

Hanford Elementary School District

REGULAR BOARD MEETING AGENDA

Wednesday, February 23, 2022
HESD District Office Board Room
714 N. White Street, Hanford, CA

OPEN SESSION

5:30 p.m.

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

OPEN SESSION

- Take action on closed session items

CLOSED SESSION

- **Student Discipline** *(Education Code Section 48918... requires closed sessions in order to prevent the disclosure of confidential student record information)*

Administrative Panel Recommendations

Case# 22-10 – Roosevelt

Case# 22-11 – Community Day School

OPEN SESSION

5:45 P.M.

Take action on closed session items

1. PRESENTATIONS, REPORTS AND COMMUNICATIONS

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

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

2. CONSENT ITEMS

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

- a) Accept warrant listings dated February 4, 2022 and February 11, 2022.
- b) Approve minutes of Regular Board Meeting held on February 9, 2022.
- c) Approve interdistrict transfers as recommended.

- *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.*

3. INFORMATION ITEMS

- a) Information on a November 2022 School Bond Measure – Jason List
- b) Receive for information the monthly financial reports for the period of 07/01/2021-01/31/2022 (Endo)
- c) Receive for information the Notice of Completion for Richmond Elementary Modernization Project (Potter)

4. BOARD POLICIES AND ADMINISTRATION

- a) Consider adoption of Resolution #18-22: Regarding Absent Board Member Compensation (Gabler)
- b) Consider adoption of the Comprehensive Safety Plan for Schools (Strickland)
- c) Consider award to BDM Inc. for the HVAC Upgrade Project for the Gym and Locker Room at WW (Potter)
- d) Consider approval of the following revised Administrative Regulation: (Endo)
 - 3320 – Claims and Actions Against District
- e) Consider approval of the following revised Board Policy: (Endo)
 - 3452 – Student Activity Funds
- f) Consider approval of the following revised Board Policy: (Endo)
 - 3600 – Consultants

5. PERSONNEL (Martinez)

a) Employment

Classified Temporary Employees/Substitutes

- Alma Davalos Banks, Substitute Yard Supervisor, effective 2/10/22
- Leslie Gonzalez-Valdez, Substitute Yard Supervisor, effective 2/1/22
- Javier Isidoro, Substitute Yard Supervisor, effective 2/2/22
- Krystina Thompson, Substitute Yard Supervisor, effective 2/3/22
- Claudia Urrecha, Substitute Yard Supervisor, effective 1/31/22

Short Term

- April Tamayo-Alatorre, Short-Term Clerk Typist II – 7.0 hrs., Community Day School, effective 2/1/22-3/28/22
- Maribel Gonzalez Salas, Short-Term Yard Supervisor – 3.25 hrs., Simas, effective 2/15/22-4/29/22
- Elizabeth Steen Short-Term Yard Supervisor – 2.5 hrs., Washington, effective 2/15/22-4/29/22
- Lori Urrutia, Short-Term Yard Supervisor – 2.25 hrs., Richmond, effective 2/15/22-4/29/22

b) Resignations

- Kevin Alexander, Athletic Coach, effective 2/2/22
- Tamara Alvidrez, Account Clerk I – 3.0 hrs., Washington, effective 1/27/22
- Carmen Aurora Pimentel, Educational Tutor – 4.5 hrs., Hamilton, effective 2/11/22

c) Retirement

- Doug Carlton, Director, Program Development, Assessment & Accountability, effective 6/30/2022
- Dr. Carol J. Gallegos, Curriculum Specialist, Curriculum & Instruction, effective 9/30/22

d) Unpaid Leave

- Jaqueline Huerta, Teacher, King, Unpaid Leave, effective 3/31/22, 4/5/22-4/8/22

6. FINANCIAL (Endo)

- a) Consider acceptance of the Audit Report
- b) Consider acceptance of the Building Fund (Measure U) Financial and Performance Audit Report
- c) Consider approval of the Kings County Treasurer's Quarterly Compliance Report
- d) Consider approval of the 2nd Interim Report
- e) Consider adoption of Resolution #17-22: Budget Revisions – 2nd Interim Report
- f) Consider approval of Contract for Financial Audit Services

ADJOURN MEETING

HANFORD ELEMENTARY SCHOOL DISTRICT
AGENDA REQUEST FORM

TO: Joy Gabler
FROM: Jay Strickland
DATE: February 10, 2022

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

Date you wish to have your item considered: February 23, 2022

ITEM: Administrative Panel Recommendations

PURPOSE:

Case# 22-10 – Roosevelt

Case# 22-11 – Community Day School

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 02/14/2022

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 02/23/2022

ITEM:

Consider approval of warrants.

PURPOSE:

The administration is requesting the approval of the warrants as listed on the registers dated: 02/04/22 and 02/11/22.

FISCAL IMPACT:

See attached.

RECOMMENDATIONS:

Approve the warrants.

Warrant Register For Warrants

Dated 02/04/2022

Warrant Number	Vendor Number	Vendor Name	Amount
12678617	4566	ALLIED STORAGE CONTAINERS – Services/Repair	\$182.33
12678618	59	ARAMARK UNIFORM & CAREER – Food Services-Other Services	\$362.27
12678619	91	AUTOMATED OFFICE SYSTEMS – Services/Repair	\$4,525.37
12678620	1690	BATTERY SYSTEMS – Materials/Supplies	\$1,239.53
12678621	3067	KAREN BELT – Reimburse-Materials/Supplies	\$156.65
12678622	1363	BEST BUY – Food Services-Food	\$9.97
12678623	7399	BIMBO BAKERIES USA – Food Services-Food	\$1,398.58
12678624	4911	CALIFORNIA DEPT. OF EDUCATION – Other Services	\$.44
12678625	7171	CONN DOORS – Services/Repair	\$18,556.42
12678626	4178	COOK'S COMMUNICATION – Materials/Supplies	\$164.95
12678627	416	DEMCO INC. – Materials/Supplies	\$2,504.57
12678628	7634	BRANDON DIAL – Food Services-Mileage Reimbursement	\$23.01
12678629	7649	ANTHONY DIAZ – Reimburse-Mileage	\$43.27
12678630	4815	DIGITECH INTEGRATIONS INC – Services/Repair	\$843.22
12678631	7779	SHEILA DIZON – Reimburse-Mileage	\$11.47
12678632	4416	KATIE FINNEGAN – Reimburse-Materials/Supplies	\$400.00
12678633	2687	JONI R. GARNER – Reimburse-Materials/Supplies	\$157.65
12678634	4225	KAYE GARRISON – Reimburse-Materials/Supplies	\$195.22
12678635	591	GOLD STAR FOODS – Food Services-Food	\$4,716.35
12678636	7212	JESSICA GONZALES – Reimburse-Materials/Supplies	\$225.24
12678637	1458	JULIAN GONZALEZ – Reimburse-Materials/Supplies	\$400.00
12678638	2227	KRISTI HAMILTON – Reimburse-Materials/Supplies	\$399.13
12678639	3656	HANFORD AUTO & TRUCK PARTS – Materials/Supplies	\$317.80
12678640	632	CITY OF HANFORD – Utilities	\$5,577.36
12678641	2188	THE HOME DEPOT PRO – Materials/Supplies	\$6,370.76
12678642	2528	INDUSTRIAL PLUMBING SUPPLY – Materials/Supplies	\$595.86
12678643	7412	AUDRA JAURIGUI – Food Services-Mileage Reimbursement	\$47.60
12678644	4402	JOHNSTONE SUPPLY – Materials/Supplies	\$300.00
12678645	1783	KELLER MOTORS – Equipment Replacement	\$31,092.99
12678646	801	KINGS COUNTY MOBILE LOCKSMITH – Services/Repair	\$1,325.41
12678647	796	KINGS COUNTY OFFICE OF ED – Travel/Conference, Other Services	\$67,951.34
12678648	7679	LEARNING WITHOUT TEARS – Other Services	\$250.00
12678649	7386	MARIO LOPEZ – Other Services	\$2,700.00
12678650	912	MANGINI ASSOCIATES INC. – Shade Canopies/Modernization Projects	\$33,298.11
12678651	5018	WAIVE MAZE – Food Services-Mileage Reimbursement	\$40.60
12678652	4188	CHAD NIELSEN – Reimburse-Materials/Supplies	\$71.45
12678653	4149	KELLIE NOJI – Reimburse-Materials/Supplies	\$376.15
12678654	977	ORAL MICHAM INC – Richmond Modernization Project	\$68,316.06
12678655	5111	P & R PAPER SUPPLY COMPANY INC – Food Services-Materials/Supplies	\$6,813.95
12678656	3407	STEPHANIE PARKS – Reimburse-Materials/Supplies	\$202.37
12678657	7131	ASHLEY PERICO – Reimburse-Materials/Supplies	\$211.21
12678658	5356	JODY PRODOEHL – Reimburse-Materials/Supplies	\$256.89
12678659	1168	PRODUCERS DAIRY PRODUCTS – Food Services-Food	\$17,801.66
12678660	7751	JOSE ROSAS – Reimburse-Mileage	\$15.79
12678661	4511	DOUG ROSE – Reimburse-Travel/Conference	\$255.00
12678662	1298	LANA SANDOVAL – Reimburse-Materials/Supplies	\$221.29
12678663	6574	MARIBEL SANTIAGO – Reimburse/Reissue-Materials/Supplies	\$585.52
12678664	7693	REGINA SANTIAGO – Food Services-Mileage Reimbursement	\$4.53

Warrant Register For Warrants

Dated 02/04/2022

Warrant Number	Vendor Number	Vendor Name	Amount
12678665	3569	WENDI SANTIMORE – Food Services-Mileage Reimbursement	\$51.91
12678666	6533	SCHOOL LIFE – Materials/Supplies	\$262.63
12678667	6061	DANA SILVA – Reimburse-Materials/Supplies	\$378.88
12678668	1374	SMART & FINAL STORES (HFD DO) – Materials/Supplies	\$35.56
12678669	6324	AMANDA SMITH – Food Services-Mileage Reimbursement	\$28.00
12678670	2006	JOHN SNYDER – Reimburse-Materials/Supplies	\$235.21
12678671	1392	SOUTHERN CALIFORNIA EDISON CO. – Utilities	\$3,831.46
12678672	1404	STANISLAUS FOUNDATION – ADMIN – Health/Welfare Benefits	\$2,741.25
12678673	1403	STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits	\$16,742.40
12678674	7673	STEPHEN L. HAHN INSPECTIONS – Richmond Modernization Project	\$1,350.00
12678675	7092	SUNCREST BANK – Richmond Modernization Project	\$3,595.60
12678676	5586	SUPERIOR SOIL SUPPLEMENTS – Materials/Supplies	\$359.29
12678677	1444	SYSCO FOODSERVICES OF MODESTO – Food Services-Food	\$28,473.66
12678678	7328	MIRIAM THOMPSON – Food Services-Mileage Reimbursement	\$9.40
12678679	7811	TRAVEL HAVEN MOTEL – Other Services	\$846.72
12678680	2138	THE TREE HOUSE – Warehouse Inventory	\$4,762.44
12678681	7845	CLAUDIA URRECHA – Reimburse-Other Services	\$40.00
12678682	7603	JEANNETTE VALDEZ – Reimburse-Mileage	\$27.50
12678683	1558	VERIZON WIRELESS – Telephone Communications	\$1,041.52
12678684	1575	WALMART COMMUNITY RFCSLLC – Warehouse Inv, Materials/Supplies	\$3,314.43
12678685	3863	WILLIAM WILKINSON – Reimburse-Mileage	\$34.50
12678686	2456	MICHAEL XIONG – Reimburse-Materials/Supplies	\$233.57
12678687	1873	ZEE MEDICAL SERVICE CO. – Materials/Supplies	\$282.50
Total Amount of All Warrants:			\$350,193.77

Credit Card Register For Payments
Dated 02/04/2022

Document Number	Vendor Number	Vendor Name	Amount
14032598	599	GOPHER SPORT – Materials/Supplies	\$2,401.21
14032599	1071	ORIENTAL TRADING CO. INC. – Materials/Supplies	\$878.77
14032600	2126	READ NATURALLY – Other Services	\$690.00
14032601	1316	SCHOLASTIC CLASSROOM MAGAZINES – Materials/Supplies	\$933.90
14032602	1466	TERMINIX INTERNATIONAL – Services	\$818.00
Total Amount of All Credit Card Payments:			\$5,721.88

Warrant Register For Warrants

Dated 02/11/2022

Warrant Number	Vendor Number	Vendor Name	Amount
12679060	4787	AKJ WHOLESALE LLC – Books	\$111.58
12679061	7768	LARA ALLEN – Reimburse-Mileage	\$155.84
12679062	7786	LORENA ALLEN – Reimburse-Mileage	\$415.58
12679063	6431	AMAZON.COM – Materials/Supplies, Books	\$8,978.62
12679064	4670	ALICIA ARTHUR – Reimburse-Materials/Supplies	\$156.16
12679065	3947	ATKINSON ANDELSON LOYA RUUD & ROMO – Other Services	\$3,803.63
12679066	5895	PEGGY BELL – Reimburse-Materials/Supplies	\$173.99
12679067	7366	BRECK'S ELECTRIC MOTORS INC. – Materials/Supplies	\$90.99
12679068	4021	KELLY BURCHETT – Reimburse-Materials/Supplies	\$400.00
12679069	7311	KIMBERLY CARRERA – Reimburse-Materials/Supplies	\$63.84
12679070	2986	JOSEFINA L. CAVANAUGH – Reimburse-Materials/Supplies	\$13.41
12679071	6964	CENTRAL VALLEY PRINT SOLUTIONS – Materials/Supplies	\$1,220.94
12679072	6957	SARA CRISP – Reimburse-Materials/Supplies	\$264.26
12679073	7854	JOSE LUIS CRUZ – Reimburse-Materials/Supplies	\$41.93
12679074	2609	LISA CUNHA – Reimburse-Materials/Supplies	\$37.02
12679075	7818	ROBERT DUGAN – Reimburse-Mileage	\$101.56
12679076	7427	EDUCATION.COM – Other Services	\$150.00
12679077	7853	JAYLA ENGLISH – Reimburse-Mileage	\$99.45
12679078	3069	ANDREA ERMIE – Reimburse-Materials/Supplies	\$139.39
12679079	2915	ROSE MARY FLORES – Reimburse-Materials/Supplies	\$400.00
12679080	7789	ELIZABETH GARCIA – Reimburse-Mileage	\$21.06
12679081	1393	GAS COMPANY – Utilities	\$11,251.95
12679082	7780	MARIA GRANADO – Reimburse-Mileage	\$235.87
12679083	3656	HANFORD AUTO & TRUCK PARTS – Materials/Supplies	\$566.23
12679084	632	CITY OF HANFORD – Utilities	\$8,908.10
12679085	3512	BETHANY HANKE – Reimburse-Materials/Supplies	\$27.20
12679086	5946	THE HARTFORD – Health/Welfare Benefits	\$1,457.00
12679087	7849	ROSEMARY HERNANDEZ – Reimburse-Mileage	\$96.88
12679088	7850	VERONICA HERRERA – Reimburse-Mileage	\$67.39
12679089	2188	THE HOME DEPOT PRO – Warehouse Inventory	\$1,488.68
12679090	5264	HOUGHTON MIFFLIN HARCOURT – Other Services	\$1,200.00
12679091	3784	BEATRIZ HUIZAR – Reimburse-Materials/Supplies	\$379.00
12679092	7847	DANIELLE JOHNSON – Reimburse-Mileage	\$84.24
12679093	7608	JT2 INC DBA TODD COMPANIES – Insurance	\$99.64
12679094	2329	DAMIEN JUAREZ – Reimburse-Materials/Supplies	\$369.68
12679095	778	KEENAN & ASSOC. MED. EYE SERV. – Health/Welfare Benefits	\$10,895.31
12679096	7457	KG COMMUNICATIONS INC. – Other Services	\$1,174.45
12679097	3760	KINGS COUNTY AIR – Services/Repair	\$5,668.00
12679098	802	KINGS COUNTY PIPE & SUPPLY – Materials/Supplies	\$113.74
12679099	808	KINGS WASTE & RECYCLING – Utilities	\$566.40
12679100	986	LAWNMOWER MAN – Materials/Supplies	\$127.31
12679101	6581	JENNIFER LOCHER – Reimburse-Mileage	\$134.98
12679102	876	SHARON LOPEZ – Reimburse-Materials/Supplies	\$400.00
12679103	7851	MARITZA MATA – Reimburse-Mileage	\$543.58
12679104	5018	WAIVE MAZE – Food Services-Reimburse-Mileage	\$44
12679105	6222	JAN MAZZA – Reimburse-Materials/Supplies	\$400.00
12679106	351	CHERYLL MCGUIRE – Reimburse-Materials/Supplies	\$139.41
12679107	5518	AUDREE MERCADO – Reimburse-Materials/Supplies	\$384.60

Warrant Register For Warrants

Dated 02/11/2022

Warrant Number	Vendor Number	Vendor Name	Amount
12679108	7732	METLIFE SMALL MARKET – Health/Welfare Benefits	\$4,525.16
12679109	2856	CHRISTINE MIZER – Reimburse-Materials/Supplies	\$400.00
12679110	4188	CHAD NIELSEN – Reimburse-Mileage	\$54.04
12679111	2649	PEGGY NOBLE – Reimburse-Materials/Supplies	\$186.16
12679112	1087	TRAVIS C. PADEN – Reimburse-Other Services	\$60.00
12679113	7772	MARLENN PEREZ – Reimburse-Mileage	\$62.24
12679114	7536	LISA POLDER – Reissue Payroll Refund	\$3.23
12679115	7804	DEBORAH POST – Reimburse-Mileage	\$52.65
12679116	7848	ASHLEY RUBY – Reimburse-Other Services	\$35.00
12679117	1308	SCELZI ENTERPRISES – Food Services-Services/Repair	\$233.34
12679118	2013	MICHELLE SCHOFIELD – Reimburse-Mileage	\$24.36
12679119	7827	SERISSA SERNA – Reimburse-Other Services	\$12.95
12679120	1874	APRIL M. SILVA – Reimburse-Materials/Supplies	\$103.10
12679121	1356	SILVAS OIL COMPANY INC. – Materials/Supplies	\$568.31
12679122	1367	SISC III – Health/Welfare Benefits	\$633,988.00
12679123	7773	WAQUANA SMITH – Reimburse-Mileage	\$277.99
12679124	7774	RAMONA SOLARIO – Reimburse-Mileage	\$155.84
12679125	1403	STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits	\$14,774.08
12679126	4381	STAPLES - BUSINESS ADVANTAGE – Materials/Supplies	\$113.46
12679127	7673	STEPHEN L. HAHN INSPECTIONS – Roosevelt Mod Project	\$2,400.00
12679128	5502	CORY STEWART – Reissue Payroll Warrant	\$4,400.51
12679129	3128	COURTNEY STONE – Reimburse-Materials/Supplies	\$115.42
12679130	7775	ABELINA SUMAYA – Reimburse-Mileage	\$61.78
12679131	3391	GRISELDA TORRES – Reimburse-Materials/Supplies	\$400.00
12679132	7795	MELISSA TRACY – Reimburse-Materials/Supplies	\$83.60
12679133	7811	TRAVEL HAVEN MOTEL – Other Services	\$846.72
12679134	3749	ULINE INC – Materials/Supplies	\$109.13
12679135	3154	UPS – Other Services	\$2.27
12679136	7498	MARISSA WARNER – Reimburse-Materials/Supplies	\$378.57
Total Amount of All Warrants:			\$728,047.24

Credit Card Register For Payments
Dated 02/11/2022

Document Number	Vendor Number	Vendor Name	Amount
14032632	2	A-Z BUS SALES INC – Materials/Supplies	\$1,323.06
14032633	179	BUDDY'S TROPHIES -Materials/Supplies	\$123.34
14032634	509	EWING IRRIGATION PRODUCTS – Materials/Supplies	\$354.50
14032635	529	FOLLETT SCHOOL SOLUTIONS – Books	\$755.15
14032636	854	LIBRARY STORE INC. – Materials/Supplies	\$1,059.20
14032637	1121	PERMA-BOUND – Books	\$2,075.71
14032638	5815	SCHOLASTIC STORE ONLINE – Books	\$615.63
14032639	1313	SCHOLASTIC TEACHERS STORE – Books	\$1,139.77

Total Amount of All Credit Card Payments:**\$7,446.36**

Hanford Elementary School District
Minutes of the Regular Board Meeting
February 9, 2022

Minutes of the Regular Board Meeting of the Hanford Elementary School District Board of Trustees on February 9, 2022, at the District Office Board Room, 714 N. White Street, Hanford, CA.

Call to Order President Garner called the meeting to order at 5:30 p.m. Trustee Garcia, Revious and Strickland were present. Trustee Hernandez was connected telephonically.

HESD Managers Present Joy C. Gabler, Superintendent, and the following administrators were present: Kristina Baldwin, Doug Carlton, David Endo, Lucy Gomez, Robert Heugly, Jaime Martinez, Karen McConnell, William Potter, Jill Rubalcava and Jay Strickland.

CLOSED SESSION

Closed Session Trustees adjourned to closed session at 5:30 for the purpose of:

- Student Discipline pursuant to Education Code section 48918
- Personnel

Open Session Trustees returned to open session at 5:52 p.m.

Case #22-09 Trustee Revious moved to accept the Findings of Facts and expel Case #20-09 for the remainder of the 2021-22 school year and the first semester of the 2022-23 school year for violation of Education Code 48900 and/or 48915 as determined by the Administrative Panel at hearings held on February 7, 2022. However, Trustee Revious further moved that the parents may apply for readmission on or after June 3, 2022. If readmission is granted, the expulsion order shall be suspended, and the student may attend regular school in probationary status on a Behavior Conditions Plan through January 6, 2023. Trustee Garcia seconded; motion carried 5-0. Rollcall as follows:

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

Personnel No action was taken by the Board.

PRESENTATION, REPORTS AND COMMUNICATIONS

Public Comments Steve Salyer, has a son at Woodrow Wilson, stated: "the Governor makes rules then breaks them. He forces the kids to wear masks while he doesn't have to. You guys are allowing it and I don't know why. Masks don't work; it's proven. They are made to wear them all day at school it's stupid. Are you guys' pimps? Are you

screwing our kids for money? All you care about is the money. Teachers don't know who the student is because of masks. They don't have to wear them at the store or restaurants."

Cassie Correia, doesn't have kids with the district but his wife teaches at Monroe, stated: "why does my wife have to test every Wednesday while everyone else can spread the virus whether you they vaccinated or not. The masks don't work, you guys know the masks don't work. We force them on our kids and teachers. Teachers can't see facial expressions. This had been going on for 2 years. Our kids are still suffering. I have a 4 and a 2-year-old they have never worn a mask and never will. I know you Jeff, Tim and Greg outside of here and I don't respect you for the seat you have. You have no backbone. We should have the options as parents to put the mask on our kids or not."

Board and Staff None
Comments

Requests to None
Address the
Board

Dates to President Garner reviewed dates to remember: Girls & Boys Basketball Gama –
Remember February 10th; Mat Classic Wrestling – February 10th; League Wrestling Tourney –
February 12th; No School – February 14th; Girls & Boys Basketball Game – February
17th; Holiday – President's Day; Regular Board Meeting – Feb 23rd.

CONSENT ITEMS

Trustee Garcia made a motion to take consent items "a" through "i" together.
Trustee Hernandez seconded; motion carried 5-0. Rollcall as follows:

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

Trustee Garcia then made a motion to approve consent items "a" through "i".
Trustee Hernandez seconded; motion carried 5-0. Rollcall as follows:

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

The items approved are as follows:

- a) Warrant listings dated January 21, 2022 and January 28, 2022.

- b) Approve minutes of Regular Board Meeting held on January 26, 2022.
- c) Donation of 63 dictionaries from Sunset Rotary Club to Washington Elementary
- d) Donation of \$1,500.00 from Amanda Erickson to Author, Susie Harder to work with Lincoln student in creating a children's story.
- e) Donation of 52 dictionaries from Sunset Rotary Club to Lincoln Elementary.
- f) Donation of 72 dictionaries from Sunset Rotary Club to Roosevelt Elementary.
- g) Donation of 89 dictionaries from Sunset Rotary Club to MLK Elementary.
- h) Donation of 99 dictionaries from Sunset Rotary Club to Monroe Elementary.
- i) Donation of 88 dictionaries from Sunset Rotary Club to Simas Elementary.

Trustee Garcia thanked Rotary Club for all the dictionaries donated.

INFORMATION ITEMS

Demographic and Enrollment Study

- a) David Endo, Chief Business Official, presented for information the Demographic and Enrollment Study. Mr. Endo explained that it was done to get an idea on where we need to adjust. The enrollment projections for each school are generated using a State standard non-weighted cohort trend analysis. The basic projections are created by studying the individual geographic areas. They take birth rates to project future transitional kindergarten and kindergarten enrollment. Transitional Kindergarten is expanding next year allowing children turning 4 before February 2nd to enroll into TK. David then reviewed the 10-year enrollment history and 6-year enrollment projection chart. He stated the trends shows a decline in enrollment. Projections over time show some schools growing and some shrinking. Lincoln and MLK have homes being built in their areas. Jr High projections are very low. These changes are just hypothetical. Five years ago, the District was growing, but 4 years ago it started to go the other way. Something to keep in mind.

2021 Facilities Master Plan

- b) Bill Potter, Director of Facilities & Operation, provided information on the 2021 Facilities Master Plan. He stated every 5 years we update the Master Plan. Our goal is to have safe and ample facilities and enough classrooms. The Master Plan is a projection. Bill reviewed section 4 of the plan titled Facilities Assessment. He reviewed each site's year built, campus classroom count, classroom space, and total projected cost of updates. Bill added that the cost to cover these improvements would most likely come from a bond measure. President Garner asked if all the estimated costs for updates is outsourced or if any can be done by our team. Bill indicated that jobs that can be done inhouse will be done inhouse to save cost. Trustee Garner then asked if the District and District Kitchen were included in the plan. William answered no because this only includes facilities for students. We do a facility inspection every year and capture what needs to get updated to those buildings that do not house students. Trustee Garcia asked if the expansion of Woodrow Wilson's parking lot can come out of bond funds. Bill answered it depends on what we do and how we verbalize it when we go out for bond.

**Annual Update
to the 2021-22
LCAP**

- c) Doug Carlton, Director of Program Development, Assessment & Accountability, presented for information the Supplement to the Annual Update to the 2021-22 Local Control Accountability Plan. He presented a PowerPoint presentation and stated California's 2021-22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff and their communities in recovering from COVID-19 pandemic and to address the impacts of distance learning on students. This presentation is a one-time mid-year report to the local governing board and to the public of these Acts. Doug reviewed the 5 required topics: Educational Partners, Concentration Grant Add-on, Educational Partners & Federal Funds, ESSER III and use of resources. He stated the budget is approximately \$1.9 million. He then reviewed the LCAP metrics and measurements and the implementation of actions and services for each goal.

AR 3320

- d) David Endo, Chief Business Official, presented for information the following revised Administrative Regulation:
- 3320 – Claims and Actions Against District

BP 3452

- e) David Endo, Chief Business Official, presented for information the following revised Board Policy:
- 3452 – Student Activity Funds

BP 3600

- f) David Endo, Chief Business Official, presented for information the following revised Board Policy:
- 3600 - Consultants

BOARD POLICIES AND ADMINISTRATION

**Ana Soto Grant
– MOU**

- a) Trustee Strickland made a motion to approve the Memorandum of Understanding with Ana Soto Grant, LSCW. Trustee Hernandez seconded; motion carried 5-0. Rollcall as follows:
- Garcia – Yes
 - Garner – Yes
 - Hernandez – Yes
 - Revious – Yes
 - Strickland – Yes

**Mental Health
Services, Inc -
MOU**

- b) Trustee Garcia made a motion to approve the Memorandum of Understanding with Mental Health Services, Inc. Trustee Revious seconded; motion carried 5-0. Rollcall as follows:
- Garcia – Yes
 - Garner – Yes
 - Hernandez – Yes
 - Revious – Yes
 - Strickland – Yes

TCOE Migrant Program - MOU c) Trustee Hernandez made a motion to approve the Memorandum of Understanding with Tulare County Office of Education/Migrant Program Region VIII Model B District. Trustee Garcia seconded; motion carried 5-0. Rollcall as follows:

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

Change Order #5 - Richmond d) Trustee Strickland made a motion to approve Change Order 5 for Richmond Modernization Project. Trustee Hernandez seconded; motion carried 5-0. Rollcall as follows:

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

AR 1312.4 e) Trustee Revious made a motion to approve the rescinded/revised Administrative Regulation 1312.4 – Williams Complaints Procedures. Trustee Garcia seconded; motion carried 5-0. Rollcall as follows:

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

BP 1312.3 f) Trustee Strickland made a motion to approve the revised Board Policy 1312.3 – Uniform Complaint Procedures. Trustee Revious seconded; motion carried 5-0. Rollcall as follows:

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

PERSONNEL

Trustee Revious made a motion to take Personnel items “a” through “d” together. Trustee Hernandez seconded; the motion carried 5-0. Rollcall as follows:

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

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

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

The following items were approved:

***Item "a" –
Employment***

Classified

- Ariana De Soto, READY Program Tutor – 4.5 hrs., Richmond, effective 1/20/22
- Shelby Alcaraz, Special Education Aide – 5.0 hrs., Wilson, effective 1/10/22

Temporary Employees/Substitutes

- Lori Urrutia, Substitute Yard Supervisor, effective 1/20/22
- Kim Cole, Substitute Yard Supervisor, effective 1/26/22

Short Term

- Adriana Canchola, Short-Term Yard Supervisor – 2.5 hrs., Hamilton, effective 1/10/22-2/25/22
- Veronica Cerrillo, Short-Term Bilingual Clerk Typist I – 5.0 hrs., Wilson, effective 1/10/22-5/17/22

***Item "b" –
Resignations***

- Isabella Garcia, Special Education Aide – 5.0 hrs., Monroe, effective 1/27/2022
- Stacie Johnson, Curriculum Specialist, C&I Department, effective 6/10/22
- Audrey Navarro, Yard Supervisor – 2.75 hrs., Monroe, effective 1/27/2022
- Ashley Perico, Teacher, King, effective 6/3/22
- Jonathan Stevens, READY Tutor – 4.5 hrs., Lincoln, effective 2/11/22
- Cheyenne Zimmerman, Yard Supervisor – 3.5 hrs., Monroe, effective 1/21/2022

***Item "c" –
Retirement***

- Sherri Gordon, Teacher, Kennedy, effective 6/3/22
- Lupe Yadeta, Teacher, Jefferson, effective 6/3/22

***Item "c" –
Athletic Team
Coaches***

Employment and Certification of Temporary Athletic Team Coaches Pursuant to Title 5 CCR 5594

- Kevin Alexander, Girls Soccer Athletic Coach, Wilson, effective 11/8/21-2/9/22

FINANCIAL

**Resolution 16-
22**

a) Trustee Garcia made a motion to adopt Resolution #14-22: Commitment of Fund Balance. Trustee Strickland seconded; motion carried 5-0. Rollcall as follows:

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

Adjournment There being no further business, President Garner adjourned the meeting at 7:02 p.m.

Respectfully submitted,

Joy C. Gabler,
Secretary to the Board of Trustees

Approved:

Jeff Garner, President

Lupe Hernandez, Clerk

No	A/D	Sch Req'd	Home Sch	Date
I-251	A	Monroe	Visalia	2/16/2022
I-252	A	Monroe	Pioneer	2/16/2022
I-253	A	Monroe	Pioneer	2/16/2022
I-254	A	Simas	Pioneer	2/16/2022
I-255	A	Simas	Pioneer	2/16/2022
I-256	A	Kennedy	Fresno	2/16/2022
I-257	A	Hamilton	Fresno	2/16/2022
I-258	A	Simas	Avenal	2/16/2022
I-259	A	Simas	Avenal	2/16/2022

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy Gabler

DATE: 02/15/22

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 02/23/22

ITEM: November 2022 School Bond Information**PURPOSE:** Jason List of Isom Advisors will provide information on HESD pursuing a school bond during the November 2022 election.**FISCAL IMPACT:** None**RECOMMENDATIONS:**

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 02/14/2022

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 02/23/2022

ITEM:

Receive for information monthly financial reports for the period of 07/01/2021-01/31/2022.

PURPOSE:

Attached are financial summaries for all of the District funds for the period of 07/01/2021-01/31/2022.

FISCAL IMPACT:

The financial reports are informational only.

RECOMMENDATIONS:

Receive the monthly financial reports.

