



Hanford Elementary School District

INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

March 4, 2021 5:15PM

Lincoln Elementary School

832 S Harris 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 March 3, 2021. Zoom information will be emailed to you. For those who wish to attend the meeting, you may do so; however, space is limited. Masking and social distancing is required.

- | | |
|--------------------------------------------------------------|------------|
| 1. Welcome | J. Gabler |
| 2. Introductions | J. Gabler |
| 3. Public comments | |
| 4. Approve minutes from 10/15/20 (Action) | B. Schmitt |
| 5. Accept Measure U Financial and Performance Audit (Action) | D. Endo |
| 6. Review bond expenditures | D. Endo |
| 7. Update on bond projects | J. Gabler |
| 8. Other comments/business | |
| a. Next Meeting: September 16, 2021 @ 5:15 p.m. | |
| 9. Tour of Lincoln Elementary Modernization | J. Gabler |
| 10. Adjournment | Chair |

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



Hanford Elementary School District

INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

October 15, 2020 5:00PM

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

Present

Sarah Martinez
Larry Wait
Louis Martinez
Mark Smith (via Zoom)
Paul Terry (via Zoom)

Absent

Audrey Bunyard
Brandon Schmitt

Others Present

Joy Gabler, Superintendent
David Endo, Chief Business Official
Jason List, Isom Advisors

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 on a motion by Paul Terry and a second by Larry Wait. Louis Martinez was selected Vice-Chairperson on a motion by Larry Wait and a second by Larry Wait. Both items were unanimously approved.

Approve 9/19/19

Minutes

from

The Committee reviewed and approved the minutes from 9/19/19 on a motion by Larry Wait which was seconded by Sarah 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 Sarah Martinez and a second by Paul Terry, 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 28, 2020. The report was approved unanimously on a motion by Larry Wait and a second by Sarah Martinez.

Report on sale of Series C Bonds

David Endo introduced Jason List (District Financial Advisor) from Isom Advisors who discussed the latest bond sale of \$7.6 million. The District's A+ rating was highlighted with the true cost of interest of 2.59% and a repayment ratio 1.46:1.

Review bond expenditures

David Endo directed the committee to the spreadsheets in the packet that detailed the bond expenditures to date. Some of the vendors were discussed at the prompting of a question by Larry Wait.

Update on bond projects

The committee reviewed a presentation of the current active of projects across the District.

Selection of Future Meeting Dates

Joy Gabler recommended the next meetings be on March 4, 2021 and September 16, 2021 at 5:00 PM with the potential of conducting them at one of the modernized school sites.

Other Comments/Business

None.

Adjournment

The meeting was adjourned at 5:50 PM.

Approved:

Brandon Schmitt, Chairperson

Louis Martinez, Vice Chairperson



Financial and Performance Audits
Building Fund (Measure U)
June 30, 2020

Hanford Elementary School District

FINANCIAL AUDIT

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Financial Audit
Building Fund (Measure U)
June 30, 2020

Hanford Elementary School District



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, 2020, 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. 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measure U) of Hanford Elementary School District as of June 30, 2020, and the results of its operations for the year then ended in conformity 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, 2020, and the results of its operations for the year then ended in conformity 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 January 25, 2021, on our consideration of Hanford Elementary School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hanford Elementary School District's 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 Hanford Elementary School District's internal control over financial reporting and compliance.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Fresno, California
January 25, 2021

Hanford Elementary School District
Building Fund (Measure U)
Balance Sheet
June 30, 2020

| | |
|------------------------------------|----------------------------|
| Assets | |
| Deposits and investments | \$ 2,196,258 |
| Accounts receivable | <u>10,000</u> |
| Total assets | <u><u>\$ 2,206,258</u></u> |
| Liabilities and Fund Balance | |
| Liabilities | |
| Accounts payable | \$ 1,450 |
| Due to other funds | <u>10,000</u> |
| Total liabilities | <u>11,450</u> |
| Fund Balance | |
| Restricted for capital projects | <u>2,194,808</u> |
| Total liabilities and fund balance | <u><u>\$ 2,206,258</u></u> |

