003	\$5,906.00	(\$1,528.80)	\$4,377.20
1300-5310-0-0000-0000-822000-000-4004	\$1,704,709.00	\$82,084.44	\$1,786,793.44
1300-5310-0-0000-0000-822000-000-4026	\$1,181.00	\$2,918.75	\$4,099.75
1300-5310-0-0000-0000-822000-000-4028	\$471,432.00	\$16,198.00	\$487,630.00
1300-5310-0-0000-0000-822000-000-4030	\$73,299.00	\$29,172.28	\$102,471.28
1300-5310-0-0000-0000-822000-000-4050	\$569,000.00	(\$569,000.00)	\$0.00
1300-5310-0-0000-0000-822000-000-4051	\$0.00	\$46,569.60	\$46,569.60
1300-5310-0-0000-0000-822000-000-4052	\$0.00	\$425,684.00	\$425,684.00
1300-5310-0-0000-0000-822000-000-4053	\$0.00	\$240,752.60	\$240,752.60
1300-5310-0-0000-0000-852000-000-4002	\$6,317.00	(\$6,317.00)	\$0.00
1300-5310-0-0000-0000-852000-000-4003	\$451.00	(\$112.47)	\$338.53
1300-5310-0-0000-0000-852000-000-4004	\$115,360.00	\$8,723.05	\$124,083.05
1300-5310-0-0000-0000-852000-000-4026	\$902.00	(\$902.00)	\$0.00
1300-5310-0-0000-0000-852000-000-4028	\$50,754.00	\$3,159.59	\$53,913.59
1300-5310-0-0000-0000-852000-000-4050	\$18,830.00	\$57,598.99	\$76,428.99
1300-5310-0-0000-0000-852000-000-4051	\$0.00	\$5,175.58	\$5,175.58
1300-5310-0-0000-0000-852000-000-4052	\$0.00	\$29,737.07	\$29,737.07
1300-5310-0-0000-0000-852000-000-4053	\$0.00	\$26,756.36	\$26,756.36
1300-5310-0-0000-0000-863100-000-0000	\$15,000.00	(\$14,064.01)	\$935.99
1300-5310-0-0000-0000-863400-000-0000	\$0.00	\$193.70	\$193.70
1300-5310-0-0000-0000-863400-000-4005	\$4,293.00	(\$1,428.90)	\$2,864.10
1300-5310-0-0000-0000-863400-000-4010	\$0.00	\$108.95	\$108.95
1300-5310-0-0000-0000-863400-000-4011	\$0.00	\$26.70	\$26.70
1300-5310-0-0000-0000-863400-000-4024	\$477.00	(\$354.80)	\$122.20
1300-5310-0-0000-0000-863400-000-4029	\$0.00	\$12,713.50	\$12,713.50
1300-5310-0-0000-0000-863400-000-4035	\$70,200.00	(\$26,199.35)	\$44,000.65
1300-5310-0-0000-0000-863400-000-4036	\$0.00	\$21.24	\$21.24
1300-5310-0-0000-0000-866000-000-0000	\$28,000.00	(\$6,684.60)	\$21,315.40
1300-5310-0-0000-0000-867700-000-4002	\$44,006.00	(\$28,934.90)	\$15,071.10
1300-5310-0-0000-0000-867700-000-4003	\$0.00	\$564.80	\$564.80
1300-5310-0-0000-0000-867700-000-4005	\$0.00	\$589.05	\$589.05
1300-5310-0-0000-0000-867700-000-4010	\$1,100.00	\$192.40	\$1,292.40
1300-5310-0-0000-0000-867700-000-4011	\$0.00	\$12.00	\$12.00
1300-5310-0-0000-0000-867700-000-4026	\$2,286.00	(\$2,286.00)	\$0.00
1300-5310-0-0000-0000-869900-000-0000	\$5,000.00	(\$3,471.56)	\$1,528.44
1300-5310-0-0000-3700-822100-000-4040	\$245,000.00	(\$245,000.00)	\$0.00
1300-5310-0-0000-3700-822100-008-4040	\$0.00	\$256,559.01	\$256,559.01
***Income Total	\$3,444,438.00	\$344,179.36	\$3,788,617.36
Expenses			
1300-5310-0-0000-3700-220000-008-0000	\$183,107.00	(\$391.72)	\$182,715.28
1300-5310-0-0000-3700-220010-008-0000	\$500.00	(\$500.00)	\$0.00
1300-5310-0-0000-3700-220020-008-0000	\$1,000.00	\$82.42	\$1,082.42

