



## Hanford Elementary School District

### INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

*March 5, 2020 5:00PM*

Hanford Elementary School District Boardroom  
714 N White Street, Hanford, CA 93230

- |  |            |
|--|------------|
| 1. Welcome   | J. Gabler  |
| 2. Introductions   | J. Gabler  |
| 3. Public comments   |            |
| 4. Approve minutes from 09/19/19 (Action)                    | B. Schmitt |
| 5. Accept Measure U Financial and Performance Audit (Action) | D. Endo    |
| 6. Review bond expenditures                                  | D. Endo    |
| 7. Update on bond projects                                   | D. Endo    |
| 8. Selection of future meeting dates                         | J. Gabler  |
| 9. Other comments/business                                   |            |
| 10. Adjournment  | Chair      |

- *Materials related to an item on this agenda submitted to the Board after distribution of the agenda packet are available for public inspection at the superintendent's Office located at 714 N. White Street, Hanford, CA during regular business hours.*
- *Any individual who requires disability-related accommodations or modifications, including auxiliary aides and services, in order to participate in the Board meeting should contact the Superintendent in writing.*



## Hanford Elementary School District

### INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

*September 19, 2019 5:00PM*

Hanford Elementary School District Boardroom  
714 N White Street, Hanford, CA 93230

<b>Present</b>	Brandon Schmitt Mark Smith Louis Martinez Larry Wait Brandy Laughter Krystal Calderon
<b>Absent</b>	Audrey Bunyard
<b>Others Present</b>	Joy Gabler, Superintendent David Endo, Chief Business Official
<b>Welcome/Introductions</b>	Joy Gabler welcomed the committee and called the meeting to order at 5:00 PM. Each member introduced themselves.
<b>Public Comments</b>	There were no public comments.
<b>Election of Officers</b>	Joy Gabler solicited interest in serving as the Chairperson of the committee. After some discussion, Brandon Schmitt was selected Chairperson and Krystal Calderon was selected as Vice-Chairperson. Both actions were made on a motion by Louis Martinez and a second by Larry Wait. The item was unanimously approved.
<b>Approve Minutes from 9/13/18 &amp; 03/07/19</b>	The Committee reviewed and approved the minutes from 9/13/18 and 03/07/19 on a motion by Mark Smith which was seconded by Louis Martinez. Motion was approved unanimously.

**Accept Measure U Financial and Performance Audit** David Endo presented the Measure U Financial and Performance Audit. On a motion by Louis Martinez and a second by Brandy Laughter the audit was approved unanimously.

**Approve annual report** The committee reviewed the annual report which is scheduled to be presented to the Hanford Elementary School District Governing Board on October 9, 2019. The report was approved unanimously on a motion by Mark Smith and a second by Louis Martinez.

**Report on sale of Series B Bonds** David Endo discussed the latest bond sale of \$7.6 million. The District's A+ rating was highlighted with the true cost of interest of 4.00% and a repayment ratio 1.90:1.

**Review bond expenditures** David Endo directed the committee to the spreadsheets in the packet that detailed the bond expenditures to date. The vendors and bid process were discussed at the prompting of a question by Larry Wait.

**Update on bond projects** The committee reviewed a presentation of a variety of projects across the District.

**Selection of Future Meeting Dates** Joy Gabler recommended the next meetings be on March 5, 2020 and September 17, 2020 at 5:00 PM.

**Other Comments/Business** None.

**Adjournment** The meeting was adjourned at 5:50 PM.

Approved:

Brandon Schmitt, Chairperson

Krystal Calderon, Vice Chairperson



Financial and Performance Audits  
Building Fund (Measure U)  
June 30, 2019

# Hanford Elementary School District



Financial Audit  
Building Fund (Measure U)  
June 30, 2019

# Hanford Elementary School District

**HANFORD ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND (MEASURE U)**

**FINANCIAL AUDIT  
TABLE OF CONTENTS  
JUNE 30, 2019**

---

***FINANCIAL SECTION***

Independent Auditor's Report	2
Building Fund (Measure U)	
Balance Sheet	4
Statement of Revenues, Expenditures, and Changes in Fund Balance	5
Notes to Financial Statements	6

***INDEPENDENT AUDITOR'S REPORT***

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	11
--	----

***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***

Financial Statement Findings	14
Summary Schedule of Prior Audit Findings	16

---

---

***FINANCIAL SECTION***

---

---



## INDEPENDENT AUDITOR'S REPORT

Governing Board and  
Citizens' Oversight Committee  
Hanford Elementary School District  
Hanford, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the Hanford Elementary School District's (the District), Building Fund (Measure U), as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States: and Appendix A to the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the District's Building Fund (Measure U) preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's Building Fund (Measure U) internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

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



## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measure U) of the Hanford Elementary School District at June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure U are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Hanford Elementary School District as of June 30, 2019, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2019, on our consideration of the District's Building Fund (Measure U) internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's Building Fund (Measure U) internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's Building Fund (Measure U) internal control over financial reporting and compliance.



Fresno, California  
December 9, 2019

**HANFORD ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND (MEASURE U)**

**BALANCE SHEET  
JUNE 30, 2019**

---

**ASSETS**

Deposits and investments	\$ 7,528,367
--------------------------	--------------

**FUND BALANCE**

Restricted for capital projects	\$ 7,528,367
---------------------------------	--------------

The accompanying notes are an integral part of these financial statements.

**HANFORD ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND (MEASURE U)**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2019**

---

**REVENUES**

Interest income \$ 70,235

**EXPENDITURES**

Capital outlay 2,626,444

Debt issuance and other costs 228,089

**Total Expenditures** 2,854,533

**DEFICIENCY OF REVENUES OVER EXPENDITURES**

(2,784,298)

**Other Financing Sources (Uses):**

Proceeds from bond issuance 7,665,052

Transfers out (144,667)

**Total Financing Sources (Uses)** 7,520,385

**NET CHANGE IN FUND BALANCE**

4,736,087

**FUND BALANCE - BEGINNING**

2,792,280

**FUND BALANCE - ENDING**

\$ 7,528,367

The accompanying notes are an integral part of these financial statements.

# **HANFORD ELEMENTARY SCHOOL DISTRICT BUILDING FUND (MEASURE U)**

## **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019**

---

### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Hanford Elementary School District's (the District) Building Fund (Measure U) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). The Hanford Elementary School District Building Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

#### **Financial Reporting Entity**

The financial statements include only the Building Fund of the Hanford Elementary School District used to account for Measure U. This Fund was established to account for the expenditures of general obligation bonds issued under Measure U. These financial statements are not intended to present fairly the financial position and results of operations of the Hanford Elementary School District in compliance with accounting principles generally accepted in the United States of America.

#### **Fund Accounting**

The operations of the Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

#### **Basis of Accounting**

The Building Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

#### **Budgets and Budgetary Accounting**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

# HANFORD ELEMENTARY SCHOOL DISTRICT BUILDING FUND (MEASURE U)

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

---

### Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid and all outstanding encumbrances lapse at June 30.

### Fund Balance - Building Fund (Measure U)

As of June 30, 2019, the fund balance is classified as follows:

**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

## NOTE 2 - INVESTMENTS

### Policies and Practices

The District is authorized under *California Government Code* to make direct investments in local agency bonds, notes, or warrants within the State: U.S. Treasury instrument; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

### Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**HANFORD ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND (MEASURE U)**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

---

**General Authorizations**

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Kings County Treasury Investment Pool. The District maintains a Building Fund (Measure U) investment of \$7,528,367 with the Kings County Treasury Investment Pool, with an average maturity of 455 days.

**Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the County Pool is not required to be rated, nor has it been rated as of June 30, 2019.

**HANFORD ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND (MEASURE U)**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

---

**NOTE 3 - FAIR VALUE MEASUREMENTS**

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

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

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

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

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

**NOTE 4 - COMMITMENTS AND CONTINGENCIES**

**Construction Commitments**

As of June 30, 2019, the Building Fund (Measure U) had the following commitments with respect to the unfinished capital projects:

Measure U Proects	Remaining Construction Commitment	Expected Date of Completion
Lincoln Elementary School kindergarten wing	<u>\$ 2,000,000</u>	December 2019

**Litigation**

The District is not currently a party to any legal proceedings related to the Building Fund (Measure U) as of June 30, 2019.

---

---

***INDEPENDENT AUDITOR'S REPORT***

---

---





**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Governing Board and  
Citizens' Oversight Committee  
Hanford Elementary School District  
Hanford, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying financial statements of the Hanford Elementary School District (the District) Building Fund (Measure U), as of and for the year ended June 30, 2019, and the related notes of the financial statements, and have issued our report thereon dated December 9, 2019.

**Emphasis of Matter**

As discussed in Note 1, the financial statements of the Building Fund specific to Measure U are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Hanford Elementary School District as of June 30, 2019, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered Hanford Elementary School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Hanford Elementary School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Hanford Elementary School District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's Building Fund (Measure U) financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Fresno, California  
December 9, 2019

---

---

***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***

---

---

**HANFORD ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND (MEASURE U)**

**FINANCIAL STATEMENT FINDINGS  
JUNE 30, 2019**

---

None reported.

**HANFORD ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND (MEASURE U)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2019**

---

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



Performance Audit  
Building Fund (Measure U)  
June 30, 2019

# Hanford Elementary School District

**HANFORD ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND (MEASURE U)**

**PERFORMANCE AUDIT  
TABLE OF CONTENTS  
JUNE 30, 2019**

---

Independent Auditor's Report on Performance	1
Authority for Issuance	2
Purpose of Issuance	2
Authority for the Audit	2
Objectives of the Audit	3
Scope of the Audit	3
Procedures Performed	3
Conclusion	4
Schedule of Findings and Questioned Costs	5
Summary Schedule of Prior Year Audit Findings	16



## INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Governing Board and  
Citizens' Oversight Committee  
Hanford Elementary School District  
Hanford, California

We were engaged to conduct a performance audit of the Hanford Elementary School District (the District) Building Fund (Measure U) for the year ended June 30, 2019.