Hanford Elementary School District
Building Fund (Measure U)
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2020

| | |
|--------------------------------------|----------------------------|
| Revenues | |
| Interest income | \$ 129,327 |
| Expenditures | |
| Land improvements | <u>46,040</u> |
| Excess of Revenues over Expenditures | <u>83,287</u> |
| Other Financing Uses | |
| Transfers Out | <u>(5,416,846)</u> |
| Net Change in Fund Balance | (5,333,559) |
| Fund Balance - Beginning | <u>7,528,367</u> |
| Fund Balance - Ending | <u><u>\$ 2,194,808</u></u> |

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.

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, 2020, the fund balance in the Building Fund was \$2,194,808.

As of June 30, 2020, 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 fairly 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.

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 \$2,196,258 with the Kings County Treasury Investment Pool, with an average maturity of 369 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, 2020.

Note 3 - Fund Balances

Fund balances are composed of the following elements:

| | |
|--------------------------------|---------------------|
| Restricted Capital projects | <u>\$ 2,194,808</u> |
|--------------------------------|---------------------|

Note 4 - Accounts Receivable

Accounts receivable at June 30, 2020, consisted of the following:

| | |
|---------------|------------------|
| Local sources | <u>\$ 10,000</u> |
|---------------|------------------|

Note 5 - Interfund Transactions

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2020, between governmental funds arose from the Building Fund owing the General Fund for certain projects costs totaling \$10,000.

Additionally, the Building Fund transferred \$5,416,846 to the County School Facilities Fund to set aside matching funds for a potential state supported project.

Note 6 - Accounts Payable

Accounts payable at June 30, 2020, consisted of the following:

| | |
|-----------------|-----------------|
| Vendor payables | <u>\$ 1,450</u> |
|-----------------|-----------------|

Note 7 - Commitments and Contingencies

Construction Commitments

As of June 30, 2020, the Building Fund (Measure U) had the following commitments with respect to unfinished projects:

| Measure U Projects | Remaining Construction Commitment | Expected Date of Completion |
|-------------------------|-----------------------------------------|-----------------------------------|
| Monroe Parking Lot | \$ 650,000 | Nov 2020 |
| Richmond Modernization | 2,650,000 | June 2022 |
| Roosevelt Modernization | 1,768,000 | June 2022 |
| Lincoln Modernization | 2,879,000 | Nov 2020 |
| Total | <u>\$ 7,947,000</u> | |

Litigation

The District is not currently a party to any legal proceedings related to the Building Fund (Measure U) as of June 30, 2020.

Note 8 - Subsequent Events

General Obligation Bonds

The District’s Governing Board of Directors adopted by resolution the issuance of \$7,600,000 of General Obligation Bonds. The official statement is dated September 23, 2020. The bonds fully mature on August 1, 2045, and yield from 2.0 to 2.540 percent interest. The bonds were sold as the final series of 2016 election, Measure U on the ballot. The issuance is for construction and modernizations projects within the District.



Independent Auditor's Report
June 30, 2020

Hanford Elementary School District



**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 financial statements of the Hanford Elementary School District (the District) Building Fund (Measure U) as of and for the year ended June 30, 2020, and the related notes of the financial statements, and have issued our report thereon dated January 25, 2021.

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, 2020, and the results of its operations for the year then ended in conformity 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 of the financial statements, we considered Hanford Elementary School District’s internal control over financial reporting (internal control) as a basis for designing 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 Hanford Elementary School District’s internal control. Accordingly, we do not express an opinion on the effectiveness of 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 material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

The image shows a handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Fresno, California
January 25, 2021

None reported.

Hanford Elementary School District
Building Fund (Measure U)
Summary of Schedule of Prior Audit Findings
June 30, 2020

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, 2020

Hanford Elementary School District



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, 2020.

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

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 and Appendix A contained in the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. 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. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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.

