



Hanford Elementary School District

INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

October 15, 2020 5:00PM

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

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

If you wish to attend the meeting remotely via Zoom, please submit your name, address, phone number, and email address to dendo@hanfordesd.org no later than 4:30pm the October 14, 2020. Zoom information will be emailed to you. For those who wish to attend the meeting, you may do so; however, space is limited. Masks and social distancing are required.

- | | |
|--|-----------|
| 1. Welcome | J. Gabler |
| 2. Introductions | J. Gabler |
| 3. Public comments | |
| 4. Election of officers | J. Gabler |
| 5. Approve minutes from 09/19/19 (Action) | Chair |
| 6. Accept Measure U Financial and Performance Audit (Action) | D. Endo |
| 7. Approve annual report (Action) | D. Endo |
| 8. Report on sale of Series C Bond | D. Endo |
| 9. Update on bond projects | D. Endo |
| 10. Review bond expenditures | D. Endo |
| 11. Selection of future meeting dates | J. Gabler |
| 12. Other comments/business | |
| 13. 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

Present	Brandon Schmitt Mark Smith Louis Martinez Larry Wait Brandy Laughter Krystal Calderon
Absent	Audrey Bunyard
Others Present	Joy Gabler, Superintendent David Endo, Chief Business Official
Welcome/Introductions	Joy Gabler welcomed the committee and called the meeting to order at 5:00 PM. Each member introduced themselves.
Public Comments	There were no public comments.
Election of Officers	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.
Approve Minutes from 9/13/18 & 03/07/19	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
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JUNE 30, 2019**

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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	<u>\$ 7,528,367</u>
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FUND BALANCE

Restricted for capital projects	<u>\$ 7,528,367</u>
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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	\$ 2,000,000	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
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JUNE 30, 2019**

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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.



Hanford Elementary School District

INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

Annual Report

10/15/2020

The Independent Citizens' Oversight Committee received information on the following topics:

- Role and bylaws of the Independent Citizens' Oversight Committee
- District's bond rating and sale of bonds
- Reviewed bond projects and expenditures
 - Monroe and Jefferson Administration/Library Building
 - Martin Luther King Jr. Elementary School Classroom Wing
 - Lincoln Elementary School Kindergarten wing
 - Richmond Elementary School, Roosevelt Elementary School, Washington Elementary School and Lincoln Elementary School Modernization projects

The Independent Citizens' Oversight Committee approved the following items:

- Measure U Financial and Performance Audit
- The District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution as follows:
 - Bond proceeds were only used for construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities.
 - The specific school facilities projects to be funded and certification that the school district board has evaluated safety, class size reduction, and information technology needs in developing that list.
 - The school district board conducted an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed.
 - The school district board conducted an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects.

Hanford Elementary School District

Summary of Sale Results

by

Isom Advisors,
a Division of Urban Futures, Inc.

October 2020



Election of 2016 – Bond Program Overview

Election of 2016

Bond Authorization Overview

Hanford Elementary School District

- ❖ On November 8, 2016, District voters overwhelmingly approved Measure U at 69.2%.
 - 55% was needed for approval
- ❖ The measure was approved for modernization of classrooms and facilities throughout the District
- ❖ The maximum tax rate approved was \$30 per \$100,000 of assessed value.
 - ❖ Measure U was a "Tax Rate Extension" measure.
- ❖ Series A (\$8.8 million) was issued in June of 2017.
- ❖ Series B (\$7.6 million) was issued in March of 2019
- ❖ Series C (\$7.6 million) was issued in October of 2020.
- ❖ No funds remain from the 2016 authorization

November 2016

» **GO Bond**

\$24,000,000

Hanford Elementary
16-63917

Purpose
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

[Read More](#)

Vote Count

Vote in Favor	69.2 %
Vote Required	55.0 %
Average Daily Attendance	5,319

✓ **Passed**

Summary of Results – Series C

Bond Program

Election of 2016, Series C

Hanford Elementary School District

- ❖ The table to the right is the debt service schedule for the Series C bonds.
- ❖ The Series C bonds are the final bonds authorized under the 2016 election.

Series C - Final Numbers					
Period Ending	Principal	Interest	Total Debt Service	Capitalized Interest Fund	Net Debt Service
8/1/2021		\$211,041.98	\$211,041.98	\$211,041.98	
8/1/2022	\$330,000	258,418.76	588,418.76	239,442.38	\$348,976.38
8/1/2023	125,000	245,218.76	370,218.76		370,218.76
8/1/2024	90,000	240,218.76	330,218.76		330,218.76
8/1/2025	110,000	236,618.76	346,618.76		346,618.76
8/1/2026	140,000	232,218.76	372,218.76		372,218.76
8/1/2027	165,000	226,618.76	391,618.76		391,618.76
8/1/2028	195,000	220,018.76	415,018.76		415,018.76
8/1/2029	220,000	212,218.76	432,218.76		432,218.76
8/1/2030	185,000	203,418.76	388,418.76		388,418.76
8/1/2031	205,000	196,018.76	401,018.76		401,018.76
8/1/2032	230,000	187,818.76	417,818.76		417,818.76
8/1/2033	250,000	178,618.76	428,618.76		428,618.76
8/1/2034	275,000	168,618.76	443,618.76		443,618.76
8/1/2035	305,000	157,618.76	462,618.76		462,618.76
8/1/2036	335,000	145,418.76	480,418.76		480,418.76
8/1/2037	360,000	132,018.76	492,018.76		492,018.76
8/1/2038	390,000	117,618.76	507,618.76		507,618.76
8/1/2039	425,000	102,018.76	527,018.76		527,018.76
8/1/2040	460,000	85,018.76	545,018.76		545,018.76
8/1/2041	495,000	66,618.76	561,618.76		561,618.76
8/1/2042	530,000	54,862.50	584,862.50		584,862.50
8/1/2043	560,000	42,275.00	602,275.00		602,275.00
8/1/2044	590,000	28,975.00	618,975.00		618,975.00
8/1/2045	630,000	14,962.50	644,962.50		644,962.50
Total:	\$7,600,000.00	\$3,964,492.18	\$11,564,492.18	\$450,484.36	\$11,114,007.82

Bond Rating

S&P Global Ratings

Hanford Elementary School District

- ❖ District staff and the finance team held a meeting with S&P Global Ratings (“S&P”) on September 9, 2020.
- ❖ S&P assigned the District an A+ citing as strengths:
 - Stable financial profile, as evidenced by a recent trend of surpluses and growing fund balances;
 - Stable average daily attendance (ADA);
 - Good management policies and practices;
 - Low overall debt burden.

S&P Global
Ratings

Rating	Long-term ratings
AAA	Rated as the highest quality and lowest credit risk.
AA+	Rated as high quality and very low credit risk.
AA	
AA-	
A+	Rated as upper-medium grade and low credit risk.
A	
A-	
BBB+	Rated as medium grade, with some speculative elements and moderate credit risk.
BBB	
BBB-	

Bond Sale

Bond Sale Highlights

Hanford Elementary School District

- ❖ The Bonds were sold through a two-day negotiated sale process (September 22/September 23).
 - Structure and preliminary interest rate were established on the first day (Pre-Pricing Day)
 - Final structure and interest rates were set on the second day in response to the market (Pricing Day)

- ❖ District sold \$7.6 million of new money bonds – all as current interest bonds
 - ❖ The debt repayment ratio is 1.46:1 (for each \$1 in principal, it cost \$0.46 in interest)
 - ❖ True Interest Cost: 2.59%
 - ❖ Final Maturity: 8/1/2045
 - ❖ Optional Redemption: 08/01/2028 @ par

Bond Sale

Costs of Issuance

Hanford Elementary School District

Firm	Service	Estimate
1. Jones Hall	Bond & Disclosure Counsel Fee & Expenses	\$56,825.00
2. U.S. Bank, N.A.	Paying/COI Agent	\$2,500.00
3. Isom Advisors	Financial Advisor Fee & Expenses (CalMuni)	\$66,844.51
4. AVIA	OS Printing Costs	\$1,209.63
5. S&P	Rating Fee	\$16,500.00
6. Stifel	Underwriter Expenses	\$5,000.00
7. ---	*Contingency	\$6,120.86
Total COI		\$155,000.00

*Contingency dollars are returned to the debt service fund held at the county 90 days after closing.