Pending Budget Revision
Control Number 20200009
Resolution No. 08-21

Fund: 1300 Cafeteria Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
1300-5310-0-0000-3700-220020-008-1111	\$0.00	\$365.40	\$365.40
1300-5310-0-0000-3700-220020-008-4050	\$2,850.00	(\$2,850.00)	\$0.00
1300-5310-0-0000-3700-220080-008-0000	\$573,261.00	(\$13,517.68)	\$559,743.32
1300-5310-0-0000-3700-220081-008-0000	\$4,000.00	\$8,652.99	\$12,652.99
1300-5310-0-0000-3700-220081-008-1111	\$92,212.00	(\$64,048.67)	\$28,163.33
1300-5310-0-0000-3700-220081-008-4050	\$15,062.00	(\$1,104.04)	\$13,957.96
1300-5310-0-0000-3700-220082-008-0000	\$15,000.00	(\$12,720.98)	\$2,279.02
1300-5310-0-0000-3700-230000-008-0000	\$106,350.00	(\$0.96)	\$106,349.04
1300-5310-0-0000-3700-230020-008-0000	\$238.00	\$1,242.80	\$1,480.80
1300-5310-0-0000-3700-240000-008-0000	\$263,178.00	(\$311.77)	\$262,866.23
1300-5310-0-0000-3700-240010-008-0000	\$500.00	\$435.95	\$935.95
1300-5310-0-0000-3700-240020-008-0000	\$8,000.00	(\$5,397.97)	\$2,602.03
1300-5310-0-0000-3700-240020-008-1111	\$18,767.00	(\$18,012.28)	\$754.72
1300-5310-0-0000-3700-290030-008-4050	\$2,170.00	\$1,077.13	\$3,247.13
1300-5310-0-0000-3700-320200-001-0000	(\$90,000.00)	\$90,000.00	\$0.00
1300-5310-0-0000-3700-320200-008-0000	\$227,804.00	(\$97,405.88)	\$130,398.12
1300-5310-0-0000-3700-320200-008-1111	\$21,886.00	(\$21,811.88)	\$74.12
1300-5310-0-0000-3700-320200-008-4050	\$3,960.00	(\$2,264.51)	\$1,695.49
1300-5310-0-0000-3700-330200-008-0000	\$88,368.00	(\$4,112.15)	\$84,255.85
1300-5310-0-0000-3700-330200-008-1111	\$8,490.00	(\$6,290.23)	\$2,199.77
1300-5310-0-0000-3700-330200-008-4050	\$1,536.00	(\$221.11)	\$1,314.89
1300-5310-0-0000-3700-340200-008-0000	\$198,605.00	(\$13,469.78)	\$185,135.22
1300-5310-0-0000-3700-350200-008-0000	\$578.00	(\$11.29)	\$566.71
1300-5310-0-0000-3700-350200-008-1111	\$55.00	(\$40.33)	\$14.67
1300-5310-0-0000-3700-350200-008-4050	\$10.00	(\$1.40)	\$8.60
1300-5310-0-0000-3700-360200-008-0000	\$20,908.00	(\$406.52)	\$20,501.48
1300-5310-0-0000-3700-360200-008-1111	\$2,009.00	(\$1,479.02)	\$529.98
1300-5310-0-0000-3700-360200-008-4050	\$363.00	(\$51.59)	\$311.41
1300-5310-0-0000-3700-430000-008-0000	\$33,340.00	(\$13,002.36)	\$20,337.64
1300-5310-0-0000-3700-430000-008-0020	\$72,000.00	\$18,814.87	\$90,814.87
1300-5310-0-0000-3700-430000-008-4030	\$200.00	(\$200.00)	\$0.00
1300-5310-0-0000-3700-430000-008-4035	\$1,000.00	(\$1,000.00)	\$0.00
1300-5310-0-0000-3700-430000-008-4050	\$1,225.00	(\$1,225.00)	\$0.00
1300-5310-0-0000-3700-430010-008-0000	\$5,575.00	(\$1,918.68)	\$3,656.32
1300-5310-0-0000-3700-430010-008-4050	\$425.00	(\$299.21)	\$125.79
1300-5310-0-0000-3700-440000-008-0000	\$50,000.00	(\$22,451.03)	\$27,548.97
1300-5310-0-0000-3700-470000-008-0000	\$973,077.00	\$365,164.25	\$1,338,241.25
1300-5310-0-0000-3700-470000-008-4030	\$31,191.00	\$12,754.07	\$43,945.07
1300-5310-0-0000-3700-470000-008-4032	\$34,000.00	(\$6,630.98)	\$27,369.02
1300-5310-0-0000-3700-470000-008-4035	\$28,232.00	\$1,354.54	\$29,586.54
1300-5310-0-0000-3700-470000-008-4040	\$245,000.00	\$11,559.01	\$256,559.01
1300-5310-0-0000-3700-470000-008-4050	\$239,480.00	(\$204,502.14)	\$34,977.86
1300-5310-0-0000-3700-520000-008-0000	\$2,650.00	(\$645.00)	\$2,005.00
1300-5310-0-0000-3700-520003-008-0000	\$1,000.00	(\$592.80)	\$407.20