This report is intended solely for the information and use of the District, and is not intended to be and should not be used by anyone other than this specified party

Eide Bailly LLP

Fresno, California
January 25, 2021

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.
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, 2019 to June 30, 2020. 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, 2020, were not reviewed or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2020, for the Building Fund (Measure U). Within the fiscal year audited, we obtained the actual invoices, purchase orders, 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 identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
2. We selected a sample of expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes, including transfers out where applicable, from July 1, 2019 through June 30, 2020 from July 1, 2019 through June 30, 2020 from Measure U bond proceeds.
 - b. We selected expenditures that were individually significant expenditures until we reached 40 percent of the total expenditures within the fund. Individually significant expenditures were identified as individual transactions (expenditures) that exceeded \$91,000.
 - c. Additionally, if payroll costs were noted, obtained backup for the source of the expenditures regardless if the amount was below our individually significant thresholds to determine if they related to administrative duties not related to project management.
3. Our sample included transactions totaling \$2,698,949. This represents 49.4 percent of the total expenditures of \$5,462,886, including transfers out.
4. We reviewed the actual invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were expended in accordance with voter-approved bond project list.
 - c. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.
5. We determined that the District has met the compliance requirement of Measure U if the following conditions were met:
 - a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
 - b. Supporting documents for expenditures were not used for salaries of school administrators or 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.

None reported.

Hanford Elementary School District
Building Fund (Measure U)
Summary of Schedule of Prior Audit Findings
June 30, 2020

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



January 25, 2021

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

We have audited the financial statements of Hanford Elementary School District's (the District) Building Fund (Measure U) as of and for the year ended June 30, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit of the District's Building Fund (Measure U) under Generally Accepted Auditing Standards and Government Auditing Standards and the Performance Audit under Government Auditing Standards.

As communicated in our letter dated January 7, 2021, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Additionally, our responsibility, as described by professional standards, is to conduct a performance audit in accordance with Government Auditing Standards. Our audit of the financial statements and performance audit does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Hanford Elementary School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Hanford Elementary School District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the current year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such significant accounting estimates were identified.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's Building Fund (Measure U) financial statements relate to:

The Summary of significant accounting policies in Note 1.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Hanford Elementary School District financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated January 25, 2021.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Hanford Elementary School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Hanford Elementary School District's auditors.

This report is intended solely for the information and use of the Governing Board, the Citizens' Oversight Committee, and management of Hanford Elementary School District and is not intended to be, and should not be, used by anyone other than these specified parties.



Fresno, California

MLK Classroom Wing Expenditures

| Account | Reference | Date | Vendor Description | Amount |
|---------------------------------------|-----------|-----------|--------------------------|---------------------|
| 2100-9010-0-0000-8500-620000-022-0000 | PO-5179 | 6/6/2017 | 6963 GONZALEZ ARCHITECTS | \$ 81,960.00 |
| 2100-9010-0-0000-8500-620000-022-0000 | LB-17009 | 6/30/2017 | 6963 GONZALEZ ARCHITECTS | \$ 246.70 |
| | | | | \$ 82,206.70 |

| 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 Architects 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 |

MLK Classroom Wing Expenditures

| Account | Reference | Date | Vendor Description | Amount |
|---------------------------------------|-----------|-----------|-----------------------------------------|------------------------|
| 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 |
| 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 |

MLK Classroom Wing Expenditures

| Account | Reference | Date | Vendor Description | Amount |
|---------------------------------------|------------------|-------------|------------------------------|---------------------|
| 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 |