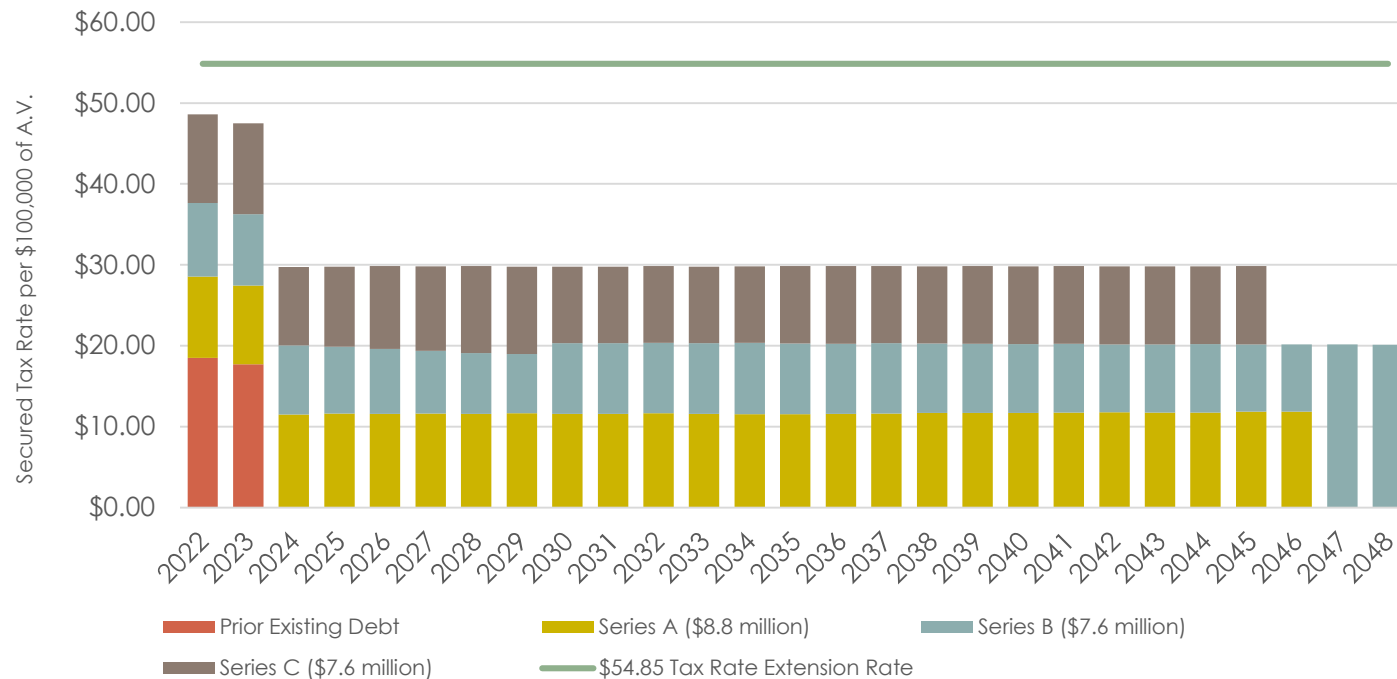
Bond Program

Bond Program Overview – Tax Rate Extension

Hanford Elementary School District

- ❖ The pledge to the community for the 2016 bond authorization was to not increase the then 2016 existing tax rate of \$54.85 for all bonds.
- ❖ Due to good planning by District staff, the projected tax rate for all bonds including the 2016 authorization is estimated to be well under the maximum \$54.85.

2016 Authorization - Plan of Finance



Comparable Transactions

Comparable Sales

Pricing Analysis

Hanford Elementary School District

- ❖ From pre-pricing to pricing interest rates were lowered due to negotiations with the underwriter.

Issuer (Issue)	Hanford Elementary School District Election of 2016 General Obligation Bonds, Series C (Bank Qualified)							Hanford Elementary School District Election of 2016 General Obligation Bonds, Series C (Bank Qualified)							Change in Yield Spread
Par Amt Under Rating Credit Enhancing Bank Qualified Optional Call 10 Year TSY	\$7,600,000 - / A+ / - BAM Yes 8/1/2028 @ 100% 0.68%							\$7,600,000 - / A+ / - BAM Yes 8/1/2028 @ 100% 0.67%							
Pricing Date	Proposed Final Scale - September 23, 2020							Preliminary Pricing Scale - September 22, 2020							
Year	Par (8/1)	Coupon	Yield	YTM	AAA AUG MMD	Yield Spread	YTM Spread	Par (8/1)	Coupon	Yield	YTM	AAA AUG MMD	Yield Spread	YTM Spread	
2021															
2022	\$330,000	4.000%	0.340%		0.130%	+21		\$345,000	4.000%	0.380%		0.130%	+25		-4
2023	125,000	4.000	0.410		0.140	+27		260,000	4.000	0.410		0.140	+27		+0
2024	90,000	4.000	0.450		0.180	+27		90,000	4.000	0.480		0.180	+30		-3
2025	110,000	4.000	0.540		0.240	+30		110,000	4.000	0.540		0.240	+30		+0
2026	140,000	4.000	0.680		0.350	+33		135,000	4.000	0.680		0.350	+33		+0
2027	165,000	4.000	0.830		0.480	+35		160,000	4.000	0.830		0.480	+35		+0
2028	195,000	4.000	0.980		0.610	+37		190,000	4.000	0.980		0.610	+37		+0
2029	220,000	4.000	1.130	1.409%	0.730	+40	+68	215,000	4.000	1.130	1.409%	0.730	+40	+68	+0
2030	185,000	4.000	1.280	1.754	0.830	+45	+92	185,000	4.000	1.280	1.754	0.830	+45	+92	+0
2031	205,000	4.000	1.380	2.001	0.900	+48	+110	205,000	4.000	1.400	2.017	0.900	+50	+112	-2
2032	230,000	4.000	1.530	2.244	0.980	+55	+126	220,000	4.000	1.530	2.244	0.980	+55	+126	+0
2033	250,000	4.000	1.630	2.419	1.060	+57	+136	245,000	4.000	1.630	2.419	1.060	+57	+136	+0
2034	275,000	4.000	1.710	2.558	1.110	+60	+145	270,000	4.000	1.710	2.558	1.110	+60	+145	+0
2035	305,000	4.000	1.790	2.680	1.160	+63	+152	295,000	4.000	1.790	2.680	1.160	+63	+152	+0
2036															
2037															
2038															
2039															
2040	1,970,000	4.000	2.000	3.028	1.370	+63	+166	1,920,000	4.000	2.020	3.038	1.370	+65	+167	-2
2041															
2042															
2043															
2044															
2045	2,805,000	2.375	2.540		1.530	+101		2,755,000	2.500	2.630		1.530	+110		-9
2046															
2047															
2048															
2049															
2050															