13 Hanford Elementary School District
 Fiscal Year: 2022
 Requested by dendo

Fiscal Position Report

January 2022

Page 1 of 12

2/8/2022 3:29:19PM

Fund: 0100 General Fund

		January Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$21,183,330.32	\$21,183,330.32		
REVENUES						
1) LCFF Sources	8010-8099	\$6,670,174.43	\$37,398,328.15	\$66,455,305.00	56.28	43.72
2) Federal Revenues	8100-8299	\$1,493,436.00	\$5,924,931.18	\$11,132,444.10	53.22	46.78
3) Other State Revenues	8300-8599	\$262,181.80	\$6,828,894.52	\$9,037,105.47	75.57	24.43
4) Other Local Revenues	8600-8799	\$413,040.95	\$1,572,836.81	\$2,898,827.13	54.26	45.74
5) Total, Revenues		\$8,838,833.18	\$51,724,990.66	\$89,523,681.70	57.78	42.22
EXPENDITURES						
1) Certificated Salaries	1000-1999	\$2,995,217.68	\$19,704,999.07	\$35,485,179.00	55.53	44.47
2) Classified Salaries	2000-2999	\$1,061,843.68	\$8,095,374.95	\$14,306,752.22	56.58	43.42
3) Employee Benefits	3000-3999	\$1,656,739.46	\$10,206,836.77	\$22,898,105.14	44.58	55.42
4) Books and Supplies	4000-4999	\$148,113.95	\$1,750,366.87	\$5,044,323.04	34.70	65.30
5) Services, Oth Oper Exp	5000-5999	\$324,093.87	\$3,348,604.86	\$6,141,995.39	54.52	45.48
6) Capital Outlay	6000-6999	\$237,294.27	\$2,448,747.00	\$4,854,014.51	50.45	49.55
7) Other Outgo(excl. 7300`s)	7100-7499	\$76,079.00	\$513,419.64	\$1,660,258.00	30.92	69.08
8) Direct/Indirect Support	7300-7399	\$0.00	\$0.00	(\$65,000.00)	0.00	100.00
9) Total Expenditures		\$6,499,381.91	\$46,068,349.16	\$90,325,627.30	51.00	49.00
OTHER FINANCING SOURCES/USES						
1) Transfers						
B) Transfers Out	7610-7629	\$188,274.00	\$288,274.00	\$285,000.00	101.15	(1.15)
2) Other Sources/Uses						
A) Sources	8930-8979	\$247,315.10	\$1,236,575.50	\$1,854,863.35	66.67	33.33
3) Contributions	8980-8999	\$0.00	\$0.00	\$0.00	0.00	100.00
4) Total, Other Financing Sources/Uses		\$59,041.10	\$948,301.50	\$1,569,863.35	71.26	28.74
NET INCREASE (DECREASE) IN FUND BALANCE		\$2,151,177.27	\$6,604,943.00	\$767,917.75		
ENDING FUND BALANCE			\$27,788,273.32	\$21,951,248.07		

13 Hanford Elementary School District
 Fiscal Year: 2022
 Requested by dendo

Fiscal Position Report

January 2022

Fund: 0800 Student Activity Special Revenue Fund

		January Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$29,382.29	\$29,382.29		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$0.00	0.00	100.00
5) Total, Revenues		\$0.00	\$0.00	\$0.00	0.00	100.00
EXPENDITURES						
4) Books and Supplies	4000-4999	\$0.00	\$0.00	\$0.00	0.00	100.00
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$0.00	\$0.00	0.00	100.00
9) Total Expenditures		\$0.00	\$0.00	\$0.00	0.00	100.00
NET INCREASE (DECREASE) IN FUND BALANCE		\$0.00	\$0.00	\$0.00		
ENDING FUND BALANCE			\$29,382.29	\$29,382.29		

13 Hanford Elementary School District
 Fiscal Year: 2022
 Requested by dendo

Fiscal Position Report

January 2022

Fund: 0900 Charter Schools Fund

		January Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$1.73	\$1.73		
REVENUES						
3) Other State Revenues	8300-8599	\$0.00	\$1,697.00	\$0.00	0.00	100.00
5) Total, Revenues		\$0.00	\$1,697.00	\$0.00	0.00	100.00
NET INCREASE (DECREASE) IN FUND BALANCE						
		\$0.00	\$1,697.00	\$0.00		
ENDING FUND BALANCE						
			\$1,698.73	\$1.73		

13 Hanford Elementary School District
 Fiscal Year: 2022
 Requested by dendo

Fiscal Position Report

January 2022

Fund: 1300 Cafeteria Fund

		January Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$1,604,481.74	\$1,604,481.74		
REVENUES						
2) Federal Revenues	8100-8299	\$799,104.03	\$1,510,824.60	\$2,758,770.00	54.76	45.24
3) Other State Revenues	8300-8599	\$24,199.49	\$68,708.30	\$178,681.00	38.45	61.55
4) Other Local Revenues	8600-8799	\$2,268.93	\$6,104.73	\$112,176.00	5.44	94.56
5) Total, Revenues		\$825,572.45	\$1,585,637.63	\$3,049,627.00	51.99	48.01
EXPENDITURES						
2) Classified Salaries	2000-2999	\$104,582.17	\$664,167.36	\$1,241,071.00	53.52	46.48
3) Employee Benefits	3000-3999	\$41,955.12	\$250,454.39	\$521,927.00	47.99	52.01
4) Books and Supplies	4000-4999	\$50,693.65	\$660,435.27	\$1,606,101.00	41.12	58.88
5) Services, Oth Oper Exp	5000-5999	\$4,216.12	\$8,645.30	(\$19,987.00)	(43.25)	143.25
8) Direct/Indirect Support	7300-7399	\$0.00	\$0.00	\$65,000.00	0.00	100.00
9) Total Expenditures		\$201,447.06	\$1,583,702.32	\$3,414,112.00	46.39	53.61
NET INCREASE (DECREASE) IN FUND BALANCE		\$624,125.39	\$1,935.31	(\$364,485.00)		
ENDING FUND BALANCE			\$1,606,417.05	\$1,239,996.74		

13 Hanford Elementary School District
 Fiscal Year: 2022
 Requested by dendo

Fiscal Position Report

January 2022

Fund: 1400 Deferred Maintenance Fund

		January Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$101,995.22	\$101,995.22		
REVENUES						
1) LCFF Sources	8010-8099	\$0.00	\$300,000.00	\$300,000.00	100.00	0.00
4) Other Local Revenues	8600-8799	\$705.13	\$1,091.39	\$3,000.00	36.38	63.62
5) Total, Revenues		\$705.13	\$301,091.39	\$303,000.00	99.37	0.63
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$0.00	\$104,995.22	0.00	100.00
6) Capital Outlay	6000-6999	\$0.00	\$3,311.64	\$130,000.00	2.55	97.45
9) Total Expenditures		\$0.00	\$3,311.64	\$234,995.22	1.41	98.59
NET INCREASE (DECREASE) IN FUND BALANCE		\$705.13	\$297,779.75	\$68,004.78		
ENDING FUND BALANCE			\$399,774.97	\$170,000.00		

13 Hanford Elementary School District
 Fiscal Year: 2022
 Requested by dendo

Fiscal Position Report

January 2022

Fund: 1500 Pupil Transportation Equip

		January Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$193,177.05	\$193,177.05		
REVENUES						
4) Other Local Revenues	8600-8799	\$517.00	\$893.35	\$2,000.00	44.67	55.33
5) Total, Revenues		\$517.00	\$893.35	\$2,000.00	44.67	55.33
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$100,000.00	\$100,000.00	100.00	0.00
4) Total, Other Financing Sources/Uses		\$0.00	\$100,000.00	\$100,000.00	100.00	0.00
NET INCREASE (DECREASE) IN FUND BALANCE		\$517.00	\$100,893.35	\$102,000.00		
ENDING FUND BALANCE			\$294,070.40	\$295,177.05		

13 Hanford Elementary School District
 Fiscal Year: 2022
 Requested by dendo

Fiscal Position Report

January 2022

Fund: 2000 SPECIAL RESERVE FUND FOR OTHER POSTE

		January Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$7,541,190.61	\$7,541,190.61		
REVENUES						
4) Other Local Revenues	8600-8799	\$13,297.48	\$25,124.78	\$110,000.00	22.84	77.16
5) Total, Revenues		\$13,297.48	\$25,124.78	\$110,000.00	22.84	77.16
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$188,274.00	\$188,274.00	\$185,000.00	101.77	(1.77)
4) Total, Other Financing Sources/Uses		\$188,274.00	\$188,274.00	\$185,000.00	101.77	(1.77)
NET INCREASE (DECREASE) IN FUND BALANCE		\$201,571.48	\$213,398.78	\$295,000.00		
ENDING FUND BALANCE			\$7,754,589.39	\$7,836,190.61		

13 Hanford Elementary School District
 Fiscal Year: 2022
 Requested by dendo

Fiscal Position Report

January 2022

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Fund: 2120 Building Funds - Local 2

		January Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$6,522,506.38	\$6,522,506.38		
REVENUES						
4) Other Local Revenues	8600-8799	\$7,553.54	\$16,897.75	\$40,000.00	42.24	57.76
5) Total, Revenues		\$7,553.54	\$16,897.75	\$40,000.00	42.24	57.76
EXPENDITURES						
6) Capital Outlay	6000-6999	\$0.00	\$0.00	\$0.00	0.00	100.00
9) Total Expenditures		\$0.00	\$0.00	\$0.00	0.00	100.00
OTHER FINANCING SOURCES/USES						
1) Transfers						
B) Transfers Out	7610-7629	\$0.00	\$3,500,000.00	\$5,057,471.13	69.20	30.80
4) Total, Other Financing Sources/Uses		\$0.00	(\$3,500,000.00)	(\$5,057,471.13)	69.20	30.80
NET INCREASE (DECREASE) IN FUND BALANCE		\$7,553.54	(\$3,483,102.25)	(\$5,017,471.13)		
ENDING FUND BALANCE			\$3,039,404.13	\$1,505,035.25		

13 Hanford Elementary School District
 Fiscal Year: 2022
 Requested by dendo

Fiscal Position Report

January 2022

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Fund: 2500 CapitalFacilities Fund

		January Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$489,322.39	\$489,322.39		
REVENUES						
4) Other Local Revenues	8600-8799	\$160,273.95	\$259,190.37	\$169,000.00	153.37	(53.37)
5) Total, Revenues		\$160,273.95	\$259,190.37	\$169,000.00	153.37	(53.37)
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$117,504.00	\$165,000.00	71.21	28.79
9) Total Expenditures		\$0.00	\$117,504.00	\$165,000.00	71.21	28.79
NET INCREASE (DECREASE) IN FUND BALANCE		\$160,273.95	\$141,686.37	\$4,000.00		
ENDING FUND BALANCE			\$631,008.76	\$493,322.39		

13 Hanford Elementary School District
 Fiscal Year: 2022
 Requested by dendo

Fiscal Position Report

January 2022

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Fund: 3500 SCHOOL FACILITY PROGRAM

		January Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$227,412.88	\$227,412.88		
REVENUES						
4) Other Local Revenues	8600-8799	\$1,201.19	\$2,097.08	\$0.00	0.00	100.00
5) Total, Revenues		\$1,201.19	\$2,097.08	\$0.00	0.00	100.00
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$396.83	\$579.15	\$0.00	0.00	100.00
6) Capital Outlay	6000-6999	\$348,572.41	\$2,743,703.21	\$5,222,151.49	52.54	47.46
9) Total Expenditures		\$348,969.24	\$2,744,282.36	\$5,222,151.49	52.55	47.45
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$3,500,000.00	\$5,057,471.13	69.20	30.80
4) Total, Other Financing Sources/Uses		\$0.00	\$3,500,000.00	\$5,057,471.13	69.20	30.80
NET INCREASE (DECREASE) IN FUND BALANCE		(\$347,768.05)	\$757,814.72	(\$164,680.36)		
ENDING FUND BALANCE			\$985,227.60	\$62,732.52		

13 Hanford Elementary School District
 Fiscal Year: 2022
 Requested by dendo

Fiscal Position Report

January 2022

2/8/2022 3:29:19PM

Fund: 4000 Special Reserve - Capital Outlay

		January Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$2,142,270.95	\$2,142,270.95		
REVENUES						
4) Other Local Revenues	8600-8799	\$3,777.49	\$7,137.34	\$21,000.00	33.99	66.01
5) Total, Revenues		\$3,777.49	\$7,137.34	\$21,000.00	33.99	66.01
NET INCREASE (DECREASE) IN FUND BALANCE		\$3,777.49	\$7,137.34	\$21,000.00		
ENDING FUND BALANCE			\$2,149,408.29	\$2,163,270.95		

13 Hanford Elementary School District
 Fiscal Year: 2022
 Requested by dendo

Fiscal Position Report

January 2022

Fund: 6720 Self-Insurance/Other

		January Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$603,651.46	\$603,651.46		
REVENUES						
4) Other Local Revenues	8600-8799	\$65,667.73	\$361,343.62	\$753,000.00	47.99	52.01
5) Total, Revenues		\$65,667.73	\$361,343.62	\$753,000.00	47.99	52.01
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$90,873.18	\$323,701.66	\$749,000.00	43.22	56.78
9) Total Expenditures		\$90,873.18	\$323,701.66	\$749,000.00	43.22	56.78
NET INCREASE (DECREASE) IN FUND BALANCE		(\$25,205.45)	\$37,641.96	\$4,000.00		
ENDING FUND BALANCE			\$641,293.42	\$607,651.46		

HANFORD ELEMENTARY SCHOOL DISTRICT

Agenda Request Form

TO: Joy C. Gabler

FROM: Bill Potter

DATE: February 11, 2022

FOR: (X) Board Meeting
() Superintendent's Cabinet

FOR: (X) Information
() Action

Date you wish to have your item considered: February 23, 2022

ITEM:

Receive for information the Notice of Completion for Richmond Elementary Modernization Project.

PURPOSE:

The Notice of Completion was filed with the Kings County Recorder's Office on February 10, 2022

FISCAL IMPACT:

The Notice of Completion was recorded and will be posted for 35 days allowing vendors and subcontractors to present claims for unpaid work prior to release of the 5% retainage to the General Contractor.

RECOMMENDATION:

None.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: February 15, 2022

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: February 23, 2021

ITEM: Consider adopting Resolution #18-22: Regarding Absent Board Member Compensation.

PURPOSE: Education Code section 35120(c) provides that a board member may be paid for any meeting when absent if the board by resolution duly adopted and included in its minutes finds that at the time of the meeting: 1) he or she is performing services outside the meeting for the school district or districts, (2) he or she was ill or on jury duty, (3) or the absence was due to a hardship deemed acceptable by the board. Trustee Lupe Hernandez was unable to attend the January 26th meeting due to illness.

FISCAL IMPACT: Not to exceed \$262.50.

RECOMMENDATIONS: Adopt Resolution #18-22.

**HANFORD ELEMENTARY SCHOOL DISTRICT
RESOLUTION # 18-22**

**Board of Trustees
Hanford Elementary School District**

**RESOLUTION REGARDING ABSENT BOARD MEMBER COMPENSATION
(Education Code § 35120(c))**

WHEREAS, Education Code section 35120(c) provides that a board member may be paid for any meeting when absent if the board by resolution duly adopted and included in its minutes finds that at the time of the meeting: 1) he or she is performing services outside the meeting for the school district or districts, (2) he or she was ill or on jury duty, (3) or the absence was due to a hardship deemed acceptable by the board.

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

1. Board Member Lupe Hernandez was absent from the Hanford Elementary School District's regular board meeting held January 26, 2022 due to:
 - ☐ performing services outside the meeting for the school district
 - ☒ illness
 - ☐ jury duty
 - ☐ hardship deemed acceptable by the board
2. Said Board Members shall be paid for the meeting.

PASSED AND ADOPTED THIS 23rd day of February 23,2022 at a regular meeting, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Jeff Garner, President

Timothy Revious, Vice-President

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler
 FROM: Jay Strickland
 DATE: February 10, 2022

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

Date you wish to have your item considered: 02/23/22

ITEM: Consider for adoption the Comprehensive Safety Plan for the following schools:

Hamilton School	Roosevelt School
Lincoln School	Washington School
Jefferson Charter Academy	Simas School
Monroe School	Community Day School
King School	John F. Kennedy Jr. High School
Lee Richmond School	Woodrow Wilson Jr. High School

PURPOSE: Students and staff have the right to a safe and secure campus where they are free from physical and psychological harm. It is mandated that each school site develop and forward to the Board of Trustees, for approval, a Comprehensive Safety Plan relevant to the needs and resources of that particular school in order to ensure a positive learning environment that teaches strategies for violence prevention and emphasizes high expectations for student conduct, responsible behavior and respect for others.

FISCAL IMPACT (if any): None

RECOMMENDATION (if any): Approve

HANFORD ELEMENTARY SCHOOL DISTRICT

Agenda Request Form

TO: Joy C. Gabler

FROM: Bill Potter

DATE: February 15, 2022

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: February 23, 2022

ITEM:

Consider award to BDM Inc. for the HVAC Upgrade Project for the Gymnasium & Locker room at Woodrow Wilson Jr High School.

PURPOSE:

Bids were accepted until 2:00 p.m. on Tuesday, February 15, 2022. All eligible bids received were opened, tabulated.

FISCAL IMPACT:

Cost of the project will be \$1,099,785

RECOMMENDATION:

Award bid as presented for the Woodrow Jr High School HVAC replacement Project.

BID TABULATION

MANGINI ASSOCIATES INC.

PROJECT: HVAC Upgrade at Woodrow Wilson Gym & Locker Room Building
BID OPENING LOCATION: Location
OWNER: Hanford Elementary School District
ISSUE DATE: February 16, 2022
BID DATE: February 15, 2022
MAI PROJECT NO.: 2119

Bidders		Addenda Received	Bid Form Attachments								Base Bid	
	Bid Form Executed	1	Bid Bond	Subcontractor / DIR	Non-Collusion	Workman's Comp	DVBE	Acknowledgement Indemnity	Cert. Drug Free	Cert. Alcohol & Tobacco Free		Substitution Request
American Inc. 7533 Avenue 304 Visalia, CA 93291	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		\$ 1,114,700
BDM Inc 1042 E. Royal Doroch Avenue Fresno, CA 93730	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		\$ 1,099,785 -
Sequoia Construction 13863 Avenue 352 Visalia, CA 93292												

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 02/14/2022

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 02/23/2022

ITEM:

Consider Adoption of the following Administrative Regulation:
 AR 3320 – Claims and Actions Against District

PURPOSE:

Regulation updated to add introductory information explaining the procedures that may be used to file a claim for money or damages against the district depending on the cause of action. Section on "Time Limitations" reorganized and clarified, especially with regard to the time limits for claims related to causes of actions which are excepted from the Government Claims Act, are not governed by any other claim presentation statute or regulation, and are addressed through procedures established by the district. Regulation also reflects NEW LAW (SB 1473, 2020) which allows a person to submit a claim, amendment to a claim, or application for a late claim by electronic means, if so authorized by a board resolution, in which case the subsequent notices provided by the district must be sent to the electronic address from which the claim was sent unless the claimant specifies an alternative electronic address for that purpose.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Adopt the following Administrative Regulation:
 AR 3320 – Claims and Actions Against District

Regulation 3320: Claims And Actions Against The District

Status: ADOPTED

Original Adopted Date: ~~11/02/2011~~ 07/01/2019 | **Last Revised Date:** 03/01/2021 | **Last Reviewed Date:** 03/01/2021

Any claim against the district for money or damages shall be filed and acted upon in accordance with the Government Claims Act (Government Code 810-996.6) or other applicable law. Claims that are specifically excepted from the Government Claims Act by Government Code 905 and are not governed by any other statute or regulation may be filed and acted upon in accordance with district-established procedures pursuant to Government Code 935.

Unless otherwise provided by law, a written claim shall be presented to and acted upon by the Governing Board in accordance with such procedures prior to filing a lawsuit against the district for money or damages.

Time Limitations

The following time limitations apply to the presentation of claims for money or damages against the district:

1. Claims ~~for money or damages~~ relating to a cause of action for death or for injury to a person, personal property, ~~or growing or~~ growing crops shall be presented to the Board ~~of Trustees~~ not later than six months after the accrual of the cause of action. (Government Code 905, 911.2)
2. Claims ~~for money or damages as authorized in Government Code 905 and not included in item #1 above, including claims for damages relating to real property, any other cause of action subject to the Government Claims Act~~ shall be ~~presented~~ filed not later than one year after the accrual of the cause of action. (Government Code 905, 911.2)
3. Claims relating to childhood sexual assault and other causes of action which are specifically excepted from the Government Claims Act by Government Code 905 but are subject to a claims presentation procedure in another statute or regulation shall be presented to the Board in accordance with the applicable governing statute or regulation. (Government Code 905)
4. Claims relating to any cause of action which is specifically excepted from the Government Claims Act by Government Code 905 but is not governed by any other claim presentation statute or regulation shall be presented to the Board within the time limits specified in items #1 and 2 above, depending on the applicable cause of action. (Government Code 911.2, 935)

Receipt of Claims

~~A claim, any amendment thereto, or an application to present a late~~ A claim shall be deemed presented and received when delivered to the district office or deposited in a post office, ~~subpost~~ mailbox, sub-post office, substation, ~~or~~ mail chute, ~~or other like~~ similar facility maintained by the U.S. ~~Government~~ government, in a sealed envelope properly addressed to the district office with postage paid, or when otherwise actually received in the district office or by the Board secretary or clerk. (Government Code 915, 915.2)

A claim may be submitted electronically in the manner specified by the Superintendent or designee. (Government Code 915, 915.2)

Upon receipt of a claim against the district pursuant to the Government Claims Act, the Superintendent or designee shall promptly provide written notice to the district's ~~JPA~~joint powers authority or insurance carrier in accordance with the applicable conditions of coverage.

Review of Contents of the Claim

The Superintendent or designee shall review any claim received to ensure that the claim contains all of the following information as specified in Government Code 910 and 910.2:

1. The name and post office address of the claimant
2. The post office address to which the person presenting the claim desires notices to be sent
3. The date, place, and other circumstances of the occurrence or transaction which gave rise to the claim asserted
4. A general description of the indebtedness, obligation, injury, damage, or loss incurred insofar as it may be known ~~at the~~at the time of presentation of the claim
5. The name(s) of the ~~public~~district employee(s) causing the injury, damage, or loss, if known
- ~~6.~~ The amount claimed if it totals less than \$10,000 ~~as of the date of the presentation of the claim,~~ including ~~the estimated~~the estimated amount of any prospective injury, damage, or loss, insofar as it may be known at the time of the claim, together with the basis of computation of the amount claimed. If the amount claimed exceeds \$10,000, the dollar amount shall not be included in the claim and the claimant shall indicate whether the claim is a "limited civil case." ~~7. of \$25,000 or less.~~
- ~~6.7.~~ The signature of the claimant or the person acting on ~~his/her~~the claimant's behalf

Notice of Claim Insufficiency

If a claim is found insufficient or not to satisfy the form requirements under Government Code 910 and 910.2, the

Board or its designee shall, within 20 days of receipt of the claim, ~~personally deliver or mail to the claimant, at the address stated in the claim or application, provide~~ a notice in the manner specified in Government Code 915.4 that states the particular defects or omission in the claim. (Government Code 910.8, 915.4)

The Board shall not act upon the claim until at least 15 days after such notice is given. (Government Code

910.8) Amendment to Claims

Within the time limits provided ~~under in~~ the section ~~entitled~~ "Time Limitations" above or prior to final action by the

 Board, whichever is later, a claim may be amended if, as amended, it relates to the same transaction or occurrence which gave rise to the original claim. (Government Code 910.6)

Late Claims

~~For claims under item #1 in the section entitled "Time Limitations" above, any person who presents~~When a claim that is required to be presented not later than six months after the accrual of the cause of action ~~shall present, along with the claim, as specified in the section "Time Limitations" above, is not presented within that time,~~ an application to present a late claim. ~~Such claim may be presented to the Board, in the manner specified in Government Code 915 and the application to present~~915.2, within a late claim shall

~~be presented~~ reasonable time not ~~later than~~ to exceed one year after the accrual of the cause of action. The application shall include the proposed claim and shall state the reason for the delay in presenting the claim. (Government Code 911.4, 915, 915.2)

If the claim is presented late and is not accompanied by an application to present a late claim, the Board or its designee may, within 45 days, give written notice that the claim was not presented timely and that it is being returned without further action. (Government Code 911.3)

The Board shall grant or deny the application to present a late claim within 45 days after it is presented. This 45-day period may be extended by written agreement of the claimant and the Board provided that such agreement is made before the expiration of the 45-day period. (Government Code 911.6)

The Board shall grant the application to present a late claim where one or more of the following conditions are applicable: (Government Code 911.6)

1. The failure to present the claim was through mistake, inadvertence, surprise, or excusable neglect and the ~~district was~~ district was not prejudiced in its defense regarding the claim by the claimant's failure to present the claim within the time limit.

2. The person who sustained the alleged injury, damage, or loss was a minor during all of the time specified ~~for presentation~~ for presentation of the claim.

3. The person who sustained the alleged injury, damage, or loss was physically or mentally incapacitated during all ~~of the time specified for presentation of the claim and the disability was the reason he/she failed to present the claim.~~

of the time specified for presentation of the claim and the disability was the reason the person failed to present the claim.

4. The person who sustained the alleged injury, damage, or loss died before the expiration of the time specified ~~for the~~ for the presentation of the claim.

If the application to present a late claim is denied, the claimant shall be given notice in substantially the same form as set forth in Government Code 911.8 ~~and in the manner specified in Government Code~~ 915.4. (Government Code 911.8, 915.4)

If the Board does not take action on the application to present a late claim within 45 days, the application shall be deemed to have been denied on the 45th day unless the time period has been extended, in which case it shall be denied on the last day of the period specified in the extension agreement. (Government Code 911.6) **Action on Claims**

Within 45 days after the presentation or amendment of a claim, the Board shall take action on the claim. This time limit may be extended by written agreement between the district and the claimant before the expiration of the 45-day period. If the 45-day period has expired, the time limit may be extended if legal action has not commenced or been barred by legal limitations. (Government Code 912.4)

The Board may act on the claim in one of the following ways: (Government Code 912.4, 912.6)

1. If the Board finds that the claim is not a proper charge against the district, the claim shall be rejected.

2. If the Board finds that the claim is a proper charge against the district and is for an amount justly due, the ~~claim shall~~ claim shall be allowed.

3. If the Board finds that the claim is a proper charge against the district but is for an amount greater than is ~~justly due~~ justly due, the Board shall either reject the claim or allow it in the amount justly due and reject it as to the balance.

4. If legal liability of the district or the amount justly due is disputed, the Board may reject or compromise the claim.
5. If the Board takes no action on the claim, the claim shall be deemed rejected.

If the Board allows the claim in whole or in part or compromises the claim and the claimant accepts the amount allowed or offered to settle the claim, the Board may require the claimant to accept it in settlement of the entire claim. (Government Code 912.6)

The Board or its designee shall transmit to the claimant written notice of action taken or of inaction which is deemed rejection. The notice shall be in the form set forth in Government Code 913 and shall ~~either be personally delivered or mailed to the address stated in the claim or application.~~ be provided in the manner specified in Government Code 915.4. (Government Code 913, 915.4)

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 02/14/2022

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 02/23/2022

ITEM:

Consider adoption of the following Board Policy:
 BP 3452 – Student Activity Funds

PURPOSE:

Policy updated to clarify that the policy does not apply to school-connected organizations that are not composed entirely of students or subject to the board's control and regulation. Section on "Fundraising" adds a reference to policy that addresses online fundraising, and addresses fundraising events that involve the sale of foods and/or beverages. Section on "Management and Reporting of Funds" updated to reflect Governmental Accounting Standards Board (GASB) Statement 84, which provides that, if the district has administrative or direct financial involvement with the student organization's assets, as defined, the student activity fund may be considered a governmental fund subject to specific accounting and financial reporting requirements.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Adopt the following Board Policy:
 BP 3452 – Student Activity Funds

Policy 3452: Student Activity Funds

Status: ~~ADOPTED~~DRAFT

Original Adopted Date: 05/16/2001 | Last Revised Date: 04/26/2017

The Governing Board recognizes that student organizations can provide students with an opportunity to conduct worthwhile cocurricular activities ~~beyond those provided by the district and can also help~~while helping students learn about effective financial practices, ~~and develop leadership and management skills.~~ To that end, ~~the Board may approve the formation of associated student body organizations which are composed entirely of students, operate under the oversight of the principal or other district employed advisor, and are subject to the control and regulation of the Board.~~ Student organizations may raise and spend funds to support activities that promote the general welfare, morale, and educational experiences of the student body.

Fund-Raising Events

Fundraising

At the beginning of each school year, each principal or designee shall submit to the Superintendent or designee a list of the ~~fund-raising~~fundraising events that each student organization proposes to hold that year. The Superintendent or designee shall review the proposed events and determine whether the events contribute to the educational experience and ~~are do~~ not ~~in~~ conflict with or detract from the school's educational program. When reviewing proposed events, the Superintendent or designee shall consider the effects of the activities on student health and safety, evaluate the risk of liability to the district, and ensure that the proposed activities are in compliance with law, Board policy, and administrative regulation.

Fundraising events that involve the sale of food and/or beverages shall comply with applicable state and/or federal nutrition standards and BP/AR 3554 - Other Food Sales. If the fundraising event involves the sale of noncompliant food and/or beverages, it shall not take place from midnight until at least one-half hour after the end of the school day, or not be conducted on school premises.

Management ~~and Reporting~~ of Funds

Student body funds shall be managed in accordance with law, ~~regulations, Board policies,~~ and sound business procedures designed to encourage the largest possible educational return to students without sacrificing the security of funds.

The Superintendent or designee shall develop internal control procedures to safeguard the organization's assets, promote the success of ~~fund-raising~~fundraising ventures, provide reliable financial information, ~~protect employees and volunteers from accusations of impropriety,~~ and reduce the risk ~~and promote the detection~~ of fraud and abuse. These procedures shall detail the oversight of activities and funds including, but not limited to, the appropriate role and provision of training for staff and students, parameters for events on campus, appropriate and prohibited uses of funds, and accounting and record-keeping processes, including procedures for handling questionable expenditures.

The principal or designee shall be responsible for the proper conduct of all student organization financial activities. The budget adopted by the student body organization should serve as the financial plan for the school year and shall be submitted to the Superintendent or designee at the beginning of each school year. The Superintendent or designee shall monitor the budget and periodically review the organization's use of funds to ensure compliance with the district's internal control procedures.

Funds derived from the student body shall be ~~disbursed~~expended according to procedures established by the student organization. All ~~disbursements~~expenditures must be approved by a Board-designated ~~employee or~~ official, the certificated employee who is the designated student organization advisor, and a student organization representative. (Education Code 48933)

When student body funds are expended for equipment, supplies, or activities that support the district's athletic program, the Superintendent or designee shall ensure that the expenditures are aligned with the district's commitment to provide equitable opportunities for males and females.

Because of the district's administrative and/or direct financial involvement in the assets of the student organization,

the student activity fund shall be reported within the district's fund in accordance with Governmental Accounting Standards Board Statement 84.

The Board shall provide an annual audit of student organization accounts by a certified public accountant or licensed public accountant. The cost of the audit shall be paid from district funds. (Education Code 41020)

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 02/14/2022

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 02/23/2022

ITEM:

Consider Adoption of the following Board Policy:

BP 3600 – Consultants

PURPOSE:

Policy updated to reflect NEW LAW (AB 2257, 2020) which recodifies the three-part test established in Dynamex Operations West, Inc. v. Superior Court of Los Angeles to determine whether a person providing services for remuneration should be classified as an employee or an independent contractor, and NEW LAWS (AB 2257 and AB 323, 2020) which establish exceptions to the use of the three-part test. Requirement to afford equal opportunity for contracts revised to add ethnicity and reflect NEW LAW (AB 3364, 2020) which changes the term "military and veteran status" to "veteran or military status."

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Adopt the following Board Policy:

BP 3600 – Consultants

Board Policy Manual
Hanford Elementary School District

Policy 3600: Consultants

Status: ~~ADOPTED~~ DRAFT

Original Adopted Date: 05/16/2001 | Last Revised Date: 05/24/2017

The Governing Board authorizes the use of consultants and other independent contractors to provide expert professional advice or specialized technical or training services which are not needed on a continuing basis and which cannot be provided by district staff because of limitations of time, experience, or knowledge. Individuals, firms, or organizations employed as consultants independent contractors may assist management with decisions and/or project development related to financial, economic, accounting, engineering, legal, administrative, instructional, or other matters.

As part of the contract process, the Superintendent or designee shall determine, ~~in accordance with Internal Revenue Service guidelines,~~ that the ~~consultant individual, firm, or organization~~ is properly classified as an independent contractor. ~~District employees who perform extra-duty consultant~~

~~A person providing labor or services shall not be retained as independent contractors. They for remuneration shall be considered employees for all purposes, even if the additional services are not related to their regular duties an employee rather than an independent contractor unless the district is able to demonstrate that all of the following conditions have been met: (Labor Code 2775)~~

~~(cf. 3312 – Contracts)~~

- ~~1. The person is free from the control and direction of the district shall not contract for consulting in connection with the performance of the work.~~
- ~~2. The person is performing work that is outside the usual course of the district providing educational services that can.~~
- ~~3. The person is customarily engaged in an independently established trade, occupation, or business of the same nature as the work to be performed without charge by a public agency or official unless these services are unavailable from the public source for reasons beyond the district's control.~~

~~The determination of whether an individual acting as a sole proprietor or a firm or other business organization is an independent contractor shall be made in accordance with Labor Code 2775-2785, as applicable.~~

~~All consultant contracts shall be brought to the Board for approval.~~

~~All qualified firms or resource persons independent contractors shall be accorded equal opportunity for consultant contracts regardless of actual or perceived race, creed ethnicity, color, gender, national or ethnic origin, ancestry, age or, religious creed, marital status, pregnancy, physical or mental disability, medical condition, genetic information, veteran or military status, sex, sexual orientation, gender, gender identity, gender expression, immigration status, or association with a person or group with one or more of these actual or perceived characteristics. (Education Code 220; Government Code 12940)~~

~~(cf. 3311 – Bids)~~

~~(cf. 3551 – Food Service Operations/Cafeteria Fund)~~

~~(cf. 4030 – Nondiscrimination in Employment)~~

Independent contractors ~~applying for a consultant contract~~ shall submit a written conflict of interest statement disclosing financial interests as determined necessary by the Superintendent or designee, depending on the range of duties to be performed by the consultant. The Superintendent or designee shall consider this statement when deciding whether to recommend approval of the ~~consultant's employment contract~~.

~~(cf. 9270 – Conflict of Interest)~~

Any consultant hired by the district who is subject to the filing requirements in the district's conflict of interest code shall file a Statement of Economic Interests within the time period required by law. (Government Code 87302)

When employees of a public university, county office of education, or other public agency serve as ~~consultant~~ consultants or ~~resource persons~~ independent contractors in other capacities for the district, they shall certify as part of the ~~consultant~~ agreement that they will not receive salary or remuneration other than vacation pay from any other public agency for the specific days when they work for ~~this~~ the district.

The Board prohibits the harassment of an independent contractor by any district employee or by any other person with whom the independent contractor comes in contact during the course of employment with the district. Additionally, the Board prohibits the harassment of a district employee by an independent contractor. Any complaint of harassment shall be investigated and resolved in accordance with applicable district complaint procedures. (Government Code 12940)

HANFORD ELEMENTARY SCHOOL DISTRICT
Human Resources Department
AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: February 15, 2022

RE: (X) Board Meeting
 () Superintendent's Cabinet
 () Information
 (X) Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **February 23, 2022**

ITEM: Consider approval of personnel transactions and related matters.

PURPOSE:

a. Employment

Classified Temporary Employees/Substitutes

- Alma Davalos Banks, Substitute Yard Supervisor, effective 2/10/22
- Leslie Gonzalez-Valdez, Substitute Yard Supervisor, effective 2/1/22
- Javier Isidoro, Substitute Yard Supervisor, effective 2/2/22
- Krystina Thompson, Substitute Yard Supervisor, effective 2/3/22
- Claudia Urrecha, Substitute Yard Supervisor, effective 1/31/22

Short Term

- April Tamayo-Alatorre, Short-Term Clerk Typist II – 7.0 hrs., Community Day School, effective 2/1/22-3/28/22
- Maribel Gonzalez Salas, Short-Term Yard Supervisor – 3.25 hrs., Simas, effective 2/15/22-4/29/22
- Elizabeth Steen Short-Term Yard Supervisor – 2.5 hrs., Washington, effective 2/15/22-4/29/22
- Lori Urrutia, Short-Term Yard Supervisor – 2.25 hrs., Richmond, effective 2/15/22-4/29/22

b. Resignations

- Kevin Alexander, Athletic Coach, effective 2/2/22
- Tamara Alvidrez, Account Clerk I – 3.0 hrs., Washington, effective 1/27/22
- Carmen Aurora Pimentel, Educational Tutor – 4.5 hrs., Hamilton, effective 2/11/22

c. Retirement

- Doug Carlton, Director, Program Development, Assessment & Accountability, effective 6/30/2022
- Dr. Carol J. Gallegos, Curriculum Specialist, Curriculum & Instruction, effective 9/30/22

d. Unpaid Leave

- Jaqueline Huerta, Teacher, King, Unpaid Leave, effective 3/31/22, 4/5/22-4/8/22

RECOMMENDATION: Approve.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 02/14/2022

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 02/23/2022

ITEM:

Consider acceptance of the audit report.

PURPOSE:

Education code 41020.3 requires the governing board of each local educational agency (LEA) to review, at a public meeting, the annual audit of the LEA for the prior year by January 31 (the pandemic has extended to deadline this year).

There were were no findings in this audit report.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Accept the audit report.



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June 30, 2021

Hanford Elementary School District

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Independent Auditor's Report

To the Governing Board
Hanford Elementary School District
Hanford, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hanford Elementary School District (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic 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 statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions 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 from 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 the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the 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 policies 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Hanford Elementary School District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Change in Accounting Principle

As discussed in Notes 1 and 15 to the financial statements, Hanford Elementary School District has adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, which has resulted in a restatement of the net position and fund balance as of July 1, 2020. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule – general fund, schedule of changes in the District's total OPEB liability and related ratios, schedule of the District's proportionate share of the net OPEB liability – MPP program, schedule of the District's proportionate share of the net pension liability, and the schedule of District contributions, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hanford Elementary School District's financial statements. The combining non-major governmental fund financial statements, Schedule of Expenditures of Federal Awards as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining non-major governmental fund financial statements, the schedule of expenditures of federal awards, and the other supplementary information listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining non-major governmental fund financial statements, the schedule of expenditures of federal awards, and the other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 28, 2022 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, 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California
January 28, 2022

Hanford Elementary School District



714N. White Street
P.O. Box 1067
Hanford, CA 93232

(559) 585-3600

Superintendent
Joy C. Gabler

Governing Board
Robert "Bobby" Garcia
Jeff Garner
Lupe Hernandez
Timothy L. Revious
Greg Strickland

MANAGEMENT DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

INTRODUCTION

The Hanford Elementary School District's goal is to provide, in an atmosphere of care and concern, an opportunity for every student to recognize and fully develop his/her particular academic, technical, physical and social skills. Hanford Elementary School District students graduate prepared to continue on to high school.

The Management Discussion and Analysis of Hanford Elementary School District's financial statements provide an overall review of the District's financial activities for the fiscal year ended June 30, 2021, with comparative information for the fiscal year ended June 30, 2020. This analysis will look at the District's financial performance as a whole. The management discussion and analysis should be reviewed in conjunction with the auditor's transmittal letter, notes to the basic financial statements and the basic governmental wide financial statements to enhance the understanding of the District's financial performance.

The Hanford Elementary School District is a medium-sized rural school district offering instruction to students from kindergarten through eighth grade. During the 2020-2021 school year, the District operated eight elementary schools, one k-8 magnet school and two junior high schools, and one community day school on the traditional August through June schedule, for the instruction of approximately 5,690 students.

USING THE ANNUAL FINANCIAL REPORT

- This annual financial report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the District as a whole, and then proceed to provide an increasingly detailed look at specific financial activities.
- The Management Discussion and Analysis Statement is provided to assist our citizens, taxpayers and investors in reviewing the District's finances and to show the District's accountability for the money it receives.

FINANCIAL HIGHLIGHTS

- The Hanford Elementary School District's Government-wide Statement of Net Position illustrates total deficit net position of \$(71) thousand, the result of assets and deferred outflows of \$128.6 million minus liabilities and deferred inflows of \$128.7 million.
- General Revenues accounted for \$68.2 million or 74.6 percent of all revenues. Program specific revenues in the form of charges for services and sales, grants and contributions accounted for \$23.2 million or 25.4 percent of total revenues of \$91.4 million.
- The District had \$87.3 million in expenses related to governmental activities.
- The General Fund reported a positive fund balance of \$28.9 million.

STUDENT ENROLLMENT & DEMOGRAPHIC TRENDS

- The School District has an enrollment of approximately 5,690 students for the current 2020-2021 school year, with enrollment projected to decrease to 5,526 for the coming 2021-2022 school year.
- In addition to tracking enrollment, the District also watches actual Average Daily Attendance (ADA). The ADA is typically lower than a District's enrollment, although the two terms are often (though incorrectly) used interchangeably. The anticipated 2021-2022 ADA for the District is 5,336 excluding ADA from County run programs. The ratio of actual attendance to enrollment summarizes the District's changes and efforts to increase attendance. Figure 1 summarizes a historical analysis of the District's enrollment to actual positive attendance ratios. Due to the pandemic, the District will be funded at 2019-2020 ADA level for the 2020-2021 and the 2021-2022 school years.

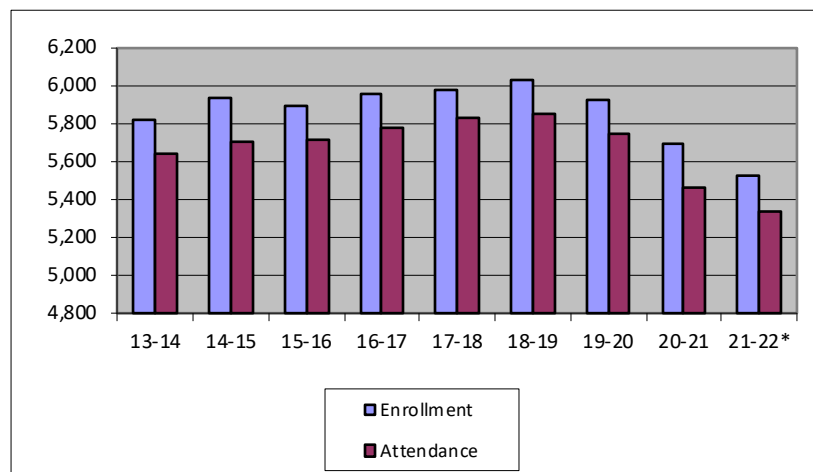


Figure 1. District Enrollment to Actual Attendance Data

School districts have traditionally placed great importance on the accurate projection of student enrollment for the ensuing budget year, due to the broad range of funding and programs impacted by this number. These impacts range from the very basic funding for California school districts which calculates the number of days attended by the enrolled students times a unique “revenue amount”, to how much a particular special program will receive, to the amount of one-time monies a district may receive. Increased ADA is intended to generate additional dollars to help offset normal inflationary costs of operating the business of education, and related growth cost for the additional enrollment.

REPORTING THE DISTRICT AS A WHOLE

- THE STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES

One of the most important questions asked about the District’s finances is, “Is the District better off or worse off as a result of the year’s activities?” “The Statement of Net Position and the Statement of Activities” reports information about the District as a whole and about its activities in a manner that helps to answer this question. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by private sector corporations. All of the current year’s revenues and expenses are taken into consideration regardless of when cash is received or paid.