Funding Sources

| | |
|------------------------|------------------------|
| <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 Architechts Coding Change JEDR | \$ 31,751.00 |
| 2100-9010-0-0000-8500-620000-038-0000 | PO-7508 | 4/6/2018 | 977 MICHAM INC., ORAL E. | \$ 72,678.58 |
| 2100-9010-0-0000-8500-620000-038-0000 | PO-7507 | 4/13/2018 | 1506 TWB INSPECTIONS | \$ 375.00 |
| 2100-9010-0-0000-8500-620000-038-0000 | JEAP-1827 | 4/25/2018 | 977 MICHAM INC., ORAL E. | \$ 1,225.39 |
| 2100-9010-0-0000-8500-620000-038-0000 | JEAP-1826 | 4/25/2018 | 977 MICHAM INC., ORAL E. | \$ 37,112.08 |
| 2100-9010-0-0000-8500-620000-038-0000 | PO-7507 | 5/4/2018 | 1506 TWB INSPECTIONS | \$ 375.00 |
| 2100-9010-0-0000-8500-620000-038-0000 | PO-7508 | 5/4/2018 | 977 MICHAM INC., ORAL E. | \$ 35,780.81 |
| 2100-9010-0-0000-8500-620000-038-0000 | JEAP-1828 | 5/9/2018 | 6962 KRAZAN AND ASSOCIATES INC. | \$ 412.00 |
| 2100-9010-0-0000-8500-620000-038-0000 | PO-7508 | 6/1/2018 | 977 MICHAM INC., ORAL E. | \$ 45,173.40 |
| 2100-9010-0-0000-8500-620000-038-0000 | PO-7507 | 6/8/2018 | 1506 TWB INSPECTIONS | \$ 375.00 |
| 2100-9010-0-0000-8500-620000-038-0000 | PO-7690 | 6/22/2018 | 6963 GONZALEZ ARCHITECTS | \$ 20,625.00 |
| 2100-9010-0-0000-8500-620000-038-0000 | PO-7507 | 6/29/2018 | 1506 TWB INSPECTIONS | \$ 375.00 |
| 2100-9010-0-0000-8500-620000-038-0000 | PO-8302 | 6/29/2018 | 3305 GILBERT ELECTRIC COMPANY | \$ 1,800.00 |
| 2100-9010-0-0000-8500-620000-038-0000 | PO-7690 | 6/29/2018 | 6963 GONZALEZ ARCHITECTS | \$ 10,476.00 |
| 2100-9010-0-0000-8500-620000-038-0000 | PO-7508 | 6/29/2018 | 977 MICHAM INC., ORAL E. | \$ 148,303.37 |
| 2100-9010-0-0000-8500-620000-038-0000 | TF-181572 | 6/30/2018 | PO 6868 Krazen Coding Change to CDS | \$ 216.00 |
| 2100-9010-0-0000-8500-620000-038-0000 | TF-181571 | 6/30/2018 | PO 6868 Krazen Coding Change to CDS | \$ 617.00 |
| 2100-9010-0-0000-8500-620000-038-0000 | TF-181573 | 6/30/2018 | PO 6868 Krazen Coding Change to CDS | \$ 1,883.24 |
| 2100-9010-0-0000-8500-620000-038-0000 | LB-18082 | 6/30/2018 | 6973 AMERICAN MODULAR SYSTEMS INC. | \$ 86,953.50 |
| | | | | \$ 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 |

Monroe Administration/Library

Expenditures

| Account | Reference | Date | Vendor Description | Amount |
|---------------------------------------|------------------|-------------|----------------------------------------|----------------------|
| 4000-0000-0-0000-8500-620000-024-0000 | LB-15135 | 6/30/2015 | 912 MANGINI ASSOCIATES INC. | \$ 3,525.00 |
| | | | | \$ 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 |

Monroe Administration/Library

Expenditures

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

Monroe Administration/Library 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 |

Jefferson Administration/Library

Expenditures

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

Jefferson Administration/Library

Expenditures

| Account | Reference | Date | Vendor Description | Amount |
|---------------------------------------|-----------|-----------|--------------------------------------|------------------------|
| 2100-9010-0-0000-8500-620000-021-0000 | PO-905 | 2/8/2019 | 1506 TWB INSPECTIONS | \$ 6,525.00 |
| 2100-9010-0-0000-8500-620000-021-0000 | PO-905 | 2/8/2019 | 1506 TWB INSPECTIONS | \$ 6,525.00 |
| 2100-9010-0-0000-8500-620000-021-0000 | PO-774 | 2/8/2019 | 7230 ARDENT GENERAL INC | \$ 541,081.26 |
| 2100-9010-0-0000-8500-620000-021-0000 | PO-352 | 2/15/2019 | 912 MANGINI ASSOCIATES INC. | \$ 4,914.45 |
| 2100-9010-0-0000-8500-620000-021-0000 | PO-1066 | 3/8/2019 | 6414 CONSOLIDATED TESTING 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) |
| 2100-9010-0-0000-8500-620000-021-0000 | PO-210948 | 10/9/2020 | 912 MANGINI ASSOCIATES INC. | \$ 102.87 |
| 2100-9010-0-0000-8500-620000-021-0000 | AR-111811 | 11/9/2020 | Closing Adj to prior year receivable amount | \$ 10,000.00 |
| | | | | \$ 102.87 |