We conducted this performance audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

The results of our tests indicated that the District expended Building Fund (Measure U) funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

*Eide Bailly LLP*

Fresno, California  
December 9, 2019



# **HANFORD ELEMENTARY SCHOOL DISTRICT BUILDING FUND (MEASURE U)**

**JUNE 30, 2019**

---

## **AUTHORITY FOR ISSUANCE**

The general obligation bonds associated with Measure U were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The bonds are authorized to be issued by the requisite 55 percent of the voters of the District, pursuant to a request of the District made by a resolution adopted by the Board of Education of the District.

The District received authorization from an election held on November 8, 2016, to issue bonds of the District in an aggregate principal amount not to exceed \$24 million to (i) finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities and (ii) pay the costs of issuing the bonds. On June 14, 2017, the District issued \$8,800,000 in Election 2016, Series A, Measure U general obligation bonds. The Series A Bonds represent the first series of bonds to be issued under the 2016 Authorization. On March 17, 2019, the District issued \$7,600,000 in Election 2016, Series B, Measure U general obligation bonds. The Series B Bonds represent the second series of bonds to be issued under the 2016 Authorization. The total of the Series A and B issuances is \$16,400,000, leaving \$7,600,000 available to issue from Measure U.

## **PURPOSE OF ISSUANCE**

The net proceeds of the Bonds and any other series of general obligation bonds issued under the Authorization will be used for the purposes specified in the District bond proposition submitted at the Election. An excerpt from the ballot language is as follows:

"HANFORD ELEMENTARY SCHOOLS REPAIR MEASURE: 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."

## **AUTHORITY FOR THE AUDIT**

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* Sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

# HANFORD ELEMENTARY SCHOOL DISTRICT BUILDING FUND (MEASURE U)

**JUNE 30, 2019**

---

2. The school district must list the specific school facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizen's oversight committee.
4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

## **OBJECTIVES OF THE AUDIT**

1. Determine whether expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure U.
2. Determine whether salary transactions charged to the Building Fund, if any, were in support of Measure U and not for District general administration or operations.

## **SCOPE OF THE AUDIT**

The scope of our performance audit covered the period of July 1, 2018 to June 30, 2019. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2019, were not reviewed or included within the scope of our audit or in this report.

## **PROCEDURES PERFORMED**

We obtained the general ledger and the project expenditure reports prepared by the District for the period July 1, 2018 through June 30, 2019, for the Building Fund (Measure U). Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure U as to the approved bond projects list. We performed the following procedures:

1. We selected a sample of expenditures for the period starting July 1, 2018 and ending June 30, 2019, and reviewed supporting documentation to ensure that such funds were properly expended on authorized bond projects.
2. We selected a sample of expenditures of Measure U funds totaling \$2,476,131 for the fiscal year ended June 30, 2019. This represents 82.56 percent of expenditures and transfers out which totaled \$2,999,200.

**HANFORD ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND (MEASURE U)**

**JUNE 30, 2019**

---

3. We verified that funds from the Building Fund (Measure U) were expended for authorized bond projects and, when applicable, issuance costs, and we verified that no funds were expended for salaries of District administrators or for other operating expenses of the District.

**CONCLUSION**

The results of our tests indicated that, in all significant respects, the Hanford Elementary School District has properly accounted for the expenditures held in the Building Fund (Measure U) and that such expenditures were made for authorized Bond projects.

**HANFORD ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND (MEASURE U)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2019**

---

None reported.

**HANFORD ELEMENTARY SCHOOL DISTRICT  
BUILDING FUND (MEASURE U)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2019**

---

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

### Measure U Project Summary

School	Specific Work	Status	07.01.19 Budget	14.15 Expenditures	15.16 Expenditures	16.17 Expenditures	17.18 Expenditures	18.19 Expenditures	19.20 Expenditures	Remaining
Martin Luther King	Portable Replacement/CDS	Complete	\$ 4,344,611	\$ -	\$ -	\$ -	\$ (3,598,674)	\$ (731,773)	\$ (14,163.00)	\$ -
Monroe Administration	Administration/Library Building	Complete	\$ 2,423,608	\$ (3,525)	\$ (46,578)	\$ (149,588)	\$ (2,234,982)	\$ 11,065	\$ -	\$ 0
Jefferson	Administration/Library Building	Complete	\$ 2,487,878	\$ -	\$ -	\$ -	\$ (161,592)	\$ (2,326,286)	\$ -	\$ -
Lincoln	Portable Replacement	Complete	\$ 2,560,440	\$ -	\$ -	\$ -	\$ (68,646)	\$ (324,535)	\$ (1,972,415.14)	\$ 194,843
Lincoln	Modernization	Planning	\$ 3,750,000					\$ (249,162)	\$ (27,772.54)	\$ 3,473,065
Richmond	Modernization	Planning	\$ 3,000,000					\$ (173,159)	\$ (2,499.23)	\$ 2,824,342
Roosevelt	Modernization	Planning	\$ 2,000,000					\$ (122,162)	\$ (1,830.33)	\$ 1,876,008
Washington	Modernization	In Construction	\$ 3,400,000					\$ (246,332)	\$ (390,848.69)	\$ 2,762,819
Monroe Parking Lot	Parking Lot	Planning	\$ 650,000					\$ -	\$ -	\$ 650,000
<b>Totals</b>			<b>\$ 24,616,536</b>	<b>\$ (3,525)</b>	<b>\$ (46,578)</b>	<b>\$ (149,588)</b>	<b>\$ (6,063,894)</b>	<b>\$ (4,162,345)</b>	<b>\$ (2,409,528.93)</b>	<b>\$ 11,781,078</b>

02.28.20

	<b>Balances</b>
Bond Fund A	\$ 35,979
Bond Fund B	\$ 6,719,225
Developer Fees	\$ 519,714
School Facilities Program	\$ 634,785
Capital Reserve Fund	\$ 1,393,812
	<b>\$ 9,303,515</b>

# MLK Classroom Wing

## Expenditures

Account	Reference	Date	Vendor Description	Amount
2100-9010-0-0000-8500-620000-022-0000	PO-5284	7/7/2017	4512 DIV. OF STATE ARCHITECT	\$ 500.00
2100-9010-0-0000-8500-620000-022-0000	PO-5283	7/7/2017	6738 DEPT OF CONSERVATION	\$ 3,600.00
2100-9010-0-0000-8500-620000-022-0000	PO-5285	7/7/2017	4512 DIV. OF STATE ARCHITECT	\$ 30,550.00
2100-9010-0-0000-8500-620000-022-0000	PO-5179	11/13/2017	6963 GONZALEZ ARCHITECTS	\$ 81,960.00
2100-9010-0-0000-8500-620000-022-0000	PO-5179	1/12/2018	6963 GONZALEZ ARCHITECTS	\$ 1,363.35
2100-9010-0-0000-8500-620000-022-0000	PO-5179	1/12/2018	6963 GONZALEZ ARCHITECTS	\$ 35,774.00
2100-9010-0-0000-8500-620000-022-0000	PO-6776	2/9/2018	1506 TWB INSPECTIONS	\$ 4,500.00
2100-9010-0-0000-8500-620000-022-0000	PO-5179	3/2/2018	6963 GONZALEZ ARCHITECTS	\$ 10,745.59
2100-9010-0-0000-8500-620000-022-0000	JEAP-1818	3/5/2018	1506 TWB INSPECTIONS	\$ (750.00)
2100-9010-0-0000-8500-620000-022-0000	PO-6776	3/9/2018	1506 TWB INSPECTIONS	\$ 6,525.00
2100-9010-0-0000-8500-620000-022-0000	JEAP-1821	3/12/2018	1506 TWB INSPECTIONS	\$ (375.00)
2100-9010-0-0000-8500-620000-022-0000	JEAP-1822	3/15/2018	3257 TECHNICON ENGINEERING	\$ 4,349.50
2100-9010-0-0000-8500-620000-022-0000	JE-18168	4/3/2018	PO 5179 Gonzalez Architechts Coding	\$ (31,751.00)
2100-9010-0-0000-8500-620000-022-0000	PO-7507	4/13/2018	1506 TWB INSPECTIONS	\$ 6,150.00
2100-9010-0-0000-8500-620000-022-0000	PO-7807	4/20/2018	7158 MDR UTILITY LOCATING SPECIAI	\$ 2,000.00
2100-9010-0-0000-8500-620000-022-0000	PO-7507	5/4/2018	1506 TWB INSPECTIONS	\$ 6,150.00
2100-9010-0-0000-8500-620000-022-0000	PO-7507	6/8/2018	1506 TWB INSPECTIONS	\$ 6,150.00
2100-9010-0-0000-8500-620000-022-0000	PO-8281	6/22/2018	630 HANFORD, CITY OF	\$ 2,520.70
2100-9010-0-0000-8500-620000-022-0000	PO-8281	6/22/2018	630 HANFORD, CITY OF	\$ 2,760.94
2100-9010-0-0000-8500-620000-022-0000	PO-8281	6/22/2018	630 HANFORD, CITY OF	\$ 4,139.08
2100-9010-0-0000-8500-620000-022-0000	PO-7690	6/22/2018	6963 GONZALEZ ARCHITECTS	\$ 20,053.00
2100-9010-0-0000-8500-620000-022-0000	PO-7507	6/29/2018	1506 TWB INSPECTIONS	\$ 6,150.00
2100-9010-0-0000-8500-620000-022-0000	PO-7690	6/29/2018	6963 GONZALEZ ARCHITECTS	\$ 37,948.43
2100-9010-0-0000-8500-620000-022-0000	TF-181570	6/30/2018	MLK Project from Fund 2100 to Fund 1	\$ (241,013.59)
3500-7710-0-0000-8500-620000-022-0000	PO-6848	1/12/2018	7092 SUNCREST BANK	\$ 1,676.75
3500-7710-0-0000-8500-620000-022-0000	PO-6838	1/12/2018	977 MICHAM INC., ORAL E.	\$ 31,858.25
3500-7710-0-0000-8500-620000-022-0000	PO-6868	2/16/2018	6962 KRAZAN AND ASSOCIATES INC.	\$ 6,135.00
3500-7710-0-0000-8500-620000-022-0000	TF-181071	3/9/2018	PO 6838 Oral Micham Coding Change	\$ (5,721.00)
3500-7710-0-0000-8500-620000-022-0000	PO-6848	4/6/2018	7092 SUNCREST BANK	\$ 7,949.10
3500-7710-0-0000-8500-620000-022-0000	PO-6848	4/6/2018	7092 SUNCREST BANK	\$ 17,261.11
3500-7710-0-0000-8500-620000-022-0000	PO-6848	4/6/2018	7092 SUNCREST BANK	\$ 20,975.96
3500-7710-0-0000-8500-620000-022-0000	PO-7508	4/6/2018	977 MICHAM INC., ORAL E.	\$ 151,032.35
3500-7710-0-0000-8500-620000-022-0000	PO-7508	4/6/2018	977 MICHAM INC., ORAL E.	\$ 325,864.47
3500-7710-0-0000-8500-620000-022-0000	PO-7508	4/6/2018	977 MICHAM INC., ORAL E.	\$ 327,961.31
3500-7710-0-0000-8500-620000-022-0000	JEAP-1826	4/25/2018	977 MICHAM INC., ORAL E.	\$ (37,112.08)
3500-7710-0-0000-8500-620000-022-0000	JEAP-1827	4/25/2018	977 MICHAM INC., ORAL E.	\$ (1,225.39)
3500-7710-0-0000-8500-620000-022-0000	PO-6868	4/27/2018	6962 KRAZAN AND ASSOCIATES INC.	\$ 412.00
3500-7710-0-0000-8500-620000-022-0000	PO-6868	4/27/2018	6962 KRAZAN AND ASSOCIATES INC.	\$ 2,832.00