These two statements report the Hanford Elementary School District’s net position and changes in them. The change in net position provides the reader a tool to assist in determining whether the District’s financial health is improving or deteriorating. The reader will need to consider other non-financial factors, such as property tax base, current property tax laws, student enrollment, and facility conditions in arriving at their conclusion regarding the overall health of the District.

- FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the most significant funds, not the District as a whole. Some funds are required to be established by State statute, while many other funds are established by the District to help manage money for particular purposes and compliance with various provisions. The District’s three types of funds, governmental, proprietary, and fiduciary use different accounting approaches as further described in the notes to the financial statements.

- GOVERNMENTAL FUNDS

Most of the District’s activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting. Governmental fund statements provide a detailed short-term view of the District’s general governmental operations and the basic services it provides. Governmental fund information helps you determine whether there are more or less financial resources available to spend in the near future to finance the District’s program. The Relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the notes to the financial statements.

Governmental funds include most of the major funds of the District. A more detailed discussion of Governmental funds follows.

- PROPRIETARY FUNDS

Proprietary funds use the same basis of accounting as business-type activities, therefore the statements will essentially match. Our District has only one such Internal Service Fund – the Self-Insurance Employee Benefits – Dental Fund.

- NOTES TO THE FINANCIAL STATEMENTS

The notes provided additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

- THE DISTRICT AS A WHOLE

The “Statement of Net Position” provides the perspective of the District as a whole. Table 1 provides a summary of the District’s net position for fiscal years 2020-2021 and 2019-2020, respectively.

Table 1. Net Position

	Governmental Activities	
	2021	2020 As Restated
Assets		
Current and other assets	\$ 49,253,399	\$ 36,329,406
Capital assets	58,344,205	51,757,781
Total assets	107,597,604	88,087,187
Deferred outflows of resources	21,006,054	20,682,708
Liabilities		
Current liabilities	6,389,232	5,216,868
Long-term liabilities	120,031,840	103,843,809
Total liabilities	126,421,072	109,060,677
Deferred inflows of resources	2,253,895	4,163,271
Net Position		
Net investment in capital assets	38,361,293	35,115,208
Restricted	9,097,846	7,398,203
Unrestricted (Deficit)	(47,530,448)	(46,750,597)
Total net position (Deficit)	\$ (71,309)	\$ (4,237,186)

Table 2 shows the changes in net position for fiscal years 2020-2021 and 2019-2020, respectively.

Table 2. Changes in Net Position

	Governmental Activities	
	2021	2020*
Revenues		
Program revenues		
Charges for services	\$ 133,610	\$ 159,077
Operating grants and contributions	23,097,498	13,196,103
Capital grants and contributions	7,626	15,663
General revenues		
Federal and State aid not restricted	61,961,064	61,344,072
Property taxes	5,110,020	4,727,064
Other general revenues	1,145,579	1,881,318
Total revenues	<u>91,455,397</u>	<u>81,323,297</u>
Expenses		
Instruction-related	59,101,725	53,062,964
Pupil services	11,400,014	11,630,771
Administration	4,965,152	5,037,436
Plant services	8,355,659	7,745,826
Other	3,505,699	4,719,280
Total expenses	<u>87,328,249</u>	<u>82,196,277</u>
Change in net position	<u>\$ 4,127,148</u>	<u>\$ (872,980)</u>

* The revenues and expenses for fiscal year 2020 were not restated to show the effects of GASB 84 for comparative purposes.

GOVERNMENTAL FUNDS

- The District's Governmental Funds include Special Revenue Funds for Deferred Maintenance and Cafeteria, Debt Service Funds for repayments of general obligation bonds, Capital Projects Funds, and most importantly, the General Fund. Figure 2 summarizes District Revenue by source of the District's Governmental Funds. Figure 3 summarizes the District's Governmental Expenditures by function.

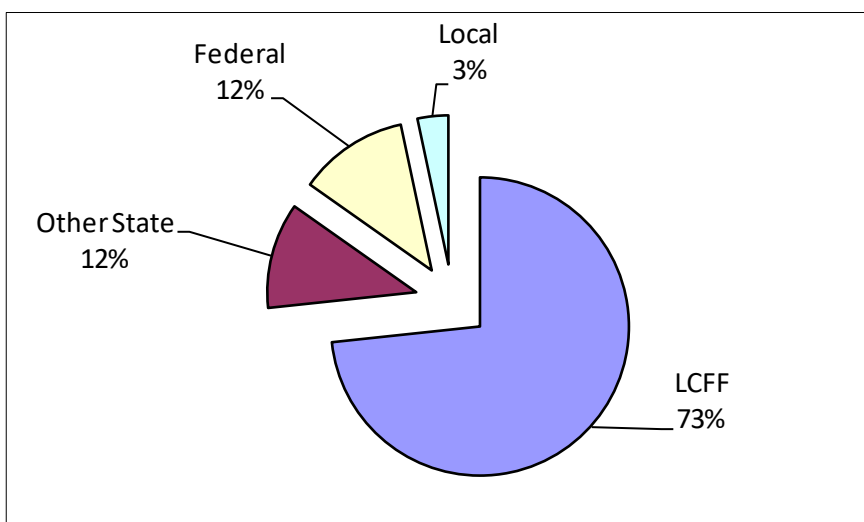


Figure 2. Revenues by Source

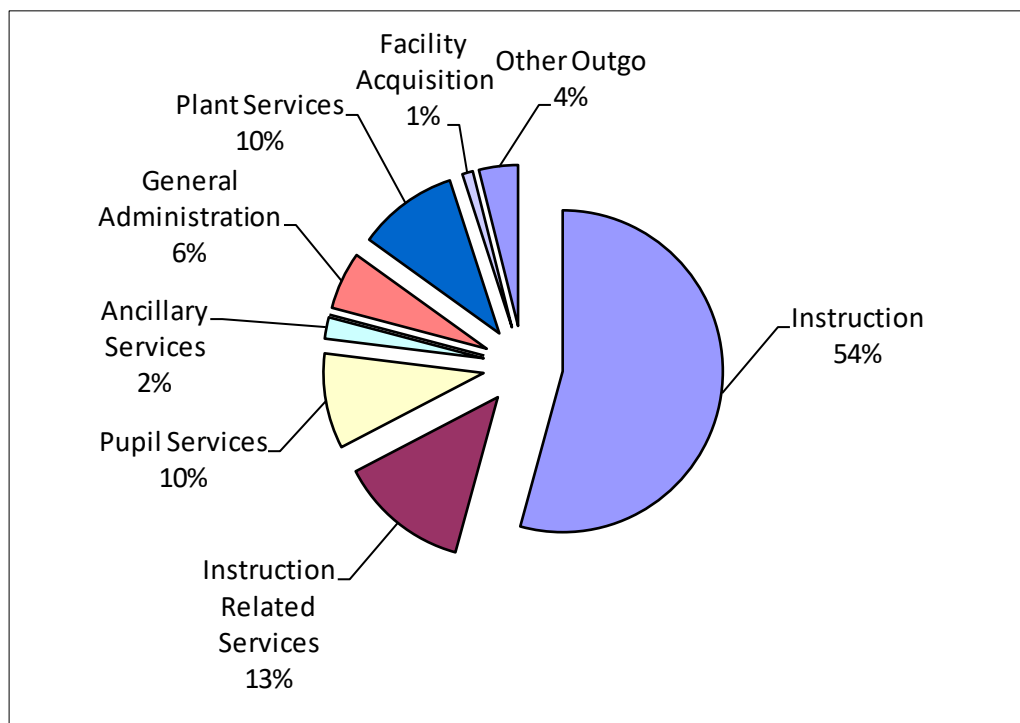


Figure 3. Expenditures by Function

GENERAL FUND BUDGET INFORMATION

The District's budget is prepared in accordance with California law and is based on the cash basis of accounting, utilizing cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

The District begins the budget process in January of each year, to be completed by June 30. After updating of the forecast for changes in revenue and expenditure assumptions, the operating budget begins at the school level. Each school in the District receives a per pupil allocation augmented with resources for special education students. The schools and departments provide input to the superintendent and to Fiscal Services for their budget needs. The site and department budgets are reviewed monthly to ensure management becomes aware of any significant variations during the year.

- GENERAL FUND BUDGET VARIATIONS

In June of each year, a Budget is adopted by the District's Board of Trustees, effective July 1 through June 30. The Budget is based on year-ending projections from the previous year's budget. As the school year progresses, the Budget is revised and updated, with numerous financial reports made public outlining the revisions. Finally, in August of the following year, the books are closed for the July 1 – June 30 fiscal year, and the results are audited, yielding actual final numbers.

There are several reasons for Budget revisions. Most notable are any salary increases granted by the Board of Trustees for district employees for the original budget does not presume salary increases unless they have already been agreed to in a multi-year contract. Also, any changes in the number of staff and/or staff utilization of health and welfare benefits that vary from the original projections would also yield budget revisions.

The implementation of new instructional or categorical programs can also affect budget projections. For the Hanford Elementary School District, the increased emphasis on closing the achievement gap for all of our students continue to push forward several academic-focused programs that impact expenditures in personnel, instructional materials, outside services and supplies.

The State and Federal budget issues have an impact on the District's General Fund budget. As revenues from these two sources change, so do District revenues, since 96 percent of District revenues come from State and Federal revenue streams.

The final actual numbers of the General Fund that will be certified by February of the next year will be the reflection of the culmination of these several factors.

The net difference in fund balance between the adopted budget and the final budget was an increase of \$10.7 million and may be summarized as follows:

\$19.1 million increase in total revenue mainly due to increases in state and other local revenue.

\$8.0 million increase in total expenditures due primarily to projected increased spending for capital outlay.

CAPITAL ASSETS AND DEBT ADMINISTRATION

- CAPITAL ASSETS

At June 30, 2020, the District had \$51.8 million in a broad range of capital assets, including land, buildings, and furniture and equipment, net of accumulated depreciation. At June 30, 2021, the District's net capital assets were \$58.3 million. This amount represents a net increase (including additions and deductions) of \$6.6 million, or 12.7 percent, from last year. Table 3 presents capital asset balances for each year and the net change. The year's major additions included \$1.3 million for construction in progress and \$5.3 million for completed projects and purchases during the year.

Table 3. Changes in Capital Assets
(Net of Depreciation)

	Governmental Activities	
	2021	2020
Land and construction in progress	\$ 9,878,875	\$ 8,595,733
Buildings and improvements	43,706,825	40,271,699
Equipment	4,758,505	2,890,349
Total	<u>\$ 58,344,205</u>	<u>\$ 51,757,781</u>

- LONG-TERM LIABILITIES

At the end of this year, the District had \$120.0 million in long-term liabilities outstanding versus \$103.6 million last year, an increase of \$16.4 million. Table 4 summarizes these obligations.

Table 4. Outstanding Obligations

	Governmental Activities	
	2021	2020
Long-Term Liabilities		
General obligation bonds	\$ 24,220,000	\$ 17,765,000
Unamortized premiums	1,667,130	1,072,381
Compensated absences	472,747	460,694
Claims liability	66,980	73,128
Net OPEB liability	14,484,325	12,954,777
Aggregate net pension liability	78,502,370	71,300,961
Total	<u>\$ 120,031,840</u>	<u>\$ 103,626,941</u>

The District's general obligation bond insured S&P bond rating at the time of their last issuance was "AA".

At year-end, the District had a net pension liability of \$78.5 million versus \$71.3 million last year, an increase of \$7.2 million, or 10.1 percent. The District also reported deferred outflows of resources from pension activities of \$18.8 million, and deferred inflows of resources from pension activities of \$1.9 million.

We present more detailed information regarding our long-term liabilities in the Notes to Financial Statements.

FOR THE FUTURE

The District's system of budgeting and internal controls is well regarded and it will take all of the District's financial abilities to meet the challenges of the future.

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the Hanford Elementary School District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact David Endo, Chief Business Officer, Hanford Elementary School District, P. O. Box 1067, Hanford, CA 93232.

Hanford Elementary School District

Statement of Net Position

June 30, 2021

	Governmental Activities
Assets	
Deposits and investments	\$ 39,742,749
Receivables	9,169,745
Prepaid expense	70,040
Stores inventories	270,865
Capital assets not depreciated	9,878,875
Capital assets, net of accumulated depreciation	48,465,330
Total assets	107,597,604
Deferred Outflows of Resources	
Deferred outflows of resources related to OPEB	2,218,625
Deferred outflows of resources related to pensions	18,787,429
Total deferred outflows of resources	21,006,054
Liabilities	
Accounts payable	4,864,276
Unearned revenue	1,524,956
Long-term liabilities	
Long-term liabilities other than OPEB and pensions due within one year	1,055,000
Long-term liabilities other than OPEB and pensions due in more than one year	25,990,145
Net other postemployment benefits liability (OPEB)	14,484,325
Aggregate net pension liabilities	78,502,370
Total liabilities	126,421,072
Deferred Inflows of Resources	
Deferred inflows of resources related to OPEB	303,913
Deferred inflows of resources related to pensions	1,949,982
Total deferred inflows of resources	2,253,895
Net Position	
Net investment in capital assets	38,361,293
Restricted for	
Debt service	2,158,465
Capital projects	716,734
Educational programs	4,745,858
Food service	1,447,407
Student activities	29,382
Unrestricted (deficit)	(47,530,448)
Total net position (deficit)	\$ (71,309)

Hanford Elementary School District

Statement of Activities

Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
Instruction	\$ 47,861,494	\$ -	\$ 11,996,581	\$ 7,626	\$ (35,857,287)
Instruction-related activities					
Supervision of instruction	2,572,503	-	1,580,218	-	(992,285)
Instructional library, media, and technology	2,327,964	2,851	969,493	-	(1,355,620)
School site administration	6,339,764	-	678,061	-	(5,661,703)
Pupil services					
Home-to-school transportation	1,645,316	-	255,972	-	(1,389,344)
Food services	3,166,846	40,392	2,971,425	-	(155,029)
All other pupil services	6,587,852	-	1,630,696	-	(4,957,156)
Administration					
Data processing	1,291,574	-	167,558	-	(1,124,016)
All other administration	3,673,578	1,796	465,738	-	(3,206,044)
Plant services	8,355,659	5,546	768,506	-	(7,581,607)
Ancillary services	1,837,951	135	1,174,941	-	(662,875)
Interest on long-term liabilities	1,023,746	-	-	-	(1,023,746)
Other outgo	644,002	82,890	438,309	-	(122,803)
Total governmental activities	<u>\$ 87,328,249</u>	<u>\$ 133,610</u>	<u>\$ 23,097,498</u>	<u>\$ 7,626</u>	<u>(64,089,515)</u>
General Revenues and Subventions					
Property taxes, levied for general purposes					3,291,790
Property taxes, levied for debt service					1,779,728
Taxes levied for other specific purposes					38,502
Federal and State aid not restricted to specific purposes					61,961,064
Interest and investment earnings					268,186
Special and extraordinary					222,126
Miscellaneous					<u>655,267</u>
Subtotal, general revenues					<u>68,216,663</u>
Change in Net Position					4,127,148
Net Position - Beginning, as Restated (Deficit)					<u>(4,198,457)</u>
Net Position - Ending (Deficit)					<u>\$ (71,309)</u>

Hanford Elementary School District

Balance Sheet – Governmental Funds

June 30, 2021

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets				
Deposits and investments	\$ 26,024,823	\$ 6,522,506	\$ 6,517,848	\$ 39,065,177
Receivables	8,999,192	-	169,163	9,168,355
Prepaid expenditures	70,040	-	-	70,040
Stores inventories	143,582	-	127,283	270,865
Total assets	\$ 35,237,637	\$ 6,522,506	\$ 6,814,294	\$ 48,574,437
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 4,794,983	\$ -	\$ 60,963	\$ 4,855,946
Unearned revenue	1,524,956	-	-	1,524,956
Total liabilities	6,319,939	-	60,963	6,380,902
Fund Balances				
Nonspendable	218,722	-	127,693	346,415
Restricted	4,745,856	6,522,506	4,381,372	15,649,734
Committed	-	-	101,995	101,995
Assigned	7,541,191	-	2,142,271	9,683,462
Unassigned	16,411,929	-	-	16,411,929
Total fund balances	28,917,698	6,522,506	6,753,331	42,193,535
Total liabilities and fund balances	\$ 35,237,637	\$ 6,522,506	\$ 6,814,294	\$ 48,574,437

Hanford Elementary School District
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2021

Total Fund Balance - Governmental Funds		\$ 42,193,535
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	\$ 91,007,517	
Accumulated depreciation is	<u>(32,663,312)</u>	
Net capital assets		58,344,205
An internal service fund is used by management to charge the costs of the workers' compensation insurance program to the individual funds. The assets and liabilities of the internal service fund are included with governmental activities.		
		603,652
Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to		
Other postemployment benefits (OPEB)	2,218,625	
Net pension liability	<u>18,787,429</u>	
Total deferred outflows of resources		21,006,054
Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to		
Other postemployment benefits (OPEB)	(303,913)	
Net pension liability	<u>(1,949,982)</u>	
Total deferred inflows of resources		(2,253,895)
Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.		
		(78,502,370)
The District's OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.		
		(14,484,325)
Long-term liabilities, excluding claims liability, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term liabilities at year-end consist of		
General obligation bonds including unamortized premiums	(25,887,130)	
Capital leases	(618,288)	
Compensated absences (vacations)	<u>(472,747)</u>	
Total long-term liabilities		<u>(26,978,165)</u>
Total net position - governmental activities		<u>\$ (71,309)</u>

Hanford Elementary School District

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds

Year Ended June 30, 2021

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues				
Local Control Funding Formula	\$ 61,825,548	\$ -	\$ 300,000	\$ 62,125,548
Federal sources	9,809,937	-	2,716,701	12,526,638
Other State sources	11,314,074	-	239,340	11,553,414
Other local sources	3,110,414	55,156	1,971,672	5,137,242
Total revenues	86,059,973	55,156	5,227,713	91,342,842
Expenditures				
Current				
Instruction	42,288,788	-	-	42,288,788
Instruction-related activities				
Supervision of instruction	2,251,233	-	-	2,251,233
Instructional library, media, and technology	2,364,041	-	-	2,364,041
School site administration	5,601,418	-	-	5,601,418
Pupil services				
Home-to-school transportation	3,410,937	-	-	3,410,937
Food services	120,446	-	2,829,560	2,950,006
All other pupil services	5,855,896	-	-	5,855,896
Administration				
Data processing	1,398,384	-	-	1,398,384
All other administration	3,118,703	-	106,500	3,225,203
Plant services	7,869,362	-	134,177	8,003,539
Ancillary services	1,674,831	-	9,662	1,684,493
Other outgo	1,354,737	-	-	1,354,737
Facility acquisition and construction	835,023	708,400	4,428,444	5,971,867
Debt service				
Principal	-	-	1,145,000	1,145,000
Interest and other	-	222,127	801,619	1,023,746
Total expenditures	78,143,799	930,527	9,454,962	88,529,288
Excess (Deficiency) of Revenues Over Expenditures	7,916,174	(875,371)	(4,227,249)	2,813,554
Other Financing Sources (Uses)				
Transfers in	-	-	3,671,558	3,671,558
Sources from capital leases	618,288	-	-	618,288
Sources from proceeds of bond sale	-	7,600,000	-	7,600,000
Sources from premium on bond sale	-	222,127	450,484	672,611
Transfers out	(1,000,000)	(2,619,058)	(52,500)	(3,671,558)
Net Financing Sources (Uses)	(381,712)	5,203,069	4,069,542	8,890,899
Net Change in Fund Balances	7,534,462	4,327,698	(157,707)	11,704,453
Fund Balance - Beginning, as Restated	21,383,236	2,194,808	6,911,038	30,489,082
Fund Balance - Ending	\$ 28,917,698	\$ 6,522,506	\$ 6,753,331	\$ 42,193,535

Hanford Elementary School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
Funds to the Statement of Activities
Year Ended June 30, 2021

Total Net Change in Fund Balances - Governmental Funds \$ 11,704,453

Amounts Reported for Governmental Activities in the Statement of
Activities are Different Because

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

This is the amount by which capital outlays exceeds depreciation in the period.

Depreciation expense	\$	(2,093,584)
Capital outlays		<u>8,680,612</u>

Net expense adjustment 6,587,028

Loss on disposal of capital assets is reported in the government-wide Statement of Net Position, but is not recorded in the governmental funds.

(604)

Some of the capital assets acquired this year were financed with capital leases. The amount financed by the leases is reported in the governmental funds as a source of financing. On the other hand, the capital leases are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.

(618,288)

In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used.

(12,053)

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year.

(5,654,969)

In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows, and net OPEB liability during the year.

(843,266)

Hanford Elementary School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
Funds to the Statement of Activities
Year Ended June 30, 2021

Proceeds received from general obligation bonds or certificates of participation are a revenue in the governmental funds, but increase long-term liabilities in the Statement of Net Position and do not affect the Statement of Activities.	(7,600,000)
Governmental funds report the effect of premiums, discounts, and the deferred charge on refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities.	
Premium on issuance recognized	(672,611)
Premium amortization	77,862
Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.	
General obligation bonds	1,145,000
An internal service fund is used by management to charge the costs of the self insurance program to the individual funds. The net revenue of the Internal Service Fund is reported with governmental activities.	14,596
Change in net position of governmental activities	<u><u>\$ 4,127,148</u></u>

Hanford Elementary School District
Statement of Net Position – Proprietary Funds
June 30, 2021

	Governmental Activities - Internal Service Fund
Assets	
Current assets	
Deposits and investments	\$ 677,572
Receivables	<u>1,390</u>
Total current assets	<u>678,962</u>
Liabilities	
Current liabilities	
Accounts payable	<u>8,330</u>
Noncurrent liabilities	
Claims liabilities	<u>66,980</u>
Total liabilities	<u>75,310</u>
Net Position	
Restricted for claims	<u><u>\$ 603,652</u></u>

Hanford Elementary School District
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds
Year Ended June 30, 2021

	Governmental Activities - Internal Service Fund
Operating Revenues	
Charges for services	<u>\$ 710,531</u>
Operating Expenses	
Professional and contract services	<u>701,902</u>
Operating Income	<u>8,629</u>
Nonoperating Revenues	
Fair market value adjustments	683
Interest income	<u>5,284</u>
Total nonoperating revenues	<u>5,967</u>
Change in Net Position	14,596
Total Net Position - Beginning	<u>589,056</u>
Total Net Position - Ending	<u><u>\$ 603,652</u></u>

Hanford Elementary School District
Statement of Cash Flows – Proprietary Funds
Year Ended June 30, 2021

	<u>Governmental Activities - Internal Service Fund</u>
Operating Activities	
Cash receipts from operating funds	\$ 710,094
Cash payments for claims and services	<u>(699,720)</u>
Net Cash From Operating Activities	<u>10,374</u>
Investing Activities	
Interest on investments	<u>5,284</u>
Net Change in Cash and Cash Equivalents	15,658
Cash and Cash Equivalents, Beginning	<u>661,914</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 677,572</u></u>
Reconciliation of Operating Income to Net	
Cash From Operating Activities	
Operating income	\$ 8,629
Changes in assets and liabilities	
Fair Value Adjustment to Cash in County Treasury	683
Receivables	(1,120)
Claims liability	<u>2,182</u>
Net Cash From Operating Activities	<u><u>\$ 10,374</u></u>

Note 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

The Hanford Elementary School District (the District) was organized under the laws of the State of California. The District operates under a locally-elected five-member Board form of government and provides educational services to grades K - 8 as mandated by the State and/or Federal agencies. The District operates eight elementary schools, one K-8 magnet school, two junior high schools, and one community day school.

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Hanford Elementary School District, this includes general operations, food service, and student related activities of the District.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into three broad fund categories: governmental, proprietary, and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

Major Governmental Funds

General Fund The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

Two funds currently defined as special revenue funds in the California State Accounting Manual (CSAM) do not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 15, Pupil Transportation Equipment Fund, and Fund 20, Special Reserve Fund for Postemployment Benefits, are not substantially composed of restricted or committed revenue sources. While these funds are authorized by statute and will remain open for internal reporting purposes, these funds function effectively as an extension of the General Fund, and accordingly have been combined with the General Fund for presentation in these audited financial statements.

As a result, the General Fund reflects an increase in fund balance of \$7.2 million.

Building Fund The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Non-Major Governmental Funds

Special Revenue Funds The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Student Activities Fund** The Student Activities Fund is used to account separately for the operating activities of the associated student body accounts that are not fiduciary in nature, including student clubs, general operations, athletics, and other student body activities.
- **Charter School Fund** The Charter School Fund may be used by authorizing districts to account separately for the operating activities of district-operated charter school that would otherwise be reported in the authorizing District's General Fund.
- **Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).
- **Deferred Maintenance Fund** The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (*Education Code* Section 17582).

Capital Project Funds The Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

- **Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).
- **County School Facilities Fund** The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D), or the 2016 State School Facilities Fund (Proposition 51) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

- **Special Reserve Fund for Capital Outlay Projects** The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

Debt Service Funds The Debt Service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on general long-term liabilities.

- **Bond Interest and Redemption Fund** The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a District (*Education Code* Sections 15125-15262).

Proprietary Funds Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the local education agency, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting and are classified as enterprise or internal service. The District has the following internal service fund:

- **Internal Service Fund** Internal service funds may be used to account for goods or services provided to other funds of the District on a cost-reimbursement basis. The District operates a Self-Insurance Fund for dental coverage that is accounted for in an internal service fund.

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental function. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the *Statement of Activities*, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

Fund Financial Statements Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements.

- **Governmental Funds** All governmental funds are accounted for using the 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 balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.
- **Proprietary Funds** Proprietary funds are accounted for using a flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of changes in fund net position presents increases (revenues) and decreases (expenses) in net total position. The statement of cash flows provides information about how the District finances and meets the cash flow needs of its proprietary fund.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. The District considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue Unearned revenues arise when resources are received by the District before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county pools are determined by the program sponsor.

Stores Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental type funds.

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements/infrastructure, 5 to 50 years; equipment, 2 to 15 years.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position as long-term liabilities.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Accounts Payable and Long-Term Liabilities

Accounts payable and long-term liabilities are reported in the government-wide financial statements. In general, governmental fund accounts payable that are paid in a timely manner and in full, from current financial resources are reported as liabilities of the funds.

Premiums

In the government-wide financial statements, long-term liabilities are reported as liabilities in the applicable governmental activities statement of net position. Debt premiums are amortized over the life of the bonds using the straight-line method.

In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the period the bonds are issued. Premiums received on debt issuance are also reported as other financing sources.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for pension related items and for OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items and for OPEB related items.

The deferred amounts related to pension and OPEB relate to differences between expected and actual experience, changes of assumptions, and other pension and OPEB related changes.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows and deferred inflows of resources related to OPEB, where applicable, and OPEB expense, information about the fiduciary net position of the CalSTRS Medicare Premium payment (MPP) Program and additions to/deductions from the MPP's fiduciary net position have been determined on the same basis as they are reported by the MPP. For this purpose, the District Plan and MPP recognizes benefit payments when due and payable in accordance with the benefit terms. The MPP fiduciary net position reports investments at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The total District Plan and MPP OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

Fund Balances - Governmental Funds

As of June 30, 2021, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

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.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the Superintendent or Assistant Superintendent, Fiscal Services may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Minimum Fund Balance Policy

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted one-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than three percent of General Fund expenditures and other financing uses.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$9,097,846 of restricted net position.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the District, these revenues are dental premiums. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Interfund transfers are eliminated in the governmental activities column of the Statement of Activities.

Estimates

The preparation of the 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 amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Kings bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

Change in Accounting Principles

Implementation of GASB Statement No. 84

As of July 1, 2020, the District adopted GASB Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhance the value provided by the information reported in financial statements for assessing government accountability and stewardship. The impact to the District resulted in a reclassification of the District's student body activities from fiduciary to governmental. The effect of the implementation of this standard on beginning fund balance and net position is disclosed in Note 15.

New Accounting Pronouncements

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement are effective for the reporting periods beginning after June 15, 2021. Early implementation is encouraged. The effects of this change on the District's financial statements have not yet been determined.

Note 2 - Deposits and Investments

Summary of Deposits and Investments

Deposits and investments as of June 30, 2021, are classified in the accompanying financial statements as follows:

Governmental funds	\$ 39,065,177
Proprietary funds	<u>677,572</u>
Total deposits and investments	<u>\$ 39,742,749</u>

Deposits and investments as of June 30, 2021, consist of the following:

Cash on hand and in banks	\$ 41,882
Cash in revolving	5,510
Investments	<u>39,695,357</u>
Total deposits and investments	<u>\$ 39,742,749</u>

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 instruments; 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 agreements; 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 statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate 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 to changes in market interest rates. The District has 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 County Pool which purchases a combination of shorter term and longer term investments and which also times cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The District maintains an investment of \$39,695,357 in the Kings County Treasury Investment Pool that has an average weighted maturity of 612 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. The is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment with the Kings County Investment Pool is currently not rated, nor is it required to be rated.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2021, none of the District's bank balance was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent.

Note 3 - Receivables

Receivables at June 30, 2021, consist of intergovernmental grants, entitlements, and local sources. All receivables are considered collectible in full.

	General Fund	Non-Major Governmental Funds	Governmental Funds Total	Proprietary Funds	Governmental Activities Total
Federal Government Categorical aid	\$ 929,721	\$ 94,913	\$ 1,024,634	\$ -	\$ 1,024,634
State Government Grants and entitlements	5,934,268	-	5,934,268	-	5,934,268
Other State	2,056,882	7,940	2,064,822	-	2,064,822
Local sources	78,321	66,310	144,631	1,390	146,021
Total	<u>\$ 8,999,192</u>	<u>\$ 169,163</u>	<u>\$ 9,168,355</u>	<u>\$ 1,390</u>	<u>\$ 9,169,745</u>

Note 4 - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2021, are as follows:

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 3,016,579	\$ -	\$ -	\$ 3,016,579
Construction in progress	5,579,154	1,999,361	(716,219)	6,862,296
Total capital assets not being depreciated	8,595,733	1,999,361	(716,219)	9,878,875
Capital assets being depreciated				
Land improvements	7,994,228	700,373	-	8,694,601
Buildings and improvements	58,829,602	4,237,975	-	63,067,577
Furniture and equipment	7,674,497	2,459,122	(767,155)	9,366,464
Total capital assets being depreciated	74,498,327	7,397,470	(767,155)	81,128,642
Total capital assets	83,094,060	9,396,831	(1,483,374)	91,007,517
Accumulated depreciation				
Land improvements	(5,421,450)	(189,122)	-	(5,610,572)
Buildings and improvements	(21,130,681)	(1,314,100)	-	(22,444,781)
Furniture and equipment	(4,784,148)	(590,362)	766,551	(4,607,959)
Total accumulated depreciation	(31,336,279)	(2,093,584)	766,551	(32,663,312)
Governmental activities capital assets, net	\$ 51,757,781	\$ 7,303,247	\$ (716,823)	\$ 58,344,205

Depreciation expense was charged to the following functions as follows:

Governmental Activities	
Instruction	\$ 985,230
Supervision of instruction	73,306
School site administration	154,145
Home-to-school transportation	96,017
Food services	151,063
All other pupil services	60,472
Ancillary services	30,118
All other administration	203,167
Plant services	340,066
	<hr/>
Total depreciation expenses governmental activities	\$ 2,093,584
	<hr/>

Note 5 - Interfund Transactions

Operating Transfers

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2021, consist of the following:

The Building Fund transferred to the County School Facilities Non-Major Governmental Fund for a potential state funded project.	\$ 2,619,058
The General Fund transferred to the Special Reserve Non-Major Governmental Fund for Capital Outlay Projects for potential future projects.	1,000,000
The Special Reserve Non-Major Governmental Fund for Capital Outlay Projects transferred to the County School Facilities Fund for a potential state funded project.	52,500
	<hr/>
Total	\$ 3,671,558
	<hr/>

Note 6 - Accounts Payable

Accounts payable at June 30, 2021, consist of the following:

	General Fund	Non-Major Governmental Funds	Governmental Funds Total	Proprietary Funds	Governmental Activities Total
Vendor payables	\$ 2,682,814	\$ 60,963	\$ 2,743,777	\$ 8,330	\$ 2,752,107
Salaries and benefits	12,893	-	12,893	-	12,893
Deferred payroll	2,099,276	-	2,099,276	-	2,099,276
Total	\$ 4,794,983	\$ 60,963	\$ 4,855,946	\$ 8,330	\$ 4,864,276

Note 7 - Unearned Revenue

Unearned revenue at June 30, 2021, consists of the following:

	General Fund
Federal financial assistance	\$ 576,731
State categorical aid	948,225
Total	\$ 1,524,956

Note 8 - Long-Term Liabilities Other than OPEB and Pensions**Summary**

The changes in the District's long-term liabilities other than OPEB and pensions during the year consisted of the following:

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021	Due in One Year
Long-Term Liabilities					
General obligation bonds	\$ 17,765,000	\$ 7,600,000	\$ (1,145,000)	\$ 24,220,000	\$ 1,055,000
Unamortized debt					
premiums	1,072,381	672,611	(77,862)	1,667,130	-
Capital leases	-	618,288	-	618,288	-
Compensated absences	460,694	12,053	-	472,747	-
Claims liability (Note 11)	73,128	(6,148)	-	66,980	-
Total	\$ 19,371,203	\$ 8,896,804	\$ (1,222,862)	\$ 27,045,145	\$ 1,055,000

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund with local revenues. The premium will be amortized over the life of the related debt. The capital leases will be paid by the General Fund. The compensated absences will be paid by the fund for which the employee worked. The claims liability will be paid by Self Insurance Fund.

General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Fiscal Year Issued	Final Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2020	Issued	Redeemed	Bonds Outstanding June 30, 2021
2010	9/2024	2.0-5.0%	\$ 5,740,000	\$ 2,080,000	\$ -	\$ (485,000)	\$ 1,595,000
2017	8/2047	2.0-5.0%	8,800,000	8,085,000	-	-	8,085,000
2019	8/2049	1.875-5.250%	7,600,000	7,600,000	-	(660,000)	6,940,000
2020	8/2045	2.375-4.00%	7,600,000	-	7,600,000	-	7,600,000
Total				<u>\$ 17,765,000</u>	<u>\$ 7,600,000</u>	<u>\$ (1,145,000)</u>	<u>\$ 24,220,000</u>

Debt Service Requirements to Maturity

2010 General Obligation Bonds

On December 9, 2010, the District issued general obligation refunding bonds in the amount of \$5,740,000 for the purpose of refunding the outstanding 1998 General Obligation Bonds of the District originally issued to fund improvements to real property for school purposes. The bond interest rates range from 2.0 percent to 5.0 percent. Interest on the Bonds is payable semiannually each March 1 and September 1, commencing on March 1, 2011.

The bonds were sold at a premium of \$210,148 which is being amortized over the life of the bonds at \$15,011 per year. The unamortized premium as of June 30, 2021, amounted to \$45,030.

2016A General Obligation Bonds

On May 24, 2017, the District issued \$8,800,000 Election of 2016, Series A General Obligation Bonds. The bonds were authorized at an election of the registered voters of the District held on November 8, 2016, which authorized the issuance of \$24,000,000 principal amount of general obligation bonds to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities, and to pay the costs of issuing the bonds. The bonds were issued as current interest bonds. Interest on the bonds is payable semiannually on February 1 and August 1 of each year commencing February 1, 2018.

The bonds were sold at a premium of \$452,164 which is being amortized over the life of the bonds at \$15,072 per year. The unamortized premium as of June 30, 2021, amounted to \$391,876.

2016B General Obligation Bonds

On March 27, 2019, the District issued \$7,600,000 Election of 2016, Series B General Obligation Bonds. The bonds were authorized at an election of the registered voters of the District held on November 8, 2016, which authorized the issuance of \$24,000,000 principal amount of general obligation bonds to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities, and to pay the costs of issuing the bonds. The bonds were issued as current interest bonds. Interest on the bonds is payable semiannually on February 1 and August 1 of each year commencing February 1, 2018.

The bonds were sold at a premium of \$626,269 which is being amortized over the life of the bonds at \$20,876 per year. The unamortized premium as of June 30, 2021, amounted to \$584,517.

2016C General Obligation Bonds

On September 9, 2020, the District issued \$7,600,000 Election of 2016, Series C General Obligation Bonds. The bonds were authorized at an election of the registered voters of the District held on November 8, 2016, which authorized the issuance of \$24,000,000 principal amount of general obligation bonds to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities, and to pay the costs of issuing the bonds. The bonds were issued as current interest bonds. Interest on the bonds is payable semiannually on February 1 and August 1 of each year commencing February 1, 2018.

The bonds were sold at a premium of \$672,611 which is being amortized over the life of the bonds at \$28,025 per year. The unamortized premium as of June 30, 2021, amounted to \$645,707.

The bonds have debt service payments as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2022	\$ 1,055,000	\$ 942,156	\$ 1,997,156
2023	865,000	904,400	1,769,400
2024	680,000	868,050	1,548,050
2025	160,000	848,475	1,008,475
2026	200,000	841,275	1,041,275
2027-2031	1,710,000	4,018,796	5,728,796
2032-2036	3,175,000	3,534,241	6,709,241
2037-2041	5,055,000	2,798,091	7,853,091
2042-2046	7,445,000	1,744,581	9,189,581
2047-2049	3,875,000	315,481	4,190,481
Total	<u>\$ 24,220,000</u>	<u>\$ 16,815,546</u>	<u>\$ 41,035,546</u>

Capital Leases

During the year, the District entered into a capital lease arrangement with the California Energy Commission for an energy efficiency project not to exceed \$2,473,151. As of June 30, 2021, the District has submitted invoices for reimbursement of \$618,288.

Principal payments are due and payable in semiannual installments beginning on or before December 22 of the fiscal year following the year in which the project is completed and continuing thereafter on each June 22 and December 22 until said principal shall be paid in full. As of June 30, 2021, the project was in progress and the estimated date of completion is July 30, 2022. As such, the below payment schedule is estimated until the completion of the project:

	Energy Efficiency
Balance, July 1, 2020	\$ -
Additions	618,288
Balance, July 1, 2021	<u>\$ 618,288</u>

Compensated Absences

Compensated absences (unpaid employee vacation) for the District at June 30, 2021, amounted to \$472,747.