Comparable Sales

Pricing Analysis

Hanford Elementary School District

Issuer (Issue)	Hanford Elementary School District Election of 2016 General Obligation Bonds, Series C (Bank Qualified)							Hueneme Elementary School District General Obligation Bonds, 2018 Election, Series B							Blue Lake Union Elementary School District 2020 General Obligation Refunding Bonds (Bank Qualified)							
Par Amt	\$7,800,000							\$20,200,000							\$1,775,000							
Under Rating	-/A+/-							-/A+/-							-/A+/-							
Credit Enhancement	BAM							BAM							AGM							
Bank Qualified	Yes							No							Yes							
Optional Call	8/1/2026 @ 100%							8/1/2026 @ 100%							8/1/2026 @ 100%							
10 Year TSY	0.68%							0.69%							0.88%							
Pricing Date	Proposed Final Sale - September 23, 2020							September 16, 2020							September 10, 2020							
Year	Par (8/1)	Coupon	Yield	YTM	AAA AUG MMD	Yield Spread	YTM Spread	Par (8/1)	Coupon	Yield	YTM	AAA AUG MMD	Yield Spread	YTM Spread	Par (8/1)	Coupon	Yield	YTM	AAA AUG MMD	Yield Spread	YTM Spread	
2021																						
2022	\$330,000	4.00%	0.340%		0.130%	+21																
2023	125,000	4.00%	0.410%		0.140%	+27																
2024	90,000	4.00%	0.450%		0.180%	+27																
2025	110,000	4.00%	0.540%		0.240%	+30																
2026	140,000	4.00%	0.680%		0.350%	+33																
2027	165,000	4.00%	0.830%		0.480%	+35																
2028	195,000	4.00%	0.980%		0.610%	+37																
2029	220,000	4.00%	1.130%	1.409%	0.730%	+40	+68															
2030	165,000	4.00%	1.280%	1.754%	0.830%	+45	+92															
2031	205,000	4.00%	1.380%	2.001%	0.900%	+48	+110															
2032	230,000	4.00%	1.530%	2.244%	0.980%	+55	+126															
2033	250,000	4.00%	1.630%	2.419%	1.080%	+57	+136	\$780,000	4.00%	1.480%	2.318%	1.070%	+41	+125								
2034	275,000	4.00%	1.710%	2.558%	1.110%	+80	+145	940,000	4.00%	1.570%	2.469%	1.120%	+45	+135								
2035	305,000	4.00%	1.790%	2.680%	1.160%	+83	+152	1,035,000	4.00%	1.640%	2.589%	1.170%	+47	+142	\$245,000	2.375%	2.500%		1.170%	+133		
2036								1,130,000	4.00%	1.770%	2.729%	1.220%	+55	+151								
2037								1,230,000	4.00%	1.810%	2.808%	1.280%	+55	+155								
2038								1,335,000	4.00%	1.880%	2.880%	1.300%	+56	+158								
2039								1,450,000	4.00%	1.940%	2.962%	1.340%	+80	+162								
2040	1,970,000	4.00%	2.000%	3.028%	1.370%	+83	+166	1,570,000	4.00%	1.980%	3.017%	1.380%	+80	+164	100,000	2.625%	2.720%		1.380%	+134		
2041								1,695,000	4.00%	2.010%	3.082%	1.410%	+80	+165								
2042								1,830,000	4.00%	2.040%	3.104%	1.440%	+80	+166								
2043																						
2044																						
2045	2,805,000	2.375%	2.540%		1.530%	+101		7,205,000	2.500%	2.630%		1.530%	+110									
2046																						
2047															1,430,000	3.000%	2.790%	2.921%	1.550%	+124	+137	
2048																						
2049																						
2050																						

Comparable Sales

Pricing Analysis

Hanford Elementary School District

Issuer (Issue)	Hanford Elementary School District Election of 2018 General Obligation Bonds, Series C (Bank Qualified)							Rosedale-Rio Bravo Water Storage District Refunding Revenue Bonds, Series 2020A					San Bernardino Unified School District Election of 2012 General Obligation Bonds, Series F 2020 General Obligation Refunding Bonds, Series A								
Par Amt	\$7,800,000							\$25,895,000					\$48,250,000								
Under Rating	-- / A+ / --							-- / A / --					A1 / A+ / --								
Credit Enhancement	BAM							BAM					AGM								
Bank Qualified	Yes							No					No								
Optional Call	8/1/2028 @ 100%							1/1/2030 @ 100%					8/1/2030 @ 100%								
10 Year TSY	0.68%							0.68%					0.68%								
Pricing Date	Proposed Final Sale - September 28, 2020							September 10, 2020					September 10, 2020								
Year	Par (8/1)	Coupon	Yield	YTM	AAA AUG MMD	Yield Spread	YTM Spread	Par (1/1)	Coupon	Yield	YTM	AAA JAN MMD	Yield Spread	YTM Spread	Par (8/1)	Coupon	Yield	YTM	AAA AUG MMD	Yield Spread	YTM Spread
2021								\$1,545,000	5.000%	0.210%		0.120%	+9								
2022	\$330,000	4.000%	0.340%		0.130%	+21		1,340,000	5.000	0.280		0.120	+14								
2023	125,000	4.000	0.410		0.140	+27		1,420,000	5.000	0.310		0.130	+18								
2024	90,000	4.000	0.450		0.180	+27		1,485,000	5.000	0.390		0.150	+24								
2025	110,000	4.000	0.540		0.240	+30		1,570,000	5.000	0.490		0.200	+29								
2026	140,000	4.000	0.680		0.350	+33		1,645,000	5.000	0.640		0.290	+35								
2027	185,000	4.000	0.830		0.480	+35		1,730,000	5.000	0.850		0.450	+40								
2028	195,000	4.000	0.980		0.610	+37		810,000	5.000	1.030		0.590	+44								
2029	220,000	4.000	1.130	1.409%	0.730	+40	+88	855,000	5.000	1.180		0.720	+48		\$4,235,000	4.000%	1.250%		0.740%	+51	
2030	185,000	4.000	1.280	1.754	0.830	+45	+92	890,000	5.000	1.300		0.810	+49								
2031	205,000	4.000	1.380	2.001	0.900	+48	+110	840,000	5.000	1.390		0.870	+52		9,015,000	4.000	1.510		0.910	+80	
2032	230,000	4.000	1.530	2.244	0.980	+55	+126	980,000	4.000	1.590	1.945%	0.950	+84	+100							
2033	250,000	4.000	1.630	2.419	1.060	+57	+136	1,025,000	4.000	1.720	2.182	1.030	+89	+115							
2034	275,000	4.000	1.710	2.558	1.110	+60	+145														
2035	305,000	4.000	1.790	2.680	1.180	+63	+152	2,135,000	2.250	2.250		1.170	+108								
2036								1,105,000	2.250	2.350		1.220	+113								
2037								1,130,000	2.250	2.390		1.280	+113								
2038								1,180,000	3.000	2.320	2.592	1.300	+102	+129							
2039								1,190,000	2.250	2.470		1.340	+113								
2040	1,970,000	4.000	2.000	3.028	1.370	+63	+166	1,220,000	3.000	2.400	2.669	1.380	+102	+129							
2041																					
2042								1,520,000	2.500	2.580		1.440	+114								
2043																					
2044															35,000,000	3.000	2.480	2.731%	1.500	+98	+123
2045	2,805,000	2.375	2.540		1.530	+101															
2046																					
2047																					
2048																					
2049																					
2050																					