# MLK Classroom Wing Expenditures

Account	Reference	Date	Vendor Description	Amount
3500-7710-0-0000-8500-620000-022-0000	PO-6848	5/4/2018	7092 SUNCREST BANK	\$ 43,095.34
3500-7710-0-0000-8500-620000-022-0000	PO-7508	5/4/2018	977 MICHAM INC., ORAL E.	\$ 783,029.20
3500-7710-0-0000-8500-620000-022-0000	JEAP-1828	5/9/2018	6962 KRAZAN AND ASSOCIATES INC.	\$ (412.00)
3500-7710-0-0000-8500-620000-022-0000	PO-6868	5/18/2018	6962 KRAZAN AND ASSOCIATES INC.	\$ 617.00
3500-7710-0-0000-8500-620000-022-0000	PO-6848	6/1/2018	7092 SUNCREST BANK	\$ 39,917.92
3500-7710-0-0000-8500-620000-022-0000	PO-7508	6/1/2018	977 MICHAM INC., ORAL E.	\$ 713,266.17
3500-7710-0-0000-8500-620000-022-0000	PO-6868	6/22/2018	6962 KRAZAN AND ASSOCIATES INC.	\$ 216.00
3500-7710-0-0000-8500-620000-022-0000	PO-6868	6/22/2018	6962 KRAZAN AND ASSOCIATES INC.	\$ 552.00
3500-7710-0-0000-8500-620000-022-0000	PO-6848	6/29/2018	7092 SUNCREST BANK	\$ 28,194.76
3500-7710-0-0000-8500-620000-022-0000	PO-7508	6/29/2018	977 MICHAM INC., ORAL E.	\$ 387,396.91
3500-7710-0-0000-8500-620000-022-0000	TF-181573	6/30/2018	PO 6868 Krazen Coding Change to CD	\$ (1,883.24)
3500-7710-0-0000-8500-620000-022-0000	TF-181571	6/30/2018	PO 6868 Krazen Coding Change to CD	\$ (617.00)
3500-7710-0-0000-8500-620000-022-0000	TF-181572	6/30/2018	PO 6868 Krazen Coding Change to CD	\$ (216.00)
3500-7710-0-0000-8500-620000-022-0000	TF-181570	6/30/2018	MLK Project from Fund 2100 to Fund 1	\$ 241,013.59
				<b>\$ 3,084,070.48</b>

Account	Reference	Date	Vendor Description	Amount
3500-7710-0-0000-8500-620000-022-0000	PO-356	8/3/2018	977 MICHAM INC., ORAL E.	\$ 204,397.22
3500-7710-0-0000-8500-620000-022-0000	PO-358	8/3/2018	7092 SUNCREST BANK	\$ 22,048.60
3500-7710-0-0000-8500-620000-022-0000	PO-253	8/17/2018	6962 KRAZAN AND ASSOCIATES INC.	\$ 412.00
3500-7710-0-0000-8500-620000-022-0000	JEAP-1902	9/12/2018	1506 TWB INSPECTIONS	\$ 2,700.00
3500-7710-0-0000-8500-620000-022-0000	JEAP-1902	9/12/2018	1506 TWB INSPECTIONS	\$ 5,775.00
3500-7710-0-0000-8500-620000-022-0000	PO-348	9/14/2018	6963 GONZALEZ ARCHITECTS	\$ 20,053.00
3500-7710-0-0000-8500-620000-022-0000	PO-358	10/26/2018	7092 SUNCREST BANK	\$ 10,066.07
3500-7710-0-0000-8500-620000-022-0000	PO-356	10/26/2018	977 MICHAM INC., ORAL E.	\$ 121,091.50
3500-7710-0-0000-8500-620000-022-0000	PO-1802	12/28/2018	6963 GONZALEZ ARCHITECTS	\$ 293.52
3500-7710-0-0000-8500-620000-022-0000	PO-348	1/11/2019	6963 GONZALEZ ARCHITECTS	\$ 6,824.00
3500-7710-0-0000-8500-620000-022-0000	PO-1934	1/18/2019	4911 CALIFORNIA DEPT. OF EDUCATIO	\$ 1,890.00
3500-7710-0-0000-8500-620000-022-0000	PO-358	3/1/2019	7092 SUNCREST BANK	\$ 1,664.30
3500-7710-0-0000-8500-620000-022-0000	PO-2556	3/22/2019	4994 DEPARTMENT OF GENERAL SERV	\$ 3,547.63
3500-7710-0-0000-8500-620000-022-0000	PO-356	3/1/2019	977 MICHAM INC., ORAL E.	\$ 19,787.44
				<b>\$ 420,550.28</b>

Account	Reference	Date	Vendor Description	Amount
3500-7710-0-0000-8500-620000-022-0000	PO-5631	8/23/2019	4512 DIV. OF STATE ARCHITECT	\$ 14,163.00
				<b>\$ 14,163.00</b>



03.05.20 expenditures.xlsx  
2/28/2020  
DCE

# MLK Classroom Wing Expenditures

Account	Reference	Date	Vendor	Description	Amount
				<i>Funding Sources</i>	
				<i>Developer fees</i>	\$ 760,000.00
				<i>Bond</i>	\$ 2,758,783.76
				<i>Capital Reserve</i>	\$ -
					<b>\$ 3,518,783.76</b>