Funding Sources

| | |
|------------------------|------------------------|
| <i>Bond</i> | \$ 2,487,980.40 |
| <i>Capital Reserve</i> | \$ - |
| | \$ 2,487,980.40 |

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 |
| 3500-7716-0-0000-8500-620000-023- | PO-210037 | 10/09/20 | 1506 TWB INSPECTIONS | \$3,750.00 |
| 3500-7716-0-0000-8500-620000-023- | PO-210243 | 10/16/20 | 6414 CONSOLIDATED TESTING LABORATORY | \$500.00 |
| 3500-7716-0-0000-8500-620000-023- | PO-210208 | 10/30/20 | 6944 TETER LLP | \$764.10 |
| 3500-7716-0-0000-8500-620000-023- | PO-210250 | 10/30/20 | 7317 FORENSIC ANALYTICAL SERVICES INC. | \$8,058.50 |
| 3500-7716-0-0000-8500-620000-023- | PO-211148 | 10/30/20 | 6944 TETER LLP | \$8,133.40 |
| 3500-7716-0-0000-8500-620000-023- | PO-210037 | 11/06/20 | 1506 TWB INSPECTIONS | \$3,750.00 |
| 3500-7716-0-0000-8500-620000-023- | PO-210246 | 11/06/20 | 7092 SUNCREST BANK | \$23,219.72 |
| 3500-7716-0-0000-8500-620000-023- | PO-210237 | 11/06/20 | 977 MICHAM INC., ORAL E. | \$441,174.49 |
| 3500-7716-0-0000-8500-620000-023- | PO-211148 | 11/20/20 | 6944 TETER LLP | \$6,231.57 |
| 3500-7716-0-0000-8500-620000-023- | PO-210037 | 12/04/20 | 1506 TWB INSPECTIONS | \$3,750.00 |
| 3500-7716-0-0000-8500-620000-023- | PO-211474 | 12/11/20 | 7092 SUNCREST BANK | \$628.48 |
| 3500-7716-0-0000-8500-620000-023- | PO-210246 | 12/11/20 | 7092 SUNCREST BANK | \$9,290.80 |
| 3500-7716-0-0000-8500-620000-023- | PO-211480 | 12/11/20 | 977 MICHAM INC., ORAL E. | \$11,937.61 |
| 3500-7716-0-0000-8500-620000-023- | PO-210237 | 12/11/20 | 977 MICHAM INC., ORAL E. | \$176,528.43 |

Lincoln Modernization Expenditures

| | | | | |
|-----------------------------------|---------------------------|----------|--------------------------|------------------------|
| 3500-7716-0-0000-8500-620000-023- | PO-211474 | 01/08/21 | 7092 SUNCREST BANK | \$1,039.38 |
| 3500-7716-0-0000-8500-620000-023- | PO-211480 | 01/08/21 | 977 MICHAM INC., ORAL E. | \$19,748.33 |
| 3500-7716-0-0000-8500-620000-023- | PO-211474 | 01/22/21 | 7092 SUNCREST BANK | \$658.27 |
| 3500-7716-0-0000-8500-620000-023- | PO-211480 | 01/22/21 | 977 MICHAM INC., ORAL E. | \$12,506.93 |
| 3500-7716-0-0000-8500-620000-023- | PO-211148 | 01/29/21 | 6944 TETER LLP | \$2,835.03 |
| 3500-7716-0-0000-8500-620000-023- | PO-211714 | 01/29/21 | 6944 TETER LLP | \$4,280.41 |
| 3500-7716-0-0000-8500-620000-023- | PO-211714 | 01/29/21 | 6944 TETER LLP | \$4,963.94 |
| 3500-7716-0-0000-8500-620000-023- | PV-21433 | 02/12/21 | 977 MICHAM INC., ORAL E. | \$11,506.93 |
| 3500-7716-0-0000-8500-620000-023- | PO-211480 | 02/17/21 | 977 MICHAM INC., ORAL E. | (\$12,506.93) |
| | | | | \$ 2,715,769.46 |