Comparable Sales

Pricing Analysis

Hanford Elementary School District

Issuer (Issue)	Hanford Elementary School District Election of 2018 General Obligation Bonds, Series C (Bank Qualified)							Lemoore Union High School District Election of 2018 General Obligation Bonds, Series C*							Lake Tahoe Unified School District 2020 General Obligation Refunding Bonds, Series A (Bank Qualified)						
Par Amt	\$7,600,000							\$5,900,000							\$2,265,000						
Under Rating	-- / A+ / --							Aa3 / -- / --							A1 / -- / --						
Credit Enhancement	BAM							None							AGM						
Bank Qualified	Yes							Yes							Yes						
Optional Call	8/1/2028 @ 100%							8/1/2030 @ 100%							8/1/2030 @ 100%						
10 Year TSY	0.68%							0.62%							0.69%						
Pricing Date	Proposed Final Sale - September 23, 2020							September 3, 2020							August 26, 2020						
Year	Par (8/1)	Coupon	Yield	YTM	AAA AUG MMD	Yield Spread	YTM Spread	Par (8/1)	Coupon	Yield	YTM	AAA AUG MMD	Yield Spread	YTM Spread	Par (8/1)	Coupon	Yield	YTM	AAA AUG MMD	Yield Spread	YTM Spread
2021																					
2022	\$330,000	4.000%	0.340%		0.130%	+21		\$225,000	4.000%	0.310%		0.160%	+15								
2023	125,000	4.000	0.410		0.140	+27		110,000	4.000	0.370		0.170	+20								
2024	90,000	4.000	0.450		0.180	+27		70,000	4.000	0.460		0.210	+25								
2025	110,000	4.000	0.540		0.240	+30		85,000	4.000	0.570		0.270	+30								
2026	140,000	4.000	0.680		0.350	+33		105,000	4.000	0.710		0.360	+35								
2027	185,000	4.000	0.830		0.480	+35		125,000	4.000	0.840		0.490	+35								
2028	195,000	4.000	0.960		0.610	+37															
2029	220,000	4.000	1.130	1.409%	0.730	+40	+88														
2030	185,000	4.000	1.280	1.754	0.830	+45	+92														
2031	205,000	4.000	1.380	2.001	0.900	+48	+110														
2032	230,000	4.000	1.530	2.244	0.980	+55	+128														
2033	250,000	4.000	1.630	2.419	1.060	+57	+138														
2034	275,000	4.000	1.710	2.558	1.110	+60	+145														
2035	305,000	4.000	1.790	2.680	1.160	+63	+152														
2036																					
2037																					
2038																					
2039																					
2040	1,970,000	4.000	2.000	3.028	1.370	+63	+168	580,000	4.000	1.970	2.804%	1.370	+60	+143							
2041																					
2042																					
2043																					
2044																					
2045	2,805,000	2.375	2.540		1.530	+101		1,545,000	2.375	2.520		1.520	+100		\$2,265,000	2.350%	2.520%		1.460%	+106	
2046																					
2047																					
2048																					
2049								3,055,000	4.000	2.210	3.162	1.560	+65	+180							
2050																					

*Excluding 2020 maturity of taxable bonds

Regulatory Disclosure

Disclosure of Conflicts of Interest and Legal or Disciplinary Events. Pursuant to Municipal Securities Rulemaking Board ("MSRB") Rule G-42, on Duties of Non-Solicitor Municipal Advisors, Municipal Advisors are required to make certain written disclosures to clients and potential clients which include, amongst other things, Conflicts of Interest and any Legal or Disciplinary events of Isom Advisors, a Division of Urban Futures, Inc. ("Isom") and its associated persons.

Conflicts of Interest. Compensation. Isom represents that in connection with the issuance of municipal securities, Isom may receive compensation from an Issuer or Obligated Person for services rendered, which compensation is contingent upon the successful closing of a transaction and/or is based on the size of a transaction. Consistent with the requirements of MSRB Rule G-42, Isom hereby discloses that such contingent and/or transactional compensation may present a potential conflict of interest regarding Isom's ability to provide unbiased advice to enter into such transaction. This conflict of interest will not impair Isom's ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Issuer.

It should be noted that other forms of compensation (i.e. hourly or fixed fee based) may also present a potential conflict of interest regarding Isom's ability to provide advice regarding a municipal security transaction. These other potential conflicts of interest will not impair Isom's ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Issuer.

Other Municipal Advisor Relationships. Isom serves a wide variety of other clients that may from time to time have interests that could have a direct or indirect impact on the interests of another Isom client. These other clients may, from time to time and depending on the specific circumstances, have competing interests. In acting in the interests of its various clients, Isom could potentially face a conflict of interest arising from these competing client interests. Isom fulfills its regulatory duty and mitigates such conflicts through dealing honestly and with the utmost good faith with its clients.

If Isom becomes aware of any additional potential or actual conflict of interest after this disclosure, Isom will disclose the detailed information in writing to the issuer or obligated person in a timely manner.

Legal or Disciplinary Events. Isom does not have any legal events or disciplinary history on Isom's Form MA and Form MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation. The Issuer may electronically access Isom's most recent Form MA and each most recent Form MA-I filed with the Commission at the following website: www.sec.gov/edgar/searchedgar/companysearch.html.

There have been no material changes to a legal or disciplinary event disclosure on any Form MA or Form MA-I filed with the SEC. If any material legal or regulatory action is brought against Isom, Isom will provide complete disclosure to the Issuer in detail allowing the Issuer to evaluate Isom, its management and personnel.

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 Change JECR	\$ (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 SPECIALIST INC.	\$ 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 3500	\$ (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 CDS	\$ (1,883.24)
3500-7710-0-0000-8500-620000-022-0000	TF-181571	6/30/2018	PO 6868 Krazen Coding Change to CDS	\$ (617.00)
3500-7710-0-0000-8500-620000-022-0000	TF-181572	6/30/2018	PO 6868 Krazen Coding Change to CDS	\$ (216.00)
3500-7710-0-0000-8500-620000-022-0000	TF-181570	6/30/2018	MLK Project from Fund 2100 to Fund 3500	\$ 241,013.59
				\$ 3,084,070.48

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 EDUCATION	\$ 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 SERVICES	\$ 3,547.63
3500-7710-0-0000-8500-620000-022-0000	PO-356	3/1/2019	977 MICHAM INC., ORAL E.	\$ 19,787.44
				\$ 420,550.28

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
				\$ 14,163.00

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MLK Classroom Wing Expenditures

Account	Reference	Date	Vendor Description	Amount
			<i>Funding Sources</i>	
			<i>Developer fees</i>	\$ 760,000.00
			<i>Bond</i>	\$ 2,840,990.46
			<i>Capital Reserve</i>	\$ -
				\$ 3,600,990.46

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 Architects 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
				\$ 514,603.87

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

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CDS Remodel Expenditures

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

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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
				\$ 3,525.00
Account	Reference	Date	Vendor Description	Amount
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
				\$ 46,577.73
Account	Reference	Date	Vendor Description	Amount
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
				\$ 149,588.17
Account	Reference	Date	Vendor Description	Amount
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

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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
2100-9010-0-0000-8500-620000-024-0000	PO-5316	3/9/2018	912 MANGINI ASSOCIATES INC.	\$ 58.75
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

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Expenditures

Account	Reference	Date	Vendor Description	Amount
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
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
2100-9010-0-0000-8500-640010-024-0000	PO-6450	3/9/2018	5690 INDOFF INCORPORATED	\$ 7,285.55
				\$ 2,234,981.50