# CDS Remodel Expenditures

Account	Reference	Date	Vendor Description	Amount
2100-9010-0-0000-8500-620000-038-0000	PO-5387	7/28/2017	3257 TECHNICON ENGINEERING	\$ 6,975.00
2100-9010-0-0000-8500-620000-038-0000	PO-5905	9/22/2017	4512 DIV. OF STATE ARCHITECT	\$ 8,625.00
2100-9010-0-0000-8500-620000-038-0000	JEAP-1818	3/5/2018	1506 TWB INSPECTIONS	\$ 750.00
2100-9010-0-0000-8500-620000-038-0000	TF-181071	3/9/2018	PO 6838 Oral Micham Coding Change	\$ 5,721.00
2100-9010-0-0000-8500-620000-038-0000	JEAP-1821	3/12/2018	1506 TWB INSPECTIONS	\$ 375.00
2100-9010-0-0000-8500-620000-038-0000	JEAP-1822	3/15/2018	3257 TECHNICON ENGINEERING	\$ (4,349.50)
2100-9010-0-0000-8500-620000-038-0000	JE-18168	4/3/2018	PO 5179 Gonzalez Architechts Coding Change JEDR	\$ 31,751.00
2100-9010-0-0000-8500-620000-038-0000	PO-7508	4/6/2018	977 MICHAM INC., ORAL E.	\$ 72,678.58
2100-9010-0-0000-8500-620000-038-0000	PO-7507	4/13/2018	1506 TWB INSPECTIONS	\$ 375.00
2100-9010-0-0000-8500-620000-038-0000	JEAP-1827	4/25/2018	977 MICHAM INC., ORAL E.	\$ 1,225.39
2100-9010-0-0000-8500-620000-038-0000	JEAP-1826	4/25/2018	977 MICHAM INC., ORAL E.	\$ 37,112.08
2100-9010-0-0000-8500-620000-038-0000	PO-7507	5/4/2018	1506 TWB INSPECTIONS	\$ 375.00
2100-9010-0-0000-8500-620000-038-0000	PO-7508	5/4/2018	977 MICHAM INC., ORAL E.	\$ 35,780.81
2100-9010-0-0000-8500-620000-038-0000	JEAP-1828	5/9/2018	6962 KRAZAN AND ASSOCIATES INC.	\$ 412.00
2100-9010-0-0000-8500-620000-038-0000	PO-7508	6/1/2018	977 MICHAM INC., ORAL E.	\$ 45,173.40
2100-9010-0-0000-8500-620000-038-0000	PO-7507	6/8/2018	1506 TWB INSPECTIONS	\$ 375.00
2100-9010-0-0000-8500-620000-038-0000	PO-7690	6/22/2018	6963 GONZALEZ ARCHITECTS	\$ 20,625.00
2100-9010-0-0000-8500-620000-038-0000	PO-7507	6/29/2018	1506 TWB INSPECTIONS	\$ 375.00
2100-9010-0-0000-8500-620000-038-0000	PO-8302	6/29/2018	3305 GILBERT ELECTRIC COMPANY	\$ 1,800.00
2100-9010-0-0000-8500-620000-038-0000	PO-7690	6/29/2018	6963 GONZALEZ ARCHITECTS	\$ 10,476.00
2100-9010-0-0000-8500-620000-038-0000	PO-7508	6/29/2018	977 MICHAM INC., ORAL E.	\$ 148,303.37
2100-9010-0-0000-8500-620000-038-0000	TF-181572	6/30/2018	PO 6868 Krazen Coding Change to CDS	\$ 216.00
2100-9010-0-0000-8500-620000-038-0000	TF-181571	6/30/2018	PO 6868 Krazen Coding Change to CDS	\$ 617.00
2100-9010-0-0000-8500-620000-038-0000	TF-181573	6/30/2018	PO 6868 Krazen Coding Change to CDS	\$ 1,883.24
2100-9010-0-0000-8500-620000-038-0000	LB-18082	6/30/2018	6973 AMERICAN MODULAR SYSTEMS INC.	\$ 86,953.50
				<b>\$ 514,603.87</b>

Account	Reference	Date	Vendor Description	Amount
2100-9010-0-0000-8500-620000-038-0000	PO-356	8/3/2018	977 MICHAM INC., ORAL E.	\$ 214,525.65
2100-9010-0-0000-8500-620000-038-0000	PO-359	8/3/2018	1506 TWB INSPECTIONS	\$ 750.00
2100-9010-0-0000-8500-620000-038-0000	PO-359	9/7/2018	1506 TWB INSPECTIONS	\$ 750.00
2100-9010-0-0000-8500-620000-038-0000	PO-348	9/14/2018	6963 GONZALEZ ARCHITECTS	\$ 5,586.00
2100-9010-0-0000-8500-620000-038-0000	PO-1069	9/28/2018	7268 NORTH AMERICAN TECHNICAL SERVICES	\$ 1,000.00
2100-9010-0-0000-8500-620000-038-0000	PO-315	10/19/2018	6973 AMERICAN MODULAR SYSTEMS INC.	\$ 4,576.50
2100-9010-0-0000-8500-620000-038-0000	PO-356	10/26/2018	977 MICHAM INC., ORAL E.	\$ 70,163.73
2100-9010-0-0000-8500-620000-038-0000	PO-1802	12/28/2018	6963 GONZALEZ ARCHITECTS	\$ 55.91
2100-9010-0-0000-8500-620000-038-0000	PO-348	1/11/2019	6963 GONZALEZ ARCHITECTS	\$ 1,981.00

03.05.20 expenditures.xlsx  
2/28/2020  
DCE

# CDS Remodel Expenditures

<b>Account</b>	<b>Reference</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>		<b>Amount</b>
2100-9010-0-0000-8500-620000-038-0000	PO-356	3/1/2019	977	MICHAM INC., ORAL E.	\$	11,834.35
					\$	<b>311,223.14</b>
				<i>Funding Sources</i>		
				<i>Bond</i>	\$	825,827.01
				<i>Capital Reserve</i>	\$	-
					\$	<b>825,827.01</b>

# Monroe Administration/Library

## Expenditures

Account	Reference	Date	Vendor Description	Amount
4000-0000-0-0000-8500-620000-024-0000	LB-15135	6/30/2015	912 MANGINI ASSOCIATES INC.	\$ 3,525.00
				<b>\$ 3,525.00</b>
<b>Account</b>	<b>Reference</b>	<b>Date</b>	<b>Vendor Description</b>	<b>Amount</b>
4000-0000-0-0000-8500-620000-024-0000	PO-5670	10/9/2015	912 MANGINI ASSOCIATES INC.	\$ 26.45
4000-0000-0-0000-8500-620000-024-0000	PO-5948	11/20/2015	1661 ZUMWALT-HANSEN & ASSOCIATES	\$ 1,044.00
4000-0000-0-0000-8500-620000-024-0000	PO-5670	4/8/2016	912 MANGINI ASSOCIATES INC.	\$ 1,410.00
4000-0000-0-0000-8500-620000-024-0000	PO-5948	10/23/2015	1661 ZUMWALT-HANSEN & ASSOCIATES	\$ 3,229.25
4000-0000-0-0000-8500-620000-024-0000	PO-5670	8/21/2015	912 MANGINI ASSOCIATES INC.	\$ 3,575.53
4000-0000-0-0000-8500-620000-024-0000	PO-5798	6/17/2016	6414 CONSOLIDATED TESTING LABORATORY	\$ 12,265.00
4000-0000-0-0000-8500-620000-024-0000	JE-16338	6/30/2016	Manginin LB #16070 to Fund 4000 JEDR	\$ 12,337.50
4000-0000-0-0000-8500-620000-024-0000	PO-5670	6/10/2016	912 MANGINI ASSOCIATES INC.	\$ 12,690.00
				<b>\$ 46,577.73</b>
<b>Account</b>	<b>Reference</b>	<b>Date</b>	<b>Vendor Description</b>	<b>Amount</b>
4000-0000-0-0000-8500-620000-024-0000	PO-289	8/8/2016	912 MANGINI ASSOCIATES INC.	\$ 8,636.25
4000-0000-0-0000-8500-620000-024-0000	PO-745	8/26/2016	6738 DEPT OF CONSERVATION	\$ 3,600.00
4000-0000-0-0000-8500-620000-024-0000	PO-746	8/26/2016	4512 DIV. OF STATE ARCHITECT	\$ 500.00
4000-0000-0-0000-8500-620000-024-0000	PO-747	8/26/2016	4512 DIV. OF STATE ARCHITECT	\$ 20,203.30
4000-0000-0-0000-8500-620000-024-0000	PO-289	9/9/2016	912 MANGINI ASSOCIATES INC.	\$ 28,299.27
4000-0000-0-0000-8500-620000-024-0000	PO-293	9/9/2016	912 MANGINI ASSOCIATES INC.	\$ 9,790.20
4000-0000-0-0000-8500-620000-024-0000	PO-293	11/14/2016	912 MANGINI ASSOCIATES INC.	\$ 2,400.00
4000-0000-0-0000-8500-620000-024-0000	PO-293	12/9/2016	912 MANGINI ASSOCIATES INC.	\$ 5,102.49
4000-0000-0-0000-8500-620000-024-0000	PO-293	1/13/2017	912 MANGINI ASSOCIATES INC.	\$ 4,696.01
4000-0000-0-0000-8500-620000-024-0000	PO-293	3/10/2017	912 MANGINI ASSOCIATES INC.	\$ 3,260.70
4000-0000-0-0000-8500-620000-024-0000	PO-293	4/7/2017	912 MANGINI ASSOCIATES INC.	\$ 3,282.22
4000-0000-0-0000-8500-620000-024-0000	PO-293	5/5/2017	912 MANGINI ASSOCIATES INC.	\$ 15,131.03
4000-0000-0-0000-8500-620000-024-0000	PO-293	6/9/2017	912 MANGINI ASSOCIATES INC.	\$ 32,082.32
4000-0000-0-0000-8500-620000-024-0000	PO-3139	6/23/2017	1506 TWB INSPECTIONS	\$ 3,150.00
2100-0000-0-0000-8500-620000-024-0000	JE-17358	6/30/2017	LB #17067 Krazan - Correct Coding JECR	\$ (3,840.00)
2100-0000-0-0000-8500-620000-024-0000	LB-17067	6/30/2017	KRAZAN AND ASSOCIATES INC.	\$ 3,840.00
2100-9010-0-0000-8500-620000-024-0000	JE-17358	6/30/2017	LB #17067 Krazan - Correct Coding JEDR	\$ 3,840.00
4000-0000-0-0000-8500-620000-024-0000	LB-17007	6/30/2017	912 MANGINI ASSOCIATES INC.	\$ 5,614.38
				<b>\$ 149,588.17</b>
<b>Account</b>	<b>Reference</b>	<b>Date</b>	<b>Vendor Description</b>	<b>Amount</b>
2100-9010-0-0000-8500-430000-024-0000	PO-7069	2/9/2018	6050 NETSOURCE GLOBAL INC	\$ 536.25
2100-9010-0-0000-8500-440000-024-0000	UT-201829	2/9/2018	4983 B & H PHOTO-VIDEO	\$ 56.48