Note 9 - Other Postemployment Benefit (OPEB) Liability

For the fiscal year ended June 30, 2021, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Retiree Health Plan	\$ 14,075,028	\$ 2,218,625	\$ 303,913	\$ 1,320,450
Medicare Premium Payment (MPP) Program	409,297	-	-	57,244
Total	<u>\$ 14,484,325</u>	<u>\$ 2,218,625</u>	<u>\$ 303,913</u>	<u>\$ 1,377,694</u>

The details of each plan are as follows:

District Plan

Plan Administration

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Plan Membership

At June 30, 2020, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	38
Active employees	452
	<hr/>
Total	490
	<hr/> <hr/>

Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contributions

The benefit payment requirements of the Plan members and the District are established and may be amended by the District, the Hanford Elementary Teachers Association (HETA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, HETA, CSEA, and the unrepresented groups. For measurement period of June 30, 2020, the District paid \$528,390 to the plan which includes \$24,200 related to the implicit rate subsidy..

Total OPEB Liability of the District

The District's total OPEB liability of \$14,075,028 was measured as of June 30, 2020.

Actuarial Assumptions

The total OPEB liability as of June 30, 2020 actuarial measurement was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00 percent
Salary increases	3.00 percent, average, including inflation
Discount rate	2.45 percent
Healthcare cost trend rates	5.90 percent for 2020, declining to 5.00 in 2029 and later years

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males and Females, as appropriate, without projection.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actual experience study for the period July 1, 2017 to June 30, 2019.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, June 30, 2019	\$ 12,602,724
Service cost	711,522
Interest	408,564
Changes of assumptions or other inputs	878,429
Benefit payments	(526,211)
Net change in total OPEB liability	1,472,304
Balance, June 30, 2020	\$ 14,075,028

Changes in Benefit Terms - There were no changes in the benefit terms since the previous valuation.

Changes of Assumptions - The discount rate changed from 3.13 percent to 2.45 percent since the previous valuation.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Total OPEB Liability
1% decrease (1.45%)	\$ 15,480,648
Current discount rate (2.45%)	14,075,028
1% increase (3.45%)	12,804,367

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

Healthcare Cost Trend Rates	Total OPEB Liability
1% decrease (4.90/4.00%)	\$ 12,334,320
Current healthcare cost trend rate (5.90/5.00%)	14,075,028
1% increase (6.90/6.00%)	16,143,937

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources related to OPEB

At June 30, 2021, the District reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 528,390	\$ -
Differences between expected and actual experience	90,695	-
Changes of assumptions	1,599,540	303,913
Total	<u>\$ 2,218,625</u>	<u>\$ 303,913</u>

The deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to changes of assumptions and the difference between expected and actual experience will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period and will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>
2022	\$ 265,027
2023	265,027
2024	265,027
2025	265,027
2026	265,027
Thereafter	<u>365,100</u>
Total	<u><u>\$ 1,690,235</u></u>
<u>Year Ended June 30,</u>	<u>Deferred Inflows of Resources</u>
2022	\$ (64,663)
2023	(64,663)
2024	(64,663)
2025	(64,663)
2026	(45,261)
Thereafter	<u>607,826</u>
Total	<u><u>\$ 303,913</u></u>

Medicare Premium Payment (MPP) Program

Plan Description

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

Net OPEB Liability and OPEB Expense

At June 30, 2021, the District reported a liability of \$409,297 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2020 and June 30, 2019, respectively, was 0.0966 percent and 0.0945 percent, resulting in a net increase in the proportionate share of 0.0021 percent.

For the year ended June 30, 2021, the District recognized OPEB expense of \$57,244.

Actuarial Methods and Assumptions

The June 30, 2020 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total OPEB liability to June 30, 2020, using the assumptions listed in the following table:

Measurement Date	June 30, 2020	June 30, 2019
Valuation Date	June 30, 2019	June 30, 2018
Experience Study	June 30, 2014 through June 30, 2018	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	2.21%	3.50%
Medicare Part A Premium Cost Trend Rate	4.50%	3.70%
Medicare Part B Premium Cost Trend Rate	5.40%	4.10%

For the valuation as of June 30, 2019, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 294 or an average of 0.18 percent of the potentially eligible population (159,339).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2020, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2020, is 2.21 percent. As the MPP Program is funded on a pay-as-you-go basis as previously noted, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 2.21 percent, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2020, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate decreased 1.29 percent from 3.50 percent as of June 30, 2019.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net OPEB Liability
1% decrease (1.21%)	\$ 452,591
Current discount rate (2.21%)	409,297
1% increase (3.21%)	372,456

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the District's proportionate share of the net OPEB liability calculated using the Medicare costs trend rates, as well as what the net pension liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

Medicare Costs Trend Rate	Net OPEB Liability
1% decrease (3.50% Part A and 4.40% Part B)	\$ 371,123
Current Medicare costs trend rate (4.50% Part A and 5.40% Part B)	409,297
1% increase (5.50% Part A and 6.40% Part B)	453,241

Note 10 - Fund Balances

Fund balances are composed of the following elements:

	General Fund	Building Fund	Non-Major Governmental Funds	Total
Nonspendable				
Revolving cash	\$ 5,100	\$ -	\$ 410	\$ 5,510
Stores inventories	143,582	-	127,283	270,865
Prepaid expenditures	70,040	-	-	70,040
Total nonspendable	218,722	-	127,693	346,415
Restricted				
Legally restricted programs	4,745,856	-	1,506,173	6,252,029
Capital projects	-	6,522,506	716,734	7,239,240
Debt services	-	-	2,158,465	2,158,465
Total restricted	4,745,856	6,522,506	4,381,372	15,649,734
Committed				
Deferred maintenance program	-	-	101,995	101,995
Assigned				
Other postemployment benefits	7,541,191	-	-	7,541,191
Future capital outlay projects	-	-	2,142,271	2,142,271
Total assigned	7,541,191	-	2,142,271	9,683,462
Unassigned				
Reserve for economic uncertainties	7,796,000	-	-	7,796,000
Remaining unassigned	8,615,929	-	-	8,615,929
Total unassigned	16,411,929	-	-	16,411,929
Total	<u>\$ 28,917,698</u>	<u>\$ 6,522,506</u>	<u>\$ 6,753,331</u>	<u>\$ 42,193,535</u>

Note 11 - Risk Management

Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2021, the District contracted with Northern California Regional Excess Liability Fund for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

For fiscal year 2021, the District participated in the Kings County Self-Insured Schools (KCSIC), an insurance purchasing pool. The intent of KCSIC is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in KCSIC. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in KCSIC. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of KCSIC. Participation in KCSIC is limited to districts that can meet KCSIC's selection criteria.

Employee Medical and Vision Benefits

The District has contracted with the Self-Insured Schools of California (SISC III) to provide employee medical benefits. SISC III is a shared risk pool comprised of agencies in California. Rates are set through an annual calculation process. The District pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating Districts. Claims are paid for all participants regardless of claims flow. The Board of Directors has a right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool. The District has a contract with Keenan-Medical Eye Services for employee vision benefits. The plan is fully insured.

Employee Dental Benefits Claims Liabilities

The District records an estimated liability for dental claims paid out of the Internal Service Fund of the District. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred, but not reported based on historical experience. The following represent the changes in approximate aggregate liabilities for the District from June 30, 2019 to June 30, 2021 (in thousands):

	<u>Dental Care</u>
Liability Balance, July 1, 2019	\$ 69,989
Claims and changes in estimates	<u>3,139</u>
Liability Balance, June 30, 2020	73,128
Claims and changes in estimates	<u>(6,148)</u>
Liability Balance, June 30, 2021	<u>\$ 66,980</u>
Assets available to pay claims at June 30, 2021	<u>\$ 678,962</u>

Note 12 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2021, the District reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

<u>Pension Plan</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 53,714,913	\$ 14,539,664	\$ 1,698,466	\$ 7,879,729
CalPERS	<u>24,787,457</u>	<u>4,247,765</u>	<u>251,516</u>	<u>4,952,665</u>
Total	<u>\$ 78,502,370</u>	<u>\$ 18,787,429</u>	<u>\$ 1,949,982</u>	<u>\$ 12,832,394</u>

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2021, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	16.15%	16.15%
Required state contribution rate	10.328%	10.328%

Contributions

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2021, are presented above and the District's total contributions were \$4,874,047.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share	
Proportionate share of net pension liability	\$ 53,714,913
State's proportionate share of the net pension liability	27,690,044
Total	<u>\$ 81,404,957</u>

The net pension liability was measured as of June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement periods June 30, 2020 and June 30, 2019, respectively was 0.0554 percent and 0.0534 percent, resulting in a net increase in the proportionate share of 0.0020 percent.

For the year ended June 30, 2021, the District recognized pension expense of \$7,879,729. In addition, the District recognized pension expense and revenue of \$3,879,103 for support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 4,874,047	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	3,056,913	183,612
Differences between projected and actual earnings on pension plan investments	1,275,957	-
Differences between expected and actual experience in the measurement of the total pension liability	94,782	1,514,854
Changes of assumptions	5,237,965	-
	<u>\$ 14,539,664</u>	<u>\$ 1,698,466</u>
Total	<u>\$ 14,539,664</u>	<u>\$ 1,698,466</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources
2022	\$ (778,581)
2023	434,742
2024	867,359
2025	752,437
	<u>\$ 1,275,957</u>
Total	<u>\$ 1,275,957</u>

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	\$ 2,039,634
2023	1,857,300
2024	1,940,891
2025	387,474
2026	264,647
2027	201,248
Total	<u>\$ 6,691,194</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2019
Measurement date	June 30, 2020
Experience study	July 1, 2015 through June 30, 2018
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting

Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2020, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	42%	4.8%
Real estate	15%	3.6%
Private equity	13%	6.3%
Fixed income	12%	1.3%
Risk mitigating strategies	10%	1.8%
Inflation sensitive	6%	3.3%
Cash/liquidity	2%	(0.4%)

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 81,155,751
Current discount rate (7.10%)	53,714,913
1% increase (8.10%)	31,058,637

California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2021, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	7.00%
Required employer contribution rate	20.70%	20.70%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2021, are presented above and the total District contributions were \$2,303,378.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2021, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$24,787,457. The net pension liability was measured as of June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2020 and June 30, 2019, respectively was 0.0808 percent and 0.0790 percent, resulting in a net increase in the proportionate share of 0.0018 percent.

For the year ended June 30, 2021, the District recognized pension expense of \$4,952,665. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 2,303,378	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	108,111	251,516
Differences between projected and actual earnings on pension plan investments	515,996	-
Differences between expected and actual experience in the measurement of the total pension liability	1,229,383	-
Changes of assumptions	90,897	-
Total	<u>\$ 4,247,765</u>	<u>\$ 251,516</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources
2022	\$ (193,096)
2023	172,235
2024	299,372
2025	237,485
Total	<u>\$ 515,996</u>

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 4.1 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2022	\$ 772,291
2023	348,419
2024	54,032
2025	2,133
Total	<u>\$ 1,176,875</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2019
Measurement date	June 30, 2020
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of scale MP-2016.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	50%	5.98%
Fixed income	28%	2.62%
Inflation assets	0%	1.81%
Private equity	8%	7.23%
Real assets	13%	4.93%
Liquidity	1%	(0.92%)

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.15%)	\$ 35,636,489
Current discount rate (7.15%)	24,787,457
1% increase (8.15%)	15,783,304

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The District has elected to use Social Security. Contributions made by the District and an employee vest immediately. The District contributes 6.2 percent of an employee's gross earnings. An employee is required to contribute 6.2 percent of his or her gross earnings Social Security.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$3,133,675 (10.328 percent of annual payroll). Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been included in the calculation of available reserves.

Note 13 - Commitments and Contingencies

Grants

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2021.

Litigation

The District is not currently a party to any legal proceedings.

Construction Commitments

As of June 30, 2021, the District had the following commitments with respect to the unfinished capital projects:

Capital Projects	Remaining Construction Commitment	Expected Date of Completion
Richmond modernization	\$ 2,565,243	11/01/21
Roosevelt modernization	1,486,820	08/01/22
Wilson re-roof	59,193	08/01/21
Bus barn solar project	31,443	10/01/21
MLK shade structure	120,769	08/01/22
King solar parking canopy	817,539	12/01/21
Monroe shade structure	127,100	08/01/22
Monroe solar parking canopy	484,674	12/01/21
Simas solar parking canopy	552,647	12/01/21
Wilson HVAC gym	453,112	07/01/22
Total	<u>\$ 6,698,540</u>	

Note 14 - Participation in Joint Powers Authorities

The District is a member of the Northern California Regional Excess Liability Fund (NorCal ReLiEF), the Self-Insured Schools of California (SISC III), the Kings County Self-Insured Schools (KCSIS), and the Kings Schools Transportation Authority (KSTA) joint powers authorities (JPAs). The District pays an annual premium to each entity for its health, workers' compensation, and property liability coverage. The relationships between the District, the pools, and the JPAs are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

The District has an appointed representative to the governing board of NorCal ReLiEF.

During the year ended June 30, 2021, the District made payment of \$457,961 to NorCal ReLiEF for property and liability insurance.

The District has appointed no members to the governing board of SISC III.

During the year ended June 30, 2021, the District made payment of \$7,097,168 to SISC III for health insurance.

The District has an appointed representative to the governing board of KCSIS.

During the year ended June 30, 2021, the District made payment of \$832,124 to KCSIS for workers' compensation insurance.

The District has an appointed representative to the governing board of KSTA.

During the year ended June 30, 2021, the District made payment of \$601,817 to KSTA for student transportation services.

Note 15 - Restatement of Prior Year Net Position and Fund Balance

As of July 1, 2020, the Hanford Elementary School District adopted GASB Statement No. 84, *Fiduciary Activities* (GASB 84). As a result of the implementation of GASB 84, the District has reclassified its associated student body activity previously reported as fiduciary funds to a governmental fund – Student Activity Fund. The following table describes the effects of the implementation on beginning fund balance/net position.

	Non-Major Governmental Funds	Total Governmental Funds
Beginning Fund Balance previously reported at June 30, 2020	\$ 6,872,309	\$ 30,450,353
Reclassification of student activity funds from agency funds to a special revenue fund	<u>38,729</u>	<u>38,729</u>
Fund Balance - Beginning as Restated July 1, 2020	<u><u>\$ 6,911,038</u></u>	<u><u>\$ 30,489,082</u></u>
Governmental Activities Financial Statements		
Beginning Governmental Activities Net Position previously reported at June 30, 2020		\$ (4,237,186)
Reclassification of student activity funds from agency funds to a special revenue fund		<u>38,729</u>
Net Position - Beginning as Restated July 1, 2020		<u><u>\$ (4,198,457)</u></u>



Required Supplementary Information
June 30, 2021

Hanford Elementary School District

Hanford Elementary School District
 Budgetary Comparison Schedule – General Fund
 Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Local Control Funding Formula	\$ 62,313,570	\$ 61,825,548	\$ 61,825,548	\$ -
Federal sources	3,503,401	9,809,937	9,809,937	-
Other State sources	7,314,260	11,314,074	11,314,074	-
Other local sources	3,150,075	3,110,414	3,110,414	-
Total revenues ¹	76,281,306	86,059,973	86,059,973	-
Expenditures				
Current				
Certificated salaries	30,354,503	30,617,390	30,617,390	-
Classified salaries	11,964,713	11,570,663	11,570,663	-
Employee benefits	20,283,661	19,513,871	19,513,871	-
Books and supplies	2,740,490	5,527,555	5,527,555	-
Services and operating expenditures	5,064,445	6,080,815	6,080,815	-
Other outgo	1,360,349	3,217,543	3,217,543	-
Capital outlay	1,851,940	1,615,962	1,615,962	-
Total expenditures ¹	73,620,101	78,143,799	78,143,799	-
Excess of Revenues Over Expenditures	2,661,205	7,916,174	7,916,174	-
Other Financing Sources/(Uses)				
Proceeds from capital leases	-	618,288	618,288	-
Transfers out	(1,343,450)	(1,000,000)	(1,000,000)	-
Net financing sources/(uses)	(1,343,450)	(381,712)	(381,712)	-
Net Change in Fund Balances	1,317,755	7,534,462	7,534,462	-
Fund Balance - Beginning	21,383,236	21,383,236	21,383,236	-
Fund Balance - Ending	\$ 22,700,991	\$ 28,917,698	\$ 28,917,698	\$ -

¹ Due to the consolidation of Fund 14, Deferred Maintenance Fund, Fund 15, Pupil Transportation Fund, Fund 17, Special Reserve Fund for Other than Capital Outlay Projects, and Fund 20, Special Reserve Fund for Postemployment Benefits for reporting purposes into the General Fund, additional revenues and expenditures pertaining to these other funds are included in the Actual (GAAP Basis) revenues and expenditures, however are not included in the original and final General Fund budgets.

Hanford Elementary School District
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
Year Ended June 30, 2021

	2021	2020	2019	2018
Total OPEB Liability				
Service cost	\$ 711,522	\$ 600,382	\$ 634,895	\$ 616,403
Interest	408,564	406,651	334,563	321,583
Difference between expected and actual experience	-	120,927	-	-
Changes of assumptions	878,429	1,109,739	(497,902)	-
Benefit payments	(526,211)	(531,418)	(524,045)	(522,503)
Net change in total OPEB liability	1,472,304	1,706,281	(52,489)	415,483
Total OPEB Liability - Beginning	12,602,724	10,896,443	10,948,932	10,533,449
Total OPEB Liability - Ending	<u>\$ 14,075,028</u>	<u>\$ 12,602,724</u>	<u>\$ 10,896,443</u>	<u>\$ 10,948,932</u>
Covered Payroll	<u>N/A ¹</u>	<u>N/A ¹</u>	<u>N/A ¹</u>	<u>N/A ¹</u>
Total OPEB Liability as a Percentage of Covered Payroll	<u>N/A ¹</u>	<u>N/A ¹</u>	<u>N/A ¹</u>	<u>N/A ¹</u>
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

¹ The OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.

Note: In the future, as data becomes available, ten years of information will be presented.

Hanford Elementary School District
Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program
Year Ended June 30, 2021

Year ended June 30,	2021	2020	2019	2018
Proportion of the net OPEB liability	0.0966%	0.0945%	0.0927%	0.0914%
Proportionate share of the net OPEB liability	\$ 409,297	\$ 352,053	\$ 354,948	\$ 384,710
Covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	(0.71%)	(0.81%)	(0.40%)	0.01%
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

¹ As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

Note : In the future, as data becomes available, ten years of information will be presented.

Hanford Elementary School District
Schedule of the District's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2021

	2021	2020	2019	2018
CalSTRS				
Proportion of the net pension liability	0.0554%	0.0534%	0.0517%	0.0505%
Proportionate share of the net pension liability	\$ 53,714,913	\$ 48,265,346	\$ 47,482,880	\$ 46,711,085
State's proportionate share of the net pension liability	27,690,044	26,331,969	27,186,169	27,633,883
Total	<u>\$ 81,404,957</u>	<u>\$ 74,597,315</u>	<u>\$ 74,669,049</u>	<u>\$ 74,344,968</u>
Covered payroll	<u>\$ 28,765,897</u>	<u>\$ 29,909,842</u>	<u>\$ 27,570,305</u>	<u>\$ 26,685,429</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	186.73%	161.37%	172.22%	175.04%
Plan fiduciary net position as a percentage of the total pension liability	72%	73%	71%	69%
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
CalPERS				
Proportion of the net pension liability	0.0808%	0.0781%	0.0781%	0.0790%
Proportionate share of the net pension liability	\$ 24,787,457	\$ 23,035,615	\$ 20,819,169	\$ 18,847,723
Covered payroll	<u>\$ 10,948,001</u>	<u>\$ 11,636,555</u>	<u>\$ 10,303,580</u>	<u>\$ 10,066,302</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	226.41%	197.96%	202.06%	187.24%
Plan fiduciary net position as a percentage of the total pension liability	70%	70%	71%	72%
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

Note: In the future, as data becomes available, ten years of information will be presented.

Hanford Elementary School District
Schedule of the District's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2021

	2017	2016	2015
CalSTRS			
Proportion of the net pension liability	0.0511%	0.0510%	0.0482%
Proportionate share of the net pension liability	\$ 41,305,968	\$ 34,307,537	\$ 28,163,133
State's proportionate share of the net pension liability	23,514,751	18,144,905	17,006,116
Total	<u>\$ 64,820,719</u>	<u>\$ 52,452,442</u>	<u>\$ 45,169,249</u>
Covered payroll	<u>\$ 25,643,541</u>	<u>\$ 23,320,878</u>	<u>\$ 21,702,145</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	161.08%	147.11%	129.77%
Plan fiduciary net position as a percentage of the total pension liability	70%	74%	77%
Measurement Date	June 30, 2016	June 30, 2015	June 30, 2014
CalPERS			
Proportion of the net pension liability	0.0798%	0.0771%	0.0740%
Proportionate share of the net pension liability	\$ 15,760,087	\$ 11,366,384	\$ 8,395,535
Covered payroll	<u>\$ 9,581,751</u>	<u>\$ 8,524,832</u>	<u>\$ 7,842,555</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	164.48%	133.33%	107.05%
Plan fiduciary net position as a percentage of the total pension liability	74%	79%	83%
Measurement Date	June 30, 2016	June 30, 2015	June 30, 2014

Note: In the future, as data becomes available, ten years of information will be presented.

Hanford Elementary School District
Schedule of the District Contributions
Year Ended June 30, 2021

	2021	2020	2019	2018
CalSTRS				
Contractually required contribution	\$ 4,874,047	\$ 5,114,583	\$ 4,683,088	\$ 3,978,395
Less contributions in relation to the contractually required contribution	<u>4,874,047</u>	<u>5,114,583</u>	<u>4,683,088</u>	<u>3,978,395</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 30,179,858</u>	<u>\$ 29,909,842</u>	<u>\$ 28,765,897</u>	<u>\$ 27,570,305</u>
Contributions as a percentage of covered payroll	<u>16.15%</u>	<u>17.10%</u>	<u>16.28%</u>	<u>14.43%</u>
CalPERS				
Contractually required contribution	\$ 2,303,378	\$ 2,294,845	\$ 1,977,428	\$ 1,600,249
Less contributions in relation to the contractually required contribution	<u>2,303,378</u>	<u>2,294,845</u>	<u>1,977,428</u>	<u>1,600,249</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 11,127,430</u>	<u>\$ 11,636,555</u>	<u>\$ 10,948,001</u>	<u>\$ 10,303,580</u>
Contributions as a percentage of covered payroll	<u>20.700%</u>	<u>19.7210%</u>	<u>18.0620%</u>	<u>15.5310%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

Hanford Elementary School District
Schedule of the District Contributions
Year Ended June 30, 2021

	<u>2017</u>	<u>2016</u>	<u>2015</u>
CalSTRS			
Contractually required contribution	\$ 3,357,027	\$ 2,751,552	\$ 2,070,894
Less contributions in relation to the contractually required contribution	<u>3,357,027</u>	<u>2,751,552</u>	<u>2,070,894</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 26,685,429</u>	<u>\$ 25,643,541</u>	<u>\$ 23,320,878</u>
Contributions as a percentage of covered payroll	<u>12.58%</u>	<u>10.73%</u>	<u>8.88%</u>
CalPERS			
Contractually required contribution	\$ 1,398,008	\$ 1,135,150	\$ 1,003,458
Less contributions in relation to the contractually required contribution	<u>1,398,008</u>	<u>1,135,150</u>	<u>1,003,458</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 10,066,302</u>	<u>\$ 9,581,751</u>	<u>\$ 8,524,832</u>
Contributions as a percentage of covered payroll	<u>13.8880%</u>	<u>11.8470%</u>	<u>11.7710%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

Note 1 - Purpose of Schedules

Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

Schedule of Changes in the District's Total OPEB Liability and Related Ratios

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances, the plan's fiduciary net position, and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* - The discount rate changed from 3.13 percent to 2.45 percent since the previous valuation.

Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program

This schedule presents information on the District's proportionate share of the net OPEB Liability - MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* - The plan rate of investment return assumption was changed from 3.50 percent to 2.21 percent since the previous valuation.

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.
- *Changes of Assumptions* - There were no changes in economic assumptions for either the CalSTRS or CalPERS plans from the previous valuations.

Schedule of District Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.



Supplementary Information
June 30, 2021

Hanford Elementary School District

Hanford Elementary School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed Through California Department of Education (CDE)			
Special Education Cluster			
Special Education Grants to States -			
Basic Local Assistance	84.027	13379	\$ 223,141
Special Education Grants to States -			
(CDE: IDEA Local Assistance, Part B, Sec 611,	84.027	10115	799
Private School ISP)	84.027	15197	67,094
Special Education Grants to States - Mental Health			<u>291,034</u>
Total Special Education Cluster			
Title I Grants to Local Educational Agencies	84.010	14329	1,056,268
Supporting Effective Instruction State Grants -			
Teacher Quality	84.367	14341	260,967
English Language Acquisition State Grants - LEP	84.365	14346	56,117
Student Support and Academic Enrichment Program	84.424	15396	174,444
COVID-19 - Elementary and Secondary School			
Emergency Relief (ESSER I) Fund	84.425D	15536	1,833,802
COVID-19 - Elementary and Secondary School			
Emergency Relief (ESSER II) Fund	84.425D	15547	790,460
COVID-19 - Governor's Emergency Education Relief			
(GEER) Fund: Learning Loss Mitigation	84.425C	15517	4,097
COVID-19 - Child Nutrition, CARES Act Supplemental			
Meal Reimbursement	84.425	15535	211,322
Subtotal (84.425)			<u>2,839,681</u>
Total U.S. Department of Education			<u>4,678,511</u>
U.S. Department of Agriculture			
Passed Through California Department of Education			
COVID-19 - Coronavirus Relief Fund (CRF):			
Learning Loss Mitigation	21.019	25516	5,342,749
U.S. Department of Agriculture			
Passed Through California Department of Education			
Child Nutrition Cluster			
National School Lunch Program	10.555	13391	2,682
National School Lunch Program - Commodity			
Supplemental Food	10.555	13391	221,292
Subtotal (10.555)			<u>223,974</u>
National School Lunch Program - Summer Food			
Program	10.559	13004	2,281,404
Total Child Nutrition Cluster			<u>2,505,378</u>
Total U.S. Department of Agriculture			<u>2,505,378</u>
Total Federal Financial Assistance			<u>\$ 12,526,638</u>

Organization

The Hanford Elementary School District was established in August 1891 and consists of an area comprising approximately 12.92 square miles. The District operates eight elementary schools, one K-8 magnet school, two junior high schools, and one community day school. There were no boundary changes during the year.

Governing Board

Member	Office	Term Expires
Robert “Bobby” Garcia	President	2022
Timothy Revious	Vice President	2024
Lupe Hernandez	Clerk	2022
Jeff Garner	Trustee	2022
Greg Strickland	Trustee	2024

Administration

Joy C. Gabler	Superintendent
David Endo	Chief Business Official
Jaime Martinez	Assistant Superintendent Human Resources
Jill Rubalcava	Assistant Superintendent Curriculum, Instruction and Professional Development
Karen McConnell	Assistant Superintendent, Special Services

Hanford Elementary School District

Schedule of Instructional Time

Year Ended June 30, 2021

Grade Level	Number of Actual Days		Total Days Offered	Status
	Traditional Calendar	Multitrack Calendar		
Kindergarten	180	N/A	180	Complied
Grades 1 - 3				
Grade 1	180	N/A	180	Complied
Grade 2	180	N/A	180	Complied
Grade 3	180	N/A	180	Complied
Grades 4 - 8				
Grade 4	180	N/A	180	Complied
Grade 5	180	N/A	180	Complied
Grade 6	180	N/A	180	Complied
Grade 7	180	N/A	180	Complied
Grade 8	180	N/A	180	Complied

Hanford Elementary School District
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2021

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2021.

Hanford Elementary School District
Schedule of Financial Trends and Analysis
Year Ended June 30, 2021

	(Budget) 2022 ¹	2021	2020	2019
General Fund				
Revenues	\$ 89,591,819	\$ 84,329,182	\$ 76,281,307	\$ 71,253,415
Other sources	1,854,863	618,288	199,179	100,000
Total Revenues and Other Sources	91,446,682	84,947,470	76,480,486	71,353,415
Expenditures	91,365,923	76,215,993	73,620,102	67,054,895
Other uses and transfers out	285,000	1,710,735	1,343,450	1,988,428
Total Expenditures and Other Uses	91,650,923	77,926,728	74,963,552	69,043,323
Increase/(Decrease) in Fund Balance	(204,241)	7,020,742	1,516,934	2,310,092
Ending Fund Balance	\$ 20,979,089	\$ 21,183,330	\$ 14,162,588	\$ 12,645,654
Available Reserves ^{2, 3}	\$ 18,208,599	\$ 16,411,929	\$ 12,168,823	\$ 10,937,122
Available Reserves as a Percentage of Total Outgo ³	19.87%	21.06%	16.23%	16.44%
Long-Term Liabilities	Not Available	\$ 120,031,840	\$ 103,626,941	\$ 99,444,368
Average Daily Attendance at P-2	5,824	5,741	5,741	5,352

The General Fund balance has increased by \$8,537,676 over the past two years. The fiscal year 2021-2022 budget projects a decrease of \$204,241 (0.96 percent). For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in each of the past three years but anticipates incurring an operating deficit during the 2021-2022 fiscal year. Total long-term liabilities have increased by \$20,587,472 over the past two years due primarily to the issuance of general obligation bonds and the implementation of GASB Statement No. 75.

Average daily attendance has increased by 389 over the past two years. Additional growth of 83 ADA is anticipated during fiscal year 2021-2022.

¹ Budget 2022 is included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all undesignated fund balances and all funds designated for economic uncertainty contained within the General Fund.

³ General Fund amounts do not include activity related to the consolidation of the Pupil Transportation Fund or the Special Reserve Fund for Postemployment Benefits as required by GASB Statement No. 54.

Hanford Elementary School District
Combining Balance Sheet – Non-Major Governmental Funds
June 30, 2021

	Student Activities Fund	Charter Schools Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Assets									
Deposits and investments	\$ 29,382	\$ 1,699	\$ 1,397,562	\$ 101,995	\$ 454,712	\$ 231,762	\$ 2,142,271	\$ 2,158,465	\$ 6,517,848
Receivables	-	-	134,553	-	34,610	-	-	-	169,163
Stores inventories	-	-	127,283	-	-	-	-	-	127,283
Total assets	\$ 29,382	\$ 1,699	\$ 1,659,398	\$ 101,995	\$ 489,322	\$ 231,762	\$ 2,142,271	\$ 2,158,465	\$ 6,814,294
Liabilities and Fund Balances									
Liabilities									
Accounts payable	\$ -	\$ 1,697	\$ 54,916	\$ -	\$ -	\$ 4,350	\$ -	\$ -	\$ 60,963
Fund Balances									
Nonspendable	-	-	127,693	-	-	-	-	-	127,693
Restricted	29,382	2	1,476,789	-	489,322	227,412	-	2,158,465	4,381,372
Committed	-	-	-	101,995	-	-	-	-	101,995
Assigned	-	-	-	-	-	-	2,142,271	-	2,142,271
Total fund balances	29,382	2	1,604,482	101,995	489,322	227,412	2,142,271	2,158,465	6,753,331
Total liabilities and fund balances	\$ 29,382	\$ 1,699	\$ 1,659,398	\$ 101,995	\$ 489,322	\$ 231,762	\$ 2,142,271	\$ 2,158,465	\$ 6,814,294

Hanford Elementary School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds

Year Ended June 30, 2021

	Student Activities Fund	Charter Schools Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Revenues									
Local Control Funding Formula	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Federal sources	-	-	2,716,701	-	-	-	-	-	2,716,701
Other State sources	-	(1,697)	221,637	-	-	-	-	19,400	239,340
Other local sources	315	2	52,908	2,153	122,004	7,624	12,626	1,774,040	1,971,672
Total revenues	315	(1,695)	2,991,246	302,153	122,004	7,624	12,626	1,793,440	5,227,713
Expenditures									
Current									
Pupil services									
Food services	-	-	2,829,560	-	-	-	-	-	2,829,560
Administration									
All other administration	-	-	65,000	-	41,500	-	-	-	106,500
Plant services	-	-	649	10,095	111,360	12,073	-	-	134,177
Ancillary services	9,662	-	-	-	-	-	-	-	9,662
Facility acquisition and construction	-	-	-	194,329	-	4,234,115	-	-	4,428,444
Debt service									
Principal	-	-	-	-	-	-	-	1,145,000	1,145,000
Interest and other	-	-	-	-	-	-	-	801,619	801,619
Total expenditures	9,662	-	2,895,209	204,424	152,860	4,246,188	-	1,946,619	9,454,962
Excess (Deficiency) of Revenues Over Expenditures	(9,347)	(1,695)	96,037	97,729	(30,856)	(4,238,564)	12,626	(153,179)	(4,227,249)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	2,671,558	1,000,000	-	3,671,558
Sources from premium on bond sale	-	-	-	-	-	-	-	450,484	450,484
Transfers out	-	-	-	-	-	-	(52,500)	-	(52,500)
Total Financing Sources (Uses)	-	-	-	-	-	2,671,558	947,500	450,484	4,069,542
Net Change in Fund Balances	(9,347)	(1,695)	96,037	97,729	(30,856)	(1,567,006)	960,126	297,305	(157,707)
Fund Balance - Beginning, as Restated	38,729	1,697	1,508,445	4,266	520,178	1,794,418	1,182,145	1,861,160	6,911,038
Fund Balance - Ending	\$ 29,382	\$ 2	\$ 1,604,482	\$ 101,995	\$ 489,322	\$ 227,412	\$ 2,142,271	\$ 2,158,465	\$ 6,753,331

Note 1 - Purpose of Schedules

Schedule of Expenditures of Federal Awards (SEFA)

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Hanford Elementary School District (the District) under programs of the federal government for the year ended June 30, 2021. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate

The District has not elected to use the ten percent de minimis cost rate.

Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2021, the District had spent food commodities totaling \$221,292.

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Instructional Time

This schedule presents information on the number of instructional days offered by the District and whether the District complied with the provisions of *Education Code* Section 43504.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Non-Major Governmental Funds - Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



Independent Auditor's Reports
June 30, 2021

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*

To the Governing Board
Hanford Elementary School District
Hanford, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hanford Elementary School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Hanford Elementary School District's basic financial statements and have issued our report thereon dated January 28, 2022.

Emphasis of Matter – Change in Accounting Principle

As discussed in Notes 1 and 15 to the financial statements, Hanford Elementary School District has adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, which has resulted in a restatement of the net position and fund balance as of July 1, 2020. Our opinions are 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 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California
January 28, 2022

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Governing Board
Hanford Elementary School District
Hanford, California

Report on Compliance for Each Major Federal Program

We have audited Hanford Elementary School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Hanford Elementary School District's major federal programs for the year ended June 30, 2021. Hanford Elementary School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Hanford Elementary School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Hanford Elementary School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Hanford Elementary School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Hanford Elementary School District's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Hanford Elementary School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Hanford Elementary School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Hanford Elementary School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California
January 28, 2022

Independent Auditor's Report on State Compliance

To the Governing Board
Hanford Elementary School District
Hanford, California

Report on State Compliance

We have audited Hanford Elementary School District's (the District) compliance with the types of compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the state laws and regulations listed in the table below for the year ended June 30, 2021.

Management's Responsibility

Management is responsible for compliance with the state laws and regulations as identified in the table below.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with state laws and regulations based on our audit of the types of compliance requirements referred to below. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements listed below has occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on state compliance. However, our audit does not provide a legal determination of the District's compliance.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with laws and regulations applicable to the following items:

	<u>Procedures Performed</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS	
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No (see below)
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	No (see below)
Comprehensive School Safety Plan	Yes
District of Choice	No (see below)
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
California Clean Energy Jobs Act	No (see below)
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study - Course Based	No (see below)
CHARTER SCHOOLS	
Attendance	No (see below)
Mode of Instruction	No (see below)
Nonclassroom-Based Instruction/Independent Study	No (see below)
Determination of Funding for Nonclassroom-Based Instruction	No (see below)
Charter School Facility Grant Program	No (see below)

The District did not have any employees retire under the CalSTRS Early Retirement Incentive program; therefore, testing was not required.

We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the District.

We did not perform District of Choice procedures because the program is not offered by the District.

We did not perform California Clean Energy Jobs Act procedures because the related procedures were performed in a previous year.

The District does not offer an Independent Study - Course Based Program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

The District does not operate any Charter Schools; therefore, we did not perform procedures for Charter School Programs.

Unmodified Opinion

In our opinion, Hanford Elementary School District complied, in all material respects, with the laws and regulations of the state programs referred to above for the year ended June 30, 2021.

The purpose of this report on state compliance is solely to describe the results of our testing based on the requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eric Sully LLP". The signature is written in a cursive, flowing style.

Fresno, California
January 28, 2022



Schedule of Findings and Questioned Costs
June 30, 2021

Hanford Elementary School District

Hanford Elementary School District

Summary of Auditor's Results

Year Ended June 30, 2021

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major program	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

Identification of major programs

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing/Federal CFDA Number</u>
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER I) Fund	84.425D
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER II) Fund	84.425D
COVID-19 - Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	84.425C
COVID-19 - Child Nutrition, CARES Act Supplemental Meal Reimbursement	84.425
COVID-19 - Coronavirus Relief Fund (CRF): Learning Loss Mitigation	21.019
Dollar threshold used to distinguish between type A and type B programs	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

State Compliance

Type of auditor's report issued on compliance for programs	Unmodified
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Hanford Elementary School District

Financial Statement Findings

Year Ended June 30, 2021

None reported.

Hanford Elementary School District
Federal Awards Findings and Questioned Costs
Year Ended June 30, 2021

None reported.

Hanford Elementary School District
State Compliance Findings and Questioned Costs
Year Ended June 30, 2021

None reported.