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)
				\$ (11,064.71)

Funding Sources

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

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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
					\$ 161,591.52

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 LABORATORY	\$ 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 LABORATORY	\$ 468.75
2100-9010-0-0000-8500-620000-021-0000	PO-1066	12/14/2018	6414	CONSOLIDATED TESTING LABORATORY	\$ 706.25
2100-9010-0-0000-8500-620000-021-0000	PO-1066	12/14/2018	6414	CONSOLIDATED TESTING LABORATORY	\$ 1,180.00
2100-9010-0-0000-8500-620000-021-0000	PO-1066	12/14/2018	6414	CONSOLIDATED TESTING LABORATORY	\$ 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 LABORATORY	\$ 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

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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 LABORATORY	\$ 585.00
2100-9010-0-0000-8500-620000-021-0000	PO-1066	3/8/2019	6414 CONSOLIDATED TESTING LABORATORY	\$ 602.50
2100-9010-0-0000-8500-620000-021-0000	PO-1066	3/8/2019	6414 CONSOLIDATED TESTING LABORATORY	\$ 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
				\$ 2,326,286.01

Account	Reference	Date	Vendor Description	Amount
2100-9010-0-0000-8500-620000-021-0000	PV-2854	7/8/2020	7230 ARDENT GENERAL INC	\$ (10,000.00)
				\$ (10,000.00)

Funding Sources

Bond	\$ 2,477,877.53
Capital Reserve	\$ -
	\$ 2,477,877.53

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
				\$ 68,646.32

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
				\$ 324,535.07

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-5342	8/23/2019	6944 TETER LLP	\$ 5,076.26
3500-7710-0-0000-8500-620000-023-0000	PO-5360	8/23/2019	7230 ARDENT GENERAL INC	\$ 294,501.62
3500-7710-0-0000-8500-620000-023-0000	PO-5320	9/6/2019	1506 TWB INSPECTIONS	\$ 6,450.00
3500-7710-0-0000-8500-620000-023-0000	PO-5489	9/13/2019	7346 RMA GEOSCIENCE INC.	\$ 3,497.75
3500-7710-0-0000-8500-620000-023-0000	PO-5342	9/20/2019	6944 TETER LLP	\$ 2,820.13
3500-7710-0-0000-8500-620000-023-0000	PO-5360	9/20/2019	7230 ARDENT GENERAL INC	\$ 249,874.15
3500-7710-0-0000-8500-620000-023-0000	PO-5320	10/4/2019	1506 TWB INSPECTIONS	\$ 6,450.00
3500-7710-0-0000-8500-620000-023-0000	PO-5489	10/25/2019	7346 RMA GEOSCIENCE INC.	\$ 3,271.31
3500-7710-0-0000-8500-620000-023-0000	PO-5342	10/25/2019	6944 TETER LLP	\$ 5,640.27
3500-7710-0-0000-8500-620000-023-0000	PO-5360	10/25/2019	7230 ARDENT GENERAL INC	\$ 244,599.03
3500-7710-0-0000-8500-620000-023-0000	PO-5320	11/1/2019	1506 TWB INSPECTIONS	\$ 6,450.00
3500-7710-0-0000-8500-620000-023-0000	PO-5489	11/15/2019	7346 RMA GEOSCIENCE INC.	\$ 395.75
3500-7710-0-0000-8500-620000-023-0000	PO-5342	11/22/2019	6944 TETER LLP	\$ 5,640.29
3500-7710-0-0000-8500-620000-023-0000	PO-5360	11/22/2019	7230 ARDENT GENERAL INC	\$ 414,654.00
3500-7710-0-0000-8500-620000-023-0000	PO-5320	12/6/2019	1506 TWB INSPECTIONS	\$ 6,450.00
3500-7710-0-0000-8500-620000-023-0000	PO-5360	12/6/2019	7230 ARDENT GENERAL INC	\$ 545,967.25
3500-7710-0-0000-8500-620000-023-0000	PO-5342	12/13/2019	6944 TETER LLP	\$ 8,460.41
3500-7710-0-0000-8500-620000-023-0000	PO-5489	12/20/2019	7346 RMA GEOSCIENCE INC.	\$ 852.25
3500-7710-0-0000-8500-620000-023-0000	PO-5320	1/10/2020	1506 TWB INSPECTIONS	\$ 4,125.00
3500-7710-0-0000-8500-620000-023-0000	PO-5360	1/17/2020	7230 ARDENT GENERAL INC	\$ 128,493.02
3500-7710-0-0000-8500-620000-023-0000	PO-5342	1/24/2020	6944 TETER LLP	\$ 5,640.27
3500-7710-0-0000-8500-620000-023-0000	JE-20133	2/3/2020	18/19 CORR LINCOLN MOD COST JEDR	\$ 13,553.74
3500-7710-0-0000-8500-620000-023-0000	PO-7243	2/7/2020	4512 DIV. OF STATE ARCHITECT	\$ 1,182.50
3500-7710-0-0000-8500-620000-023-0000	PO-7078	2/14/2020	6944 TETER LLP	\$ 2,820.14
3500-7710-0-0000-8500-620000-023-0000	PO-7078	3/27/2020	6944 TETER LLP	\$ 3,477.27
3500-7710-0-0000-8500-620000-023-0000	PO-7078	4/10/2020	6944 TETER LLP	\$ 1,077.25
3500-7710-0-0000-8500-620000-023-0000	PO-5489	5/1/2020	7346 RMA GEOSCIENCE INC.	\$ 385.00
3500-7710-0-0000-8500-620000-023-0000	PO-7078	5/8/2020	6944 TETER LLP	\$ 861.80
3500-7710-0-0000-8500-620000-023-0000	PO-5360	5/22/2020	7230 ARDENT GENERAL INC	\$ 47,129.30

Lincoln Kindergarten Expenditures

Account	Reference	Date	Vendor Description	Amount
3500-7710-0-0000-8500-620000-023-0000	PO-7264	5/22/2020	7230 ARDENT GENERAL INC	\$ 49,609.79
3500-7710-0-0000-8500-620000-023-0000	PO-5360	5/22/2020	7230 ARDENT GENERAL INC	\$ 59,555.70
3500-7710-0-0000-8500-620000-023-0000	PO-7938	6/12/2020	4911 CALIFORNIA DEPT. OF EDUCATION	\$ 1,295.00
				\$ 2,135,806.25

Account	Reference	Date	Vendor Description	Amount
3500-7710-0-0000-8500-620000-023-0000	PO-210427	9/11/2020	4597 IVS COMPUTER TECHNOLOGY	\$ 10,893.30
				\$ 10,893.30