# Monroe Administration/Library

## Expenditures

Account	Reference	Date	Vendor Description	Amount
2100-9010-0-0000-8500-440000-024-0000	UT-201829	2/9/2018	4983 B & H PHOTO-VIDEO	\$ 641.90
2100-9010-0-0000-8500-440000-024-0000	PO-6938	2/9/2018	4983 B & H PHOTO-VIDEO	\$ 814.51
2100-9010-0-0000-8500-440000-024-0000	PO-7069	2/9/2018	6050 NETSOURCE GLOBAL INC	\$ 1,375.63
2100-9010-0-0000-8500-440000-024-0000	PO-6938	2/9/2018	4983 B & H PHOTO-VIDEO	\$ 9,575.48
2100-9010-0-0000-8500-620000-024-0000	PO-5234	7/28/2017	1506 TWB INSPECTIONS	\$ 4,050.00
2100-9010-0-0000-8500-620000-024-0000	PO-5316	8/7/2017	912 MANGINI ASSOCIATES INC.	\$ 5,694.87
2100-9010-0-0000-8500-620000-024-0000	PO-5223	8/18/2017	6962 KRAZAN AND ASSOCIATES INC.	\$ 2,555.00
2100-9010-0-0000-8500-620000-024-0000	PO-5234	8/25/2017	1506 TWB INSPECTIONS	\$ 5,625.00
2100-9010-0-0000-8500-620000-024-0000	PO-5775	9/1/2017	4911 CALIFORNIA DEPT. OF EDUCATION	\$ 1,130.22
2100-9010-0-0000-8500-620000-024-0000	PO-5316	9/8/2017	912 MANGINI ASSOCIATES INC.	\$ 5,675.58
2100-9010-0-0000-8500-620000-024-0000	PO-5225	9/8/2017	6953 MARKO CONSTRUCTION GROUP INC.	\$ 519,493.76
2100-9010-0-0000-8500-620000-024-0000	PO-5234	9/29/2017	1506 TWB INSPECTIONS	\$ 6,450.00
2100-9010-0-0000-8500-620000-024-0000	PO-5316	10/6/2017	912 MANGINI ASSOCIATES INC.	\$ 6,562.66
2100-9010-0-0000-8500-620000-024-0000	PO-5223	10/20/2017	6962 KRAZAN AND ASSOCIATES INC.	\$ 2,302.00
2100-9010-0-0000-8500-620000-024-0000	PO-5225	10/20/2017	6953 MARKO CONSTRUCTION GROUP INC.	\$ 313,598.79
2100-9010-0-0000-8500-620000-024-0000	PO-5223	10/27/2017	6962 KRAZAN AND ASSOCIATES INC.	\$ 3,821.00
2100-9010-0-0000-8500-620000-024-0000	PO-5234	10/27/2017	1506 TWB INSPECTIONS	\$ 6,150.00
2100-9010-0-0000-8500-620000-024-0000	PO-5316	11/13/2017	912 MANGINI ASSOCIATES INC.	\$ 6,467.85
2100-9010-0-0000-8500-620000-024-0000	PO-5223	11/17/2017	6962 KRAZAN AND ASSOCIATES INC.	\$ 592.00
2100-9010-0-0000-8500-620000-024-0000	PO-5225	11/27/2017	6953 MARKO CONSTRUCTION GROUP INC.	\$ 348,278.93
2100-9010-0-0000-8500-620000-024-0000	PO-5234	12/1/2017	1506 TWB INSPECTIONS	\$ 6,150.00
2100-9010-0-0000-8500-620000-024-0000	PO-5316	12/8/2017	912 MANGINI ASSOCIATES INC.	\$ 4,827.89
2100-9010-0-0000-8500-620000-024-0000	PO-5223	12/15/2017	6962 KRAZAN AND ASSOCIATES INC.	\$ 751.00
2100-9010-0-0000-8500-620000-024-0000	PO-5234	12/22/2017	1506 TWB INSPECTIONS	\$ 6,000.00
2100-9010-0-0000-8500-620000-024-0000	PO-5316	1/12/2018	912 MANGINI ASSOCIATES INC.	\$ 4,821.24
2100-9010-0-0000-8500-620000-024-0000	PO-5234	1/26/2018	1506 TWB INSPECTIONS	\$ 6,000.00
2100-9010-0-0000-8500-620000-024-0000	PO-5225	1/26/2018	6953 MARKO CONSTRUCTION GROUP INC.	\$ 220,966.86
2100-9010-0-0000-8500-620000-024-0000	PO-5225	1/26/2018	6953 MARKO CONSTRUCTION GROUP INC.	\$ 349,860.19
2100-9010-0-0000-8500-620000-024-0000	PO-5316	2/9/2018	912 MANGINI ASSOCIATES INC.	\$ 3,956.11
2100-9010-0-0000-8500-620000-024-0000	PO-6727	2/9/2018	150 BLINDS ETC.	\$ 10,421.48
2100-9010-0-0000-8500-620000-024-0000	PO-5223	2/16/2018	6962 KRAZAN AND ASSOCIATES INC.	\$ 911.50
2100-9010-0-0000-8500-620000-024-0000	PO-5234	2/23/2018	1506 TWB INSPECTIONS	\$ 5,025.00
2100-9010-0-0000-8500-640010-024-0000	PO-6450	2/9/2018	5690 INDOFF INCORPORATED	\$ 2,861.43
2100-9010-0-0000-8500-640010-024-0000	PO-6450	1/26/2018	5690 INDOFF INCORPORATED	\$ 12,045.47
2100-9010-0-0000-8500-620000-024-0000	PO-5316	3/9/2018	912 MANGINI ASSOCIATES INC.	\$ 58.75
2100-9010-0-0000-8500-640010-024-0000	PO-6450	3/9/2018	5690 INDOFF INCORPORATED	\$ 7,285.55

# Monroe Administration/Library

## Expenditures

Account	Reference	Date	Vendor Description	Amount
2100-9010-0-0000-8500-620000-024-0000	PO-7440	3/16/2018	7137 KAWEAH ELECTRIC LLC.	\$ 763.26
2100-9010-0-0000-8500-620000-024-0000	PO-7190	4/6/2018	4518 RICHARD, R MARK	\$ 21,600.00
2100-9010-0-0000-8500-620000-024-0000	PO-5225	4/6/2018	6953 MARKO CONSTRUCTION GROUP INC.	\$ 201,847.18
2100-9010-0-0000-8500-620000-024-0000	PO-7726	4/13/2018	4815 DIGITECH INTEGRATIONS INC	\$ 1,413.48
2100-9010-0-0000-8500-620000-024-0000	PO-6294	4/13/2018	3800 SONITROL OF FRESNO	\$ 6,743.77
2100-9010-0-0000-8500-620000-024-0000	PO-7942	4/27/2018	4512 DIV. OF STATE ARCHITECT	\$ 4,721.70
2100-9010-0-0000-8500-620000-024-0000	PO-5316	5/4/2018	912 MANGINI ASSOCIATES INC.	\$ 2,212.50
2100-9010-0-0000-8500-620000-024-0000	PO-5225	6/8/2018	6953 MARKO CONSTRUCTION GROUP INC.	\$ 92,262.16
2100-9010-0-0000-8500-620000-024-0000	PO-5316	6/29/2018	912 MANGINI ASSOCIATES INC.	\$ 27.07
2100-9010-0-0000-8500-620000-024-0000	LB-18157	6/30/2018	6953 MARKO CONSTRUCTION GROUP INC.	\$ 10,000.00
				<b>\$ 2,234,981.50</b>

Account	Reference	Date	Vendor Description	Amount
2100-9010-0-0000-8500-620000-024-0000	LB-18157	11/21/2018	6953 MARKO CONSTRUCTION GROUP INC.	\$ (10,000.00)
2100-9010-0-0000-8500-620000-024-0000	CA-38083	12/17/2018	MARKO CONSTRUCTION GROUP INC.	\$ (1,064.71)
				<b>\$ (11,064.71)</b>

### *Funding Sources*

<i>Bond</i>	\$ 2,227,756.79
<i>Capital Reserve</i>	\$ 195,850.90
	<b>\$ 2,423,607.69</b>

# Jefferson Administration/Library

## Expenditures

Account	Reference	Date	Vendor Description	Amount
2100-9010-0-0000-8500-620000-021-0000	PO-5837	9/15/2017	MANGINI ASSOCIATES INC.	\$ 10,603.13
2100-9010-0-0000-8500-620000-021-0000	PO-5441	9/29/2017	ESP SURVEYING INC.	\$ 2,910.00
2100-9010-0-0000-8500-620000-021-0000	PO-5837	10/6/2017	MANGINI ASSOCIATES INC.	\$ 63,618.75
2100-9010-0-0000-8500-620000-021-0000	PO-5844	10/20/2017	BSK ASSOCIATES	\$ 4,500.00
2100-9010-0-0000-8500-620000-021-0000	PO-6249	10/27/2017	DIV. OF STATE ARCHITECT	\$ 500.00
2100-9010-0-0000-8500-620000-021-0000	PO-6250	10/27/2017	DIV. OF STATE ARCHITECT	\$ 37,650.00
2100-9010-0-0000-8500-620000-021-0000	PO-6244	10/27/2017	DEPT OF CONSERVATION	\$ 3,600.00
2100-9010-0-0000-8500-620000-021-0000	PO-5837	11/13/2017	MANGINI ASSOCIATES INC.	\$ 19,627.56
2100-9010-0-0000-8500-620000-021-0000	PO-5837	12/8/2017	MANGINI ASSOCIATES INC.	\$ 2,812.72
2100-9010-0-0000-8500-620000-021-0000	PO-5837	1/12/2018	MANGINI ASSOCIATES INC.	\$ 2,828.06
2100-9010-0-0000-8500-620000-021-0000	PO-5837	2/9/2018	912 MANGINI ASSOCIATES INC.	\$ 2,827.50
2100-9010-0-0000-8500-620000-021-0000	PO-5837	3/9/2018	912 MANGINI ASSOCIATES INC.	\$ 8,012.41
2100-9010-0-0000-8500-620000-021-0000	PO-5837	6/29/2018	912 MANGINI ASSOCIATES INC.	\$ 183.87
2100-9010-0-0000-8500-620000-021-0000	PO-5892	6/29/2018	6994 ESP SURVEYING INC.	\$ 1,520.00
2100-9010-0-0000-8500-620000-021-0000	LB-18090	6/30/2018	652 HANFORD SENTINEL	\$ 397.52
				<b>\$ 161,591.52</b>