Pending Budget Revision
Control Number 20200009
ResolutionNo. 08-21

Fund: 1300 Cafeteria Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
1300-5310-0-0000-3700-530000-008-0000	\$0.00	\$740.40	\$740.40
1300-5310-0-0000-3700-560000-008-0000	\$12,500.00	(\$6,654.00)	\$5,846.00
1300-5310-0-0000-3700-560000-008-4050	\$240.00	(\$240.00)	\$0.00
1300-5310-0-0000-3700-575005-008-0000	\$0.00	\$72.00	\$72.00
1300-5310-0-0000-3700-575030-008-0000	(\$35,782.76)	(\$6,645.61)	(\$42,428.37)
1300-5310-0-0000-3700-575040-008-0000	\$3,500.00	(\$1,374.55)	\$2,125.45
1300-5310-0-0000-3700-575090-008-0000	\$7,976.15	\$234.00	\$8,210.15
1300-5310-0-0000-3700-580000-008-0000	\$23,375.00	(\$295.64)	\$23,079.36
1300-5310-0-0000-3700-580000-008-4050	\$1,000.00	(\$915.86)	\$84.14
1300-5310-0-0000-3700-590030-008-0000	\$200.00	(\$200.00)	\$0.00
1300-5310-0-0000-7210-735000-000-0000	\$157,000.00	\$8,000.00	\$165,000.00
1300-5310-0-0000-8200-550060-008-0000	\$5,250.00	(\$4,637.09)	\$612.91
1300-5310-0-0000-8200-550070-008-0000	\$300.00	\$100.00	\$400.00
1300-5310-0-0000-8200-550080-008-0000	\$6,500.00	(\$6,500.00)	\$0.00
***Expense Total	<u>\$3,671,220.39</u>	<u>(\$25,701.88)</u>	<u>\$3,645,518.51</u>
Balance Sheet Accounts			
1300-5310-0-0000-0000-971100-000-0000	\$410.00	\$500.00	\$910.00
1300-5310-0-0000-0000-971200-000-0000	\$29,130.20	\$81,101.64	\$110,231.84
1300-5310-0-0000-0000-974000-000-0000	\$1,109,024.20	\$288,279.60	\$1,397,303.80
***Balance Sheet Account Total	<u>\$1,138,564.40</u>	<u>\$369,881.24</u>	<u>\$1,508,445.64</u>
Fund Totals			
Total: Income	\$3,444,438.00	\$344,179.36	\$3,788,617.36
Total: Expenses	\$3,671,220.39	(\$25,701.88)	\$3,645,518.51
Total: Balance Sheet Accounts	\$1,138,564.40	\$369,881.24	\$1,508,445.64

Pending Budget Revision
Control Number 20200009
ResolutionNo. 08-21

Fund: 1400 Deferred Maintenance Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
1400-0000-0-0000-0000-809100-000-0000	\$300,000.00	\$15,000.00	\$315,000.00
1400-0000-0-0000-0000-866000-000-0000	\$6,000.00	(\$947.56)	\$5,052.44
***Income Total	<u>\$306,000.00</u>	<u>\$14,052.44</u>	<u>\$320,052.44</u>
Expenses			
1400-0000-0-0000-8100-560000-027-0000	\$100,000.00	(\$23,655.62)	\$76,344.38
1400-0000-0-0000-8500-620000-031-0000	\$222,440.74	\$33,442.34	\$255,883.08
***Expense Total	<u>\$322,440.74</u>	<u>\$9,786.72</u>	<u>\$332,227.46</u>
Balance Sheet Accounts			
1400-0000-0-0000-0000-978000-000-0000	\$0.00	\$4,265.72	\$4,265.72
***Balance Sheet Account Total	<u>\$0.00</u>	<u>\$4,265.72</u>	<u>\$4,265.72</u>
Fund Totals			
Total: Income	\$306,000.00	\$14,052.44	\$320,052.44
Total: Expenses	\$322,440.74	\$9,786.72	\$332,227.46
Total: Balance Sheet Accounts	\$0.00	\$4,265.72	\$4,265.72

Pending Budget Revision
Control Number 20200009
ResolutionNo. 08-21

Fund: 1500 Pupil Transportation Equip

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
1500-0000-0-0000-0000-866000-000-0000	\$7,000.00	(\$383.33)	\$6,616.67
***Income Total	<u>\$7,000.00</u>	<u>(\$383.33)</u>	<u>\$6,616.67</u>
Balance Sheet Accounts			
1500-0000-0-0000-0000-978000-000-0000	\$360,505.17	(\$383.33)	\$360,121.84
***Balance Sheet Account Total	<u>\$360,505.17</u>	<u>(\$383.33)</u>	<u>\$360,121.84</u>
Fund Totals			
Total: Income	\$7,000.00	(\$383.33)	\$6,616.67
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$360,505.17	(\$383.33)	\$360,121.84