Funding Sources

<i>Bond</i>	\$ -
<i>Capital Reserve</i>	\$ 2,539,880.94
	\$ 2,539,880.94

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
					\$ 249,162.08

Account	Reference	Date	Vendor	Description	Amount
3500-7716-0-0000-8500-620000-023-0000	PO-5349	8/23/2019	6944	TETER LLP	\$ 6,550.00
3500-7716-0-0000-8500-620000-023-0000	PO-6345	10/25/2019	6633	PARK PLANET / NSP3	\$ 650.00
3500-7716-0-0000-8500-620000-023-0000	PO-5349	11/22/2019	6944	TETER LLP	\$ 23,250.96
3500-7716-0-0000-8500-620000-023-0000	PO-6798	12/27/2019	652	HANFORD SENTINEL	\$ 1,050.32
3500-7716-0-0000-8500-620000-023-0000	PO-5349	1/24/2020	6944	TETER LLP	\$ 982.50
3500-7716-0-0000-8500-620000-023-0000	JE-20133	2/3/2020		18/19 CORR LINCOLN MOD COST JECR	\$ (13,553.74)
3500-7716-0-0000-8500-620000-023-0000	PO-5349	2/14/2020	6944	TETER LLP	\$ 8,842.50
3500-7716-0-0000-8500-620000-023-0000	PO-7301	3/27/2020	6944	TETER LLP	\$ 3,858.23
3500-7716-0-0000-8500-620000-023-0000	PO-7215	4/3/2020	7317	FORENSIC ANALYTICAL SERVICES INC.	\$ 4,323.15
3500-7716-0-0000-8500-620000-023-0000	PO-7301	4/10/2020	6944	TETER LLP	\$ 6,332.50
3500-7716-0-0000-8500-620000-023-0000	PO-7829	5/1/2020	7092	SUNCREST BANK	\$ 3,409.29
3500-7716-0-0000-8500-620000-023-0000	PO-7771	5/1/2020	977	MICHAM INC., ORAL E.	\$ 64,776.47
3500-7716-0-0000-8500-620000-023-0000	PO-7780	5/8/2020	4566	ALLIED STORAGE CONTAINERS	\$ 804.38
3500-7716-0-0000-8500-620000-023-0000	PO-7768	5/8/2020	1506	TWB INSPECTIONS	\$ 1,800.00
3500-7716-0-0000-8500-620000-023-0000	PO-5349	5/8/2020	6944	TETER LLP	\$ 25,180.75
3500-7716-0-0000-8500-620000-023-0000	PO-7768	6/5/2020	1506	TWB INSPECTIONS	\$ 3,375.00
3500-7716-0-0000-8500-620000-023-0000	PO-7825	6/5/2020	7317	FORENSIC ANALYTICAL SERVICES INC.	\$ 26,586.15
3500-7716-0-0000-8500-620000-023-0000	PO-5349	6/12/2020	6944	TETER LLP	\$ 215.45
3500-7716-0-0000-8500-620000-023-0000	PO-5349	6/12/2020	6944	TETER LLP	\$ 8,897.50
3500-7716-0-0000-8500-620000-023-0000	PO-7771	6/19/2020	977	MICHAM INC., ORAL E.	\$ 376,034.96
3500-7716-0-0000-8500-620000-023-0000	PO-7341	6/26/2020	652	HANFORD SENTINEL	\$ 985.57
3500-7716-0-0000-8500-620000-023-0000	LB-20038	6/30/2020	6414	CONSOLIDATED TESTING LABORATORY	\$ 1,085.00
3500-7716-0-0000-8500-620000-023-0000	LB-20048	6/30/2020	130	ALL WAYS MOVING	\$ 3,240.00
3500-7716-0-0000-8500-620000-023-0000	PO-7829	6/30/2020	7092	SUNCREST BANK	\$ 18,575.12
3500-7716-0-0000-8500-620000-023-0000	PO-7829	6/30/2020	7092	SUNCREST BANK	\$ 19,791.32
3500-7716-0-0000-8500-620000-023-0000	LB-20025	6/30/2020	6944	TETER LLP	\$ 22,243.16

Lincoln Modernization Expenditures

3500-7716-0-0000-8500-620000-023-0000	PO-7771	6/30/2020	977 MICHAM INC., ORAL E.	\$	352,926.66
				\$	972,213.20

Account	Reference	Date	Vendor Description	Amount	
3500-7716-0-0000-8500-620000-023-0000	PO-210037	7/10/2020	1506 TWB INSPECTIONS	\$ 4,500.00	
3500-7716-0-0000-8500-620000-023-0000	PO-210037	8/7/2020	1506 TWB INSPECTIONS	\$ 4,500.00	
3500-7716-0-0000-8500-620000-023-0000	PO-210239	8/7/2020	6633 PARK PLANET / NSP3	\$ 126,255.49	
3500-7716-0-0000-8500-620000-023-0000	PO-210248	8/14/2020	130 ALL WAYS MOVING	\$ 3,240.00	
3500-7716-0-0000-8500-620000-023-0000	PO-210208	8/14/2020	6944 TETER LLP	\$ 13,346.84	
3500-7716-0-0000-8500-620000-023-0000	PO-210246	8/21/2020	7092 SUNCREST BANK	\$ 70,783.09	
3500-7716-0-0000-8500-620000-023-0000	PO-210237	8/21/2020	977 MICHAM INC., ORAL E.	\$ 991,950.60	
3500-7716-0-0000-8500-620000-023-0000	PO-210246	8/28/2020	7092 SUNCREST BANK	\$ 11,004.70	
3500-7716-0-0000-8500-620000-023-0000	PO-210237	8/28/2020	977 MICHAM INC., ORAL E.	\$ 562,015.19	
3500-7716-0-0000-8500-620000-023-0000	PO-210037	9/4/2020	1506 TWB INSPECTIONS	\$ 4,500.00	
3500-7716-0-0000-8500-620000-023-0000	PO-210243	9/18/2020	6414 CONSOLIDATED TESTING LABORATORY	\$ 530.00	
3500-7716-0-0000-8500-620000-023-0000	PO-210243	9/18/2020	6414 CONSOLIDATED TESTING LABORATORY	\$ 720.00	
3500-7716-0-0000-8500-620000-023-0000	PO-210243	9/18/2020	6414 CONSOLIDATED TESTING LABORATORY	\$ 1,147.50	
3500-7716-0-0000-8500-620000-023-0000	PO-210243	9/18/2020	6414 CONSOLIDATED TESTING LABORATORY	\$ 1,497.50	
3500-7716-0-0000-8500-620000-023-0000	PO-210243	9/18/2020	6414 CONSOLIDATED TESTING LABORATORY	\$ 2,162.50	
3500-7716-0-0000-8500-620000-023-0000	PO-210243	9/18/2020	6414 CONSOLIDATED TESTING LABORATORY	\$ 3,450.00	
3500-7716-0-0000-8500-620000-023-0000	PO-210208	9/18/2020	6944 TETER LLP	\$ 8,897.50	
3500-7716-0-0000-8500-620000-023-0000	PO-210246	10/2/2020	7092 SUNCREST BANK	\$ 8,125.96	
3500-7716-0-0000-8500-620000-023-0000	PO-210237	10/2/2020	977 MICHAM INC., ORAL E.	\$ 154,393.20	
				\$	1,973,020.07