Account	Reference	Date	Vendor Description	Amount
2100-9010-0-0000-8500-620000-021-0000	PO-182	7/27/2018	652 HANFORD SENTINEL	\$ 397.53
2100-9010-0-0000-8500-620000-021-0000	PO-352	8/3/2018	912 MANGINI ASSOCIATES INC.	\$ 18,921.00
2100-9010-0-0000-8500-620000-021-0000	PO-352	9/7/2018	912 MANGINI ASSOCIATES INC.	\$ 1,035.39
2100-9010-0-0000-8500-620000-021-0000	PO-905	9/14/2018	1506 TWB INSPECTIONS	\$ 1,875.00
2100-9010-0-0000-8500-620000-021-0000	PO-1066	10/12/2018	6414 CONSOLIDATED TESTING LA	\$ 3,315.00
2100-9010-0-0000-8500-620000-021-0000	PO-352	10/12/2018	912 MANGINI ASSOCIATES INC.	\$ 5,338.99
2100-9010-0-0000-8500-620000-021-0000	PO-774	10/19/2018	7230 ARDENT GENERAL INC	\$ 142,390.21
2100-9010-0-0000-8500-620000-021-0000	PO-774	11/9/2018	7230 ARDENT GENERAL INC	\$ 343,209.85
2100-9010-0-0000-8500-620000-021-0000	PO-352	11/16/2018	912 MANGINI ASSOCIATES INC.	\$ 5,355.68
2100-9010-0-0000-8500-620000-021-0000	PO-905	11/16/2018	1506 TWB INSPECTIONS	\$ 7,500.00
2100-9010-0-0000-8500-620000-021-0000	PO-1066	12/14/2018	6414 CONSOLIDATED TESTING LA	\$ 468.75
2100-9010-0-0000-8500-620000-021-0000	PO-1066	12/14/2018	6414 CONSOLIDATED TESTING LA	\$ 706.25
2100-9010-0-0000-8500-620000-021-0000	PO-1066	12/14/2018	6414 CONSOLIDATED TESTING LA	\$ 1,180.00
2100-9010-0-0000-8500-620000-021-0000	PO-1066	12/14/2018	6414 CONSOLIDATED TESTING LA	\$ 2,602.50
2100-9010-0-0000-8500-620000-021-0000	PO-352	12/14/2018	912 MANGINI ASSOCIATES INC.	\$ 4,922.01
2100-9010-0-0000-8500-620000-021-0000	PO-905	12/14/2018	1506 TWB INSPECTIONS	\$ 6,525.00
2100-9010-0-0000-8500-620000-021-0000	PO-774	12/14/2018	7230 ARDENT GENERAL INC	\$ 277,109.09
2100-9010-0-0000-8500-620000-021-0000	PO-1066	12/28/2018	6414 CONSOLIDATED TESTING LA	\$ 2,178.00
2100-9010-0-0000-8500-620000-021-0000	PO-774	12/28/2018	7230 ARDENT GENERAL INC	\$ 365,223.59
2100-9010-0-0000-8500-620000-021-0000	PO-352	1/4/2019	912 MANGINI ASSOCIATES INC.	\$ 5,724.40

# Jefferson Administration/Library

## Expenditures

Account	Reference	Date	Vendor Description	Amount
2100-9010-0-0000-8500-620000-021-0000	PO-905	2/8/2019	1506 TWB INSPECTIONS	\$ 6,525.00
2100-9010-0-0000-8500-620000-021-0000	PO-905	2/8/2019	1506 TWB INSPECTIONS	\$ 6,525.00
2100-9010-0-0000-8500-620000-021-0000	PO-774	2/8/2019	7230 ARDENT GENERAL INC	\$ 541,081.26
2100-9010-0-0000-8500-620000-021-0000	PO-352	2/15/2019	912 MANGINI ASSOCIATES INC.	\$ 4,914.45
2100-9010-0-0000-8500-620000-021-0000	PO-1066	3/8/2019	6414 CONSOLIDATED TESTING LA	\$ 585.00
2100-9010-0-0000-8500-620000-021-0000	PO-1066	3/8/2019	6414 CONSOLIDATED TESTING LA	\$ 602.50
2100-9010-0-0000-8500-620000-021-0000	PO-1066	3/8/2019	6414 CONSOLIDATED TESTING LA	\$ 1,775.00
2100-9010-0-0000-8500-620000-021-0000	PO-352	3/8/2019	912 MANGINI ASSOCIATES INC.	\$ 4,867.69
2100-9010-0-0000-8500-620000-021-0000	PO-905	3/8/2019	1506 TWB INSPECTIONS	\$ 6,525.00
2100-9010-0-0000-8500-620000-021-0000	PO-774	3/29/2019	7230 ARDENT GENERAL INC	\$ 422,355.63
2100-9010-0-0000-8500-620000-021-0000	PO-352	4/5/2019	912 MANGINI ASSOCIATES INC.	\$ 4,942.61
2100-9010-0-0000-8500-620000-021-0000	PO-2211	4/12/2019	3800 SONITROL OF FRESNO	\$ 7,956.57
2100-9010-0-0000-8500-620000-021-0000	PO-2905	4/19/2019	4518 RICHARD, R MARK	\$ 1,800.00
2100-9010-0-0000-8500-620000-021-0000	PO-3110	4/26/2019	4512 DIV. OF STATE ARCHITECT	\$ 731.00
2100-9010-0-0000-8500-620000-021-0000	PO-352	5/10/2019	912 MANGINI ASSOCIATES INC.	\$ 5,798.17
2100-9010-0-0000-8500-620000-021-0000	PV-2854	5/10/2019	7230 ARDENT GENERAL INC	\$ 10,000.00
2100-9010-0-0000-8500-620000-021-0000	PO-774	5/10/2019	7230 ARDENT GENERAL INC	\$ 100,072.09
2100-9010-0-0000-8500-620000-021-0000	PO-1070	5/24/2019	630 HANFORD, CITY OF	\$ 997.20
2100-9010-0-0000-8500-620000-021-0000	PO-1070	5/24/2019	630 HANFORD, CITY OF	\$ 1,092.24
2100-9010-0-0000-8500-620000-021-0000	PO-1070	5/24/2019	630 HANFORD, CITY OF	\$ 1,161.36
				<b>\$ 2,326,286.01</b>
<b>Funding Sources</b>				
			<i>Bond</i>	\$ 2,487,877.53
			<i>Capital Reserve</i>	\$ -
				<b>\$ 2,487,877.53</b>



# Lincoln Kindergarten Expenditures

Account	Reference	Date	Vendor Description	Amount
2100-9010-0-0000-8500-620000-023-0000	PO-5586	9/22/2017	6944 TETER LLP	\$ 5,185.41
2100-9010-0-0000-8500-620000-023-0000	PO-5586	10/20/2017	6944 TETER LLP	\$ 7,778.12
2100-9010-0-0000-8500-620000-023-0000	PO-5586	11/27/2017	6944 TETER LLP	\$ 4,321.17
2100-9010-0-0000-8500-620000-023-0000	PO-5586	12/22/2017	6944 TETER LLP	\$ 12,963.53
2100-9010-0-0000-8500-620000-023-0000	PO-5586	1/19/2018	6944 TETER LLP	\$ 9,074.46
2100-9010-0-0000-8500-620000-023-0000	PO-5978	1/26/2018	6962 KRAZAN AND ASSOCIATES INC.	\$ 2,800.00
2100-9010-0-0000-8500-620000-023-0000	PO-5979	1/26/2018	6962 KRAZAN AND ASSOCIATES INC.	\$ 3,800.00
2100-9010-0-0000-8500-620000-023-0000	PO-6516	1/26/2018	7077 BLAIR CHURCH & FLYNN	\$ 2,850.00
2100-9010-0-0000-8500-620000-023-0000	PO-6516	1/26/2018	7077 BLAIR CHURCH & FLYNN	\$ 8,550.00
2100-9010-0-0000-8500-620000-023-0000	PO-5586	3/2/2018	TETER LLP	\$ 2,592.71
2100-9010-0-0000-8500-620000-023-0000	PO-7223	3/16/2018	HANFORD SENTINEL	\$ 866.39
2100-9010-0-0000-8500-620000-023-0000	PO-5586	3/23/2018	TETER LLP	\$ 1,296.35
2100-9010-0-0000-8500-620000-023-0000	PO-5586	4/20/2018	TETER LLP	\$ 6,568.18
2100-9010-0-0000-8500-620000-023-0000	TF-181623	6/30/2018	Move Lincoln Project from Fund 2100 to Fund 4000	\$ (68,646.32)
4000-0000-0-0000-8500-620000-023-0000	TF-181623	6/30/2018	Move Lincoln Project from Fund 2100 to Fund 4000	\$ 68,646.32
				<b>\$ 68,646.32</b>