Hanford Elementary School District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2021

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

January 28, 2022

To the Governing Board
Hanford Elementary School District
Hanford, California

We have audited the financial statements of Hanford Elementary School District (the District) as of and for the year ended June 30, 2021, and have issued our report thereon dated January 28, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our engagement letter dated July 8, 2021, our responsibility, as described by professional standards, is to form and express an opinion 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 and to express an opinion on whether the District complied with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on the District's major federal program. Our audit of the financial statements does not relieve you or management of its 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 the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the District's major federal program compliance, is to express an opinion on the compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in

accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District's internal control over compliance

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.

We have provided our comments regarding internal controls during our audit in our 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* dated January 28, 2022. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated January 28, 2022.

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 the District is included in Note 1 to the financial statements. As described in Notes 1 and 18 to the financial statements, the District changed accounting policies related to accounting for fiduciary activities to adopt the provisions of GASB Statement No. 84, Fiduciary Activities. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning July 1, 2020. 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.

The most sensitive accounting estimates affecting the financial statements were:

Governmental Accounting Standards Board (GASB) requires the District to calculate, recognize, and report the costs and obligations associated with pensions in their financial statements. These amounts were all based on the District's proportionate share of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) estimated net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, which were actuarially determined; utilizing projections of future contributions and future earnings, actuarial assumptions such as inflation, salary increases, mortality rates, and investment rate of return and discount rates in the determination of the final balances reported in the CalSTRS and CalPERS audited financial statements. The District's proportionate share was determined by calculating the District's share of contributions to the pension plan relative to the contributions of all participating entities in the plan.

Management's estimate of the Net OPEB liability, related deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on a calculation of actuarially determined contributions for health insurance benefits.

We evaluated the key factors and assumptions used to develop the pension and OPEB liabilities and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of the net OPEB liability and the related deferred outflows of resources and deferred inflows of resources is based upon actuarial estimates provided by the actuary. We evaluated the key factors and assumptions used to develop the net OPEB liability and determined that it is reasonable in relation to the basic financial statements take as a whole.

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 financial statements relate to Net Other Postemployment Benefits (OPEB) Liability and Plan and the Employee Retirement Systems.

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. The following schedule summarizes the current year misstatement that we identified as a result of our audit procedures that were brought to the attention of, and corrected by, management:

General Fund	
Accounts Receivable	\$66,649
LCFF Revenue	\$66,649

The effect of these uncorrected misstatements is an understatement of net income of \$66,649 for the General Fund. This results in an understatement of net position of \$66,649 for the government-wide statement of net position and activities.

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 the District's 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 that are included in the management representation letter dated January 28, 2022.

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 the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors. We did disclose a material weakness in internal controls that is disclosed in the Financial Statement Findings section of the Audit Report.

Modification of the Auditor's Report

We have made the following modification to our auditor's report:

Emphasis of Matter

As discussed in Notes 1 and 18 to the financial statements, Hanford Elementary School District has adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, which has resulted in a restatement of the net position and fund balance as of July 1, 2020. Our opinions are not modified with respect to this matter.

Other Information in Documents Containing Audited Financial

Pursuant to professional standards, our responsibility as auditors for other information in documents containing Hanford Elementary School District's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

However, in accordance with such standards, we will review the information inputted into the data collection form and will consider whether such information, or the manner of its presentation, is materially consistent with the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Governing Board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fresno, California

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 02/14/2022

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 02/23/2022

ITEM:

Consider acceptance of the Building Fund (Measure U) financial and performance audit report.

PURPOSE:

In accordance with the requirements of Proposition 39, the District conducted an independent financial and performance audit of the Building Fund to ensure the bond funds were spent exclusively on projects identified in the text of the ballot Measure U.

The report has been included for review.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Accept the Building Fund (Measure U) financial and performance audit report.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 02/14/2022

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 02/23/2022

ITEM:

Consider approval of the Kings County Treasurer's Quarterly Compliance Report.

PURPOSE:

Enclosed is the Kings County Investment Pool compliance report for the quarter ending 12/31/2021. The interest rate for the quarter was 0.6992%.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Approve the Kings County Treasurer's Quarterly Compliance Report.



COUNTY OF KINGS
DEPARTMENT OF FINANCE

1400 W. LACEY BLVD ▪ HANFORD, CA 93230

ACCOUNTING DIVISION

(559) 852-2455 ▪ FAX: (559) 587-9935

TAX COLLECTOR ▪ TREASURER DIVISION

TAX: (559) 852-2479 ▪ TREASURER (559) 852-2477

FAX: (559) 582-1236

DATE: February 2, 2022

TO: Treasury Depositors
Board of Supervisors
County Treasury Oversight Committee

FROM: Tammy D. Phelps, MPA, Assistant Director of Finance - Treasury

SUBJECT: Quarterly Portfolio Compliance Report

Enclosed is the Kings County Treasurer's - Quarterly Compliance Report for the period October 1 – December 31, 2021. The interest rate for the quarter for funds held by the Treasury was 0.6992%.

If you have any questions on the report or the portfolio, please feel free to call Tammy Phelps, Assistant Director of Finance - Treasury, at 852-2462.

Encl. 1

Kings County Treasurer's Statement of Interest Earnings

For the Period October 1, 2021 - December 31, 2021	
POOLED INVESTMENT ACCOUNT:	
Gross Interest Earnings (on Accrual Basis)	\$1,024,999
Less: Administrative Expenses	(95,137)
Banking Expenses	(4,404)
Prior Qtr int adjustments	13,730
Net Interest Earnings Apportioned	\$939,187
Portfolio Return of Investment:	
Average Pooled Funds Invested	\$522,964,528
Gross Yield on Investments	0.7776%
Net Yield on Investments	0.7125%
Treasury Return on Investment:	
Average Pooled Funds In Treasury	\$532,919,179
Gross Yield Pooled Treas Funds	0.7631%
Net Yield on Pooled Treasury Funds	0.6992%
DIRECT INVESTMENT ACCOUNT:	
Average Direct Funds Invested	\$0
TOTAL AVERAGE FUNDS INVESTED:	\$522,964,528

YIELD TRENDS		
Gross Yield History*		
Quarter	Pool	LAIF
Dec-21	0.7760%	0.2284%
Sep-21	0.7267%	0.2416%
Jun-21	0.7322%	0.3275%
Mar-21	0.8324%	0.4432%
Dec-20	1.0132%	0.6292%
Sep-20	1.3673%	0.8452%
Jun-20	1.6573%	1.3581%
Mar-20	2.0807%	2.0260%
Dec-19	2.1773%	2.2813%
Sep-19	2.1504%	2.4462%
Jun-19	2.2076%	2.5655%
Mar-19	2.1971%	2.5464%
Dec-18	1.9793%	2.3994%
Sep-18	1.8644%	2.1570%
Jun-18	1.7292%	1.9042%
Mar-18	1.4226%	1.5095%
Dec-17	1.3133%	1.2049%
Sep-17	1.2618%	1.0741%

*The yield history represents gross portfolio yields; costs have not been deducted.

Kings County Treasurer's Liquidity Projections for the Period January 1, 2022 - December 31, 2022 (In Thousands)

(in thousands)

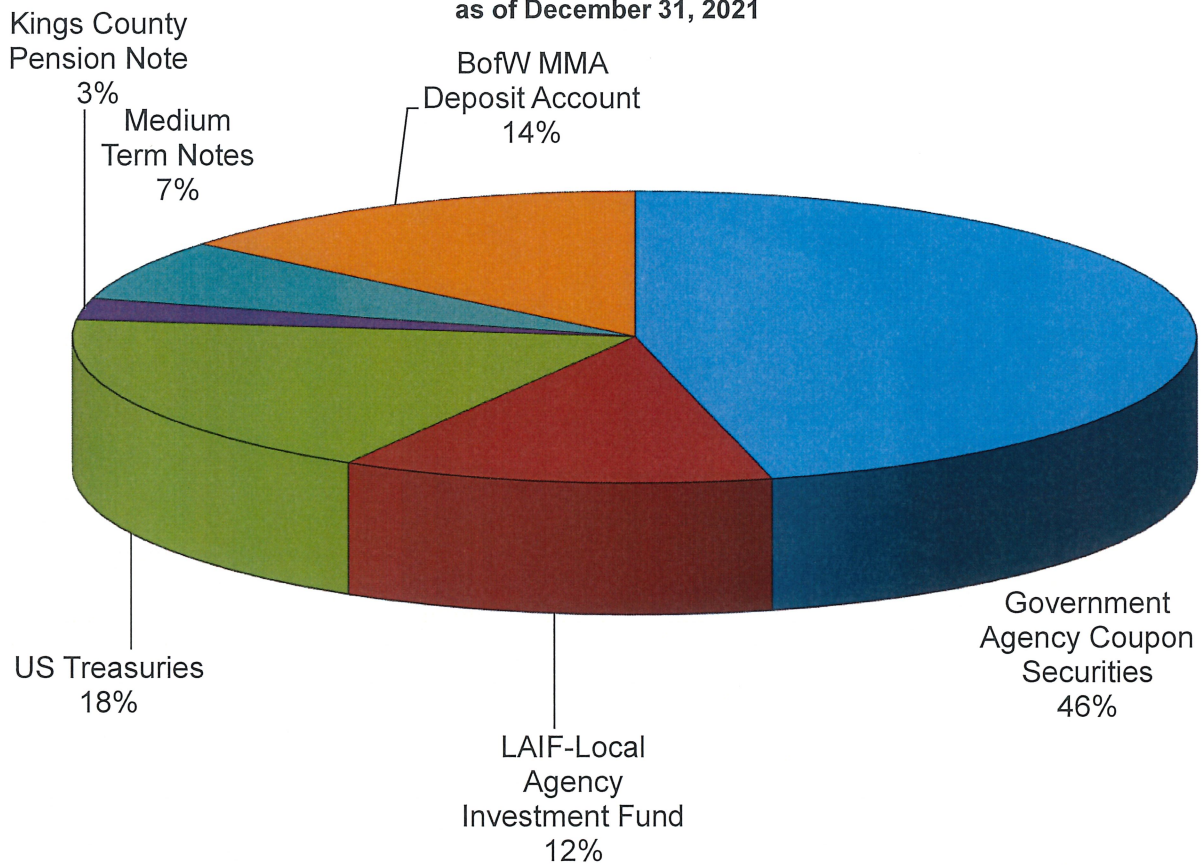
A		B		C	D	E	F	G
ACTUAL MONTH/ YEAR	TREASURER'S RECEIPTS	TREASURER'S DISBURSEMENTS	TREASURER'S SURPLUS or	INVESTMENTS				ESTIMATE SURPLUS
	ACTUAL	ACTUAL	(DEFICIT) (A-B)	MONTH YEAR	PORTFOLIO MATURITIES	LAIF	TOTAL (D+E)	
Jul-21	46,879	108,956	(62,077)	Jul-22	0	75,000	75,000	12,923
Aug-21	101,874	63,205	38,669	Aug-22	3,000	12,923	15,923	54,592
Sep-21	91,532	85,082	6,450	Sep-22	3,000	54,592	57,592	64,042
Oct-21	70,856	73,660	(2,804)	Oct-22	0	64,042	64,042	61,238
Nov-21	80,958	66,411	14,547	Nov-22	0	61,238	61,238	75,785
Dec-21	162,550	84,314	78,236	Dec-22	6	75,785	75,791	154,027
Jan-21	82,237	102,883	(20,646)	Jan-22	8,000	75,000	83,000	62,354
Feb-21	49,300	67,361	(18,061)	Feb-22	2,000	62,354	64,354	46,293
Mar-21	82,927	67,256	15,671	Mar-22	6,000	46,293	52,293	67,964
Apr-21	106,244	73,155	33,089	Apr-22	0	67,964	67,964	101,053
May-21	51,378	79,579	(28,201)	May-22	3,000	75,000	78,000	49,799
Jun-21	125,315	77,021	48,294	Jun-22	14,000	49,799	63,799	112,093
TOTALS	1,052,050	948,883	103,167		39,006			

Sufficient liquidity exists to meet the mandated six months cash flow expenditure requirements. The historical receipts have been adjusted for expected non-re-occurring participant activity.

KINGS COUNTY POOLED INVESTMENTS
PORTFOLIO STATISTICS

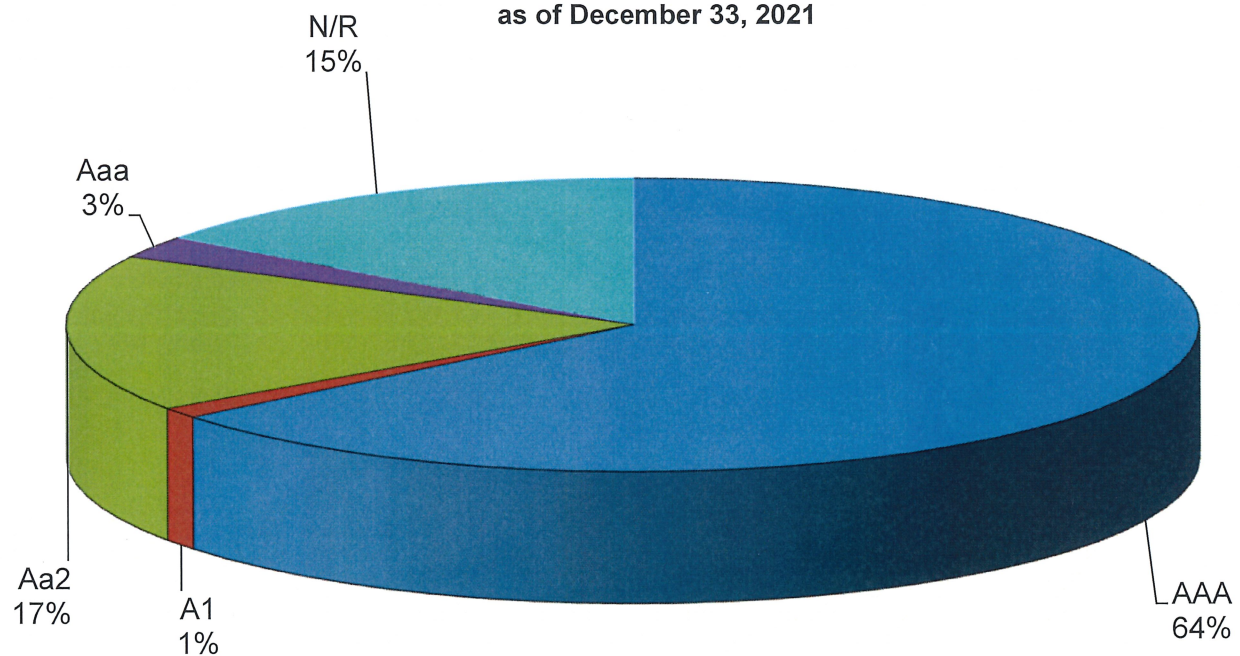
Book Value by Investment Type

as of December 31, 2021



Market Value Quality Allocation

as of December 33, 2021





**Kings County Investment Pool
Portfolio Management
Portfolio Summary
December 31, 2021**

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Kings County
1400 W. Lacey Blvd.
Kings County Govt. Center
Hanford, CA
(559)582-3211

Investments	Par Value	Market Value	Book Value	% of Portfolio	Days to Maturity	YTM 365 Equiv.	YTM 360 Equiv.
Government Agency Coupon Securities	279,000,000.00	276,184,640.00	279,079,524.20	46.09	1,094	0.680	0.671
LAIF - Local Agency Investment Pool	75,000,000.00	75,000,000.00	75,000,000.00	12.39	1	0.212	0.209
Treasury Coupon Securities	110,000,000.00	110,063,000.00	111,268,768.11	18.38	1,009	0.591	0.583
Kings County PERS Prefund Note	14,578,162.99	14,578,162.99	14,300,368.00	2.36	174	2.086	2.057
Medium Term Notes	41,000,000.00	41,357,180.00	40,831,595.98	6.74	445	2.646	2.610
BofW MMA Deposit Account	85,004,369.93	85,004,369.93	85,004,369.93	14.04	1	0.100	0.099
	604,582,532.92	602,187,352.92	605,484,626.22	100.00%	724	0.690	0.681
Investments							
Cash and Accrued Interest							
Passbook/Checking (not included in yield calculations)	5,906,999.20	5,906,999.20	5,906,999.20		1	1.000	0.986
Accrued Interest at Purchase *		0.00	0.00				
Ending Accrued Interest		1,094,236.28	1,094,236.28				
Subtotal		7,001,235.48	7,001,235.48				
	610,489,532.12	609,188,588.40	612,485,861.70		724	0.690	0.681
Total Cash and Investments							

Total Earnings	December 31 Month Ending	Fiscal Year To Date	
Current Year	379,130.97	1,920,440.84	* 106,012.66 Accrued at Purchase is Included in Book Value.

Average Daily Balance	559,445,754.74	506,027,811.38
Effective Rate of Return	0.80%	0.75%

The Pooled Portfolio was in compliance during the month ending December 31, 2021, with California Government Code Sections 53601 et.seq. and 53635, and the Director of Finance's Statement of Investment Policy dated January 1, 2021. Market prices are provided by U.S. Bank and are as of the last business day of the month. Ratings listed in the Portfolio Reports are issued by Moody's Rating Agency. On December 21, 2021, Moody's upgraded Apple Inc. from Aa1 to Aaa. If you have any questions about the Pooled Investment Fund, please call Tammy Phelps, Assistant Director of Finance - Treasury, at (559) 852-2462.

James P Erb, CPA, Director of Finance

Reporting period 12/01/2021-12/31/2021

Run Date: 02/02/2022 - 11:48

Portfolio POOL
RC
PM (PRF_PM1) 7.3.0
Report Ver. 7.3.6.1

Kings County Investment Pool
Portfolio Management
Portfolio Details - Investments
December 31, 2021

Page 1

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	YTM 360	Days to Maturity	Maturity Date
Government Agency Coupon Securities												
313378WG2	180044	Federal Home Loan Banks		04/15/2019	3,000,000.00	3,013,590.00	3,001,650.98	2.500	AAA	2.352	69	03/11/2022
3133ELAE4	190037	Federal Farm Credit Bank		12/11/2019	3,000,000.00	3,025,980.00	2,998,987.85	1.625	AAA	1.637	233	08/22/2022
3135G0W33	190038	Federal Nat'l Mortgage Assoc.		12/11/2019	3,000,000.00	3,022,560.00	2,991,667.01	1.375	AAA	1.637	248	09/06/2022
3133ELJN5	190043	Federal Farm Credit Bank		01/24/2020	3,000,000.00	3,001,530.00	3,000,000.00	1.640	AAA	1.618	388	01/24/2023
3137EAEV7	200035	Federal Home Loan Mort. Co.		01/14/2021	3,000,000.00	2,980,530.00	3,002,987.23	0.250	AAA	0.197	600	08/24/2023
3135G06H1	200036	Federal Nat'l Mortgage Assoc.		01/14/2021	3,000,000.00	2,973,690.00	3,001,191.87	0.250	AAA	0.227	695	11/27/2023
3135GA6J5	200030	Federal Nat'l Mortgage Assoc.		12/07/2020	3,000,000.00	2,976,780.00	3,000,000.00	0.320	AAA	0.316	705	12/07/2023
3135GA6D8	200031	Federal Nat'l Mortgage Assoc.		12/15/2020	3,000,000.00	2,970,660.00	3,000,000.00	0.320	AAA	0.316	713	12/15/2023
3133EMLT7	200033	Federal Farm Credit Bank		01/06/2021	3,000,000.00	2,968,470.00	3,000,000.00	0.210	AAA	0.207	726	12/28/2023
3135GAC33	200032	Federal Nat'l Mortgage Assoc.		12/29/2020	3,000,000.00	2,981,760.00	3,000,000.00	0.300	AAA	0.296	727	12/29/2023
3133EMMN9	200034	Federal Farm Credit Bank		01/11/2021	3,000,000.00	2,961,660.00	2,998,750.00	0.190	AAA	0.204	740	01/11/2024
3133EMNG3	200037	Federal Farm Credit Bank		01/19/2021	3,000,000.00	2,981,670.00	2,998,525.00	0.230	AAA	0.246	748	01/19/2024
3133EMQL9	200039	Federal Farm Credit Bank		02/12/2021	3,000,000.00	2,977,860.00	3,000,000.00	0.200	AAA	0.197	772	02/12/2024
3130AFV94	190030	Federal Home Loan Banks		12/03/2019	3,000,000.00	3,107,820.00	3,059,113.91	2.500	AAA	1.657	773	02/13/2024
3133EMRZ7	200045	Federal Farm Credit Bank		02/26/2021	3,000,000.00	2,968,770.00	3,001,500.00	0.250	AAA	0.227	786	02/26/2024
3133EMVD1	200053	Federal Farm Credit Bank		04/05/2021	3,000,000.00	2,963,820.00	2,998,125.00	0.330	AAA	0.350	825	04/05/2024
3130ALVY7	200054	Federal Home Loan Banks		04/15/2021	3,000,000.00	2,979,900.00	3,000,000.00	0.400	AAA	0.395	835	04/15/2024
3130ALXQ2	200056	Federal Home Loan Banks		04/29/2021	3,000,000.00	2,984,430.00	3,000,000.00	0.500	AAA	0.493	849	04/29/2024
3130AMPD8	200062	Federal Home Loan Banks		05/28/2021	3,000,000.00	2,976,090.00	3,000,000.00	0.385	AAA	0.380	878	05/28/2024
3133EME40	200064	Federal Farm Credit Bank		06/03/2021	3,000,000.00	2,961,000.00	3,000,000.00	0.330	AAA	0.325	884	06/03/2024
3130AMKX9	200059	Federal Home Loan Banks		06/07/2021	3,000,000.00	2,957,220.00	3,000,000.00	0.400	AAA	0.395	888	06/07/2024
3130AMLM2	200060	Federal Home Loan Banks		06/07/2021	3,000,000.00	2,969,940.00	3,000,000.00	0.375	AAA	0.370	888	06/07/2024
3130AMND0	200061	Federal Home Loan Banks		06/17/2021	3,000,000.00	2,978,100.00	3,000,000.00	0.430	AAA	0.424	898	06/17/2024
3130AMQC9	200063	Federal Home Loan Banks		06/24/2021	3,000,000.00	2,976,270.00	3,000,000.00	0.420	AAA	0.414	905	06/24/2024
3130AMRZ7	200065	Federal Home Loan Banks		06/28/2021	3,000,000.00	2,973,210.00	3,000,000.00	0.375	AAA	0.370	909	06/28/2024
3130AMT85	200066	Federal Home Loan Banks		06/28/2021	3,000,000.00	2,974,770.00	3,000,000.00	0.400	AAA	0.395	909	06/28/2024
3135G0V75	190029	Federal Nat'l Mortgage Assoc.		12/03/2019	3,000,000.00	3,065,730.00	3,006,032.02	1.750	AAA	1.657	913	07/02/2024
3130AMV82	210001	Federal Home Loan Banks		07/12/2021	3,000,000.00	2,965,620.00	3,000,000.00	0.350	AAA	0.345	923	07/12/2024
3130AMZ88	210002	Federal Home Loan Banks		07/12/2021	3,000,000.00	2,980,560.00	3,000,000.00	0.520	AAA	0.513	923	07/12/2024
3130AN5A4	210003	Federal Home Loan Banks		07/26/2021	3,000,000.00	2,984,100.00	3,000,000.00	0.500	AAA	0.493	937	07/26/2024
3130AN7K0	210004	Federal Home Loan Banks		07/29/2021	5,000,000.00	4,957,300.00	5,000,000.00	0.400	AAA	0.395	940	07/29/2024
3130ANDX5	210006	Federal Home Loan Banks		08/16/2021	5,000,000.00	4,959,900.00	5,000,000.00	0.500	AAA	0.493	958	08/16/2024
3130ANGT1	210007	Federal Home Loan Banks		08/23/2021	5,000,000.00	4,944,950.00	5,000,000.00	0.410	AAA	0.404	965	08/23/2024
3130AMCN0	200057	Federal Home Loan Banks		05/26/2021	3,000,000.00	2,976,420.00	3,000,000.00	0.500	AAA	0.493	968	08/26/2024
3130ANNS5	210009	Federal Home Loan Banks		08/30/2021	5,000,000.00	4,958,600.00	5,000,000.00	0.500	AAA	0.493	970	08/28/2024
3135G0ZR7	190028	Federal Nat'l Mortgage Assoc.		12/03/2019	3,000,000.00	3,138,270.00	3,081,387.74	2.625	AAA	1.657	979	09/06/2024

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Government Agency Coupon Securities												
3130APK20	210029	Federal Home Loan Banks		12/03/2021	5,000,000.00	4,961,050.00	4,972,250.00	0.650	AAA	0.861	1,000	09/27/2024
3133ENCA6	210025	Federal Farm Credit Bank		10/25/2021	5,000,000.00	4,988,750.00	4,997,050.00	0.700	AAA	0.710	1,028	10/25/2024
3133EK6J0	190025	Federal Farm Credit Bank		11/08/2019	3,000,000.00	3,070,020.00	2,982,360.00	1.625	AAA	1.806	1,042	11/08/2024
3133ENDU1	210027	Federal Farm Credit Bank		11/15/2021	5,000,000.00	4,969,200.00	5,000,000.00	0.740	AAA	0.730	1,049	11/15/2024
3130APMB8	210026	Federal Home Loan Banks		11/22/2021	5,000,000.00	4,972,550.00	5,000,000.00	0.750	AAA	0.740	1,056	11/22/2024
3130APVG7	210028	Federal Home Loan Banks		11/30/2021	5,000,000.00	4,994,200.00	5,000,000.00	1.000	AAA	0.986	1,059	11/25/2024
3133ENGQ7	210030	Federal Farm Credit Bank		12/09/2021	5,000,000.00	4,992,800.00	5,000,000.00	0.920	AAA	0.907	1,073	12/09/2024
3133ENJH4	210040	Federal Farm Credit Bank		12/27/2021	5,000,000.00	4,992,700.00	5,000,000.00	0.940	AAA	0.927	1,091	12/27/2024
3130AJ2C2	190049	Federal Home Loan Banks		02/03/2020	3,000,000.00	3,003,930.00	3,000,000.00	1.625	AAA	1.603	1,129	02/03/2025
3133EMQG0	200040	Federal Farm Credit Bank		02/10/2021	3,000,000.00	2,934,030.00	2,998,687.50	0.320	AAA	0.328	1,136	02/10/2025
3136G4T52	200005	Federal Nat'l Mortgage Assoc.		08/25/2020	3,000,000.00	2,952,480.00	3,000,000.00	0.520	AAA	0.513	1,151	02/25/2025
3134GWP26	200014	Federal Home Loan Mort. Co.		09/28/2020	3,000,000.00	2,945,970.00	3,000,000.00	0.500	AAA	0.493	1,182	03/28/2025
3136G4Y64	200006	Federal Nat'l Mortgage Assoc.		08/27/2020	3,000,000.00	2,958,780.00	3,000,000.00	0.550	AAA	0.542	1,242	05/27/2025
3134GWUU8	200018	Federal Home Loan Mort. Co.		10/16/2020	3,000,000.00	2,935,020.00	3,000,000.00	0.500	AAA	0.493	1,292	07/16/2025
3133EMFC1	200026	Federal Farm Credit Bank		10/29/2020	3,000,000.00	2,961,630.00	3,000,000.00	0.530	AAA	0.523	1,305	07/29/2025
3133EL3P7	200004	Federal Farm Credit Bank		08/24/2020	3,000,000.00	2,928,240.00	3,000,000.00	0.530	AAA	0.523	1,319	08/12/2025
3136G4Q48	200001	Federal Nat'l Mortgage Assoc.		08/19/2020	3,000,000.00	2,939,550.00	2,997,600.00	0.600	AAA	0.612	1,326	08/19/2025
3136G4N74	200002	Federal Nat'l Mortgage Assoc.		08/21/2020	3,000,000.00	2,935,020.00	3,000,000.00	0.560	AAA	0.552	1,328	08/21/2025
3136G4X57	200003	Federal Nat'l Mortgage Assoc.		08/25/2020	3,000,000.00	2,942,040.00	3,000,000.00	0.625	AAA	0.616	1,332	08/25/2025
3136G4Z63	200007	Federal Nat'l Mortgage Assoc.		08/27/2020	3,000,000.00	2,939,310.00	3,000,000.00	0.600	AAA	0.592	1,334	08/27/2025
3134GWA22	200010	Federal Home Loan Mort. Co.		09/02/2020	3,000,000.00	2,942,850.00	3,000,000.00	0.550	AAA	0.542	1,340	09/02/2025
3134GWA55	200008	Federal Home Loan Mort. Co.		09/09/2020	3,000,000.00	2,959,920.00	3,000,000.00	0.650	AAA	0.641	1,347	09/09/2025
3134GWB70	200009	Federal Home Loan Mort. Co.		09/15/2020	3,000,000.00	2,942,670.00	3,000,000.00	0.625	AAA	0.616	1,353	09/15/2025
3134GWL38	200013	Federal Home Loan Mort. Co.		09/15/2020	3,000,000.00	2,933,550.00	3,000,000.00	0.540	AAA	0.533	1,353	09/15/2025
3134GWJ98	200011	Federal Home Loan Mort. Co.		09/16/2020	3,000,000.00	2,934,090.00	3,000,000.00	0.520	AAA	0.513	1,354	09/16/2025
3134GWU61	200017	Federal Home Loan Mort. Co.		09/22/2020	3,000,000.00	2,930,910.00	3,000,000.00	0.520	AAA	0.513	1,360	09/22/2025
3130AK3Z7	200012	Federal Home Loan Banks		09/29/2020	3,000,000.00	2,949,210.00	3,000,000.00	0.570	AAA	0.562	1,367	09/29/2025
3136G43L5	200015	Federal Nat'l Mortgage Assoc.		09/30/2020	3,000,000.00	2,933,190.00	3,000,000.00	0.550	AAA	0.542	1,368	09/30/2025
3136G44F7	200016	Federal Nat'l Mortgage Assoc.		09/30/2020	3,000,000.00	2,933,070.00	3,000,000.00	0.550	AAA	0.542	1,368	09/30/2025
3134GWX43	200019	Federal Home Loan Mort. Co.		10/02/2020	3,000,000.00	2,933,310.00	3,000,000.00	0.550	AAA	0.542	1,370	10/02/2025
3134GWY26	200021	Federal Home Loan Mort. Co.		10/08/2020	3,000,000.00	2,934,840.00	3,000,000.00	0.570	AAA	0.562	1,376	10/08/2025
3133EMCP5	200022	Federal Farm Credit Bank		10/14/2020	3,000,000.00	2,919,510.00	2,997,600.00	0.520	AAA	0.533	1,382	10/14/2025
3134GWXX9	200020	Federal Home Loan Mort. Co.		10/15/2020	3,000,000.00	2,932,170.00	3,000,000.00	0.550	AAA	0.542	1,383	10/15/2025
3136G44U4	200024	Federal Nat'l Mortgage Assoc.		10/20/2020	3,000,000.00	2,926,800.00	3,000,000.00	0.500	AAA	0.493	1,388	10/20/2025
3136G45C3	200025	Federal Nat'l Mortgage Assoc.		10/27/2020	3,000,000.00	2,931,090.00	3,000,000.00	0.540	AAA	0.533	1,395	10/27/2025
3134GWYZ3	200023	Federal Home Loan Mort. Co.		10/28/2020	3,000,000.00	2,929,170.00	3,000,000.00	0.530	AAA	0.523	1,396	10/28/2025

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Government Agency Coupon Securities												
3133EMFS6	200028	Federal Farm Credit Bank		11/03/2020	3,000,000.00	2,922,900.00	3,000,000.00	0.460	AAA	0.454	1,402	11/03/2025
3135G06G3	200043	Federal Nat'l Mortgage Assoc.		02/23/2021	3,000,000.00	2,927,040.00	2,994,058.09	0.500	AAA	0.543	1,406	11/07/2025
3134GW6S0	200027	Federal Home Loan Mort. Co.		11/10/2020	3,000,000.00	2,949,390.00	3,000,000.00	0.610	AAA	0.602	1,409	11/10/2025
3135GA2X8	200029	Federal Nat'l Mortgage Assoc.		11/18/2020	3,000,000.00	2,931,690.00	3,000,000.00	0.550	AAA	0.542	1,417	11/18/2025
3130ALB94	200041	Federal Home Loan Banks		02/26/2021	3,000,000.00	2,941,470.00	3,000,000.00	0.630	AAA	0.621	1,517	02/26/2026
3133EMSU7	200047	Federal Farm Credit Bank		03/09/2021	3,000,000.00	2,957,550.00	3,000,000.00	0.800	AAA	0.789	1,528	03/09/2026
3130ALDN1	200042	Federal Home Loan Banks		03/16/2021	3,000,000.00	2,951,430.00	3,000,000.00	0.800	AAA	0.789	1,535	03/16/2026
3130ALGB4	200044	Federal Home Loan Banks		03/17/2021	3,000,000.00	2,950,020.00	3,000,000.00	0.800	AAA	0.789	1,536	03/17/2026
3133EMUK6	200049	Federal Farm Credit Bank		03/25/2021	3,000,000.00	2,975,370.00	3,000,000.00	1.050	AAA	1.036	1,544	03/25/2026
3130ALS47	200048	Federal Home Loan Banks		04/07/2021	3,000,000.00	2,964,360.00	3,000,000.00	1.020	AAA	1.006	1,557	04/07/2026
3130ALTE4	200052	Federal Home Loan Banks		04/21/2021	3,000,000.00	2,970,750.00	3,000,000.00	1.000	AAA	0.986	1,571	04/21/2026
3130ALXV1	200055	Federal Home Loan Banks		04/22/2021	3,000,000.00	2,978,370.00	3,000,000.00	1.100	AAA	1.085	1,572	04/22/2026
3130ANN48	210008	Federal Home Loan Banks		09/09/2021	5,000,000.00	4,941,150.00	5,000,000.00	1.000	AAA	0.986	1,712	09/09/2026
Subtotal and Average			273,274,862.91		279,000,000.00	276,184,640.00	279,079,524.20			0.671	1,094	
LAIF - Local Agency Investment Pool												
SYS990001	990001	Local Agency Investment Fund			75,000,000.00	75,000,000.00	75,000,000.00	0.212	N/R	0.209	1	
Subtotal and Average			75,000,000.00		75,000,000.00	75,000,000.00	75,000,000.00			0.209	1	
Treasury Coupon Securities												
91282CAP6	210021	United States Treasury		10/18/2021	5,000,000.00	4,950,000.00	4,973,098.39	0.125	AAA	0.392	652	10/15/2023
91282CAW1	210035	United States Treasury		12/07/2021	5,000,000.00	4,958,800.00	4,966,970.61	0.250	AAA	0.593	683	11/15/2023
91282CDM0	210031	United States Treasury		12/07/2021	5,000,000.00	4,980,850.00	4,990,519.83	0.500	AAA	0.593	698	11/30/2023
91282CBE0	210022	United States Treasury		10/18/2021	5,000,000.00	4,936,900.00	4,964,113.45	0.125	AAA	0.455	744	01/15/2024
9128285Z9	210032	United States Treasury		12/07/2021	5,000,000.00	5,178,900.00	5,240,106.99	2.500	AAA	0.648	760	01/31/2024
9128286G0	210037	United States Treasury		12/07/2021	5,000,000.00	5,169,550.00	5,217,108.73	2.375	AAA	0.690	789	02/29/2024
91282CBR1	210023	United States Treasury		10/18/2021	5,000,000.00	4,940,250.00	4,970,866.06	0.250	AAA	0.496	804	03/15/2024
91282CBR1	210033	United States Treasury		12/07/2021	5,000,000.00	4,940,250.00	4,952,084.77	0.250	AAA	0.692	804	03/15/2024
912828X70	210034	United States Treasury		12/07/2021	5,000,000.00	5,135,550.00	5,162,174.12	2.000	AAA	0.709	850	04/30/2024
91282CCC3	210019	United States Treasury		08/31/2021	5,000,000.00	4,931,850.00	4,989,182.69	0.250	AAA	0.332	865	05/15/2024
912828XT2	210020	United States Treasury		08/31/2021	5,000,000.00	5,137,300.00	5,206,382.68	2.000	AAA	0.335	881	05/31/2024
912828YH7	210010	United States Treasury		08/24/2021	5,000,000.00	5,078,900.00	5,159,082.64	1.500	AAA	0.425	1,003	09/30/2024
91282CDB4	210024	United States Treasury		10/18/2021	5,000,000.00	4,959,400.00	4,993,812.24	0.625	AAA	0.659	1,018	10/15/2024
91282CDB4	210036	United States Treasury		12/07/2021	5,000,000.00	4,959,400.00	4,972,909.52	0.625	AAA	0.838	1,018	10/15/2024
912828YM6	210011	United States Treasury		08/24/2021	5,000,000.00	5,078,300.00	5,155,949.31	1.500	AAA	0.445	1,034	10/31/2024
912828Z52	210013	United States Treasury		08/26/2021	5,000,000.00	5,057,050.00	5,147,630.78	1.375	AAA	0.526	1,126	01/31/2025

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Treasury Coupon Securities												
912828ZC7	210014	United States Treasury		08/26/2021	5,000,000.00	5,017,600.00	5,099,609.98	1.125	AAA	0.542	1,154	02/28/2025
912828ZL7	210015	United States Treasury		08/26/2021	5,000,000.00	4,889,050.00	4,963,600.03	0.375	AAA	0.578	1,215	04/30/2025
912828ZW3	210012	United States Treasury		08/24/2021	5,000,000.00	4,857,600.00	4,939,331.72	0.250	AAA	0.593	1,276	06/30/2025
91282CBW0	210016	United States Treasury		08/26/2021	5,000,000.00	4,901,000.00	4,996,995.76	0.750	AAA	0.754	1,580	04/30/2026
912828R36	210017	United States Treasury		08/26/2021	5,000,000.00	5,083,800.00	5,189,108.75	1.625	AAA	0.757	1,595	05/15/2026
91282CCJ8	210018	United States Treasury		08/26/2021	5,000,000.00	4,920,700.00	5,018,129.06	0.875	AAA	0.782	1,641	06/30/2026
Subtotal and Average			104,401,229.45		110,000,000.00	110,063,000.00	111,268,768.11			0.583	1,009	
Kings County PERS Prefund Note												
SYS210005	210005	Kings County Pension Note 2021		07/16/2021	14,578,162.99	14,578,162.99	14,300,368.00	2.000	N/R	2.057	174	06/24/2022
Subtotal and Average			14,300,368.00		14,578,162.99	14,578,162.99	14,300,368.00			2.057	174	
Medium Term Notes												
89236TDP7	180021	Toyota Motor Credit Corp.		01/22/2019	4,000,000.00	4,001,680.00	3,992,395.88	2.600	A1	2.959	10	01/11/2022
084670BF4	180007	Berkshire Hathaway		11/13/2018	4,000,000.00	4,009,240.00	4,002,240.28	3.400	Aa2	3.232	30	01/31/2022
037833AY6	180005	Apple Inc		08/01/2018	2,000,000.00	2,003,580.00	1,991,709.78	2.150	Aaa	2.989	39	02/09/2022
478160CD4	180046	JOHNSON & JOHNSON		05/07/2019	3,000,000.00	3,005,100.00	2,996,332.68	2.250	Aaa	2.470	61	03/03/2022
037833CQ1	180024	Apple Inc		03/18/2019	3,000,000.00	3,015,300.00	2,995,257.72	2.300	Aaa	2.595	130	05/11/2022
931142DU4	180006	Wal-Mart Stores		08/02/2018	3,000,000.00	3,049,770.00	2,977,974.32	2.350	Aa2	3.098	348	12/15/2022
931142DU4	180031	Wal-Mart Stores		04/01/2019	3,000,000.00	3,049,770.00	2,998,267.47	2.350	Aa2	2.377	348	12/15/2022
084670BJ6	170036	Berkshire Hathaway		06/29/2018	3,000,000.00	3,076,380.00	2,994,570.76	3.000	Aa2	3.087	406	02/11/2023
084670BR8	170030	Berkshire Hathaway		04/23/2018	3,000,000.00	3,063,120.00	2,981,372.76	2.750	Aa2	3.156	438	03/15/2023
931142DH3	180045	Wal-Mart Stores		05/07/2019	3,000,000.00	3,065,880.00	2,995,738.05	2.550	Aa2	2.614	465	04/11/2023
89236TDK8	180011	Toyota Motor Credit Corp.		12/04/2018	3,000,000.00	3,075,720.00	2,926,259.52	2.250	A1	3.551	655	10/18/2023
037833DM9	190020	Apple Inc		10/28/2019	2,000,000.00	2,043,740.00	1,998,274.96	1.800	Aaa	1.805	984	09/11/2024
037833EB2	200038	Apple Inc		02/08/2021	3,000,000.00	2,938,740.00	3,000,000.00	0.700	Aaa	0.690	1,499	02/08/2026
037833EB2	200046	Apple Inc		03/01/2021	2,000,000.00	1,959,160.00	1,981,201.80	0.700	Aaa	0.902	1,499	02/08/2026
Subtotal and Average			40,826,231.22		41,000,000.00	41,357,180.00	40,831,595.98			2.610	445	
BofW MMA Deposit Account												
SYS999993	999993	Bank of the West		07/01/2019	85,004,369.93	85,004,369.93	85,004,369.93	0.100	Aa2	0.099	1	
Subtotal and Average			51,452,514.81		85,004,369.93	85,004,369.93	85,004,369.93			0.099	1	

Portfolio POOL
RC
PM (PRF_PM2) 7.3.0

Kings County Investment Pool
Portfolio Management
Portfolio Details - Investments
December 31, 2021

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	YTM 360	Days to Maturity
Total and Average			559,255,206.38		604,582,532.92	602,187,352.92	605,484,626.22			0.681	724

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 02/14/2022

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 02/23/2022

ITEM:Consider approval of the 2nd Interim Report.**PURPOSE:**

The 1st Interim Report is a financial summary of the District's budget through January 31, 2022. Included for your review are several reports that are required to be filed with the Kings County Office of Education that support the District's "Positive" self-certification.