Pending Budget Revision
Control Number 20200009
ResolutionNo. 08-21

Fund: 2000 SPECIAL RESERVE FUND FOR OTHEI

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2000-0000-0-0000-0000-866000-000-0000	\$110,000.00	(\$942.28)	\$109,057.72
2000-0000-0-0000-9300-891200-000-1111	\$701,224.00	\$370,000.00	\$1,071,224.00
***Income Total	<u>\$811,224.00</u>	<u>\$369,057.72</u>	<u>\$1,180,281.72</u>
Balance Sheet Accounts			
2000-0000-0-0000-0000-978000-000-0000	\$6,491,468.03	\$369,057.72	\$6,860,525.75
***Balance Sheet Account Total	<u>\$6,491,468.03</u>	<u>\$369,057.72</u>	<u>\$6,860,525.75</u>
Fund Totals			
Total: Income	\$811,224.00	\$369,057.72	\$1,180,281.72
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$6,491,468.03	\$369,057.72	\$6,860,525.75

Pending Budget Revision
Control Number 20200009
ResolutionNo. 08-21

Fund: 2100 Building Fund-Local

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2100-9010-0-0000-0000-866000-000-0000	\$1,000.00	(\$73.07)	\$926.93
***Income Total	<u>\$1,000.00</u>	<u>(\$73.07)</u>	<u>\$926.93</u>
Expenses			
2100-9010-0-0000-8500-620000-021-0000	\$2,120.26	(\$2,120.26)	\$0.00
	<u>\$2,120.26</u>	<u>(\$2,120.26)</u>	<u>\$0.00</u>
Balance Sheet Accounts			
2100-9010-0-0000-0000-974000-000-0000	\$0.00	\$2,047.19	\$2,047.19
***Balance Sheet Account Total	<u>\$0.00</u>	<u>\$2,047.19</u>	<u>\$2,047.19</u>
Fund Totals			
Total: Income	\$1,000.00	(\$73.07)	\$926.93
Total: Expenses	\$2,120.26	(\$2,120.26)	\$0.00
Total: Balance Sheet Accounts	\$0.00	\$2,047.19	\$2,047.19

Pending Budget Revision
Control Number 20200009
ResolutionNo. 08-21

Fund: 2110 Building Funds - Local 1

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2110-9010-0-0000-0000-866000-000-0000	\$150,000.00	(\$21,600.41)	\$128,399.59
***Income Total	<u>\$150,000.00</u>	<u>(\$21,600.41)</u>	<u>\$128,399.59</u>
Expenses			
2110-9010-0-0000-8500-617000-024-0000	\$633,075.53	(\$587,035.53)	\$46,040.00
2110-9010-0-0000-9300-761300-023-0000	\$3,664,162.08	(\$1,664,162.08)	\$2,000,000.00
2110-9010-0-0000-9300-761300-026-0000	\$31,300.30	(\$31,300.30)	\$0.00
2110-9010-0-0000-9300-761300-028-0000	\$3,300,000.00	\$68,136.49	\$3,368,136.49
***Expense Total	<u>\$7,628,537.91</u>	<u>(\$2,214,361.42)</u>	<u>\$5,414,176.49</u>
Balance Sheet Accounts			
2110-9010-0-0000-0000-974000-000-0000	\$0.00	\$2,192,761.01	\$2,192,761.01
***Balance Sheet Account Total	<u>\$0.00</u>	<u>\$2,192,761.01</u>	<u>\$2,192,761.01</u>
Fund Totals			
Total: Income	\$150,000.00	(\$21,600.41)	\$128,399.59
Total: Expenses	\$7,628,537.91	(\$2,214,361.42)	\$5,414,176.49
Total: Balance Sheet Accounts	\$0.00	\$2,192,761.01	\$2,192,761.01

Pending Budget Revision
Control Number 20200009
ResolutionNo. 08-21

Fund: 2500 CapitalFacilities Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2500-9010-0-0000-0000-866000-000-0000	\$10,000.00	\$380.75	\$10,380.75
2500-9010-0-0000-0000-868100-000-0000	\$100,000.00	(\$18,920.64)	\$81,079.36
***Income Total	<u>\$110,000.00</u>	<u>(\$18,539.89)</u>	<u>\$91,460.11</u>
Expenses			
2500-9010-0-0000-7200-580000-004-0000	\$7,000.00	(\$591.43)	\$6,408.57
2500-9010-0-0000-8700-560000-020-0000	\$158,000.00	\$21,744.81	\$179,744.81
2500-9010-0-0000-9300-761300-023-0000	\$300,000.00	(\$300,000.00)	\$0.00
***Expense Total	<u>\$465,000.00</u>	<u>(\$278,846.62)</u>	<u>\$186,153.38</u>
Balance Sheet Accounts			
2500-9010-0-0000-0000-974000-000-0000	\$259,871.58	\$260,306.73	\$520,178.31
***Balance Sheet Account Total	<u>\$259,871.58</u>	<u>\$260,306.73</u>	<u>\$520,178.31</u>
Fund Totals			
Total: Income	\$110,000.00	(\$18,539.89)	\$91,460.11
Total: Expenses	\$465,000.00	(\$278,846.62)	\$186,153.38
Total: Balance Sheet Accounts	\$259,871.58	\$260,306.73	\$520,178.31