Funding Sources

| | |
|------------------------|------------------------|
| <i>Bond</i> | \$ 3,937,144.74 |
| <i>Capital Reserve</i> | \$ - |
| | \$ 3,937,144.74 |

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 |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210943 | 10/9/2020 | | 977 MICHAM INC., ORAL E. | \$ 1,234.72 |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210207 | 10/9/2020 | | 1506 TWB INSPECTIONS | \$ 1,875.00 |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210673 | 10/9/2020 | | 7092 SUNCREST BANK | \$ 2,280.20 |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210279 | 10/9/2020 | | 977 MICHAM INC., ORAL E. | \$ 17,205.50 |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210219 | 10/9/2020 | | 977 MICHAM INC., ORAL E. | \$ 24,883.65 |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210760 | 10/12/2020 | | 977 MICHAM INC., ORAL E. | \$ (6,647.00) |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210760 | 10/12/2020 | | 977 MICHAM INC., ORAL E. | \$ (5,039.00) |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210760 | 10/12/2020 | | 977 MICHAM INC., ORAL E. | \$ (1,134.00) |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210760 | 10/12/2020 | | 977 MICHAM INC., ORAL E. | \$ (936.00) |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210760 | 10/12/2020 | | 977 MICHAM INC., ORAL E. | \$ (281.00) |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210760 | 10/12/2020 | | 977 MICHAM INC., ORAL E. | \$ (269.00) |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210760 | 10/12/2020 | | 977 MICHAM INC., ORAL E. | \$ (20.00) |
| 3500-7716-0-0000-8700-560000-028-0000 | PO-210282 | 10/16/2020 | | 6963 GONZALEZ ARCHITECTS | \$ 1,180.00 |

Washington Modernization Expenditures

| | | | | | |
|---------------------------------------|-----------|------------|--------------------------|----|---------------------|
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210244 | 10/16/2020 | 6963 GONZALEZ ARCHITECTS | \$ | 33,661.00 |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210673 | 11/6/2020 | 7092 SUNCREST BANK | \$ | 403.58 |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-211104 | 11/6/2020 | 977 MICHAM INC., ORAL E. | \$ | 1,715.00 |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210943 | 11/6/2020 | 977 MICHAM INC., ORAL E. | \$ | 5,953.22 |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210673 | 1/8/2021 | 7092 SUNCREST BANK | \$ | 84.68 |
| 3500-7716-0-0000-8500-620000-028-0000 | PO-210943 | 1/8/2021 | 977 MICHAM INC., ORAL E. | \$ | 1,608.94 |
| | | | | | \$572,003.53 |

Funding Sources

| | |
|------------------------|------------------------|
| <i>Bond</i> | \$3,374,383.11 |
| <i>Capital Reserve</i> | \$ 357,500.00 |
| | \$ 3,731,883.11 |