Account	Reference	Date	Vendor Description	Amount
4000-0000-0-0000-8500-620000-023-0000	PO-366	7/27/2018	6944 TETER LLP	\$ 5,647.56
4000-0000-0-0000-8500-620000-023-0000	PO-552	8/3/2018	6738 DEPT OF CONSERVATION	\$ 3,600.00
4000-0000-0-0000-8500-620000-023-0000	PO-366	8/17/2018	6944 TETER LLP	\$ 10,446.78
4000-0000-0-0000-8500-620000-023-0000	PO-731	8/24/2018	4512 DIV. OF STATE ARCHITECT	\$ 500.00
4000-0000-0-0000-8500-620000-023-0000	PO-732	8/24/2018	4512 DIV. OF STATE ARCHITECT	\$ 39,184.00
4000-0000-0-0000-8500-620000-023-0000	PO-366	9/21/2018	6944 TETER LLP	\$ 25,644.34
4000-0000-0-0000-8500-620000-023-0000	TF-190416	10/16/2018	PO 366 Teter Coding Correction	\$ (41,738.68)
4000-0000-0-0000-8500-620000-023-0000	JEAP-1909	10/16/2018	4512 DIV. OF STATE ARCHITECT	\$ (39,684.00)
4000-0000-0-0000-8500-620000-023-0000	JEAP-1910	10/16/2018	6738 DEPT OF CONSERVATION	\$ (3,600.00)
3500-7710-0-0000-8500-620000-023-0000	JEAP-1910	10/16/2018	6738 DEPT OF CONSERVATION	\$ 3,600.00
3500-7710-0-0000-8500-620000-023-0000	JEAP-1909	10/16/2018	4512 DIV. OF STATE ARCHITECT	\$ 39,684.00
3500-7710-0-0000-8500-620000-023-0000	TF-190416	10/16/2018	PO 366 Teter Coding Correction	\$ 41,738.68
3500-7710-0-0000-8500-620000-023-0000	PO-1333	10/26/2018	6944 TETER LLP	\$ 36,226.01
3500-7710-0-0000-8500-620000-023-0000	PO-1333	11/30/2018	6944 TETER LLP	\$ 10,978.54
3500-7710-0-0000-8500-620000-023-0000	PO-1333	12/28/2018	6944 TETER LLP	\$ 11,754.09
3500-7710-0-0000-8500-620000-023-0000	PO-3118	4/26/2019	1392 SOUTHERN CALIFORNIA EDISON CO.	\$ 582.30
3500-7710-0-0000-8500-620000-023-0000	PO-1333	3/1/2019	6944 TETER LLP	\$ 582.68
3500-7710-0-0000-8500-620000-023-0000	PO-2162	3/1/2019	652 HANFORD SENTINEL	\$ 1,083.99
3500-7710-0-0000-8500-620000-023-0000	PO-1333	5/17/2019	6944 TETER LLP	\$ 1,529.26
3500-7710-0-0000-8500-620000-023-0000	PO-1333	3/15/2019	6944 TETER LLP	\$ 1,751.43

# Lincoln Kindergarten Expenditures

Account	Reference	Date	Vendor Description		Amount
3500-7710-0-0000-8500-620000-023-0000	PO-2220	3/15/2019	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	1,960.00
3500-7710-0-0000-8500-620000-023-0000	LB-19109	6/30/2019	7346 RMA GEOSCIENCE INC.	\$	2,650.50
3500-7710-0-0000-8500-620000-023-0000	PO-1333	6/21/2019	6944 TETER LLP	\$	2,673.81
3500-7710-0-0000-8500-620000-023-0000	PO-2557	5/3/2019	7077 BLAIR CHURCH & FLYNN	\$	4,300.00
3500-7710-0-0000-8500-620000-023-0000	PO-2557	5/24/2019	7077 BLAIR CHURCH & FLYNN	\$	4,300.00
3500-7710-0-0000-8500-620000-023-0000	LB-19000	6/30/2019	1506 TWB INSPECTIONS	\$	4,500.00
3500-7710-0-0000-8500-620000-023-0000	LB-19100	6/30/2019	6944 TETER LLP	\$	5,713.85
3500-7710-0-0000-8500-620000-023-0000	LB-19045	6/30/2019	7230 ARDENT GENERAL INC	\$	148,925.93
				\$	<b>324,535.07</b>

Account	Reference	Date	Vendor Description		Amount
3500-7710-0-0000-8500-620000-023-0000	PO-5320	8/9/2019	1506 TWB INSPECTIONS	\$	5,550.00
3500-7710-0-0000-8500-620000-023-0000	PO-5360	8/23/2019	7230 ARDENT GENERAL INC	\$	294,501.62
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5342</a>	08/23/19	6944 TETER LLP	\$	5,076.26
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5320</a>	09/06/19	1506 TWB INSPECTIONS	\$	6,450.00
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5489</a>	09/13/19	7346 RMA GEOSCIENCE INC.	\$	3,497.75
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5342</a>	09/20/19	6944 TETER LLP	\$	2,820.13
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5360</a>	09/20/19	7230 ARDENT GENERAL INC	\$	249,874.15
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5320</a>	10/04/19	1506 TWB INSPECTIONS	\$	6,450.00
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5342</a>	10/25/19	6944 TETER LLP	\$	5,640.27
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5360</a>	10/25/19	7230 ARDENT GENERAL INC	\$	244,599.03
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5489</a>	10/25/19	7346 RMA GEOSCIENCE INC.	\$	3,271.31
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5320</a>	11/01/19	1506 TWB INSPECTIONS	\$	6,450.00
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5489</a>	11/15/19	7346 RMA GEOSCIENCE INC.	\$	395.75
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5342</a>	11/22/19	6944 TETER LLP	\$	5,640.29
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5360</a>	11/22/19	7230 ARDENT GENERAL INC	\$	414,654.00
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5320</a>	12/06/19	1506 TWB INSPECTIONS	\$	6,450.00
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5360</a>	12/06/19	7230 ARDENT GENERAL INC	\$	545,967.25
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5342</a>	12/13/19	6944 TETER LLP	\$	8,460.41
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5489</a>	12/20/19	7346 RMA GEOSCIENCE INC.	\$	852.25
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5320</a>	01/10/20	1506 TWB INSPECTIONS	\$	4,125.00
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5360</a>	01/17/20	7230 ARDENT GENERAL INC	\$	128,493.02
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-5342</a>	01/24/20	6944 TETER LLP	\$	5,640.27
3500-7710-0-0000-8500-620000-023-	<a href="#">JE-20133</a>	02/03/20	18/19 CORR LINCOLN MOD COST JEDR	\$	13,553.74
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-7243</a>	02/07/20	4512 DIV. OF STATE ARCHITECT	\$	1,182.50
3500-7710-0-0000-8500-620000-023-	<a href="#">PO-7078</a>	02/14/20	6944 TETER LLP	\$	2,820.14
				\$	<b>1,972,415.14</b>

### Funding Sources

Bond

\$

-

03.05.20 expenditures.xlsx  
2/28/2020  
DCE

# Lincoln Kindergarten Expenditures

<b>Account</b>	<b>Reference</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>		<b>Amount</b>
				<i>Capital Reserve</i>	\$	2,365,596.53
					\$	<b>2,365,596.53</b>

# Lincoln Modernization Expenditures

Account	Reference	Date	Vendor Description		Amount
3500-7716-0-0000-8500-620000-023-0000	PO-1442	1/25/2019	6944 TETER LLP	\$	26,374.60
3500-7716-0-0000-8500-620000-023-0000	PO-1442	1/25/2019	6944 TETER LLP	\$	9,853.69
3500-7716-0-0000-8500-620000-023-0000	PO-1442	5/3/2019	6944 TETER LLP	\$	3,700.05
3500-7716-0-0000-8500-620000-023-0000	PO-1442	3/1/2019	6944 TETER LLP	\$	6,375.40
3500-7716-0-0000-8500-620000-023-0000	PO-1442	3/15/2019	6944 TETER LLP	\$	22,339.09
3500-7716-0-0000-8500-620000-023-0000	PO-2595	3/29/2019	4512 DIV. OF STATE ARCHITECT	\$	35,833.34
3500-7716-0-0000-8500-620000-023-0000	PO-1442	5/3/2019	6944 TETER LLP	\$	47,216.88
3500-7716-0-0000-8500-620000-023-0000	PO-1442	5/17/2019	6944 TETER LLP	\$	44,693.04
3500-7716-0-0000-8500-620000-023-0000	PO-1442	6/21/2019	6944 TETER LLP	\$	36,665.99
3500-7716-0-0000-8500-620000-023-0000	LB-19099	6/30/2019	6944 TETER LLP	\$	16,110.00
				<b>\$</b>	<b>249,162.08</b>

Account	Reference	Date	Vendor Description		Amount
3500-7716-0-0000-8500-620000-023-	<a href="#">PO-5349</a>	08/23/19	6944 TETER LLP	\$	6,550.00
3500-7716-0-0000-8500-620000-023-	<a href="#">PO-6345</a>	10/25/19	6633 PARK PLANET	\$	650.00
3500-7716-0-0000-8500-620000-023-	<a href="#">PO-5349</a>	11/22/19	6944 TETER LLP	\$	23,250.96
3500-7716-0-0000-8500-620000-023-	<a href="#">PO-6798</a>	12/27/19	652 HANFORD SENTINEL	\$	1,050.32
3500-7716-0-0000-8500-620000-023-	<a href="#">PO-5349</a>	01/24/20	6944 TETER LLP	\$	982.50
3500-7716-0-0000-8500-620000-023-	<a href="#">JE-20133</a>	02/03/20	18/19 CORR LINCOLN MOD COST JECR	\$	(13,553.74)
3500-7716-0-0000-8500-620000-023-	<a href="#">PO-5349</a>	02/14/20	6944 TETER LLP	\$	8,842.50
				<b>\$</b>	<b>27,772.54</b>