Pending Budget Revision
Control Number 20200009

ResolutionNo. 08-21

Fund: 3500 SCHOOL FACILITY PROGRAM

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
3500-7710-0-0000-9300-891300-023-0000	\$2,200,000.00	(\$210,037.43)	\$1,989,962.57
3500-7716-0-0000-9300-891300-023-0000	\$3,664,162.08	(\$1,664,162.08)	\$2,000,000.00
3500-7716-0-0000-9300-891300-026-0000	\$31,300.30	(\$31,300.30)	\$0.00
3500-7716-0-0000-9300-891300-028-0000	\$3,300,000.00	\$68,136.49	\$3,368,136.49
3500-7710-0-0000-0000-866000-000-0000	\$10,000.00	\$5,663.45	\$15,663.45
***Income Total	<u>\$9,205,462.38</u>	<u>(\$1,831,699.87)</u>	<u>\$7,373,762.51</u>
Expenses			
3500-7710-0-0000-8500-620000-023-0000	\$2,375,464.93	(\$239,658.68)	\$2,135,806.25
3500-7716-0-0000-8500-620000-023-0000	\$3,750,000.00	(\$2,777,786.80)	\$972,213.20
3500-7716-0-0000-8500-620000-025-0000	\$61,387.48	(\$55,900.75)	\$5,486.73
3500-7716-0-0000-8500-620000-026-0000	\$41,138.37	(\$36,225.54)	\$4,912.83
3500-7716-0-0000-8500-620000-028-0000	\$3,347,952.49	(\$498,711.98)	\$2,849,240.51
3500-7716-0-0000-8700-560000-028-0000	\$63,215.60	\$1,091.56	\$64,307.16
***Expense Total	<u>\$9,639,158.87</u>	<u>(\$3,607,192.19)</u>	<u>\$6,031,966.68</u>
Balance Sheet Accounts			
3500-7710-0-0000-0000-974000-023-0000	\$0.00	\$29,621.25	\$29,621.25
3500-7716-0-0000-0000-974000-023-0000	\$0.00	\$1,113,624.72	\$1,113,624.72
3500-7716-0-0000-0000-974000-025-0000	\$0.00	\$55,900.75	\$55,900.75
3500-7716-0-0000-0000-974000-026-0000	\$0.00	\$4,925.24	\$4,925.24
3500-7716-0-0000-0000-974000-028-0000	\$0.00	\$565,756.91	\$565,756.91
3500-7710-0-0000-0000-974000-000-0000	\$18,925.25	\$5,663.45	\$24,588.70
***Balance Sheet Account Total	<u>\$18,925.25</u>	<u>\$1,775,492.32</u>	<u>\$1,794,417.57</u>
Fund Totals			
Total: Income	\$9,205,462.38	(\$1,831,699.87)	\$7,373,762.51
Total: Expenses	\$9,639,158.87	(\$3,607,192.19)	\$6,031,966.68
Total: Balance Sheet Accounts	\$18,925.25	\$1,775,492.32	\$1,794,417.57

Pending Budget Revision
Control Number 20200009
ResolutionNo. 08-21

Fund: 4000 Special Reserve - Capital Outlay

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
4000-0000-0-0000-0000-866000-000-0000	\$50,000.00	(\$11,844.86)	\$38,155.14
***Income Total	<u>\$50,000.00</u>	<u>(\$11,844.86)</u>	<u>\$38,155.14</u>
Expenses			
4000-0000-0-0000-8500-617000-023-0000	\$60,000.00	\$195.49	\$60,195.49
4000-0000-0-0000-8500-617000-027-0000	\$60,000.00	(\$60,000.00)	\$0.00
4000-0000-0-0000-8500-617000-028-0000	\$60,000.00	(\$12,511.76)	\$47,488.24
4000-0000-0-0000-8500-617000-038-0000	\$40,000.00	(\$6,005.25)	\$33,994.75
4000-0000-0-0000-9300-761300-023-0000	\$1,900,000.00	\$89,962.57	\$1,989,962.57
***Expense Total	<u>\$2,120,000.00</u>	<u>\$11,641.05</u>	<u>\$2,131,641.05</u>
Balance Sheet Accounts			
4000-0000-0-0000-0000-978000-000-0000	\$1,205,630.82	(\$23,485.91)	\$1,182,144.91
***Balance Sheet Account Total	<u>\$1,205,630.82</u>	<u>(\$23,485.91)</u>	<u>\$1,182,144.91</u>
Fund Totals			
Total: Income	\$50,000.00	(\$11,844.86)	\$38,155.14
Total: Expenses	\$2,120,000.00	\$11,641.05	\$2,131,641.05
Total: Balance Sheet Accounts	\$1,205,630.82	(\$23,485.91)	\$1,182,144.91