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 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210247 | 10/9/2020 | 912 MANGINI ASSOCIATES INC. | \$ 29.35 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210563 | 10/12/2020 | 1506 TWB INSPECTIONS | \$ (3,500.00) |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210247 | 11/6/2020 | 912 MANGINI ASSOCIATES INC. | \$ 4,478.92 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210589 | 11/13/2020 | 6414 CONSOLIDATED TESTING LABORATORY | \$ 985.00 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210589 | 12/4/2020 | 6414 CONSOLIDATED TESTING LABORATORY | \$ 995.00 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210247 | 12/4/2020 | 912 MANGINI ASSOCIATES INC. | \$ 4,453.73 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210589 | 12/18/2020 | 6414 CONSOLIDATED TESTING LABORATORY | \$ 856.25 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210589 | 12/28/2020 | 6414 CONSOLIDATED TESTING LABORATORY | \$ 710.00 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210914 | 1/4/2021 | 1506 TWB INSPECTIONS | \$ 3,500.00 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210247 | 1/8/2021 | 912 MANGINI ASSOCIATES INC. | \$ 1,889.45 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210669 | 1/22/2021 | 7608 JT2 INC DBA TODD COMPANIES | \$ 218,476.25 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210669 | 1/22/2021 | 7608 JT2 INC DBA TODD COMPANIES | \$ 362,930.40 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210247 | 2/5/2021 | 912 MANGINI ASSOCIATES INC. | \$ 3,361.79 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210669 | 2/5/2021 | 7608 JT2 INC DBA TODD COMPANIES | \$ 3,459.65 |
| 2110-9010-0-0000-8500-617000-024-0000 | PO-210669 | 2/12/2021 | 7608 JT2 INC DBA TODD COMPANIES | \$ 30,467.09 |
| | | | | \$ 654,225.38 |

Funding Sources

Monroe Parking Lot Expenditures

Account

Reference

Date Vendor

Description

Amount

Bond

\$ 700,265.38

Capital Reserve

\$ 700,265.38

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 |
| 3500-7716-0-0000-8500-620000-025-0000 | PO-211655 | 2/5/2021 | 7317 FORENSIC ANALYTICAL SERVICES INC. | \$ 815.00 |
| 3500-7716-0-0000-8500-620000-026-0000 | PO-210265 | 8/21/2020 | 7317 FORENSIC ANALYTICAL SERVICES INC. | \$ 2,773.75 |
| | | | | \$ 5,393.75 |

Funding Sources

| | |
|-----------------|----------------------|
| Bond | \$ - |
| Capital Reserve | \$ 184,039.31 |
| | \$ 184,039.31 |

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

| | |
|------------------------|----------------------|
| <i>Bond</i> | \$ - |
| <i>Capital Reserve</i> | \$ 129,848.51 |
| | \$ 129,848.51 |

Measure U Project Summary

| School | Specific Work | Status | 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 | \$ 2,487,980 | | | | \$ (161,592) | \$ (2,326,286) | \$ - | \$ (103) | \$ 0 |
| Lincoln | Portable Replacement | Complete | \$ 2,569,502 | | | | \$ (68,646) | \$ (324,535) | \$ (2,135,806) | \$ (10,893) | \$ 29,621 |
| Lincoln | Modernization | Complete | \$ 3,954,980 | | | | | \$ (249,162) | \$ (972,213) | \$ (2,715,769) | \$ 17,835 |
| Washington | Modernization | Complete | \$ 3,778,136 | | | | | \$ (246,332) | \$ (2,913,548) | \$ (572,004) | \$ 46,253 |
| Monroe | Parking Lot | Complete | \$ 700,265 | | | | | | \$ (46,040) | \$ (654,225) | \$ (0) |
| Roosevelt | Modernization | Planning | \$ 1,984,800 | | | | | \$ (122,162) | \$ (4,913) | \$ (2,774) | \$ 1,854,951 |
| Richmond | Modernization | In Construction | \$ 2,958,000 | | | | | \$ (173,159) | \$ (5,487) | \$ (5,394) | \$ 2,773,961 |
| Totals | | | \$ 25,284,089 | \$ (3,525) | \$ (46,578) | \$ (231,795) | \$ (6,063,894) | \$ (4,162,345) | \$ (6,092,170) | \$ (3,961,162) | \$ 4,722,621 |

3/4/2021

| Balances | |
|-----------------------------|---------------------|
| Bond Fund A | \$ - |
| Bond Fund B | \$ - |
| Bond Fund C | \$ 7,600,000 |
| Developer Fees | \$ 460,412 |
| State Facility Fund | \$ 96,947 |
| Capital Reserve Fund | \$ 1,136,127 |
| | \$ 9,293,487 |