FISCAL IMPACT:

See document at:

<https://resources.finalsite.net/images/v1644598916/hesdk12caus/acgulacdeybkwxeps4t/2021-20222ndInterimReport.pdf>

RECOMMENDATIONS:Approve the 2nd Interim Report.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 02/14/2022

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 02/23/2022

ITEM:Consider the adoption of Resolution #17-22: 21-22 Budget revisions-2nd Interim Report**PURPOSE:**

The Kings County Office of Education requires a formal budget revision with the approval of the 2nd interim report. Attached are the details of the changes since the budget was last revised on November 10, 2021.

FISCAL IMPACT:

See attached

RECOMMENDATIONS:

Adopt Resolution #17-22.

BEFORE THE GOVERNING BOARD OF THE
HANFORD ELEMENTARY SCHOOL DISTRICT
COUNTY OF KINGS, STATE OF CALIFORNIA

176

The Matter of
Adopting Budget
Revisions

RESOLUTION #: 17-22

NOW, THEREFORE, the Board of Trustees of the District resolves that the transfers for the attached budget revision be made as indicated.

The Board of Trustees adopted this resolution on 02/23/2022 by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Clerk of the Governing Board

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0100-3213-0-0000-0000-829000-000-0000	\$0.00	\$714,044.00	\$714,044.00
0100-3216-0-0000-0000-829000-000-0000	\$639,061.00	\$71.00	\$639,132.00
0100-3218-0-0000-0000-829000-000-0000	\$416,286.00	\$354.00	\$416,640.00
0100-3310-0-5760-0000-898000-000-0000	\$114,399.00	(\$42,425.00)	\$71,974.00
0100-4035-0-0000-0000-829000-000-0000	\$501,181.00	\$25,497.00	\$526,678.00
0100-4127-0-0000-0000-829000-000-0000	\$170,787.00	(\$5,503.00)	\$165,284.00
0100-4127-0-0000-0000-899000-000-0000	(\$170,787.00)	\$5,503.00	(\$165,284.00)
0100-4203-0-0000-0000-829000-000-0000	\$286,414.00	\$107,870.00	\$394,284.00
0100-4203-0-0000-0000-899000-000-0000	\$0.00	\$165,284.00	\$165,284.00
0100-5634-0-0000-0000-829000-000-0000	\$0.00	\$44,425.00	\$44,425.00
0100-6010-0-0000-0000-898000-021-0000	\$82,128.00	(\$7,667.00)	\$74,461.00
0100-6010-0-0000-0000-898000-022-0000	\$27,052.00	(\$5,809.00)	\$21,243.00
0100-6010-0-0000-0000-898000-023-0000	\$1,255.00	(\$1,255.00)	\$0.00
0100-6010-0-0000-0000-898000-024-0000	\$87,047.00	(\$9,526.00)	\$77,521.00
0100-6010-0-0000-0000-898000-025-0000	\$68,688.00	(\$5,811.00)	\$62,877.00
0100-6010-0-0000-0000-898000-026-0000	\$50,014.00	(\$5,808.00)	\$44,206.00
0100-6010-0-0000-0000-898000-027-0000	\$59,469.00	(\$7,668.00)	\$51,801.00
0100-6010-0-0000-0000-898000-028-0000	\$77,954.00	(\$5,809.00)	\$72,145.00
0100-6010-0-0000-0000-898000-029-0000	\$62,211.00	(\$7,669.00)	\$54,542.00
0100-6266-0-0000-0000-859000-000-0000	\$0.00	\$1,393,940.00	\$1,393,940.00
0100-6500-0-5760-0000-898030-000-0000	\$3,388,853.00	(\$236,476.00)	\$3,152,377.00
0100-6546-0-0000-0000-859000-000-0000	\$272,645.00	(\$272,645.00)	\$0.00
0100-6546-0-5760-0000-859000-000-0000	\$0.00	\$272,645.00	\$272,645.00
0100-7425-0-0000-0000-859000-000-0000	\$0.00	(\$1,061.00)	(\$1,061.00)
0100-0000-0-0000-0000-801100-000-0000	\$42,818,278.00	\$6,556,873.00	\$49,375,151.00
0100-0000-0-0000-0000-855000-000-0000	\$185,000.00	\$3,274.00	\$188,274.00
0100-0000-0-0000-0000-866000-000-0000	\$140,000.00	(\$20,000.00)	\$120,000.00
0100-0000-0-0000-0000-869900-000-0000	\$50,000.00	\$1,500.00	\$51,500.00
0100-0000-0-0000-0000-869900-000-0184	\$50,000.00	\$4,864.63	\$54,864.63
0100-0000-0-0000-0000-869900-021-0000	\$0.00	\$500.00	\$500.00
0100-0000-0-0000-0000-869900-024-0000	\$0.00	\$3,100.00	\$3,100.00
0100-0000-0-0000-0000-898000-000-0000	(\$16,998,499.02)	(\$45,880.50)	(\$17,044,379.52)
0100-0000-0-0000-0000-898030-000-0000	(\$3,388,853.00)	\$236,476.00	(\$3,152,377.00)
0100-0033-0-0000-0000-898000-000-0000	\$62,147.00	\$3,391.00	\$65,538.00
0100-0332-0-0000-0000-898000-062-0000	(\$515,818.00)	\$57,022.00	(\$458,796.00)
0100-1100-0-0000-0000-898000-000-0000	(\$587,208.00)	(\$3,161.94)	(\$590,369.94)
0100-1100-0-0000-0000-898000-024-0000	\$51,832.00	\$3,100.00	\$54,932.00
0100-1100-0-0000-0000-898000-029-0000	\$31,844.00	\$61.94	\$31,905.94
0100-1400-0-0000-0000-801200-000-0000	\$20,645,235.00	(\$6,897,037.00)	\$13,748,198.00
0100-2600-0-0000-0000-859000-000-0000	\$0.00	\$4,238,568.00	\$4,238,568.00
0100-3010-0-0000-0000-829000-000-0000	\$3,322,875.00	\$830,329.00	\$4,153,204.00
0100-3010-0-0000-0000-899000-000-0000	(\$1,090,026.00)	(\$1,121,190.00)	(\$2,211,216.00)
0100-3150-0-0000-0000-899000-000-0000	\$1,260,813.00	\$950,403.00	\$2,211,216.00
0100-3182-0-0000-0000-829000-000-0000	\$236,981.00	\$110,689.00	\$347,670.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0100-3212-0-0000-0000-829000-000-0000	\$4,824,664.70	\$1,866,819.86	\$6,691,484.56
0100-9010-0-7110-0000-869900-055-0000	\$7,291.00	(\$7,291.00)	\$0.00
0100-9029-0-0000-0000-869900-000-0000	\$78,449.13	\$25,000.00	\$103,449.13
0100-9029-0-0000-0000-898000-000-0000	\$38,602.26	\$75,049.61	\$113,651.87
0100-9031-0-0000-0000-859000-000-0000	\$0.00	\$20,135.11	\$20,135.11
0100-9031-0-0000-0000-898000-000-0000	\$26,295.00	(\$20,135.11)	\$6,159.89
0100-9053-0-0000-0000-898000-000-0000	\$0.00	\$30,000.00	\$30,000.00
***Income Total	<u>\$57,384,560.07</u>	<u>\$9,016,961.60</u>	<u>\$66,401,521.67</u>
Expenses			
0100-0000-0-0000-2700-240030-023-0000	\$6,000.00	(\$6,000.00)	\$0.00
0100-0000-0-0000-2700-240030-024-0000	\$7,575.00	(\$7,575.00)	\$0.00
0100-0000-0-0000-2700-240030-025-0000	\$6,000.00	(\$6,000.00)	\$0.00
0100-0000-0-0000-2700-240030-026-0000	\$6,000.00	(\$6,000.00)	\$0.00
0100-0000-0-0000-2700-240030-027-0000	\$6,000.00	(\$6,000.00)	\$0.00
0100-0000-0-0000-2700-240030-028-0000	\$6,000.00	(\$6,000.00)	\$0.00
0100-0000-0-0000-2700-240030-029-0000	\$6,000.00	(\$6,000.00)	\$0.00
0100-0000-0-0000-2700-240030-030-0000	\$5,075.00	(\$5,075.00)	\$0.00
0100-0000-0-0000-2700-240030-031-0000	\$7,575.00	(\$7,575.00)	\$0.00
0100-0000-0-0000-2700-310100-021-0000	\$592.00	\$22,829.00	\$23,421.00
0100-0000-0-0000-2700-310100-022-0000	\$592.00	\$22,152.00	\$22,744.00
0100-0000-0-0000-2700-310100-023-0000	\$592.00	\$22,152.00	\$22,744.00
0100-0000-0-0000-2700-310100-024-0000	\$592.00	\$22,829.00	\$23,421.00
0100-0000-0-0000-2700-310100-025-0000	\$592.00	\$22,829.00	\$23,421.00
0100-0000-0-0000-2700-310100-026-0000	\$592.00	\$22,491.00	\$23,083.00
0100-0000-0-0000-2700-310100-027-0000	\$592.00	\$22,491.00	\$23,083.00
0100-0000-0-0000-2700-310100-028-0000	\$592.00	\$22,491.00	\$23,083.00
0100-0000-0-0000-2700-310100-029-0000	\$592.00	\$22,829.00	\$23,421.00
0100-0000-0-0000-2700-310100-030-0000	\$1,184.00	\$22,237.00	\$23,421.00
0100-0000-0-0000-2700-310100-031-0000	\$592.00	\$22,829.00	\$23,421.00
0100-0000-0-0000-2700-320200-021-0000	\$31,604.00	(\$1,375.00)	\$30,229.00
0100-0000-0-0000-2700-320200-022-0000	\$34,582.00	(\$1,507.00)	\$33,075.00
0100-0000-0-0000-2700-320200-023-0000	\$29,890.00	(\$1,374.00)	\$28,516.00
0100-0000-0-0000-2700-320200-024-0000	\$35,814.00	(\$1,736.00)	\$34,078.00
0100-0000-0-0000-2700-320200-025-0000	\$30,714.00	(\$1,374.00)	\$29,340.00
0100-0000-0-0000-2700-320200-026-0000	\$30,142.00	(\$1,374.00)	\$28,768.00
0100-0000-0-0000-2700-320200-027-0000	\$30,807.00	(\$1,375.00)	\$29,432.00
0100-0000-0-0000-2700-320200-028-0000	\$31,141.00	(\$1,375.00)	\$29,766.00
0100-0000-0-0000-2700-320200-029-0000	\$30,224.00	(\$1,375.00)	\$28,849.00
0100-0000-0-0000-2700-320200-030-0000	\$33,868.00	(\$1,162.00)	\$32,706.00
0100-0000-0-0000-2700-320200-031-0000	\$34,970.00	(\$1,736.00)	\$33,234.00
0100-0000-0-0000-2700-330100-021-0000	\$51.00	\$1,956.00	\$2,007.00
0100-0000-0-0000-2700-330100-022-0000	\$51.00	\$1,898.00	\$1,949.00
0100-0000-0-0000-2700-330100-023-0000	\$51.00	\$1,898.00	\$1,949.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-330100-024-0000	\$51.00	\$1,956.00	\$2,007.00
0100-0000-0-0000-2700-330100-025-0000	\$51.00	\$1,956.00	\$2,007.00
0100-0000-0-0000-2700-330100-026-0000	\$51.00	\$1,927.00	\$1,978.00
0100-0000-0-0000-2700-330100-027-0000	\$51.00	\$1,927.00	\$1,978.00
0100-0000-0-0000-2700-330100-028-0000	\$51.00	\$1,927.00	\$1,978.00
0100-0000-0-0000-2700-330100-029-0000	\$51.00	\$1,956.00	\$2,007.00
0100-0000-0-0000-2700-330100-030-0000	\$102.00	\$1,905.00	\$2,007.00
0100-0000-0-0000-2700-330100-031-0000	\$51.00	\$1,956.00	\$2,007.00
0100-0000-0-0000-2700-330200-021-0000	\$10,553.00	(\$459.00)	\$10,094.00
0100-0000-0-0000-2700-330200-022-0000	\$11,547.00	(\$503.00)	\$11,044.00
0100-0000-0-0000-2700-330200-023-0000	\$9,981.00	(\$459.00)	\$9,522.00
0100-0000-0-0000-2700-330200-024-0000	\$11,959.00	(\$580.00)	\$11,379.00
0100-0000-0-0000-2700-330200-025-0000	\$10,256.00	(\$459.00)	\$9,797.00
0100-0000-0-0000-2700-330200-026-0000	\$10,065.00	(\$459.00)	\$9,606.00
0100-0000-0-0000-2700-330200-027-0000	\$10,287.00	(\$459.00)	\$9,828.00
0100-0000-0-0000-2700-330200-028-0000	\$10,398.00	(\$459.00)	\$9,939.00
0100-0000-0-0000-2700-330200-029-0000	\$10,092.00	(\$459.00)	\$9,633.00
0100-0000-0-0000-2700-330200-030-0000	\$11,309.00	(\$388.00)	\$10,921.00
0100-0000-0-0000-2700-330200-031-0000	\$11,677.00	(\$580.00)	\$11,097.00
0100-0000-0-0000-2700-340100-021-0000	\$0.00	\$15,273.00	\$15,273.00
0100-0000-0-0000-2700-340100-022-0000	\$0.00	\$15,273.00	\$15,273.00
0100-0000-0-0000-2700-340100-023-0000	\$0.00	\$15,273.00	\$15,273.00
0100-0000-0-0000-2700-340100-024-0000	\$0.00	\$15,273.00	\$15,273.00
0100-0000-0-0000-2700-340100-025-0000	\$0.00	\$11,543.00	\$11,543.00
0100-3212-0-0000-8200-220060-024-1111	\$0.00	\$5,000.00	\$5,000.00
0100-3212-0-0000-8200-220060-025-1111	\$0.00	\$5,000.00	\$5,000.00
0100-3212-0-0000-8200-220060-026-1111	\$0.00	\$5,000.00	\$5,000.00
0100-3212-0-0000-8200-220060-027-1111	\$0.00	\$5,000.00	\$5,000.00
0100-3212-0-0000-8200-220060-028-1111	\$0.00	\$5,000.00	\$5,000.00
0100-3212-0-0000-8200-220060-029-1111	\$0.00	\$5,000.00	\$5,000.00
0100-3212-0-0000-8200-220060-030-1111	\$0.00	\$7,500.00	\$7,500.00
0100-3212-0-0000-8200-220060-031-1111	\$0.00	\$7,500.00	\$7,500.00
0100-3212-0-0000-8200-240030-010-1111	\$0.00	\$1,750.00	\$1,750.00
0100-3212-0-0000-8200-320200-010-1111	\$0.00	\$401.00	\$401.00
0100-3212-0-0000-8200-320200-012-1111	\$0.00	\$3,666.00	\$3,666.00
0100-3212-0-0000-8200-320200-016-1111	\$0.00	\$802.00	\$802.00
0100-3212-0-0000-8200-320200-017-1111	\$0.00	\$1,947.00	\$1,947.00
0100-3212-0-0000-8200-320200-021-1111	\$0.00	\$1,146.00	\$1,146.00
0100-3212-0-0000-8200-320200-022-1111	\$0.00	\$1,146.00	\$1,146.00
0100-3212-0-0000-8200-320200-023-1111	\$0.00	\$1,146.00	\$1,146.00
0100-3212-0-0000-8200-320200-024-1111	\$0.00	\$1,146.00	\$1,146.00
0100-3212-0-0000-8200-320200-025-1111	\$0.00	\$1,146.00	\$1,146.00
0100-3212-0-0000-8200-320200-026-1111	\$0.00	\$1,146.00	\$1,146.00
0100-3212-0-0000-8200-320200-027-1111	\$0.00	\$1,146.00	\$1,146.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-8200-320200-028-1111	\$0.00	\$1,146.00	\$1,146.00
0100-3212-0-0000-8200-320200-029-1111	\$0.00	\$1,146.00	\$1,146.00
0100-3212-0-0000-8200-320200-030-1111	\$0.00	\$1,718.00	\$1,718.00
0100-3212-0-0000-8200-320200-031-1111	\$0.00	\$1,718.00	\$1,718.00
0100-3212-0-0000-8200-330200-010-1111	\$0.00	\$134.00	\$134.00
0100-3212-0-0000-8200-330200-012-1111	\$0.00	\$1,224.00	\$1,224.00
0100-3212-0-0000-8200-330200-016-1111	\$0.00	\$268.00	\$268.00
0100-3212-0-0000-8200-330200-017-1111	\$0.00	\$650.00	\$650.00
0100-3212-0-0000-8200-330200-021-1111	\$0.00	\$383.00	\$383.00
0100-3212-0-0000-8200-330200-022-1111	\$0.00	\$383.00	\$383.00
0100-3212-0-0000-8200-330200-023-1111	\$0.00	\$383.00	\$383.00
0100-3212-0-0000-8200-330200-024-1111	\$0.00	\$383.00	\$383.00
0100-3212-0-0000-8200-330200-025-1111	\$0.00	\$383.00	\$383.00
0100-3212-0-0000-8200-330200-026-1111	\$0.00	\$383.00	\$383.00
0100-3212-0-0000-8200-330200-027-1111	\$0.00	\$383.00	\$383.00
0100-3212-0-0000-8200-330200-028-1111	\$0.00	\$383.00	\$383.00
0100-3212-0-0000-8200-330200-029-1111	\$0.00	\$383.00	\$383.00
0100-3212-0-0000-8200-330200-030-1111	\$0.00	\$574.00	\$574.00
0100-3212-0-0000-8200-330200-031-1111	\$0.00	\$574.00	\$574.00
0100-3212-0-0000-8200-350200-010-1111	\$0.00	\$9.00	\$9.00
0100-3212-0-0000-8200-350200-012-1111	\$0.00	\$80.00	\$80.00
0100-3212-0-0000-8200-350200-016-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-8200-350200-017-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-8200-350200-021-1111	\$0.00	\$25.00	\$25.00
0100-3212-0-0000-8200-350200-022-1111	\$0.00	\$25.00	\$25.00
0100-3212-0-0000-8200-350200-023-1111	\$0.00	\$25.00	\$25.00
0100-3212-0-0000-8200-350200-024-1111	\$0.00	\$25.00	\$25.00
0100-3212-0-0000-8200-350200-025-1111	\$0.00	\$25.00	\$25.00
0100-3212-0-0000-8200-350200-026-1111	\$0.00	\$25.00	\$25.00
0100-3212-0-0000-8200-350200-027-1111	\$0.00	\$25.00	\$25.00
0100-3212-0-0000-8200-350200-028-1111	\$0.00	\$25.00	\$25.00
0100-3212-0-0000-8200-350200-029-1111	\$0.00	\$25.00	\$25.00
0100-3212-0-0000-8200-350200-030-1111	\$0.00	\$38.00	\$38.00
0100-3212-0-0000-8200-350200-031-1111	\$0.00	\$38.00	\$38.00
0100-3212-0-0000-8200-360200-010-1111	\$0.00	\$30.00	\$30.00
0100-3212-0-0000-8200-360200-012-1111	\$0.00	\$275.00	\$275.00
0100-3212-0-0000-8200-360200-016-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-8200-360200-017-1111	\$0.00	\$146.00	\$146.00
0100-3212-0-0000-8200-360200-021-1111	\$0.00	\$86.00	\$86.00
0100-3212-0-0000-8200-360200-022-1111	\$0.00	\$86.00	\$86.00
0100-3212-0-0000-8200-360200-023-1111	\$0.00	\$86.00	\$86.00
0100-3212-0-0000-8200-360200-024-1111	\$0.00	\$86.00	\$86.00
0100-3212-0-0000-8200-360200-025-1111	\$0.00	\$86.00	\$86.00
0100-3212-0-0000-8200-360200-026-1111	\$0.00	\$86.00	\$86.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-8200-360200-027-1111	\$0.00	\$86.00	\$86.00
0100-3212-0-0000-8200-360200-028-1111	\$0.00	\$86.00	\$86.00
0100-3212-0-0000-8200-360200-029-1111	\$0.00	\$86.00	\$86.00
0100-3212-0-0000-8200-360200-030-1111	\$0.00	\$129.00	\$129.00
0100-3212-0-0000-8200-360200-031-1111	\$0.00	\$129.00	\$129.00
0100-3212-0-0000-8200-430000-016-0000	\$0.00	\$2,586.14	\$2,586.14
0100-3212-0-0000-8200-640000-018-0030	\$0.00	\$500,000.00	\$500,000.00
0100-3212-0-0000-8200-640000-018-0031	\$0.00	\$920,000.00	\$920,000.00
0100-3212-0-1110-1000-110040-021-1111	\$0.00	\$59,500.00	\$59,500.00
0100-3212-0-1110-1000-110040-022-1111	\$0.00	\$80,500.00	\$80,500.00
0100-3212-0-1110-1000-110040-023-1111	\$0.00	\$56,000.00	\$56,000.00
0100-3212-0-1110-1000-110040-024-1111	\$0.00	\$91,000.00	\$91,000.00
0100-3212-0-1110-1000-110040-025-1111	\$0.00	\$56,000.00	\$56,000.00
0100-3212-0-1110-1000-110040-026-1111	\$0.00	\$70,000.00	\$70,000.00
0100-3212-0-1110-1000-110040-027-1111	\$0.00	\$73,500.00	\$73,500.00
0100-3212-0-1110-1000-110040-028-1111	\$0.00	\$70,000.00	\$70,000.00
0100-3212-0-1110-1000-110040-029-1111	\$0.00	\$59,500.00	\$59,500.00
0100-3212-0-1110-1000-110040-030-1111	\$0.00	\$77,000.00	\$77,000.00
0100-3212-0-1110-1000-110040-031-1111	\$0.00	\$80,500.00	\$80,500.00
0100-3212-0-1110-1000-210020-020-1111	\$0.00	\$8,400.00	\$8,400.00
0100-3212-0-1110-1000-210020-030-1111	\$0.00	\$300.00	\$300.00
0100-3212-0-1110-1000-290030-021-1111	\$0.00	\$5,350.00	\$5,350.00
0100-3212-0-1110-1000-290030-022-1111	\$0.00	\$7,375.00	\$7,375.00
0100-3212-0-1110-1000-290030-023-1111	\$0.00	\$4,175.00	\$4,175.00
0100-3212-0-1110-1000-290030-024-1111	\$0.00	\$6,625.00	\$6,625.00
0100-3212-0-1110-1000-290030-025-1111	\$0.00	\$3,625.00	\$3,625.00
0100-3212-0-1110-1000-290030-026-1111	\$0.00	\$2,200.00	\$2,200.00
0100-3212-0-1110-1000-290030-027-1111	\$0.00	\$1,100.00	\$1,100.00
0100-3212-0-1110-1000-290030-028-1111	\$0.00	\$4,850.00	\$4,850.00
0100-3212-0-1110-1000-290030-029-1111	\$0.00	\$3,775.00	\$3,775.00
0100-3212-0-1110-1000-290030-030-1111	\$0.00	\$5,025.00	\$5,025.00
0100-3212-0-1110-1000-290030-031-1111	\$0.00	\$7,000.00	\$7,000.00
0100-3212-0-1110-1000-310100-021-1111	\$0.00	\$10,067.00	\$10,067.00
0100-3212-0-1110-1000-310100-022-1111	\$0.00	\$13,621.00	\$13,621.00
0100-3212-0-1110-1000-310100-023-1111	\$0.00	\$9,475.00	\$9,475.00
0100-3212-0-1110-1000-310100-024-1111	\$0.00	\$15,397.00	\$15,397.00
0100-3212-0-1110-1000-310100-025-1111	\$0.00	\$9,475.00	\$9,475.00
0100-3212-0-1110-1000-310100-026-1111	\$0.00	\$11,844.00	\$11,844.00
0100-3212-0-1110-1000-310100-027-1111	\$0.00	\$12,436.00	\$12,436.00
0100-3212-0-1110-1000-310100-028-1111	\$0.00	\$11,844.00	\$11,844.00
0100-3212-0-1110-1000-310100-029-1111	\$0.00	\$10,067.00	\$10,067.00
0100-3212-0-1110-1000-310100-030-1111	\$0.00	\$13,028.00	\$13,028.00
0100-3212-0-1110-1000-310100-031-1111	\$0.00	\$13,621.00	\$13,621.00
0100-3212-0-1110-1000-320200-020-1111	\$0.00	\$1,924.00	\$1,924.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-1110-1000-320200-021-1111	\$0.00	\$1,226.00	\$1,226.00
0100-3212-0-1110-1000-320200-022-1111	\$0.00	\$1,690.00	\$1,690.00
0100-3212-0-1110-1000-320200-023-1111	\$0.00	\$956.00	\$956.00
0100-3212-0-1110-1000-320200-024-1111	\$0.00	\$1,518.00	\$1,518.00
0100-3212-0-1110-1000-320200-025-1111	\$0.00	\$830.00	\$830.00
0100-3212-0-1110-1000-320200-026-1111	\$0.00	\$504.00	\$504.00
0100-3212-0-1110-1000-320200-027-1111	\$0.00	\$252.00	\$252.00
0100-3212-0-1110-1000-320200-028-1111	\$0.00	\$1,111.00	\$1,111.00
0100-3212-0-1110-1000-320200-029-1111	\$0.00	\$865.00	\$865.00
0100-3212-0-1110-1000-320200-030-1111	\$0.00	\$1,506.00	\$1,506.00
0100-3212-0-1110-1000-320200-031-1111	\$0.00	\$1,604.00	\$1,604.00
0100-3212-0-1110-1000-330100-021-1111	\$0.00	\$863.00	\$863.00
0100-3212-0-1110-1000-330100-022-1111	\$0.00	\$1,167.00	\$1,167.00
0100-3212-0-1110-1000-330100-023-1111	\$0.00	\$812.00	\$812.00
0100-3212-0-1110-1000-330100-024-1111	\$0.00	\$1,320.00	\$1,320.00
0100-3212-0-1110-1000-330100-025-1111	\$0.00	\$812.00	\$812.00
0100-3212-0-1110-1000-330100-026-1111	\$0.00	\$1,015.00	\$1,015.00
0100-3212-0-1110-1000-330100-027-1111	\$0.00	\$1,066.00	\$1,066.00
0100-3212-0-1110-1000-330100-028-1111	\$0.00	\$1,015.00	\$1,015.00
0100-3212-0-0000-2100-350100-062-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-2100-350200-062-1111	\$0.00	\$24.00	\$24.00
0100-3212-0-0000-2100-360100-053-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-2100-360100-062-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-2100-360200-062-1111	\$0.00	\$82.00	\$82.00
0100-3212-0-0000-2140-130020-055-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-2140-190020-005-1111	\$0.00	\$35,000.00	\$35,000.00
0100-3212-0-0000-2140-240030-051-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2140-310100-005-1111	\$0.00	\$5,922.00	\$5,922.00
0100-3212-0-0000-2140-310100-055-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-2140-320200-051-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2140-330100-005-1111	\$0.00	\$508.00	\$508.00
0100-3212-0-0000-2140-330100-055-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-2140-330200-051-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2140-350100-005-1111	\$0.00	\$175.00	\$175.00
0100-3212-0-0000-2140-350100-055-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-2140-350200-051-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2140-360100-005-1111	\$0.00	\$602.00	\$602.00
0100-3212-0-0000-2140-360100-055-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-2140-360200-051-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2150-130020-005-1111	\$0.00	\$7,000.00	\$7,000.00
0100-3212-0-0000-2150-240030-005-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2150-240030-053-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2150-310100-005-1111	\$0.00	\$1,184.00	\$1,184.00
0100-3212-0-0000-2150-320200-005-1111	\$0.00	\$573.00	\$573.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-2150-320200-053-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2150-330100-005-1111	\$0.00	\$102.00	\$102.00
0100-3212-0-0000-2150-330200-005-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2150-330200-053-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2150-350100-005-1111	\$0.00	\$35.00	\$35.00
0100-3212-0-0000-2150-350200-005-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2150-350200-053-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2150-360100-005-1111	\$0.00	\$120.00	\$120.00
0100-3212-0-0000-2150-360200-005-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2150-360200-053-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2420-220060-021-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2420-220060-022-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2420-220060-023-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2420-220060-024-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2420-220060-025-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2420-220060-026-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2420-220060-027-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2420-220060-028-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2420-220060-029-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2420-220060-030-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2420-220060-031-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2420-220060-056-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-2420-240030-061-1111	\$0.00	\$17,500.00	\$17,500.00
0100-3212-0-0000-2420-320200-021-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2420-320200-022-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2420-320200-023-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2420-320200-024-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2420-320200-025-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2420-320200-026-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2420-320200-027-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2420-320200-028-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2420-320200-029-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2420-320200-030-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2420-320200-031-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2420-320200-056-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-2420-320200-061-1111	\$0.00	\$4,009.00	\$4,009.00
0100-3212-0-0000-2420-330200-021-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2420-330200-022-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2420-330200-023-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-1110-1000-330100-029-1111	\$0.00	\$863.00	\$863.00
0100-3212-0-1110-1000-330100-030-1111	\$0.00	\$1,117.00	\$1,117.00
0100-3212-0-1110-1000-330100-031-1111	\$0.00	\$1,167.00	\$1,167.00
0100-3212-0-1110-1000-330200-020-1111	\$0.00	\$643.00	\$643.00
0100-3212-0-1110-1000-330200-021-1111	\$0.00	\$409.00	\$409.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-1110-1000-330200-022-1111	\$0.00	\$564.00	\$564.00
0100-3212-0-1110-1000-330200-023-1111	\$0.00	\$319.00	\$319.00
0100-3212-0-1110-1000-330200-024-1111	\$0.00	\$507.00	\$507.00
0100-3212-0-1110-1000-330200-025-1111	\$0.00	\$277.00	\$277.00
0100-3212-0-1110-1000-330200-026-1111	\$0.00	\$168.00	\$168.00
0100-3212-0-1110-1000-330200-027-1111	\$0.00	\$84.00	\$84.00
0100-3212-0-1110-1000-330200-028-1111	\$0.00	\$371.00	\$371.00
0100-3212-0-1110-1000-330200-029-1111	\$0.00	\$289.00	\$289.00
0100-3212-0-1110-1000-330200-030-1111	\$0.00	\$503.00	\$503.00
0100-3212-0-1110-1000-330200-031-1111	\$0.00	\$536.00	\$536.00
0100-3212-0-1110-1000-350100-021-1111	\$0.00	\$298.00	\$298.00
0100-3212-0-1110-1000-350100-022-1111	\$0.00	\$403.00	\$403.00
0100-3212-0-1110-1000-350100-023-1111	\$0.00	\$280.00	\$280.00
0100-3212-0-1110-1000-350100-024-1111	\$0.00	\$455.00	\$455.00
0100-3212-0-1110-1000-350100-025-1111	\$0.00	\$280.00	\$280.00
0100-3212-0-1110-1000-350100-026-1111	\$0.00	\$350.00	\$350.00
0100-3212-0-1110-1000-350100-027-1111	\$0.00	\$368.00	\$368.00
0100-3212-0-1110-1000-350100-028-1111	\$0.00	\$350.00	\$350.00
0100-3212-0-1110-1000-350100-029-1111	\$0.00	\$298.00	\$298.00
0100-3212-0-1110-1000-350100-030-1111	\$0.00	\$385.00	\$385.00
0100-3212-0-1110-1000-350100-031-1111	\$0.00	\$403.00	\$403.00
0100-3212-0-1110-1000-350200-020-1111	\$0.00	\$42.00	\$42.00
0100-3212-0-1110-1000-350200-021-1111	\$0.00	\$27.00	\$27.00
0100-3212-0-1110-1000-350200-022-1111	\$0.00	\$37.00	\$37.00
0100-3212-0-1110-1000-350200-023-1111	\$0.00	\$21.00	\$21.00
0100-3212-0-1110-1000-350200-024-1111	\$0.00	\$33.00	\$33.00
0100-3212-0-1110-1000-350200-025-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-1110-1000-350200-026-1111	\$0.00	\$11.00	\$11.00
0100-3212-0-1110-1000-350200-027-1111	\$0.00	\$6.00	\$6.00
0100-3212-0-1110-1000-350200-028-1111	\$0.00	\$24.00	\$24.00
0100-3212-0-1110-1000-350200-029-1111	\$0.00	\$19.00	\$19.00
0100-3212-0-1110-1000-350200-030-1111	\$0.00	\$31.00	\$31.00
0100-3212-0-1110-1000-350200-031-1111	\$0.00	\$35.00	\$35.00
0100-3212-0-1110-1000-360100-021-1111	\$0.00	\$1,023.00	\$1,023.00
0100-3212-0-1110-1000-360100-022-1111	\$0.00	\$1,385.00	\$1,385.00
0100-3212-0-1110-1000-360100-023-1111	\$0.00	\$963.00	\$963.00