Pending Budget Revision
Control Number 20200009
ResolutionNo. 08-21

Fund: 6720 Self-Insurance/Other

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
6720-0000-0-0000-0000-866000-000-0000	\$10,000.00	(\$1,104.24)	\$8,895.76
6720-0000-0-0000-0000-867400-000-0000	\$710,000.00	\$15,756.92	\$725,756.92
***Income Total	<u>\$720,000.00</u>	<u>\$14,652.68</u>	<u>\$734,652.68</u>
Expenses			
6720-0000-0-0000-6000-580000-000-0140	\$31,500.00	\$2,853.75	\$34,353.75
6720-0000-0-0000-6000-580000-000-0141	\$680,000.00	(\$91,865.10)	\$588,134.90
***Expense Total	<u>\$711,500.00</u>	<u>(\$89,011.35)</u>	<u>\$622,488.65</u>
Balance Sheet Accounts			
6720-0000-0-0000-0000-974000-000-0000	\$485,391.50	(\$485,391.50)	\$0.00
6720-0000-0-0000-0000-978000-000-0000	\$0.00	\$589,055.53	\$589,055.53
***Balance Sheet Account Total	<u>\$485,391.50</u>	<u>\$103,664.03</u>	<u>\$589,055.53</u>
Fund Totals			
Total: Income	\$720,000.00	\$14,652.68	\$734,652.68
Total: Expenses	\$711,500.00	(\$89,011.35)	\$622,488.65
Total: Balance Sheet Accounts	\$485,391.50	\$103,664.03	\$589,055.53

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 08/31/2020

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/09/2020

ITEM:

Consider approval of the request for exemption from the required expenditures for classroom teachers' salaries.

PURPOSE:

Existing law requires that each school district spend a minimum percentage of its expenditures on classroom compensation. The amount spent is reported to the State each year on the Form CEA of the Unaudited Actuals report. The minimum percentage for an elementary school district is 60%. Hanford Elementary School District is reporting 54.28%.

Although the State has changed its formula in distributing funds to school districts (removal of most categorical programs), this calculation has not changed and made it increasing difficult to meet as many of these categorical funds were excluded from the calculation.

The District can apply for an exemption with the Kings County Office of Education under one of the following conditions: serious hardship, comparable classroom teacher salaries, or the District is a charter. Hanford Elementary School District is able to apply for an exemption based on comparable teacher salaries as evidenced by the attached comparison.

FISCAL IMPACT:

Should the request not be approved, the District could be penalized the amount of the deficiency.

RECOMMENDATIONS:

Approve the request for exemption from the required expenditures for classroom teachers' salaries.

Exemption from the Required Expenditures for Classroom Compensation

Pursuant to Education Code Sections 41372 and 41374

Legal Requirement

Existing law requires that each school district spend a minimum percentage of their expenditures on classroom compensation. The amount spent is reported to the state each year in Form CEA of Unaudited Actuals. The minimum percentages are based on district type as follows:

Elementary School Districts	60%
High School Districts	50%
Unified School Districts	55%

Exemptions

If a school district fails to spend the required percentage, an exemption can be filed with the County Superintendent of Schools. The exemption request must be in writing and submitted no later than September 15 with the prior year Unaudited Actual Financial Reports. An exemption is granted if the district meets one of three conditions:

1. Deficiency would be a serious hardship to the district or,
2. District's classroom teacher salaries are already in excess of other comparable school district's classroom teacher salaries
3. District is a charter school

Per Education Code Section 41374, Section 41372 does not apply to any school district that has individual class session with pupils in attendance not exceeding the following:

Elementary School Districts	28 Pupils
High School Districts	25 Pupils
Unified School Districts	28 Pupils (Grades K-8) and 25 Pupils (Grades 9-12)

An individual class session does not include K-8 courses in art, instrumental and vocal music, industrial arts, and physical education; Grades 9-12 courses in commercial arts, instrumental and vocal music, industrial arts, physical education and two or more individual class groups that are assembled together in the same room for joint lectures or demonstrations.

Penalty

If the County Superintendent of Schools determines that a district did not spend the minimum percentage on classroom teacher salaries, he/she shall, after April 15 of the current fiscal year, designate from an apportionment the amount of the deficiency and deposit it in the County Treasury to the credit of the district. If exemption is not filed or denied, the County Superintendent shall order the deposit be spent for salaries of classroom teachers in the next fiscal year. Effective September 30, 2002 the authority to grant all exemptions was passed to the County Superintendent of Schools.

Exemption Guidelines

A school district may be granted an exemption if the County Superintendent of Schools determines that it meets one of the three conditions for exemption detailed on the previous page. On the application, the governing board of the school district must indicate which of the three conditions it is filing under for the exemption and include documentation that supports the condition.

Suggested documentation for exemptions based on serious hardship

The Education Code does not define serious hardship. So we will allow two methods to document this exemption. First, the district can use the State Board adopted Criteria & Standards for the basis for determination as to the district's qualifications for an exemption based on serious financial hardship. The district's latest interim report and multi-year projections for the current and two subsequent fiscal years should be used to assist in the assessment.