### Funding Sources

Bond	\$	-
Capital Reserve	\$	276,934.62
	<b>\$</b>	<b>276,934.62</b>

# Richmond Modernization Expenditures

Account	Reference	Date	Vendor	Description		Amount
3500-7716-0-0000-8500-620000-025-0000	JEAP-1908	10/16/2018	912	MANGINI ASSOCIATES INC.	\$	5,021.30
3500-7716-0-0000-8500-620000-025-0000	PO-1307	12/14/2018	912	MANGINI ASSOCIATES INC.	\$	10,042.59
3500-7716-0-0000-8500-620000-025-0000	JEAP-1908	10/16/2018	912	MANGINI ASSOCIATES INC.	\$	15,063.89
3500-7716-0-0000-8500-620000-025-0000	PO-1307	11/16/2018	912	MANGINI ASSOCIATES INC.	\$	30,152.51
3500-7716-0-0000-8500-620000-025-0000	PO-1307	1/4/2019	912	MANGINI ASSOCIATES INC.	\$	17,574.54
3500-7716-0-0000-8500-620000-025-0000	PO-1192	1/25/2019	6994	ESP SURVEYING INC.	\$	11,340.00
3500-7716-0-0000-8500-620000-025-0000	PO-1307	2/15/2019	912	MANGINI ASSOCIATES INC.	\$	17,574.54
3500-7716-0-0000-8500-620000-025-0000	PO-1307	3/8/2019	912	MANGINI ASSOCIATES INC.	\$	21,089.44
3500-7716-0-0000-8500-620000-025-0000	PO-2561	3/22/2019	4512	DIV. OF STATE ARCHITECT	\$	23,206.31
3500-7716-0-0000-8500-620000-025-0000	PO-1307	5/10/2019	912	MANGINI ASSOCIATES INC.	\$	12,051.12
3500-7716-0-0000-8500-620000-025-0000	PO-1307	6/7/2019	912	MANGINI ASSOCIATES INC.	\$	4,519.16
3500-7716-0-0000-8500-620000-025-0000	LB-19051	6/30/2019	912	MANGINI ASSOCIATES INC.	\$	5,523.43
					<b>\$</b>	<b>173,158.83</b>

Account	Reference	Date	Vendor	Description		Amount
3500-7716-0-0000-8500-620000-025-0000	PO-5362	8/16/2019	912	MANGINI ASSOCIATES INC.	\$	10.85
3500-7716-0-0000-8500-620000-025-0000	PO-5362	9/6/2019	912	MANGINI ASSOCIATES INC.	\$	1,025.18
3500-7716-0-0000-8500-620000-025-0000	PO-5362	10/4/2019	912	MANGINI ASSOCIATES INC.	\$	502.13
3500-7716-0-0000-8500-620000-025-0000	PO-5362	11/1/2019	912	MANGINI ASSOCIATES INC.	\$	933.02
3500-7716-0-0000-8500-620000-025-0000	PO-5362	12/6/2019	912	MANGINI ASSOCIATES INC.	\$	28.05
					<b>\$</b>	<b>2,499.23</b>

### Funding Sources

Bond	\$	-
Capital Reserve	\$	175,658.06
	<b>\$</b>	<b>175,658.06</b>

# Roosevelt Modernization Expenditures

Account	Reference	Date	Vendor	Description		Amount
3500-7716-0-0000-8500-620000-026-0000	JEAP-1907	10/16/2018	912	MANGINI ASSOCIATES INC.	\$	3,291.15
3500-7716-0-0000-8500-620000-026-0000	JEAP-1907	10/16/2018	912	MANGINI ASSOCIATES INC.	\$	9,873.45
3500-7716-0-0000-8500-620000-026-0000	PO-1308	1/4/2019	912	MANGINI ASSOCIATES INC.	\$	11,519.03
3500-7716-0-0000-8500-620000-026-0000	PO-1308	12/14/2018	912	MANGINI ASSOCIATES INC.	\$	13,164.60
3500-7716-0-0000-8500-620000-026-0000	PO-1308	11/16/2018	912	MANGINI ASSOCIATES INC.	\$	13,190.49
3500-7716-0-0000-8500-620000-026-0000	PO-1191	1/25/2019	6994	ESP SURVEYING INC.	\$	14,700.00
3500-7716-0-0000-8500-620000-026-0000	PO-1308	2/15/2019	912	MANGINI ASSOCIATES INC.	\$	11,519.02
3500-7716-0-0000-8500-620000-026-0000	PO-1308	3/8/2019	912	MANGINI ASSOCIATES INC.	\$	9,215.22
3500-7716-0-0000-8500-620000-026-0000	PO-1308	4/5/2019	912	MANGINI ASSOCIATES INC.	\$	4,607.61
3500-7716-0-0000-8500-620000-026-0000	PO-2775	4/12/2019	4512	DIV. OF STATE ARCHITECT	\$	16,600.30
3500-7716-0-0000-8500-620000-026-0000	PO-1308	5/10/2019	912	MANGINI ASSOCIATES INC.	\$	2,303.81
3500-7716-0-0000-8500-620000-026-0000	PO-1308	6/7/2019	912	MANGINI ASSOCIATES INC.	\$	6,253.18
3500-7716-0-0000-8500-620000-026-0000	LB-19052	6/30/2019	912	MANGINI ASSOCIATES INC.	\$	5,924.07
					<b>\$</b>	<b>122,161.93</b>

Account	Reference	Date	Vendor	Description		Amount
3500-7716-0-0000-8500-620000-026-	<a href="#">PO-5363</a>	08/16/19	912	MANGINI ASSOCIATES INC.	\$	10.85
3500-7716-0-0000-8500-620000-026-	<a href="#">PO-5363</a>	09/06/19	912	MANGINI ASSOCIATES INC.	\$	658.23
3500-7716-0-0000-8500-620000-026-	<a href="#">PO-5363</a>	10/04/19	912	MANGINI ASSOCIATES INC.	\$	355.28
3500-7716-0-0000-8500-620000-026-	<a href="#">PO-5363</a>	11/01/19	912	MANGINI ASSOCIATES INC.	\$	805.97
					<b>\$</b>	<b>1,830.33</b>

### *Funding Sources*

<i>Bond</i>	\$	-
<i>Capital Reserve</i>	\$	123,992.26
	<b>\$</b>	<b>123,992.26</b>

# Washington Modernization Expenditures

Account	Reference	Date	Vendor	Description		Amount
3500-7716-0-0000-8500-620000-028-0000	PO-1476	11/26/2018	6994	ESP SURVEYING INC.	\$	2,640.00
3500-7716-0-0000-8500-620000-028-0000	PO-912	1/11/2019	6963	GONZALEZ ARCHITECTS	\$	104,125.00
3500-7716-0-0000-8500-620000-028-0000	PO-1973	1/18/2019	4512	DIV. OF STATE ARCHITECT	\$	42,850.00
3500-7716-0-0000-8500-620000-028-0000	PO-912	3/8/2019	6963	GONZALEZ ARCHITECTS	\$	74,375.00
3500-7716-0-0000-8500-620000-028-0000	PO-912	5/17/2019	6963	GONZALEZ ARCHITECTS	\$	1,516.91
3500-7716-0-0000-8500-620000-028-0000	PO-912	5/17/2019	6963	GONZALEZ ARCHITECTS	\$	20,825.00
					<b>\$</b>	<b>246,331.91</b>

Account	Reference	Date	Vendor	Description		Amount
3500-7716-0-0000-8500-620000-028-0000	<a href="#">PO-6503</a>	12/02/19	652	HANFORD SENTINEL	\$	972.62
3500-7716-0-0000-8700-560000-028-0000	<a href="#">PO-6526</a>	01/10/20	6963	GONZALEZ ARCHITECTS	\$	17,700.00
3500-7716-0-0000-8500-620000-028-0000	<a href="#">PO-5410</a>	01/10/20	6963	GONZALEZ ARCHITECTS	\$	26,201.00
3500-7716-0-0000-8700-560000-028-0000	<a href="#">PO-5511</a>	01/17/20	994	MOBILE MODULAR MGMT. CORP.	\$	26,410.40
3500-7716-0-0000-8700-560000-028-0000	<a href="#">PO-5511</a>	01/17/20	994	MOBILE MODULAR MGMT. CORP.	\$	13,205.20
3500-7716-0-0000-8500-620000-028-0000	<a href="#">PO-6346</a>	01/17/20	4815	DIGITECH INTEGRATIONS INC	\$	3,595.00
3500-7716-0-0000-8500-620000-028-0000	<a href="#">PO-6959</a>	02/07/20	977	MICHAM INC., ORAL E.	\$	108,982.08
3500-7716-0-0000-8500-620000-028-0000	<a href="#">PO-6960</a>	02/07/20	1506	TWB INSPECTIONS	\$	3,750.00
3500-7716-0-0000-8500-620000-028-0000	<a href="#">PO-6472</a>	02/14/20	5370	NORMAN S. WRIGHT-DUCKWORTH	\$	12,333.75
3500-7716-0-0000-8500-620000-028-0000	<a href="#">PO-6472</a>	02/14/20	5370	NORMAN S. WRIGHT-DUCKWORTH	\$	177,031.14
3500-7716-0-0000-8500-620000-028-0000	<a href="#">PO-6996</a>	02/28/20	7317	FORENSIC ANALYTICAL SERVICES	\$	667.50
					<b>\$</b>	<b>390,848.69</b>

### Funding Sources

Bond	\$	279,680.60
Capital Reserve	\$	357,500.00
	<b>\$</b>	<b>637,180.60</b>