Funding Sources

<i>Bond</i>	\$	3,194,395.35
<i>Capital Reserve</i>	\$	-
	\$	3,194,395.35

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
					\$ 246,331.91

Account	Reference	Date	Vendor	Description	Amount
3500-7716-0-0000-8500-620000-028-0000	PO-6503	12/2/2019	652	HANFORD SENTINEL	\$ 972.62
3500-7716-0-0000-8700-560000-028-0000	PO-6526	1/10/2020	6963	GONZALEZ ARCHITECTS	\$ 17,700.00
3500-7716-0-0000-8500-620000-028-0000	PO-5410	1/10/2020	6963	GONZALEZ ARCHITECTS	\$ 26,201.00
3500-7716-0-0000-8700-560000-028-0000	PO-5511	1/17/2020	994	MOBILE MODULAR MGMT. CORP.	\$ 13,205.20
3500-7716-0-0000-8700-560000-028-0000	PO-5511	1/17/2020	994	MOBILE MODULAR MGMT. CORP.	\$ 26,410.40
3500-7716-0-0000-8500-620000-028-0000	PO-6346	1/17/2020	4815	DIGITECH INTEGRATIONS INC	\$ 3,595.00
3500-7716-0-0000-8500-620000-028-0000	PO-6960	2/7/2020	1506	TWB INSPECTIONS	\$ 3,750.00
3500-7716-0-0000-8500-620000-028-0000	PO-6959	2/7/2020	977	MICHAM INC., ORAL E.	\$ 108,982.08
3500-7716-0-0000-8500-620000-028-0000	PO-6472	2/14/2020	5370	NORMAN S. WRIGHT-DUCKWORTH	\$ 12,333.75
3500-7716-0-0000-8500-620000-028-0000	PO-6472	2/14/2020	5370	NORMAN S. WRIGHT-DUCKWORTH	\$ 177,031.14
3500-7716-0-0000-8500-620000-028-0000	PO-6996	2/28/2020	7317	FORENSIC ANALYTICAL SERVICES INC.	\$ 667.50
3500-7716-0-0000-8500-620000-028-0000	PO-6960	3/6/2020	1506	TWB INSPECTIONS	\$ 3,750.00
3500-7716-0-0000-8500-620000-028-0000	PO-5410	3/6/2020	6963	GONZALEZ ARCHITECTS	\$ 16,830.00
3500-7716-0-0000-8500-620000-028-0000	PO-6959	3/6/2020	977	MICHAM INC., ORAL E.	\$ 318,736.48
3500-7716-0-0000-8500-620000-028-0000	PO-6960	4/3/2020	1506	TWB INSPECTIONS	\$ 3,525.00
3500-7716-0-0000-8500-620000-028-0000	PO-6959	4/3/2020	977	MICHAM INC., ORAL E.	\$ 270,009.47
3500-7716-0-0000-8700-560000-028-0000	PO-6526	4/10/2020	6963	GONZALEZ ARCHITECTS	\$ 2,271.56
3500-7716-0-0000-8500-620000-028-0000	PO-5410	4/10/2020	6963	GONZALEZ ARCHITECTS	\$ 3,789.38
3500-7716-0-0000-8500-620000-028-0000	PO-7830	5/1/2020	7092	SUNCREST BANK	\$ 67,003.71
3500-7716-0-0000-8500-620000-028-0000	PO-6959	5/1/2020	977	MICHAM INC., ORAL E.	\$ 575,340.83
3500-7716-0-0000-8500-620000-028-0000	PO-7779	5/8/2020	4566	ALLIED STORAGE CONTAINERS	\$ 804.38
3500-7716-0-0000-8500-620000-028-0000	PO-7328	5/8/2020	7346	RMA GEOSCIENCE INC.	\$ 2,262.49
3500-7716-0-0000-8500-620000-028-0000	PO-6960	5/8/2020	1506	TWB INSPECTIONS	\$ 4,875.00
3500-7716-0-0000-8500-620000-028-0000	PO-6996	5/22/2020	7317	FORENSIC ANALYTICAL SERVICES INC.	\$ 787.50
3500-7716-0-0000-8500-620000-028-0000	PO-6960	6/5/2020	1506	TWB INSPECTIONS	\$ 4,500.00
3500-7716-0-0000-8500-620000-028-0000	PO-7830	6/5/2020	7092	SUNCREST BANK	\$ 35,184.94
3500-7716-0-0000-8500-620000-028-0000	PO-6959	6/5/2020	977	MICHAM INC., ORAL E.	\$ 668,513.80
3500-7716-0-0000-8500-620000-028-0000	PO-7328	6/12/2020	7346	RMA GEOSCIENCE INC.	\$ 5,042.63
3500-7716-0-0000-8700-560000-028-0000	LB-20051	6/30/2020	6963	GONZALEZ ARCHITECTS	\$ 4,720.00
3500-7716-0-0000-8500-620000-028-0000	LB-20005	6/30/2020	7317	FORENSIC ANALYTICAL SERVICES INC.	\$ 1,210.00
3500-7716-0-0000-8500-620000-028-0000	LB-20048	6/30/2020	130	ALL WAYS MOVING	\$ 3,240.00

Washington Modernization Expenditures

3500-7716-0-0000-8500-620000-028-0000	LB-20024	6/30/2020	1506 TWB INSPECTIONS	\$ 4,500.00
3500-7716-0-0000-8500-620000-028-0000	LB-20056	6/30/2020	7346 RMA GEOSCIENCE INC.	\$ 8,166.91
3500-7716-0-0000-8500-620000-028-0000	LB-20030	6/30/2020	7092 SUNCREST BANK	\$ 23,693.83
3500-7716-0-0000-8500-620000-028-0000	LB-20041	6/30/2020	6963 GONZALEZ ARCHITECTS	\$ 43,759.00
3500-7716-0-0000-8500-620000-028-0000	LB-20031	6/30/2020	977 MICHAM INC., ORAL E.	\$ 450,182.07
				\$2,913,547.67

Account	Reference	Date	Vendor	Description	Amount
3500-7716-0-0000-8500-620000-028-0000	PO-210207	8/7/2020		1506 TWB INSPECTIONS	\$ 4,500.00
3500-7716-0-0000-8500-620000-028-0000	PO-210218	8/7/2020		7092 SUNCREST BANK	\$ 19,108.03
3500-7716-0-0000-8500-620000-028-0000	PO-210219	8/7/2020		977 MICHAM INC., ORAL E.	\$ 363,051.62
3500-7716-0-0000-8500-620000-028-0000	PO-210248	8/14/2020		130 ALL WAYS MOVING	\$ 3,240.00
3500-7716-0-0000-8500-620000-028-0000	PO-210414	8/21/2020		4597 IVS COMPUTER TECHNOLOGY	\$ 3,563.13
3500-7716-0-0000-8500-620000-028-0000	PO-210218	9/4/2020		7092 SUNCREST BANK	\$ 1,309.49
3500-7716-0-0000-8500-620000-028-0000	PO-210673	9/4/2020		7092 SUNCREST BANK	\$ 2,760.66
3500-7716-0-0000-8500-620000-028-0000	PO-210207	9/4/2020		1506 TWB INSPECTIONS	\$ 4,500.00
3500-7716-0-0000-8500-620000-028-0000	PO-210279	9/4/2020		977 MICHAM INC., ORAL E.	\$ 77,331.50
3500-7716-0-0000-8500-620000-028-0000	PO-210760	9/18/2020		977 MICHAM INC., ORAL E.	\$ 269.00
3500-7716-0-0000-8500-620000-028-0000	PO-210760	9/18/2020		977 MICHAM INC., ORAL E.	\$ 281.00
3500-7716-0-0000-8500-620000-028-0000	PO-210261	9/18/2020		7346 RMA GEOSCIENCE INC.	\$ 553.61
3500-7716-0-0000-8500-620000-028-0000	PO-210760	9/18/2020		977 MICHAM INC., ORAL E.	\$ 936.00
3500-7716-0-0000-8500-620000-028-0000	PO-210760	9/18/2020		977 MICHAM INC., ORAL E.	\$ 1,134.00
3500-7716-0-0000-8500-620000-028-0000	PO-210760	9/18/2020		977 MICHAM INC., ORAL E.	\$ 5,039.00
3500-7716-0-0000-8500-620000-028-0000	PO-210760	9/18/2020		977 MICHAM INC., ORAL E.	\$ 6,647.00
3500-7716-0-0000-8500-620000-028-0000	PO-210760	9/25/2020		977 MICHAM INC., ORAL E.	\$ 20.00
					\$494,244.04