Second, the district may have a hardship of a serious manner that it wishes to define based on a specific need of the district. An example of a different type of serious hardship could be that the Local Control Accountability Plan (LCAP) requires expenditures for student improvement that are not classified as classroom salaries and that the required increase in classroom salaries would not allow the district to comply with its LCAP and create a hardship for that requirement.

Suggested documentation for exemptions based on comparable pay

It is suggested that the school district provide salary and benefit data for at least three other comparable school districts. The comparison analysis, at a minimum, should be made to include annual teacher salaries paid (beginning, average, and maximum) plus average annual health & welfare benefits paid by the district per teacher. Please complete the CEA Salary Exemption Worksheet to assist in the assessment.

Instructions for Completing an Exemption Request

Attached is a form for a school district to request an exemption. The governing board of the school district chooses one of the three conditions and completes Sections A (Deficiency Amount) and B (Certification of the School District Governing Board). This exemption is then returned to the Kings County Office of Education, no later than September 15.

Exemption from the Required Expenditures for Classroom Teachers' Salaries

Pursuant to Education Code Sections 41372 and 41374

To: Kings County Superintendent of Schools

For 2019-20 fiscal year, the Hanford Elementary School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by Education Code Section 41372. We are requesting an exemption from this requirement as provided by law.

Meeting this requirement would result in (Check one):

_____ Serious hardship to the school district
(Please attach a written explanation as defined in the directions that reflects the serious hardship of meeting the requirements of EC 41372.)

 X Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts
(Please attach CEA Salary Exemption Worksheet for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)

_____ District is a Charter School

A. Deficiency Amount

(Source: Form CEA)

- | | |
|--|-------------------------|
| 1. Enter the minimum percentage for your district type
(60% Elementary/50% High School/55% Unified) | % <u>60.00</u> |
| 2. Enter the percentage spent by your district | % <u>54.28</u> |
| 3. Percentage below the minimum
(Line 1 minus line 2) | % <u>5.72</u> |
| 4. Enter the district's current expense of education from CEA | \$ <u>65,877,312.24</u> |
| 5. Deficiency Amount
(Line 3 times line 4) | \$ <u>3,768,182.26</u> |

B. Certification of the School District Governing Board

It is hereby certified that the information contained in this application is true and correct.

President of Governing Board

Date

C. Recommendation of the County Superintendent of Schools

Based on the review of the information provided by Hanford Elementary School District, the district shall:

_____ Be granted an exemption from the requirements of Education Code Section 41372.

_____ Be granted a partial exemption from the requirements of Education Code Section 41372. The amount not exempted is \$ _____. Attached is a written explanation for the basis for approving a partial exemption.

_____ Not be granted an exemption from the requirements of Education Code Section 41372. Attached is a written explanation supporting the basis of denial of exemption.

Todd Barlow, Superintendent of Schools
Kings County Office of Education

Date

Exemption Request from the Required Expenditures for Classroom Teachers' Salaries

			2019-20 Certificated Salary Schedule			
County	District	ADA *	H/W Coverage	BA+30 Final Step	BA+60 Final Step	Final Col Final Step
<i>District Seeking Exemption:</i>						
Kings	Hanford Elementary	5,824	14,947	73,810	105,055	109,257
<i>Comparable Districts:</i>						
Kings	Corcoran Unified	3,157	14,453	73,419	97,599	105,563
Kings	Lemoore Elementary	3,253	13,195	64,621	82,383	100,826
Tulare	Burton Elementary	4,766	15,872	76,109	101,366	109,841
Tulare	Cutler-Orosi Unified	4,018	14,367	64,586	86,512	97,672
Tulare	Dinuba Unified	6,440	14,700	62,049	77,801	96,615
Fresno	Coalinga-Huron	4,228	14,500	71,431	87,705	93,391
Fresno	Kerman Unified	5,091	12,476	73,248	84,039	90,046
Kern	Rosedale Union Elem.	5,773	18,687	53,053	73,121	85,836

* 19-20 Principal Apportionment P-2 ADA

Beginning	Medium/Average	Maximum	
88,757	120,002	124,204	
87,872	112,052	120,016	Met
77,816	95,578	114,021	Met
91,981	117,238	125,713	
78,953	100,879	112,039	Met
76,749	92,501	111,315	Met
90,118	106,392	112,078	Met
85,724	96,515	102,522	Met
71,740	91,808	104,523	Met

Must meet or exceed 2 out of 3 to meet requirement.