0100-3212-0-1110-1000-360100-024-1111	\$0.00	\$1,565.00	\$1,565.00
0100-3212-0-1110-1000-360100-025-1111	\$0.00	\$963.00	\$963.00
0100-3212-0-1110-1000-360100-026-1111	\$0.00	\$1,204.00	\$1,204.00
0100-3212-0-1110-1000-360100-027-1111	\$0.00	\$1,264.00	\$1,264.00
0100-3212-0-1110-1000-360100-028-1111	\$0.00	\$1,204.00	\$1,204.00
0100-3212-0-1110-1000-360100-029-1111	\$0.00	\$1,023.00	\$1,023.00
0100-3212-0-1110-1000-360100-030-1111	\$0.00	\$1,324.00	\$1,324.00
0100-3212-0-1110-1000-360100-031-1111	\$0.00	\$1,385.00	\$1,385.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-1110-1000-360200-020-1111	\$0.00	\$144.00	\$144.00
0100-3212-0-1110-1000-360200-021-1111	\$0.00	\$92.00	\$92.00
0100-3212-0-1110-1000-360200-022-1111	\$0.00	\$127.00	\$127.00
0100-3212-0-1110-1000-360200-023-1111	\$0.00	\$72.00	\$72.00
0100-3212-0-1110-1000-360200-024-1111	\$0.00	\$114.00	\$114.00
0100-3212-0-1110-1000-360200-025-1111	\$0.00	\$62.00	\$62.00
0100-3212-0-1110-1000-360200-026-1111	\$0.00	\$38.00	\$38.00
0100-3212-0-1110-1000-360200-027-1111	\$0.00	\$19.00	\$19.00
0100-3212-0-1110-1000-360200-028-1111	\$0.00	\$83.00	\$83.00
0100-3212-0-1110-1000-360200-029-1111	\$0.00	\$65.00	\$65.00
0100-3212-0-1110-1000-360200-030-1111	\$0.00	\$113.00	\$113.00
0100-3212-0-1110-1000-360200-031-1111	\$0.00	\$120.00	\$120.00
0100-3212-0-1110-1000-430000-020-0000	\$0.00	\$23,000.00	\$23,000.00
0100-3212-0-1110-1000-440000-020-0000	\$0.00	\$90,663.20	\$90,663.20
0100-3212-0-1110-4000-220060-020-1111	\$0.00	\$3,500.00	\$3,500.00
0100-0000-0-0000-2700-340100-026-0000	\$0.00	\$11,543.00	\$11,543.00
0100-0000-0-0000-2700-340100-027-0000	\$0.00	\$15,273.00	\$15,273.00
0100-0000-0-0000-2700-340100-028-0000	\$0.00	\$15,273.00	\$15,273.00
0100-0000-0-0000-2700-340100-029-0000	\$0.00	\$15,273.00	\$15,273.00
0100-0000-0-0000-2700-340100-030-0000	\$0.00	\$15,273.00	\$15,273.00
0100-0000-0-0000-2700-340100-031-0000	\$0.00	\$15,273.00	\$15,273.00
0100-0000-0-0000-2700-350100-021-0000	\$18.00	\$674.00	\$692.00
0100-0000-0-0000-2700-350100-022-0000	\$18.00	\$654.00	\$672.00
0100-0000-0-0000-2700-350100-023-0000	\$18.00	\$654.00	\$672.00
0100-0000-0-0000-2700-350100-024-0000	\$18.00	\$674.00	\$692.00
0100-0000-0-0000-2700-350100-025-0000	\$18.00	\$674.00	\$692.00
0100-0000-0-0000-2700-350100-026-0000	\$18.00	\$664.00	\$682.00
0100-0000-0-0000-2700-350100-027-0000	\$18.00	\$664.00	\$682.00
0100-0000-0-0000-2700-350100-028-0000	\$18.00	\$664.00	\$682.00
0100-0000-0-0000-2700-350100-029-0000	\$18.00	\$674.00	\$692.00
0100-0000-0-0000-2700-350100-030-0000	\$35.00	\$657.00	\$692.00
0100-0000-0-0000-2700-350100-031-0000	\$18.00	\$674.00	\$692.00
0100-0000-0-0000-2700-350200-021-0000	\$690.00	(\$30.00)	\$660.00
0100-0000-0-0000-2700-350200-022-0000	\$755.00	(\$33.00)	\$722.00
0100-0000-0-0000-2700-350200-023-0000	\$652.00	(\$30.00)	\$622.00
0100-0000-0-0000-2700-350200-024-0000	\$782.00	(\$38.00)	\$744.00
0100-0000-0-0000-2700-350200-025-0000	\$670.00	(\$30.00)	\$640.00
0100-0000-0-0000-2700-350200-026-0000	\$658.00	(\$30.00)	\$628.00
0100-0000-0-0000-2700-350200-027-0000	\$672.00	(\$30.00)	\$642.00
0100-0000-0-0000-2700-350200-028-0000	\$680.00	(\$30.00)	\$650.00
0100-0000-0-0000-2700-350200-029-0000	\$660.00	(\$30.00)	\$630.00
0100-0000-0-0000-2700-350200-030-0000	\$739.00	(\$25.00)	\$714.00
0100-0000-0-0000-2700-350200-031-0000	\$763.00	(\$38.00)	\$725.00
0100-0000-0-0000-2700-360100-021-0000	\$60.00	\$2,321.00	\$2,381.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-360100-022-0000	\$60.00	\$2,252.00	\$2,312.00
0100-0000-0-0000-2700-360100-023-0000	\$60.00	\$2,252.00	\$2,312.00
0100-0000-0-0000-2700-360100-024-0000	\$60.00	\$2,321.00	\$2,381.00
0100-0000-0-0000-2700-360100-025-0000	\$60.00	\$2,321.00	\$2,381.00
0100-0000-0-0000-2700-360100-026-0000	\$60.00	\$2,286.00	\$2,346.00
0100-0000-0-0000-2700-360100-027-0000	\$60.00	\$2,286.00	\$2,346.00
0100-0000-0-0000-2700-360100-028-0000	\$60.00	\$2,286.00	\$2,346.00
0100-0000-0-0000-2700-360100-029-0000	\$60.00	\$2,321.00	\$2,381.00
0100-0000-0-0000-2700-360100-030-0000	\$120.00	\$2,261.00	\$2,381.00
0100-0000-0-0000-2700-360100-031-0000	\$60.00	\$2,321.00	\$2,381.00
0100-0000-0-0000-2700-360200-021-0000	\$2,373.00	(\$104.00)	\$2,269.00
0100-0000-0-0000-2700-360200-022-0000	\$2,596.00	(\$113.00)	\$2,483.00
0100-0000-0-0000-2700-360200-023-0000	\$2,244.00	(\$103.00)	\$2,141.00
0100-0000-0-0000-2700-360200-024-0000	\$2,689.00	(\$131.00)	\$2,558.00
0100-0000-0-0000-2700-360200-025-0000	\$2,306.00	(\$103.00)	\$2,203.00
0100-0000-0-0000-2700-360200-026-0000	\$2,263.00	(\$103.00)	\$2,160.00
0100-0000-0-0000-2700-360200-027-0000	\$2,313.00	(\$103.00)	\$2,210.00
0100-0000-0-0000-2700-360200-028-0000	\$2,338.00	(\$103.00)	\$2,235.00
0100-0000-0-0000-2700-360200-029-0000	\$2,269.00	(\$103.00)	\$2,166.00
0100-0000-0-0000-2700-360200-030-0000	\$2,543.00	(\$88.00)	\$2,455.00
0100-0000-0-0000-2700-360200-031-0000	\$2,625.00	(\$130.00)	\$2,495.00
0100-0000-0-0000-3120-120050-062-0000	\$22,750.00	(\$22,750.00)	\$0.00
0100-0000-0-0000-3120-310100-062-0000	\$27,330.00	(\$3,850.00)	\$23,480.00
0100-0000-0-0000-3120-330100-062-0000	\$2,342.00	(\$330.00)	\$2,012.00
0100-0000-0-0000-3120-350100-062-0000	\$808.00	(\$114.00)	\$694.00
0100-0000-0-0000-3120-360100-062-0000	\$2,778.00	(\$391.00)	\$2,387.00
0100-0000-0-0000-3140-120050-062-0000	\$7,000.00	(\$7,000.00)	\$0.00
0100-0000-0-0000-3600-220000-014-0000	\$302,053.00	(\$42,061.00)	\$259,992.00
0100-0000-0-0000-3600-220060-014-0000	\$22,075.00	(\$22,075.00)	\$0.00
0100-0000-0-0000-3600-320200-014-0000	\$151,644.00	(\$14,693.00)	\$136,951.00
0100-0000-0-0000-3600-330200-014-0000	\$50,636.00	(\$4,906.00)	\$45,730.00
0100-0000-0-0000-3600-340200-014-0000	\$123,463.00	(\$11,899.00)	\$111,564.00
0100-0000-0-0000-3600-350200-014-0000	\$3,310.00	(\$321.00)	\$2,989.00
0100-0000-0-0000-3600-360200-014-0000	\$11,385.00	(\$1,103.00)	\$10,282.00
0100-3212-0-1110-4000-220060-021-1111	\$0.00	\$5,775.00	\$5,775.00
0100-3212-0-1110-4000-220060-022-1111	\$0.00	\$4,375.00	\$4,375.00
0100-3212-0-1110-4000-220060-023-1111	\$0.00	\$4,375.00	\$4,375.00
0100-3212-0-1110-4000-220060-024-1111	\$0.00	\$7,175.00	\$7,175.00
0100-3212-0-1110-4000-220060-025-1111	\$0.00	\$4,375.00	\$4,375.00
0100-3212-0-1110-4000-220060-026-1111	\$0.00	\$4,375.00	\$4,375.00
0100-3212-0-1110-4000-220060-027-1111	\$0.00	\$5,775.00	\$5,775.00
0100-3212-0-1110-4000-220060-028-1111	\$0.00	\$4,375.00	\$4,375.00
0100-3212-0-1110-4000-220060-029-1111	\$0.00	\$5,775.00	\$5,775.00
0100-3212-0-1110-4000-320200-020-1111	\$0.00	\$802.00	\$802.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-1110-4000-320200-021-1111	\$0.00	\$1,323.00	\$1,323.00
0100-3212-0-1110-4000-320200-022-1111	\$0.00	\$1,002.00	\$1,002.00
0100-3212-0-1110-4000-320200-023-1111	\$0.00	\$1,002.00	\$1,002.00
0100-3212-0-1110-4000-320200-024-1111	\$0.00	\$1,644.00	\$1,644.00
0100-3212-0-1110-4000-320200-025-1111	\$0.00	\$1,002.00	\$1,002.00
0100-3212-0-1110-4000-320200-026-1111	\$0.00	\$1,002.00	\$1,002.00
0100-3212-0-1110-4000-320200-027-1111	\$0.00	\$1,323.00	\$1,323.00
0100-3212-0-1110-4000-320200-028-1111	\$0.00	\$1,002.00	\$1,002.00
0100-3212-0-1110-4000-320200-029-1111	\$0.00	\$1,323.00	\$1,323.00
0100-3212-0-1110-4000-330200-020-1111	\$0.00	\$268.00	\$268.00
0100-3212-0-1110-4000-330200-021-1111	\$0.00	\$442.00	\$442.00
0100-3212-0-1110-4000-330200-022-1111	\$0.00	\$335.00	\$335.00
0100-3212-0-1110-4000-330200-023-1111	\$0.00	\$335.00	\$335.00
0100-3212-0-1110-4000-330200-024-1111	\$0.00	\$549.00	\$549.00
0100-3212-0-1110-4000-330200-025-1111	\$0.00	\$335.00	\$335.00
0100-3212-0-1110-4000-330200-026-1111	\$0.00	\$335.00	\$335.00
0100-3212-0-1110-4000-330200-027-1111	\$0.00	\$442.00	\$442.00
0100-3212-0-1110-4000-330200-028-1111	\$0.00	\$335.00	\$335.00
0100-3212-0-1110-4000-330200-029-1111	\$0.00	\$442.00	\$442.00
0100-3212-0-1110-4000-350200-020-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-1110-4000-350200-021-1111	\$0.00	\$29.00	\$29.00
0100-3212-0-1110-4000-350200-022-1111	\$0.00	\$22.00	\$22.00
0100-3212-0-1110-4000-350200-023-1111	\$0.00	\$22.00	\$22.00
0100-3212-0-1110-4000-350200-024-1111	\$0.00	\$36.00	\$36.00
0100-3212-0-1110-4000-350200-025-1111	\$0.00	\$22.00	\$22.00
0100-3212-0-1110-4000-350200-026-1111	\$0.00	\$22.00	\$22.00
0100-3212-0-1110-4000-350200-027-1111	\$0.00	\$29.00	\$29.00
0100-3212-0-1110-4000-350200-028-1111	\$0.00	\$22.00	\$22.00
0100-3212-0-1110-4000-350200-029-1111	\$0.00	\$29.00	\$29.00
0100-3212-0-1110-4000-360200-020-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-1110-4000-360200-021-1111	\$0.00	\$99.00	\$99.00
0100-3212-0-1110-4000-360200-022-1111	\$0.00	\$75.00	\$75.00
0100-3212-0-1110-4000-360200-023-1111	\$0.00	\$75.00	\$75.00
0100-3212-0-1110-4000-360200-024-1111	\$0.00	\$123.00	\$123.00
0100-3212-0-1110-4000-360200-025-1111	\$0.00	\$75.00	\$75.00
0100-3212-0-1110-4000-360200-026-1111	\$0.00	\$75.00	\$75.00
0100-3212-0-1110-4000-360200-027-1111	\$0.00	\$99.00	\$99.00
0100-3212-0-1110-4000-360200-028-1111	\$0.00	\$75.00	\$75.00
0100-3212-0-1110-4000-360200-029-1111	\$0.00	\$99.00	\$99.00
0100-3212-0-1134-1000-110040-020-1111	\$0.00	\$10,500.00	\$10,500.00
0100-3212-0-1134-1000-310100-020-1111	\$0.00	\$1,777.00	\$1,777.00
0100-3212-0-1134-1000-330100-020-1111	\$0.00	\$152.00	\$152.00
0100-3212-0-1134-1000-350100-020-1111	\$0.00	\$53.00	\$53.00
0100-3212-0-1134-1000-360100-020-1111	\$0.00	\$181.00	\$181.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-1135-4000-130020-057-1111	\$0.00	\$1,750.00	\$1,750.00
0100-3212-0-1135-4000-310100-057-1111	\$0.00	\$271.00	\$271.00
0100-3212-0-1135-4000-330100-057-1111	\$0.00	\$26.00	\$26.00
0100-3212-0-1135-4000-350100-057-1111	\$0.00	\$9.00	\$9.00
0100-3212-0-1135-4000-360100-057-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-1156-1000-110040-020-1111	\$0.00	\$17,500.00	\$17,500.00
0100-3212-0-1156-1000-310100-020-1111	\$0.00	\$2,961.00	\$2,961.00
0100-3212-0-1156-1000-330100-020-1111	\$0.00	\$254.00	\$254.00
0100-3212-0-1156-1000-350100-020-1111	\$0.00	\$88.00	\$88.00
0100-3212-0-1156-1000-360100-020-1111	\$0.00	\$301.00	\$301.00
0100-3212-0-1160-1000-110040-020-1111	\$0.00	\$14,000.00	\$14,000.00
0100-3212-0-1160-1000-310100-020-1111	\$0.00	\$2,369.00	\$2,369.00
0100-3212-0-1160-1000-330100-020-1111	\$0.00	\$203.00	\$203.00
0100-3212-0-1160-1000-350100-020-1111	\$0.00	\$70.00	\$70.00
0100-3212-0-1160-1000-360100-020-1111	\$0.00	\$241.00	\$241.00
0100-3212-0-3550-1000-110040-038-1111	\$0.00	\$10,500.00	\$10,500.00
0100-3212-0-3550-1000-210020-038-1111	\$0.00	\$3,450.00	\$3,450.00
0100-3212-0-3550-1000-310100-038-1111	\$0.00	\$1,777.00	\$1,777.00
0100-3212-0-3550-1000-320200-038-1111	\$0.00	\$1,578.00	\$1,578.00
0100-3212-0-3550-1000-330100-038-1111	\$0.00	\$152.00	\$152.00
0100-3212-0-3550-1000-330200-038-1111	\$0.00	\$527.00	\$527.00
0100-3212-0-3550-1000-350100-038-1111	\$0.00	\$53.00	\$53.00
0100-3212-0-3550-1000-350200-038-1111	\$0.00	\$34.00	\$34.00
0100-3212-0-3550-1000-360100-038-1111	\$0.00	\$181.00	\$181.00
0100-3212-0-3550-1000-360200-038-1111	\$0.00	\$118.00	\$118.00
0100-3212-0-3550-2700-130020-038-1111	\$0.00	\$1,750.00	\$1,750.00
0100-3212-0-3550-2700-310100-038-1111	\$0.00	\$271.00	\$271.00
0100-3212-0-3550-2700-330100-038-1111	\$0.00	\$26.00	\$26.00
0100-3212-0-3550-2700-360100-038-1111	\$0.00	\$30.00	\$30.00
0100-3212-0-3550-3130-240030-038-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-3550-3130-320200-038-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-3550-3130-330200-038-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-3550-3130-350200-038-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-3550-3130-360200-038-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-5760-1110-110040-020-1111	\$0.00	\$21,000.00	\$21,000.00
0100-3212-0-5760-1110-210020-039-1111	\$0.00	\$14,175.00	\$14,175.00
0100-3212-0-5760-1110-310100-039-1111	\$0.00	\$3,553.00	\$3,553.00
0100-3212-0-5760-1110-320200-039-1111	\$0.00	\$3,247.00	\$3,247.00
0100-3212-0-5760-1110-330100-039-1111	\$0.00	\$305.00	\$305.00
0100-3212-0-5760-1110-330200-039-1111	\$0.00	\$1,084.00	\$1,084.00
0100-3212-0-5760-1110-350100-039-1111	\$0.00	\$105.00	\$105.00
0100-3212-0-5760-1110-350200-039-1111	\$0.00	\$71.00	\$71.00
0100-3212-0-5760-1110-360100-039-1111	\$0.00	\$361.00	\$361.00
0100-3212-0-5760-1110-360200-039-1111	\$0.00	\$244.00	\$244.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-5760-1120-110040-020-1111	\$0.00	\$42,000.00	\$42,000.00
0100-3212-0-5760-1120-210020-039-1111	\$0.00	\$15,750.00	\$15,750.00
0100-3212-0-5760-1120-310100-039-1111	\$0.00	\$7,106.00	\$7,106.00
0100-3212-0-5760-1120-320200-039-1111	\$0.00	\$3,608.00	\$3,608.00
0100-3212-0-5760-1120-330100-039-1111	\$0.00	\$609.00	\$609.00
0100-3212-0-5760-1120-330200-039-1111	\$0.00	\$1,205.00	\$1,205.00
0100-3212-0-5760-1120-350100-039-1111	\$0.00	\$210.00	\$210.00
0100-3212-0-5760-1120-350200-039-1111	\$0.00	\$79.00	\$79.00
0100-3212-0-5760-1120-360100-039-1111	\$0.00	\$722.00	\$722.00
0100-3212-0-5760-1120-360200-039-1111	\$0.00	\$271.00	\$271.00
0100-3212-0-5760-1130-210020-039-1111	\$0.00	\$12,500.00	\$12,500.00
0100-3212-0-5760-1130-320200-039-1111	\$0.00	\$2,864.00	\$2,864.00
0100-3212-0-5760-1130-330200-039-1111	\$0.00	\$956.00	\$956.00
0100-3212-0-5760-1130-350200-039-1111	\$0.00	\$63.00	\$63.00
0100-3212-0-5760-1130-360200-039-1111	\$0.00	\$215.00	\$215.00
0100-3213-0-1110-1000-110010-005-0000	\$0.00	\$528,799.00	\$528,799.00
0100-3213-0-1110-1000-310100-005-0000	\$0.00	\$89,473.00	\$89,473.00
0100-3213-0-1110-1000-330100-005-0000	\$0.00	\$7,668.00	\$7,668.00
0100-3213-0-1110-1000-340100-005-0000	\$0.00	\$76,365.00	\$76,365.00
0100-3213-0-1110-1000-350100-005-0000	\$0.00	\$2,644.00	\$2,644.00
0100-3213-0-1110-1000-360100-005-0000	\$0.00	\$9,095.00	\$9,095.00
0100-3215-0-1110-1000-430000-020-0000	\$0.00	\$22,501.05	\$22,501.05
0100-3215-0-1110-1000-430000-050-0000	\$120,675.49	(\$20,793.89)	\$99,881.60
0100-3215-0-1110-1000-440000-050-0000	\$110,000.00	(\$1,707.16)	\$108,292.84
0100-3216-0-1110-1000-420000-052-1002	\$113,158.72	\$71.00	\$113,229.72
0100-3218-0-0000-3120-310100-062-0000	\$8,398.00	(\$8,398.00)	\$0.00
0100-3218-0-0000-3120-310100-062-1003	\$0.00	\$8,398.00	\$8,398.00
0100-0332-0-0000-2700-310100-029-0000	\$7,738.00	(\$592.00)	\$7,146.00
0100-3218-0-0000-3120-330100-062-0000	\$720.00	(\$720.00)	\$0.00
0100-3218-0-0000-3120-330100-062-1003	\$0.00	\$720.00	\$720.00
0100-3218-0-0000-3120-340200-062-1003	\$0.00	\$6,380.00	\$6,380.00
0100-3218-0-0000-3120-350100-062-0000	\$248.00	(\$248.00)	\$0.00
0100-3218-0-0000-3120-350100-062-1003	\$0.00	\$248.00	\$248.00
0100-3218-0-0000-3120-360100-062-0000	\$854.00	(\$854.00)	\$0.00
0100-3218-0-0000-3120-360100-062-1003	\$0.00	\$854.00	\$854.00
0100-3218-0-1110-1000-571000-001-0000	\$91,822.86	(\$6,026.00)	\$85,796.86
0100-3310-0-5760-1110-210020-039-0000	\$14,175.00	(\$14,175.00)	\$0.00
0100-3310-0-5760-1120-210020-039-0000	\$15,750.00	(\$15,750.00)	\$0.00
0100-3310-0-5760-1130-210020-039-0000	\$12,500.00	(\$12,500.00)	\$0.00
0100-4035-0-0000-2140-190040-005-0000	\$12,458.00	(\$19.00)	\$12,439.00
0100-4035-0-0000-2140-310100-005-0000	\$26,530.00	(\$3.00)	\$26,527.00
0100-4035-0-0000-2140-330100-005-0000	\$2,274.00	(\$1.00)	\$2,273.00
0100-4035-0-0000-2140-420000-005-0000	\$9,075.00	(\$1,075.00)	\$8,000.00
0100-4035-0-0000-2140-430000-005-0000	\$13,122.00	\$13,878.00	\$27,000.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-4035-0-0000-2140-520000-005-0000	\$0.00	\$500.00	\$500.00
0100-4035-0-0000-2140-580000-005-0000	\$0.00	\$28,500.00	\$28,500.00
0100-4035-0-0000-2140-580009-005-0000	\$97,728.00	\$9,236.00	\$106,964.00
0100-4035-0-0000-2140-580011-005-0000	\$13,500.00	\$1,000.00	\$14,500.00
0100-4035-0-0000-2420-520000-005-0000	\$10,000.00	(\$5,000.00)	\$5,000.00
0100-4035-0-1110-1000-110040-005-0000	\$20,764.00	\$797.00	\$21,561.00
0100-4035-0-1110-1000-310100-005-0000	\$3,513.00	\$134.00	\$3,647.00
0100-4035-0-1110-1000-330100-005-0000	\$301.00	\$12.00	\$313.00
0100-4035-0-1110-1000-350100-005-0000	\$104.00	\$4.00	\$108.00
0100-4035-0-1110-1000-360100-005-0000	\$357.00	\$14.00	\$371.00
0100-4035-0-1110-1000-520000-040-0000	\$8,705.00	(\$3,980.00)	\$4,725.00
0100-4035-0-1110-1000-520003-005-0000	\$0.00	\$2,000.00	\$2,000.00
0100-4035-0-1110-1000-580009-005-0000	\$99,220.00	(\$20,720.00)	\$78,500.00
0100-4035-0-1110-1000-580011-005-0000	\$14,280.00	\$220.00	\$14,500.00
0100-4203-0-0000-2140-420000-005-0000	\$500.00	\$1,500.00	\$2,000.00
0100-4203-0-0000-2495-190040-005-0000	\$1,661.00	\$6,632.00	\$8,293.00
0100-4203-0-0000-2495-290030-005-0000	\$5,992.00	\$9,070.00	\$15,062.00
0100-4203-0-0000-2495-310100-005-0000	\$281.00	\$1,122.00	\$1,403.00
0100-4203-0-0000-2495-320200-005-0000	\$1,373.00	\$2,078.00	\$3,451.00
0100-4203-0-0000-2495-330100-005-0000	\$24.00	\$96.00	\$120.00
0100-4203-0-0000-2495-330200-005-0000	\$458.00	\$694.00	\$1,152.00
0100-4203-0-0000-2495-350100-005-0000	\$8.00	\$33.00	\$41.00
0100-4203-0-0000-2495-350200-005-0000	\$30.00	\$45.00	\$75.00
0100-4203-0-0000-2495-360100-005-0000	\$29.00	\$114.00	\$143.00
0100-4203-0-0000-2495-360200-005-0000	\$103.00	\$156.00	\$259.00
0100-4203-0-0000-2495-420000-005-0000	\$14,000.00	\$26,000.00	\$40,000.00
0100-4203-0-0000-2495-430000-005-0000	\$7,000.00	\$8,000.00	\$15,000.00
0100-4203-0-0000-2495-571005-005-0000	\$1,000.00	\$1,000.00	\$2,000.00
0100-4203-0-0000-2495-571030-005-0000	\$1,000.00	\$1,000.00	\$2,000.00
0100-4203-0-0000-2495-571040-005-0000	\$1,000.00	\$1,000.00	\$2,000.00
0100-4203-0-0000-2495-580011-005-0000	\$5,000.00	\$5,000.00	\$10,000.00
0100-4203-0-1110-1000-110010-005-0000	\$1,661.00	\$2,485.00	\$4,146.00
0100-4203-0-1110-1000-110040-005-0000	\$76,686.00	\$109,896.00	\$186,582.00
0100-4203-0-1110-1000-290030-005-0000	\$3,745.00	\$3,786.00	\$7,531.00
0100-4203-0-1110-1000-310100-005-0000	\$13,256.00	\$19,015.00	\$32,271.00
0100-4203-0-1110-1000-320200-005-0000	\$858.00	\$868.00	\$1,726.00
0100-4203-0-1110-1000-330100-005-0000	\$1,136.00	\$1,630.00	\$2,766.00
0100-4203-0-1110-1000-330200-005-0000	\$286.00	\$290.00	\$576.00
0100-4203-0-1110-1000-350100-005-0000	\$392.00	\$562.00	\$954.00
0100-4203-0-1110-1000-350200-005-0000	\$19.00	\$19.00	\$38.00
0100-4203-0-1110-1000-360100-005-0000	\$1,348.00	\$1,933.00	\$3,281.00
0100-4203-0-1110-1000-360200-005-0000	\$64.00	\$66.00	\$130.00
0100-4203-0-1110-1000-420000-005-0000	\$5,000.00	\$10,000.00	\$15,000.00
0100-4203-0-1110-1000-430000-005-0000	\$89,463.00	\$31,105.00	\$120,568.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-4203-0-1110-1000-520000-005-0000	\$10,000.00	\$10,000.00	\$20,000.00
0100-4203-0-1110-1000-520003-005-0000	\$1,000.00	\$1,000.00	\$2,000.00
0100-4203-0-1110-1000-571005-005-0000	\$1,000.00	\$1,000.00	\$2,000.00
0100-4203-0-1110-1000-571030-005-0000	\$1,000.00	\$1,000.00	\$2,000.00
0100-4203-0-1110-1000-571040-005-0000	\$1,000.00	\$1,000.00	\$2,000.00
0100-4203-0-1110-1000-580009-005-0000	\$10,000.00	\$10,000.00	\$20,000.00
0100-4203-0-1110-1000-580011-005-0000	\$4,041.00	\$3,959.00	\$8,000.00
0100-5634-0-0000-3130-580000-005-0167	\$0.00	\$15,600.00	\$15,600.00
0100-5634-0-1110-1000-420000-005-0167	\$0.00	\$1,000.00	\$1,000.00
0100-5634-0-1110-1000-430000-005-0167	\$0.00	\$16,825.00	\$16,825.00
0100-5634-0-1110-1000-520003-005-0167	\$0.00	\$10,000.00	\$10,000.00
0100-5634-0-1110-1000-571020-005-0167	\$0.00	\$1,000.00	\$1,000.00
0100-6010-0-1110-4000-220060-021-0000	\$5,775.00	(\$5,775.00)	\$0.00
0100-6010-0-1110-4000-220060-022-0000	\$4,375.00	(\$4,375.00)	\$0.00
0100-6010-0-1110-4000-220060-023-0000	\$4,375.00	(\$4,375.00)	\$0.00
0100-6010-0-1110-4000-220060-024-0000	\$7,175.00	(\$7,175.00)	\$0.00
0100-6010-0-1110-4000-220060-025-0000	\$4,375.00	(\$4,375.00)	\$0.00
0100-6010-0-1110-4000-220060-026-0000	\$4,375.00	(\$4,375.00)	\$0.00
0100-6010-0-1110-4000-220060-027-0000	\$5,775.00	(\$5,775.00)	\$0.00
0100-6010-0-1110-4000-220060-028-0000	\$4,375.00	(\$4,375.00)	\$0.00
0100-6010-0-1110-4000-220060-029-0000	\$5,775.00	(\$5,775.00)	\$0.00
0100-6010-0-1110-4000-320200-021-0000	\$38,631.00	(\$1,323.00)	\$37,308.00
0100-6010-0-1110-4000-320200-022-0000	\$29,596.00	(\$1,003.00)	\$28,593.00
0100-6010-0-1110-4000-320200-023-0000	\$25,379.00	(\$1,003.00)	\$24,376.00
0100-6010-0-1110-4000-320200-024-0000	\$39,479.00	(\$1,643.00)	\$37,836.00
0100-6010-0-1110-4000-320200-025-0000	\$36,546.00	(\$1,003.00)	\$35,543.00
0100-6010-0-1110-4000-320200-026-0000	\$33,324.00	(\$1,002.00)	\$32,322.00
0100-6010-0-1110-4000-320200-027-0000	\$34,955.00	(\$1,323.00)	\$33,632.00
0100-6010-0-1110-4000-320200-028-0000	\$37,911.00	(\$1,003.00)	\$36,908.00
0100-6010-0-1110-4000-320200-029-0000	\$35,428.00	(\$1,323.00)	\$34,105.00
0100-6010-0-1110-4000-330200-021-0000	\$12,899.00	(\$441.00)	\$12,458.00
0100-6010-0-1110-4000-330200-022-0000	\$9,882.00	(\$334.00)	\$9,548.00
0100-6010-0-1110-4000-330200-023-0000	\$8,474.00	(\$334.00)	\$8,140.00
0100-6010-0-1110-4000-330200-024-0000	\$13,183.00	(\$549.00)	\$12,634.00
0100-6010-0-1110-4000-330200-025-0000	\$12,203.00	(\$335.00)	\$11,868.00
0100-6010-0-1110-4000-330200-026-0000	\$11,127.00	(\$334.00)	\$10,793.00
0100-6010-0-1110-4000-330200-027-0000	\$11,672.00	(\$442.00)	\$11,230.00
0100-6010-0-1110-4000-330200-028-0000	\$12,659.00	(\$335.00)	\$12,324.00
0100-6010-0-1110-4000-330200-029-0000	\$11,830.00	(\$442.00)	\$11,388.00
0100-6010-0-1110-4000-350200-021-0000	\$843.00	(\$29.00)	\$814.00
0100-6010-0-1110-4000-350200-022-0000	\$646.00	(\$22.00)	\$624.00
0100-6010-0-1110-4000-350200-023-0000	\$554.00	(\$22.00)	\$532.00
0100-6010-0-1110-4000-350200-024-0000	\$862.00	(\$36.00)	\$826.00
0100-6010-0-1110-4000-350200-025-0000	\$798.00	(\$22.00)	\$776.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-6010-0-1110-4000-350200-026-0000	\$727.00	(\$22.00)	\$705.00
0100-6010-0-1110-4000-350200-027-0000	\$763.00	(\$29.00)	\$734.00
0100-6010-0-1110-4000-350200-028-0000	\$827.00	(\$21.00)	\$806.00
0100-6010-0-1110-4000-350200-029-0000	\$773.00	(\$29.00)	\$744.00
0100-6010-0-1110-4000-360200-021-0000	\$2,900.00	(\$99.00)	\$2,801.00
0100-6010-0-1110-4000-360200-022-0000	\$2,222.00	(\$75.00)	\$2,147.00
0100-6010-0-1110-4000-360200-023-0000	\$1,905.00	(\$75.00)	\$1,830.00
0100-6010-0-1110-4000-360200-024-0000	\$2,964.00	(\$123.00)	\$2,841.00
0100-6010-0-1110-4000-360200-025-0000	\$2,744.00	(\$76.00)	\$2,668.00
0100-6010-0-1110-4000-360200-026-0000	\$2,502.00	(\$75.00)	\$2,427.00
0100-6010-0-1110-4000-360200-027-0000	\$2,624.00	(\$99.00)	\$2,525.00
0100-6010-0-1110-4000-360200-028-0000	\$2,846.00	(\$75.00)	\$2,771.00
0100-6010-0-1110-4000-360200-029-0000	\$2,660.00	(\$100.00)	\$2,560.00
0100-6300-0-1110-1000-410000-052-0000	\$17,100.00	(\$5,815.65)	\$11,284.35
0100-6300-0-1110-1000-420000-052-0000	\$3,400.00	\$1,319.00	\$4,719.00
0100-6300-0-1110-1000-430000-052-0000	\$0.00	\$504,496.65	\$504,496.65
0100-6500-0-5760-1110-110040-039-0000	\$22,500.00	(\$21,000.00)	\$1,500.00
0100-6500-0-5760-1110-290030-039-0000	\$313.00	(\$313.00)	\$0.00
0100-6500-0-5760-1110-310100-039-0000	\$108,385.00	(\$3,553.00)	\$104,832.00
0100-6500-0-5760-1110-320200-039-0000	\$4,247.00	(\$3,319.00)	\$928.00
0100-6500-0-5760-1110-330100-039-0000	\$9,288.00	(\$304.00)	\$8,984.00
0100-6500-0-5760-1110-330200-039-0000	\$1,418.00	(\$1,108.00)	\$310.00
0100-6500-0-5760-1110-350100-039-0000	\$3,203.00	(\$105.00)	\$3,098.00
0100-6500-0-5760-1110-350200-039-0000	\$93.00	(\$73.00)	\$20.00
0100-6500-0-5760-1110-360100-039-0000	\$11,018.00	(\$361.00)	\$10,657.00
0100-6500-0-5760-1110-360200-039-0000	\$319.00	(\$249.00)	\$70.00
0100-6500-0-5760-1120-110040-039-0000	\$44,985.00	(\$42,000.00)	\$2,985.00
0100-6500-0-5760-1120-310100-039-0000	\$210,474.00	(\$7,107.00)	\$203,367.00
0100-6500-0-5760-1120-320200-039-0000	\$78,968.00	(\$3,608.00)	\$75,360.00
0100-6500-0-5760-1120-330100-039-0000	\$18,037.00	(\$609.00)	\$17,428.00
0100-6500-0-5760-1120-330200-039-0000	\$26,369.00	(\$1,205.00)	\$25,164.00
0100-6500-0-5760-1120-350100-039-0000	\$6,220.00	(\$210.00)	\$6,010.00
0100-6500-0-5760-1120-350200-039-0000	\$1,723.00	(\$78.00)	\$1,645.00
0100-6500-0-5760-1120-360100-039-0000	\$21,396.00	(\$723.00)	\$20,673.00
0100-6500-0-5760-1120-360200-039-0000	\$5,929.00	(\$271.00)	\$5,658.00
0100-6500-0-5760-1130-320200-039-0000	\$80,180.00	(\$2,864.00)	\$77,316.00
0100-6500-0-5760-1130-330200-039-0000	\$26,773.00	(\$956.00)	\$25,817.00
0100-6500-0-5760-1130-350200-039-0000	\$1,750.00	(\$63.00)	\$1,687.00
0100-6500-0-5760-1130-360200-039-0000	\$6,020.00	(\$215.00)	\$5,805.00
0100-6500-0-5760-9200-714220-039-0000	\$192,010.00	(\$9,332.00)	\$182,678.00
0100-6500-0-5760-9200-714230-039-0000	\$481,453.00	(\$166,624.00)	\$314,829.00
0100-6500-0-5760-9200-714243-039-0000	\$0.00	\$29,774.00	\$29,774.00
0100-6546-0-5760-3120-580009-039-0000	\$0.00	\$10,000.00	\$10,000.00
0100-7388-0-0000-3130-430000-062-0000	\$0.00	\$31.91	\$31.91