Funding Sources

Bond	\$3,296,623.62
Capital Reserve	\$ 357,500.00
	\$ 3,654,123.62

Monroe Parking Lot Expenditures

Account	Reference	Date	Vendor Description	Amount
2110-9010-0-0000-8500-617000-024-0000	PV-2850	3/6/2020	7558 COMMUNITY DEVELOPMENT DEPARTMENT	\$ 1,000.00
2110-9010-0-0000-8500-617000-024-0000	PO-6989	3/6/2020	912 MANGINI ASSOCIATES INC.	\$ 4,182.98
2110-9010-0-0000-8500-617000-024-0000	PO-7202	3/27/2020	7522 LANE ENGINEERS INC	\$ 3,450.00
2110-9010-0-0000-8500-617000-024-0000	PO-6989	4/3/2020	912 MANGINI ASSOCIATES INC.	\$ 10,217.02
2110-9010-0-0000-8500-617000-024-0000	PO-7202	4/17/2020	7522 LANE ENGINEERS INC	\$ 2,070.00
2110-9010-0-0000-8500-617000-024-0000	PO-6989	5/8/2020	912 MANGINI ASSOCIATES INC.	\$ 12,600.00
2110-9010-0-0000-8500-617000-024-0000	PO-7807	5/15/2020	4512 DIV. OF STATE ARCHITECT	\$ 2,750.00
2110-9010-0-0000-8500-617000-024-0000	PO-7202	5/22/2020	7522 LANE ENGINEERS INC	\$ 1,380.00
2110-9010-0-0000-8500-617000-024-0000	PO-7669	5/29/2020	6414 CONSOLIDATED TESTING LABORATORY	\$ 1,540.00
2110-9010-0-0000-8500-617000-024-0000	PO-6989	6/5/2020	912 MANGINI ASSOCIATES INC.	\$ 3,360.00
2110-9010-0-0000-8500-617000-024-0000	LB-20069	6/30/2020	7522 LANE ENGINEERS INC	\$ 1,450.00
2110-9010-0-0000-8500-617000-024-0000	PO-6989	6/30/2020	912 MANGINI ASSOCIATES INC.	\$ 2,040.00
				\$ 46,040.00

Account	Reference	Date	Vendor Description	Amount
2110-9010-0-0000-8500-617000-024-0000	PV-21007	7/29/2020	7599 SWRCB	\$ 200.00
2110-9010-0-0000-8500-617000-024-0000	PO-210247	8/7/2020	912 MANGINI ASSOCIATES INC.	\$ 3,087.16
2110-9010-0-0000-8500-617000-024-0000	PO-210280	8/21/2020	7522 LANE ENGINEERS INC	\$ 1,450.00
2110-9010-0-0000-8500-617000-024-0000	PO-210563	8/28/2020	1506 TWB INSPECTIONS	\$ 3,500.00
2110-9010-0-0000-8500-617000-024-0000	PO-210337	9/4/2020	7592 HANFORD SENTINEL	\$ 1,032.66
2110-9010-0-0000-8500-617000-024-0000	PO-210247	9/4/2020	912 MANGINI ASSOCIATES INC.	\$ 7,113.86
2110-9010-0-0000-8500-617000-024-0000	PO-210737	9/16/2020	7558 COMMUNITY DEVELOPMENT DEPARTMENT	\$ 4,748.82
				\$ 21,132.50

Funding Sources

Bond \$ 67,172.50

Capital Reserve

\$ 67,172.50

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
				\$ 173,158.83

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
3500-7716-0-0000-8500-620000-025-0000	LB-20062	6/30/2020	7317 FORENSIC ANALYTICAL SERVICES INC.	\$ 2,987.50
				\$ 5,486.73

Account	Reference	Date	Vendor Description	Amount
3500-7716-0-0000-8500-620000-025-0000	PO-210264	8/21/2020	7317 FORENSIC ANALYTICAL SERVICES INC.	\$ 1,805.00
				\$ 1,805.00

Funding Sources

Bond	\$ -
Capital Reserve	\$ 180,450.56
	\$ 180,450.56

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
					\$ 122,161.93

Account	Reference	Date	Vendor	Description	Amount
3500-7716-0-0000-8500-620000-026-0000	PO-5363	8/16/2019	912	MANGINI ASSOCIATES INC.	\$ 10.85
3500-7716-0-0000-8500-620000-026-0000	PO-5363	9/6/2019	912	MANGINI ASSOCIATES INC.	\$ 658.23
3500-7716-0-0000-8500-620000-026-0000	PO-5363	10/4/2019	912	MANGINI ASSOCIATES INC.	\$ 355.28
3500-7716-0-0000-8500-620000-026-0000	PO-5363	11/1/2019	912	MANGINI ASSOCIATES INC.	\$ 805.97
3500-7716-0-0000-8500-620000-026-0000	LB-20061	6/30/2020	7317	FORENSIC ANALYTICAL SERVICES INC.	\$ 3,082.50
					\$ 4,912.83

Account	Reference	Date	Vendor	Description	Amount
3500-7716-0-0000-8500-620000-026-0000	PO-210265	8/21/2020	7317	FORENSIC ANALYTICAL SERVICES INC.	\$ 2,773.75
					\$ 2,773.75

Funding Sources

Bond	\$ -
Capital Reserve	\$ 129,848.51
	\$ 129,848.51

Measure U Project Summary

School	Specific Work	Status	07.01.20 Budget	14.15 Expenditures	15.16 Expenditures	16.17 Expenditures	17.18 Expenditures	18.19 Expenditures	19.20 Expenditures	20.21 Expenditures	Remaining
Martin Luther King	Portable Replacement/CDS	Complete	\$ 4,426,817			\$ (82,207)	\$ (3,598,674)	\$ (731,773)	\$ (14,163)		\$ -
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	\$ 2,477,878				\$ (161,592)	\$ (2,326,286)	\$ -	\$ 10,000	\$ -
Lincoln	Portable Replacement	Complete	\$ 2,560,440				\$ (68,646)	\$ (324,535)	\$ (2,135,806)	\$ (10,893)	\$ 20,559
Lincoln	Modernization	In Construction	\$ 4,000,000					\$ (249,162)	\$ (972,213)	\$ (1,973,020)	\$ 805,605
Washington	Modernization	In Construction	\$ 3,885,552					\$ (246,332)	\$ (2,913,548)	\$ (494,244)	\$ 231,428
Monroe	Parking Lot	In Construction	\$ 652,000						\$ (46,040)	\$ (21,133)	\$ 584,828
Roosevelt	Modernization	Planning	\$ 1,984,800					\$ (122,162)	\$ (4,913)	\$ (2,774)	\$ 1,854,951
Richmond	Modernization	Planning	\$ 2,958,000					\$ (173,159)	\$ (5,487)	\$ (1,805)	\$ 2,777,549
Totals			\$ 25,369,095	\$ (3,525)	\$ (46,578)	\$ (231,795)	\$ (6,063,894)	\$ (4,162,345)	\$ (6,092,170)	\$ (2,493,869)	\$ 6,274,921

10/5/2020

Balances	
Bond Fund A	\$ 12,047
Bond Fund B	\$ 1,483,310
Bond Fund C	\$ -
Developer Fees	\$ 465,439
Capital Reserve Fund	\$ 1,182,145
	\$ 3,142,941



Hanford Elementary School District
INDEPENDENT CITIZEN'S BOND OVERSIGHT COMMITTEE

Proposed Future Meeting Dates

Spring 2021

Date: March 4, 2021
Time: 5:00 p.m.
Location: HESD Board Room & Zoom Option

Fall 2021

Date: September 16, 2021
Time: 5:00 p.m.
Location: HESD Board Room & Zoom Option