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	30,354,502.98	301	5,869.97	303	30,348,633.01	305	317,241.86		307	30,031,391.15	309
2000 - Classified Salaries	11,964,713.25	311	2,873.95	313	11,961,839.30	315	1,805,992.67		317	10,155,846.63	319
3000 - Employee Benefits	20,283,661.34	321	505,350.83	323	19,778,310.51	325	800,038.61		327	18,978,271.90	329
4000 - Books, Supplies Equip Replace. (6500)	2,888,344.12	331	0.00	333	2,888,344.12	335	383,030.96		337	2,505,313.16	339
5000 - Services. . . & 7300 - Indirect Costs	4,899,445.24	341	4,952.60	343	4,894,492.64	345	688,003.24		347	4,206,489.40	349
TOTAL					69,871,619.58	365	TOTAL			65,877,312.24	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	23,061,848.26		375
2. Salaries of Instructional Aides Per EC 41011.	2100	921,247.40		380
3. STRS.	3101 & 3102	6,633,889.59		382
4. PERS.	3201 & 3202	198,870.28		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	464,450.77		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,019,989.85		385
7. Unemployment Insurance.	3501 & 3502	12,356.20		390
8. Workers' Compensation Insurance.	3601 & 3602	447,279.68		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		35,759,932.03		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		35,759,932.03		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		54.28%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	54.28%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	5.72%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	65,877,312.24
5. Deficiency Amount (Part III, Line 3 times Line 4)	3,768,182.26

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 08/31/2020

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/09/2020

ITEM:

Consider the adoption of Resolution #09-21: Gann Limit resolution.

PURPOSE:

The Gann Limit (named for Paul Gann, the author of Proposition 4 that amended the State Constitution to establish this limit) was intended to constrain the growth in state and local government spending by linking year-to-year changes in expenditures to changes in inflation (represented by per capita personal income) and caseloads (represented by ADA for schools). Established in 1979 following the enactment of Proposition 13, the Gann Limit has become a largely pro forma calculation that no longer constrains governmental expenditures.

School agencies are required to perform Gann Limit calculations by the State Constitution. Also, it is important that school agencies do these calculations to identify how much state aid counts toward the agency's Gann Limit, so that the state of California knows how much state aid counts toward its own Gann Limit.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Adopt Resolution #09-21.

**RESOLUTION #09-21
HANFORD ELEMENTARY SCHOOL DISTRICT
GANN AMENDMENT**

WHEREAS, in November 1979 the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII B to the California Constitution; and

WHEREAS, the provisions of that article establish maximum appropriation limitations, commonly called “Gann Limits” for public agencies, including Hanford Elementary School District; and

WHEREAS, the Hanford Elementary School District must establish a Gann Limit for the 2019-2020 fiscal year and the estimate a limit for 2020-2021 in accordance with provisions of Article XIII B and applicable statutory law;

THEREFORE, BE IT RESOLVED that the Hanford Elementary School District does provide the attached calculation and documentation of the 2019-2020 and 2020-2021 Gann Limits are made in accord with applicable constitutional and statutory law;

AND, BE IT FURTHER RESOLVED that the Superintendent provides copies of the resolution along with appropriate attachments to interested citizens of the district.

ADOPTED: September 09, 2020

**HANFORD ELEMENTARY SCHOOL
DISTRICT BOARD OF TRUSTEES**

Ayes:
Noes:
Absent:

Greg Strickland, President

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	41,833,745.47		41,833,745.47			42,649,313.16
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,931.81		5,931.81			5,823.15
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	5,823.15		5,823.15	5,824.27		5,824.27
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			5,823.15			5,824.27
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	36,810.12		36,810.12	35,963.00		35,963.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	13,954.99		13,954.99	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,796,133.69		3,796,133.69	4,069,137.00		4,069,137.00
5. Unsecured Roll Taxes (Object 8042)	218,780.58		218,780.58	215,842.00		215,842.00
6. Prior Years' Taxes (Object 8043)	61,087.81		61,087.81	50,626.00		50,626.00
7. Supplemental Taxes (Object 8044)	77,879.11		77,879.11	73,085.00		73,085.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,152,597.30)		(1,152,597.30)	(1,312,468.00)		(1,312,468.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	212,764.85		212,764.85	93,770.00		93,770.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,264,813.85	0.00	3,264,813.85	3,225,955.00	0.00	3,225,955.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,264,813.85	0.00	3,264,813.85	3,225,955.00	0.00	3,225,955.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			621,668.01			651,665.29
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			621,668.01			651,665.29
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	59,374,849.00		59,374,849.00	58,881,671.00		58,881,671.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	27,766.00		27,766.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	59,402,615.00	0.00	59,402,615.00	58,881,671.00	0.00	58,881,671.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	76,281,306.54		76,281,306.54	81,277,130.40		81,277,130.40
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	255,001.14		255,001.14	115,000.00		115,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2019-20 Actual			2020-21 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			41,833,745.47			42,649,313.16
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9817			1.0002
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			42,649,313.16			44,248,980.57
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,264,813.85			3,225,955.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			698,778.00			698,912.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			40,006,167.32			41,674,690.86
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			40,006,167.32			41,674,690.86
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			145,135.94			63,620.49
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,409,949.79			3,289,575.49
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			39,861,031.38			41,611,070.37
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,409,949.79			
b. State Subventions (Line D8)			39,861,031.38			
c. Less: Excluded Appropriations (Line C23)			621,668.01			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			42,649,313.16			

[illegible]