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-7388-0-0000-3140-430000-062-0000	\$4,456.32	\$301.21	\$4,757.53
0100-7388-0-0000-3140-571005-062-0000	\$0.00	\$31.00	\$31.00
0100-7388-0-0000-7210-731000-000-0000	\$0.00	\$2,396.97	\$2,396.97
0100-7388-0-1110-1000-430000-020-0000	\$76,083.65	(\$2,761.09)	\$73,322.56
0100-7415-0-0000-3700-220030-008-0000	\$27,391.04	\$5.50	\$27,396.54
0100-7422-0-0000-8100-650000-018-0027	\$0.00	\$550,000.00	\$550,000.00
0100-7422-0-0000-8200-440000-010-0000	\$37,207.30	\$220,000.00	\$257,207.30
0100-7422-0-0000-8200-640000-018-0030	\$320,000.00	(\$270,000.00)	\$50,000.00
0100-7422-0-0000-8200-640000-018-0031	\$550,000.00	(\$500,000.00)	\$50,000.00
0100-7425-0-0000-2700-130040-072-1001	\$36,035.00	(\$0.85)	\$36,034.15
0100-7425-0-0000-2700-240020-072-1001	\$12,170.00	(\$0.34)	\$12,169.66
0100-7425-0-0000-2700-310100-072-1001	\$6,097.00	(\$137.18)	\$5,959.82
0100-7425-0-0000-2700-320200-072-1001	\$2,788.00	\$0.06	\$2,788.06
0100-7425-0-0000-2700-330100-072-1001	\$523.00	(\$0.52)	\$522.48
0100-7425-0-0000-2700-330200-072-1001	\$931.00	(\$1.46)	\$929.54
0100-7425-0-0000-2700-350100-072-1001	\$180.00	\$0.16	\$180.16
0100-7425-0-0000-2700-350200-072-1001	\$61.00	(\$0.15)	\$60.85
0100-7425-0-0000-2700-360100-072-1001	\$620.00	(\$0.27)	\$619.73
0100-3212-0-0000-2420-330200-024-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2420-330200-025-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2420-330200-026-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2420-330200-027-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2420-330200-028-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2420-330200-029-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2420-330200-030-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2420-330200-031-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2420-330200-056-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-2420-330200-061-1111	\$0.00	\$1,339.00	\$1,339.00
0100-3212-0-0000-2420-350200-021-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2420-350200-022-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2420-350200-023-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2420-350200-024-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2420-350200-025-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2420-350200-026-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2420-350200-027-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2420-350200-028-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2420-350200-029-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2420-350200-030-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2420-350200-031-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2420-350200-056-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-2420-350200-061-1111	\$0.00	\$88.00	\$88.00
0100-3212-0-0000-2420-360200-021-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2420-360200-022-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2420-360200-023-1111	\$0.00	\$43.00	\$43.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-2420-360200-024-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2420-360200-025-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2420-360200-026-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2420-360200-027-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2420-360200-028-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2420-360200-029-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2420-360200-030-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2420-360200-031-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2420-360200-056-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-2420-360200-061-1111	\$0.00	\$301.00	\$301.00
0100-3212-0-0000-2700-130000-021-0000	\$138,423.00	(\$138,423.00)	\$0.00
0100-3212-0-0000-2700-130000-022-0000	\$134,423.00	(\$134,423.00)	\$0.00
0100-3212-0-0000-2700-130000-023-0000	\$134,423.00	(\$134,423.00)	\$0.00
0100-3212-0-0000-2700-130000-024-0000	\$138,423.00	(\$138,423.00)	\$0.00
0100-3212-0-0000-2700-130000-025-0000	\$138,423.00	(\$138,423.00)	\$0.00
0100-3212-0-0000-2700-130000-026-0000	\$136,423.00	(\$136,423.00)	\$0.00
0100-3212-0-0000-2700-130000-027-0000	\$136,423.00	(\$136,423.00)	\$0.00
0100-3212-0-0000-2700-130000-028-0000	\$136,423.00	(\$136,423.00)	\$0.00
0100-3212-0-0000-2700-130000-029-0000	\$138,423.00	(\$138,423.00)	\$0.00
0100-3212-0-0000-2700-130000-030-0000	\$138,423.00	(\$138,423.00)	\$0.00
0100-3212-0-0000-2700-130000-031-0000	\$138,423.00	(\$138,423.00)	\$0.00
0100-3212-0-0000-2700-130020-021-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-2700-130020-022-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-2700-130020-023-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-2700-130020-024-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-2700-130020-025-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-2700-130020-026-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-2700-130020-027-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-2700-130020-028-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-2700-130020-029-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-2700-130020-030-1111	\$0.00	\$7,000.00	\$7,000.00
0100-3212-0-0000-2700-130020-031-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-2700-240000-020-0000	\$0.00	\$47,257.00	\$47,257.00
0100-3212-0-0000-2700-240030-021-1111	\$0.00	\$6,000.00	\$6,000.00
0100-3212-0-0000-2700-240030-022-1111	\$0.00	\$7,575.00	\$7,575.00
0100-3212-0-0000-2700-240030-023-1111	\$0.00	\$6,000.00	\$6,000.00
0100-3212-0-0000-2700-240030-024-1111	\$0.00	\$7,575.00	\$7,575.00
0100-3212-0-0000-2700-240030-025-1111	\$0.00	\$6,000.00	\$6,000.00
0100-0000-0-0000-8200-220060-028-0000	\$5,000.00	(\$5,000.00)	\$0.00
0100-0000-0-0000-8200-220060-029-0000	\$5,000.00	(\$5,000.00)	\$0.00
0100-0000-0-0000-8200-220060-030-0000	\$7,500.00	(\$7,500.00)	\$0.00
0100-0000-0-0000-8200-220060-031-0000	\$7,500.00	(\$7,500.00)	\$0.00
0100-0000-0-0000-8200-240030-010-0000	\$1,750.00	(\$1,750.00)	\$0.00
0100-0000-0-0000-8200-320200-010-0000	\$8,062.00	(\$401.00)	\$7,661.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-8200-320200-012-0000	\$87,728.00	(\$3,666.00)	\$84,062.00
0100-0000-0-0000-8200-320200-016-0000	\$37,647.00	(\$802.00)	\$36,845.00
0100-0000-0-0000-8200-320200-017-0000	\$51,489.00	(\$1,947.00)	\$49,542.00
0100-0000-0-0000-8200-320200-021-0000	\$25,683.00	(\$1,145.00)	\$24,538.00
0100-0000-0-0000-8200-320200-022-0000	\$32,828.00	(\$1,146.00)	\$31,682.00
0100-0000-0-0000-8200-320200-023-0000	\$27,577.00	(\$1,146.00)	\$26,431.00
0100-0000-0-0000-8200-320200-024-0000	\$31,098.00	(\$1,146.00)	\$29,952.00
0100-0000-0-0000-8200-320200-025-0000	\$27,367.00	(\$1,146.00)	\$26,221.00
0100-0000-0-0000-8200-320200-026-0000	\$26,549.00	(\$1,145.00)	\$25,404.00
0100-0000-0-0000-8200-320200-027-0000	\$27,916.00	(\$1,145.00)	\$26,771.00
0100-0000-0-0000-8200-320200-028-0000	\$26,975.00	(\$1,145.00)	\$25,830.00
0100-0000-0-0000-8200-320200-029-0000	\$26,975.00	(\$1,146.00)	\$25,829.00
0100-0000-0-0000-8200-320200-030-0000	\$40,334.00	(\$1,719.00)	\$38,615.00
0100-0000-0-0000-8200-320200-031-0000	\$40,924.00	(\$1,718.00)	\$39,206.00
0100-0000-0-0000-8200-330200-010-0000	\$2,692.00	(\$134.00)	\$2,558.00
0100-0000-0-0000-8200-330200-012-0000	\$29,294.00	(\$1,224.00)	\$28,070.00
0100-0000-0-0000-8200-330200-016-0000	\$12,571.00	(\$268.00)	\$12,303.00
0100-0000-0-0000-8200-330200-017-0000	\$17,193.00	(\$650.00)	\$16,543.00
0100-0000-0-0000-8200-330200-021-0000	\$8,576.00	(\$382.00)	\$8,194.00
0100-0000-0-0000-8200-330200-022-0000	\$10,962.00	(\$383.00)	\$10,579.00
0100-0000-0-0000-8200-330200-023-0000	\$9,208.00	(\$382.00)	\$8,826.00
0100-0000-0-0000-8200-330200-024-0000	\$10,384.00	(\$382.00)	\$10,002.00
0100-0000-0-0000-8200-330200-025-0000	\$9,138.00	(\$382.00)	\$8,756.00
0100-0000-0-0000-8200-330200-026-0000	\$8,865.00	(\$382.00)	\$8,483.00
0100-0000-0-0000-8200-330200-027-0000	\$9,322.00	(\$383.00)	\$8,939.00
0100-0000-0-0000-8200-330200-028-0000	\$9,008.00	(\$383.00)	\$8,625.00
0100-0000-0-0000-8200-330200-029-0000	\$9,007.00	(\$382.00)	\$8,625.00
0100-0000-0-0000-8200-330200-030-0000	\$13,468.00	(\$574.00)	\$12,894.00
0100-0000-0-0000-8200-330200-031-0000	\$13,665.00	(\$574.00)	\$13,091.00
0100-0000-0-0000-8200-350200-010-0000	\$176.00	(\$9.00)	\$167.00
0100-0000-0-0000-8200-350200-012-0000	\$1,915.00	(\$80.00)	\$1,835.00
0100-0000-0-0000-8200-350200-016-0000	\$822.00	(\$18.00)	\$804.00
0100-0000-0-0000-8200-350200-017-0000	\$1,124.00	(\$43.00)	\$1,081.00
0100-0000-0-0000-8200-350200-021-0000	\$561.00	(\$25.00)	\$536.00
0100-0000-0-0000-8200-350200-022-0000	\$716.00	(\$25.00)	\$691.00
0100-0000-0-0000-8200-350200-023-0000	\$602.00	(\$25.00)	\$577.00
0100-0000-0-0000-8200-350200-024-0000	\$679.00	(\$25.00)	\$654.00
0100-0000-0-0000-8200-350200-025-0000	\$597.00	(\$25.00)	\$572.00
0100-0000-0-0000-8200-350200-026-0000	\$579.00	(\$25.00)	\$554.00
0100-0000-0-0000-8200-350200-027-0000	\$609.00	(\$25.00)	\$584.00
0100-0000-0-0000-8200-350200-028-0000	\$589.00	(\$25.00)	\$564.00
0100-0000-0-0000-8200-350200-029-0000	\$589.00	(\$25.00)	\$564.00
0100-0000-0-0000-8200-350200-030-0000	\$880.00	(\$37.00)	\$843.00
0100-0000-0-0000-8200-350200-031-0000	\$893.00	(\$37.00)	\$856.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-8200-360200-010-0000	\$605.00	(\$30.00)	\$575.00
0100-0000-0-0000-8200-360200-012-0000	\$6,586.00	(\$275.00)	\$6,311.00
0100-0000-0-0000-8200-360200-016-0000	\$2,826.00	(\$60.00)	\$2,766.00
0100-0000-0-0000-8200-360200-017-0000	\$3,866.00	(\$147.00)	\$3,719.00
0100-0000-0-0000-8200-360200-021-0000	\$1,928.00	(\$86.00)	\$1,842.00
0100-0000-0-0000-8200-360200-022-0000	\$2,465.00	(\$86.00)	\$2,379.00
0100-0000-0-0000-8200-360200-023-0000	\$2,070.00	(\$86.00)	\$1,984.00
0100-0000-0-0000-8200-360200-024-0000	\$2,335.00	(\$86.00)	\$2,249.00
0100-0000-0-0000-8200-360200-025-0000	\$2,055.00	(\$86.00)	\$1,969.00
0100-0000-0-0000-8200-360200-026-0000	\$1,993.00	(\$86.00)	\$1,907.00
0100-0000-0-0000-8200-360200-027-0000	\$2,096.00	(\$86.00)	\$2,010.00
0100-0000-0-0000-8200-360200-028-0000	\$2,025.00	(\$86.00)	\$1,939.00
0100-0000-0-0000-8200-360200-029-0000	\$2,025.00	(\$86.00)	\$1,939.00
0100-0000-0-0000-8200-360200-030-0000	\$3,028.00	(\$129.00)	\$2,899.00
0100-0000-0-0000-8200-360200-031-0000	\$3,072.00	(\$129.00)	\$2,943.00
0100-3212-0-0000-3140-320200-022-1111	\$0.00	\$430.00	\$430.00
0100-3212-0-0000-3140-320200-023-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3140-320200-024-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3140-320200-026-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3140-320200-027-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3140-320200-029-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3140-320200-030-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3140-320200-031-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3140-330100-062-1111	\$0.00	\$254.00	\$254.00
0100-3212-0-0000-3140-330200-021-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3140-330200-022-1111	\$0.00	\$143.00	\$143.00
0100-3212-0-0000-3140-330200-023-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3140-330200-024-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3140-330200-026-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3140-330200-027-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3140-330200-029-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3140-330200-030-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3140-330200-031-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3140-350100-062-1111	\$0.00	\$88.00	\$88.00
0100-3212-0-0000-3140-350200-021-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3140-350200-022-1111	\$0.00	\$9.00	\$9.00
0100-3212-0-0000-3140-350200-023-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3140-350200-024-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3140-350200-025-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3140-350200-026-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3140-350200-027-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3140-350200-029-1111	\$0.00	\$9.00	\$9.00
0100-3212-0-0000-3140-350200-030-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3140-350200-031-1111	\$0.00	\$13.00	\$13.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-3140-360100-062-1111	\$0.00	\$301.00	\$301.00
0100-3212-0-0000-3140-360200-021-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3140-360200-022-1111	\$0.00	\$32.00	\$32.00
0100-3212-0-0000-3140-360200-023-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3140-360200-024-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3140-360200-026-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3140-360200-027-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3140-360200-029-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3140-360200-030-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3140-360200-031-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3140-430000-062-0000	\$0.00	\$51.02	\$51.02
0100-3212-0-0000-3600-220000-014-0000	\$0.00	\$42,061.00	\$42,061.00
0100-3212-0-0000-3600-220060-014-1111	\$0.00	\$22,075.00	\$22,075.00
0100-3212-0-0000-3600-320200-014-0000	\$0.00	\$9,636.00	\$9,636.00
0100-3212-0-0000-3600-320200-014-1111	\$0.00	\$5,057.00	\$5,057.00
0100-3212-0-0000-3600-330200-014-0000	\$0.00	\$3,218.00	\$3,218.00
0100-3212-0-0000-3600-330200-014-1111	\$0.00	\$1,689.00	\$1,689.00
0100-3212-0-0000-3600-340200-014-0000	\$0.00	\$11,899.00	\$11,899.00
0100-3212-0-0000-3600-350200-014-0000	\$0.00	\$210.00	\$210.00
0100-3212-0-0000-3600-350200-014-1111	\$0.00	\$110.00	\$110.00
0100-3212-0-0000-3600-360200-014-0000	\$0.00	\$723.00	\$723.00
0100-3212-0-0000-3600-360200-014-1111	\$0.00	\$380.00	\$380.00
0100-3212-0-0000-3700-220060-008-1111	\$0.00	\$46,000.00	\$46,000.00
0100-3212-0-0000-3700-230030-008-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3700-240030-008-1111	\$0.00	\$14,625.00	\$14,625.00
0100-3212-0-0000-3700-320200-008-1111	\$0.00	\$14,691.00	\$14,691.00
0100-3212-0-0000-3700-330200-008-1111	\$0.00	\$4,906.00	\$4,906.00
0100-3212-0-0000-3700-350200-008-1111	\$0.00	\$321.00	\$321.00
0100-3212-0-0000-3700-360200-008-1111	\$0.00	\$1,103.00	\$1,103.00
0100-3212-0-0000-3700-560000-020-0023	\$39,000.00	(\$39,000.00)	\$0.00
0100-3212-0-0000-7150-130020-002-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-7150-240030-002-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-7150-310100-002-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-7150-320200-002-1111	\$0.00	\$802.00	\$802.00
0100-3212-0-0000-7150-330100-002-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-7150-330200-002-1111	\$0.00	\$268.00	\$268.00
0100-3212-0-0000-7150-350100-002-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-7150-350200-002-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-7150-360100-002-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-7150-360200-002-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-7210-731000-000-0000	\$225,000.00	\$13,911.32	\$238,911.32
0100-3212-0-0000-7300-230030-004-1111	\$0.00	\$7,000.00	\$7,000.00
0100-3212-0-0000-7300-240030-004-1111	\$0.00	\$14,250.00	\$14,250.00
0100-3212-0-0000-7300-320200-004-1111	\$0.00	\$4,868.00	\$4,868.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-7300-330200-004-1111	\$0.00	\$1,626.00	\$1,626.00
0100-3212-0-0000-7300-350200-004-1111	\$0.00	\$106.00	\$106.00
0100-3212-0-0000-7300-360200-004-1111	\$0.00	\$366.00	\$366.00
0100-3212-0-0000-7400-130020-003-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-7400-240000-003-0000	\$0.00	\$34,411.00	\$34,411.00
0100-3212-0-0000-7400-240030-003-1111	\$0.00	\$23,500.00	\$23,500.00
0100-3212-0-0000-7400-310100-003-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-7400-320200-003-0000	\$0.00	\$7,884.00	\$7,884.00
0100-3212-0-0000-7400-320200-003-1111	\$0.00	\$5,384.00	\$5,384.00
0100-3212-0-0000-7400-330100-003-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-7400-330200-003-0000	\$0.00	\$2,632.00	\$2,632.00
0100-3212-0-0000-7400-330200-003-1111	\$0.00	\$1,798.00	\$1,798.00
0100-3212-0-0000-7400-340200-003-0000	\$0.00	\$12,981.00	\$12,981.00
0100-3212-0-0000-7400-350100-003-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-7400-350200-003-0000	\$0.00	\$172.00	\$172.00
0100-3212-0-0000-7400-350200-003-1111	\$0.00	\$118.00	\$118.00
0100-3212-0-0000-7400-360100-003-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-7400-360200-003-0000	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-7400-360200-003-1111	\$0.00	\$404.00	\$404.00
0100-3212-0-0000-7400-430000-003-0000	\$0.00	\$223.23	\$223.23
0100-3212-0-0000-7550-240030-015-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-7550-320200-015-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-7550-330200-015-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-7550-350200-015-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-7550-360200-015-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-7700-230030-061-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-7700-240030-061-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-7700-320200-061-1111	\$0.00	\$1,375.00	\$1,375.00
0100-3212-0-0000-7700-330200-061-1111	\$0.00	\$459.00	\$459.00
0100-3212-0-0000-7700-350200-061-1111	\$0.00	\$30.00	\$30.00
0100-3212-0-0000-7700-360200-061-1111	\$0.00	\$103.00	\$103.00
0100-3212-0-0000-8100-220060-011-1111	\$0.00	\$21,000.00	\$21,000.00
0100-3212-0-0000-8100-220060-012-1111	\$0.00	\$5,000.00	\$5,000.00
0100-3212-0-0000-8100-230030-010-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-8100-240030-011-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-8100-320200-010-1111	\$0.00	\$802.00	\$802.00
0100-3212-0-0000-8100-320200-011-1111	\$0.00	\$5,384.00	\$5,384.00
0100-3212-0-0000-8100-320200-012-1111	\$0.00	\$1,146.00	\$1,146.00
0100-3212-0-0000-8100-330200-010-1111	\$0.00	\$268.00	\$268.00
0100-3212-0-0000-8100-330200-011-1111	\$0.00	\$1,798.00	\$1,798.00
0100-3212-0-0000-8100-330200-012-1111	\$0.00	\$383.00	\$383.00
0100-3212-0-0000-8100-350200-010-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-8100-350200-011-1111	\$0.00	\$118.00	\$118.00
0100-3212-0-0000-8100-350200-012-1111	\$0.00	\$25.00	\$25.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-8100-360200-010-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-8100-360200-011-1111	\$0.00	\$404.00	\$404.00
0100-3212-0-0000-8100-360200-012-1111	\$0.00	\$86.00	\$86.00
0100-3212-0-0000-8100-440000-011-0000	\$0.00	\$7,435.95	\$7,435.95
0100-3212-0-0000-8200-220060-012-1111	\$0.00	\$16,000.00	\$16,000.00
0100-3212-0-0000-8200-220060-016-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-8200-220060-017-1111	\$0.00	\$8,500.00	\$8,500.00
0100-3212-0-0000-8200-220060-021-1111	\$0.00	\$5,000.00	\$5,000.00
0100-3212-0-0000-8200-220060-022-1111	\$0.00	\$5,000.00	\$5,000.00
0100-3212-0-0000-8200-220060-023-1111	\$0.00	\$5,000.00	\$5,000.00
0100-0000-0-0000-2100-130020-053-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-2100-130020-062-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-2100-240030-062-0000	\$4,750.00	(\$4,750.00)	\$0.00
0100-0000-0-0000-2100-310100-053-0000	\$27,682.00	(\$592.00)	\$27,090.00
0100-0000-0-0000-2100-310100-062-0000	\$27,585.00	(\$593.00)	\$26,992.00
0100-0000-0-0000-2100-320200-062-0000	\$31,036.00	(\$1,088.00)	\$29,948.00
0100-0000-0-0000-2100-330100-053-0000	\$2,372.00	(\$50.00)	\$2,322.00
0100-0000-0-0000-2100-330100-062-0000	\$2,364.00	(\$51.00)	\$2,313.00
0100-0000-0-0000-2100-330200-062-0000	\$10,364.00	(\$364.00)	\$10,000.00
0100-0000-0-0000-2100-350100-053-0000	\$818.00	(\$17.00)	\$801.00
0100-0000-0-0000-2100-350100-062-0000	\$815.00	(\$17.00)	\$798.00
0100-0000-0-0000-2100-350200-062-0000	\$677.00	(\$23.00)	\$654.00
0100-0000-0-0000-2100-360100-053-0000	\$2,814.00	(\$60.00)	\$2,754.00
0100-0000-0-0000-2100-360100-062-0000	\$2,804.00	(\$60.00)	\$2,744.00
0100-0000-0-0000-2100-360200-062-0000	\$2,330.00	(\$82.00)	\$2,248.00
0100-0000-0-0000-2140-190020-005-0000	\$35,000.00	(\$35,000.00)	\$0.00
0100-0000-0-0000-2140-310100-005-0000	\$5,922.00	(\$5,922.00)	\$0.00
0100-0000-0-0000-2140-330100-005-0000	\$508.00	(\$508.00)	\$0.00
0100-0000-0-0000-2140-350100-005-0000	\$175.00	(\$175.00)	\$0.00
0100-0000-0-0000-2140-360100-005-0000	\$602.00	(\$602.00)	\$0.00
0100-0000-0-0000-2150-130020-005-0000	\$7,000.00	(\$7,000.00)	\$0.00
0100-0000-0-0000-2150-240030-005-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0000-0-0000-2150-310100-005-0000	\$1,184.00	(\$1,184.00)	\$0.00
0100-0000-0-0000-2150-320200-005-0000	\$573.00	(\$573.00)	\$0.00
0100-0000-0-0000-2150-330100-005-0000	\$105.00	(\$105.00)	\$0.00
0100-0000-0-0000-2150-330200-005-0000	\$191.00	(\$191.00)	\$0.00
0100-0000-0-0000-2150-350100-005-0000	\$35.00	(\$35.00)	\$0.00
0100-0000-0-0000-2150-350200-005-0000	\$13.00	(\$13.00)	\$0.00
0100-0000-0-0000-2150-360100-005-0000	\$120.00	(\$120.00)	\$0.00
0100-0000-0-0000-2150-360200-005-0000	\$43.00	(\$43.00)	\$0.00
0100-0000-0-0000-2700-130000-021-0000	\$0.00	\$138,423.00	\$138,423.00
0100-0000-0-0000-2700-130000-022-0000	\$0.00	\$134,423.00	\$134,423.00
0100-0000-0-0000-2700-130000-023-0000	\$0.00	\$134,423.00	\$134,423.00
0100-0000-0-0000-2700-130000-024-0000	\$0.00	\$138,423.00	\$138,423.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-130000-025-0000	\$0.00	\$138,423.00	\$138,423.00
0100-0000-0-0000-2700-130000-026-0000	\$0.00	\$136,423.00	\$136,423.00
0100-0000-0-0000-2700-130000-027-0000	\$0.00	\$136,423.00	\$136,423.00
0100-0000-0-0000-2700-130000-028-0000	\$0.00	\$136,423.00	\$136,423.00
0100-0000-0-0000-2700-130000-029-0000	\$0.00	\$138,423.00	\$138,423.00
0100-0000-0-0000-2700-130000-030-0000	\$0.00	\$138,423.00	\$138,423.00
0100-0000-0-0000-2700-130000-031-0000	\$0.00	\$138,423.00	\$138,423.00
0100-0000-0-0000-2700-130020-021-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-2700-130020-022-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-2700-130020-023-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-2700-130020-024-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-2700-130020-025-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-2700-130020-026-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-2700-130020-027-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-2700-130020-028-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-2700-130020-029-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-2700-130020-030-0000	\$7,000.00	(\$7,000.00)	\$0.00
0100-0000-0-0000-2700-130020-031-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-2700-240030-021-0000	\$6,000.00	(\$6,000.00)	\$0.00
0100-0000-0-0000-2700-240030-022-0000	\$6,575.00	(\$6,575.00)	\$0.00
0100-3212-0-0000-2700-240030-026-1111	\$0.00	\$6,000.00	\$6,000.00
0100-3212-0-0000-2700-240030-027-1111	\$0.00	\$6,000.00	\$6,000.00
0100-3212-0-0000-2700-240030-028-1111	\$0.00	\$6,000.00	\$6,000.00
0100-3212-0-0000-2700-240030-029-1111	\$0.00	\$6,000.00	\$6,000.00
0100-3212-0-0000-2700-240030-030-1111	\$0.00	\$5,075.00	\$5,075.00
0100-3212-0-0000-2700-240030-031-1111	\$0.00	\$7,575.00	\$7,575.00
0100-3212-0-0000-2700-240030-062-1111	\$0.00	\$1,250.00	\$1,250.00
0100-3212-0-0000-2700-310100-021-0000	\$23,421.00	(\$23,421.00)	\$0.00
0100-3212-0-0000-2700-310100-021-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-2700-310100-022-0000	\$22,744.00	(\$22,744.00)	\$0.00
0100-3212-0-0000-2700-310100-022-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-2700-310100-023-0000	\$22,744.00	(\$22,744.00)	\$0.00
0100-3212-0-0000-2700-310100-023-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-2700-310100-024-0000	\$23,421.00	(\$23,421.00)	\$0.00
0100-3212-0-0000-2700-310100-024-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-2700-310100-025-0000	\$23,421.00	(\$23,421.00)	\$0.00
0100-3212-0-0000-2700-310100-025-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-2700-310100-026-0000	\$23,083.00	(\$23,083.00)	\$0.00
0100-3212-0-0000-2700-310100-026-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-2700-310100-027-0000	\$23,083.00	(\$23,083.00)	\$0.00
0100-3212-0-0000-2700-310100-027-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-2700-310100-028-0000	\$23,083.00	(\$23,083.00)	\$0.00
0100-3212-0-0000-2700-310100-028-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-2700-310100-029-0000	\$23,421.00	(\$23,421.00)	\$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-2700-310100-029-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-2700-310100-030-0000	\$23,421.00	(\$23,421.00)	\$0.00
0100-3212-0-0000-2700-310100-030-1111	\$0.00	\$1,184.00	\$1,184.00
0100-3212-0-0000-2700-310100-031-0000	\$23,421.00	(\$23,421.00)	\$0.00
0100-3212-0-0000-2700-310100-031-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-2700-320200-020-0000	\$0.00	\$10,827.00	\$10,827.00
0100-3212-0-0000-2700-320200-021-1111	\$0.00	\$1,375.00	\$1,375.00
0100-3212-0-0000-2700-320200-022-1111	\$0.00	\$1,735.00	\$1,735.00
0100-3212-0-0000-2700-320200-023-1111	\$0.00	\$1,375.00	\$1,375.00
0100-3212-0-0000-2700-320200-024-1111	\$0.00	\$1,735.00	\$1,735.00
0100-3212-0-0000-2700-320200-025-1111	\$0.00	\$1,375.00	\$1,375.00
0100-3212-0-0000-2700-320200-026-1111	\$0.00	\$1,375.00	\$1,375.00
0100-3212-0-0000-2700-320200-027-1111	\$0.00	\$1,375.00	\$1,375.00
0100-3212-0-0000-2700-320200-028-1111	\$0.00	\$1,375.00	\$1,375.00
0100-3212-0-0000-2700-320200-029-1111	\$0.00	\$1,375.00	\$1,375.00
0100-3212-0-0000-2700-320200-030-1111	\$0.00	\$1,163.00	\$1,163.00
0100-3212-0-0000-2700-320200-031-1111	\$0.00	\$1,735.00	\$1,735.00
0100-3212-0-0000-2700-320200-062-1111	\$0.00	\$286.00	\$286.00
0100-3212-0-0000-2700-330100-021-0000	\$2,007.00	(\$2,007.00)	\$0.00
0100-3212-0-0000-2700-330100-021-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-2700-330100-022-0000	\$1,949.00	(\$1,949.00)	\$0.00
0100-3212-0-0000-2700-330100-022-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-2700-330100-023-0000	\$1,949.00	(\$1,949.00)	\$0.00
0100-3212-0-0000-2700-330100-023-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-2700-330100-024-0000	\$2,007.00	(\$2,007.00)	\$0.00
0100-3212-0-0000-2700-330100-024-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-2700-330100-025-0000	\$2,007.00	(\$2,007.00)	\$0.00
0100-3212-0-0000-2700-330100-025-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-2700-330100-026-0000	\$1,978.00	(\$1,978.00)	\$0.00
0100-3212-0-0000-2700-330100-026-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-2700-330100-027-0000	\$1,978.00	(\$1,978.00)	\$0.00
0100-3212-0-0000-2700-330100-027-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-2700-330100-028-0000	\$1,978.00	(\$1,978.00)	\$0.00
0100-3212-0-0000-2700-330100-028-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-2700-330100-029-0000	\$2,007.00	(\$2,007.00)	\$0.00
0100-3212-0-0000-2700-330100-029-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-2700-330100-030-0000	\$2,007.00	(\$2,007.00)	\$0.00
0100-3212-0-0000-2700-330100-030-1111	\$0.00	\$102.00	\$102.00
0100-3212-0-0000-2700-330100-031-0000	\$2,007.00	(\$2,007.00)	\$0.00
0100-3212-0-0000-2700-330100-031-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-2700-330200-020-0000	\$0.00	\$3,615.00	\$3,615.00
0100-3212-0-0000-2700-330200-021-1111	\$0.00	\$459.00	\$459.00
0100-3212-0-0000-2700-330200-022-1111	\$0.00	\$579.00	\$579.00
0100-3212-0-0000-2700-330200-023-1111	\$0.00	\$459.00	\$459.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-2700-330200-024-1111	\$0.00	\$579.00	\$579.00
0100-3212-0-0000-2700-330200-025-1111	\$0.00	\$459.00	\$459.00
0100-3212-0-0000-2700-330200-026-1111	\$0.00	\$459.00	\$459.00
0100-3212-0-0000-2700-330200-027-1111	\$0.00	\$459.00	\$459.00
0100-3212-0-0000-2700-330200-028-1111	\$0.00	\$459.00	\$459.00
0100-3212-0-0000-2700-330200-029-1111	\$0.00	\$459.00	\$459.00
0100-3212-0-0000-2700-330200-030-1111	\$0.00	\$388.00	\$388.00
0100-3212-0-0000-2700-330200-031-1111	\$0.00	\$579.00	\$579.00
0100-3212-0-0000-2700-330200-062-1111	\$0.00	\$96.00	\$96.00
0100-3212-0-0000-2700-340100-021-0000	\$15,273.00	(\$15,273.00)	\$0.00
0100-3212-0-0000-2700-340100-022-0000	\$15,273.00	(\$15,273.00)	\$0.00
0100-3212-0-0000-2700-340100-023-0000	\$15,273.00	(\$15,273.00)	\$0.00
0100-3212-0-0000-2700-340100-024-0000	\$15,273.00	(\$15,273.00)	\$0.00
0100-3212-0-0000-2700-340100-025-0000	\$11,543.00	(\$11,543.00)	\$0.00
0100-3212-0-0000-2700-340100-026-0000	\$11,543.00	(\$11,543.00)	\$0.00
0100-3212-0-0000-2700-340100-027-0000	\$15,273.00	(\$15,273.00)	\$0.00
0100-3212-0-0000-2700-340100-028-0000	\$15,273.00	(\$15,273.00)	\$0.00
0100-3212-0-0000-2700-340100-029-0000	\$15,273.00	(\$15,273.00)	\$0.00
0100-3212-0-0000-2700-340100-030-0000	\$15,273.00	(\$15,273.00)	\$0.00
0100-3212-0-0000-2700-340100-031-0000	\$15,273.00	(\$15,273.00)	\$0.00
0100-3212-0-0000-2700-340200-020-0000	\$0.00	\$8,796.00	\$8,796.00
0100-3212-0-0000-2700-350100-021-0000	\$692.00	(\$692.00)	\$0.00
0100-3212-0-0000-2700-350100-021-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-2700-350100-022-0000	\$672.00	(\$672.00)	\$0.00
0100-3212-0-0000-2700-350100-022-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-2700-350100-023-0000	\$672.00	(\$672.00)	\$0.00
0100-3212-0-0000-2700-350100-023-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-2700-350100-024-0000	\$692.00	(\$692.00)	\$0.00
0100-3212-0-0000-2700-350100-024-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-2700-350100-025-0000	\$692.00	(\$692.00)	\$0.00
0100-3212-0-0000-2700-350100-025-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-2700-350100-026-0000	\$682.00	(\$682.00)	\$0.00
0100-3212-0-0000-2700-350100-026-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-2700-350100-027-0000	\$682.00	(\$682.00)	\$0.00
0100-3212-0-0000-2700-350100-027-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-2700-350100-028-0000	\$682.00	(\$682.00)	\$0.00
0100-3212-0-0000-2700-350100-028-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-2700-350100-029-0000	\$692.00	(\$692.00)	\$0.00
0100-3212-0-0000-2700-350100-029-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-2700-350100-030-0000	\$692.00	(\$692.00)	\$0.00
0100-3212-0-0000-2700-350100-030-1111	\$0.00	\$35.00	\$35.00
0100-3212-0-0000-2700-350100-031-0000	\$692.00	(\$692.00)	\$0.00
0100-3212-0-0000-2700-350100-031-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-2700-350200-020-0000	\$0.00	\$236.00	\$236.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-2700-350200-021-1111	\$0.00	\$30.00	\$30.00
0100-3212-0-0000-2700-350200-022-1111	\$0.00	\$38.00	\$38.00
0100-3212-0-0000-2700-350200-023-1111	\$0.00	\$30.00	\$30.00
0100-3212-0-0000-2700-350200-024-1111	\$0.00	\$38.00	\$38.00
0100-3212-0-0000-2700-350200-025-1111	\$0.00	\$30.00	\$30.00
0100-3212-0-0000-2700-350200-026-1111	\$0.00	\$30.00	\$30.00
0100-3212-0-0000-2700-350200-027-1111	\$0.00	\$30.00	\$30.00
0100-3212-0-0000-2700-350200-028-1111	\$0.00	\$30.00	\$30.00
0100-3212-0-0000-2700-350200-029-1111	\$0.00	\$30.00	\$30.00
0100-3212-0-0000-2700-350200-030-1111	\$0.00	\$25.00	\$25.00
0100-3212-0-0000-2700-350200-031-1111	\$0.00	\$38.00	\$38.00
0100-3212-0-0000-2700-350200-062-1111	\$0.00	\$6.00	\$6.00
0100-3212-0-0000-2700-360100-021-0000	\$2,381.00	(\$2,381.00)	\$0.00
0100-3212-0-0000-2700-360100-021-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-2700-360100-022-0000	\$2,312.00	(\$2,312.00)	\$0.00
0100-0000-0-0000-8200-571040-017-0000	(\$34,852.00)	(\$2,010.00)	(\$36,862.00)
0100-0000-0-0000-9300-761200-001-0000	\$185,000.00	\$3,274.00	\$188,274.00
0100-0000-0-1110-1000-110000-001-0000	\$0.00	\$2,748,727.00	\$2,748,727.00
0100-0000-0-1110-1000-110040-021-0000	\$59,500.00	(\$59,500.00)	\$0.00
0100-0000-0-1110-1000-110040-022-0000	\$80,500.00	(\$80,500.00)	\$0.00
0100-0000-0-1110-1000-110040-023-0000	\$56,000.00	(\$56,000.00)	\$0.00
0100-0000-0-1110-1000-110040-024-0000	\$91,000.00	(\$91,000.00)	\$0.00
0100-0000-0-1110-1000-310100-021-0000	\$282,196.00	(\$10,067.00)	\$272,129.00
0100-0000-0-1110-1000-310100-022-0000	\$368,024.00	(\$13,620.00)	\$354,404.00
0100-0000-0-1110-1000-310100-023-0000	\$197,388.00	(\$9,475.00)	\$187,913.00
0100-0000-0-1110-1000-310100-024-0000	\$381,937.00	(\$15,398.00)	\$366,539.00
0100-0000-0-1110-1000-330100-021-0000	\$24,183.00	(\$862.00)	\$23,321.00
0100-0000-0-1110-1000-330100-022-0000	\$31,539.00	(\$1,168.00)	\$30,371.00
0100-0000-0-1110-1000-330100-023-0000	\$16,916.00	(\$812.00)	\$16,104.00
0100-0000-0-1110-1000-330100-024-0000	\$32,731.00	(\$1,320.00)	\$31,411.00
0100-0000-0-1110-1000-350100-021-0000	\$8,339.00	(\$297.00)	\$8,042.00
0100-0000-0-1110-1000-350100-022-0000	\$10,875.00	(\$402.00)	\$10,473.00
0100-0000-0-1110-1000-350100-023-0000	\$5,833.00	(\$280.00)	\$5,553.00
0100-0000-0-1110-1000-350100-024-0000	\$11,287.00	(\$455.00)	\$10,832.00
0100-0000-0-1110-1000-360100-021-0000	\$28,687.00	(\$1,024.00)	\$27,663.00
0100-0000-0-1110-1000-360100-022-0000	\$37,411.00	(\$1,384.00)	\$36,027.00
0100-0000-0-1110-1000-360100-023-0000	\$20,065.00	(\$963.00)	\$19,102.00
0100-0000-0-1110-1000-360100-024-0000	\$38,826.00	(\$1,565.00)	\$37,261.00
0100-0000-0-1110-1000-430000-010-0000	\$50,000.00	(\$50,000.00)	\$0.00
0100-0332-0-0000-2140-130020-055-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-2140-240030-051-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2140-310100-055-0000	\$26,317.00	(\$593.00)	\$25,724.00
0100-0332-0-0000-2140-320200-051-0000	\$16,958.00	(\$573.00)	\$16,385.00
0100-0332-0-0000-2140-330100-055-0000	\$2,255.00	(\$50.00)	\$2,205.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2140-330200-051-0000	\$5,662.00	(\$191.00)	\$5,471.00
0100-0332-0-0000-2140-350100-055-0000	\$778.00	(\$18.00)	\$760.00
0100-0332-0-0000-2140-350200-051-0000	\$370.00	(\$12.00)	\$358.00
0100-0332-0-0000-2140-360100-055-0000	\$2,675.00	(\$60.00)	\$2,615.00
0100-0332-0-0000-2140-360200-051-0000	\$1,273.00	(\$43.00)	\$1,230.00
0100-0332-0-0000-2150-240030-053-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2150-320200-053-0000	\$16,928.00	(\$573.00)	\$16,355.00
0100-0332-0-0000-2150-330200-053-0000	\$5,652.00	(\$191.00)	\$5,461.00
0100-0332-0-0000-2150-350200-053-0000	\$369.00	(\$12.00)	\$357.00
0100-0332-0-0000-2150-360200-053-0000	\$1,271.00	(\$43.00)	\$1,228.00
0100-0332-0-0000-2420-220060-021-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2420-220060-022-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2420-220060-023-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2420-220060-024-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2420-220060-025-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2420-220060-026-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2420-220060-027-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2420-220060-028-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2420-220060-029-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2420-220060-030-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2420-220060-031-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2420-220060-056-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-2420-240020-061-0000	\$2,774.00	\$19,762.00	\$22,536.00
0100-0332-0-0000-2420-240030-061-0000	\$17,500.00	(\$17,500.00)	\$0.00
0100-0332-0-0000-2420-320200-021-0000	\$10,683.00	(\$573.00)	\$10,110.00
0100-0332-0-0000-2420-320200-022-0000	\$10,956.00	(\$572.00)	\$10,384.00
0100-0332-0-0000-2420-320200-023-0000	\$10,591.00	(\$573.00)	\$10,018.00
0100-0332-0-0000-2420-320200-024-0000	\$10,767.00	(\$573.00)	\$10,194.00
0100-0332-0-0000-2420-320200-025-0000	\$10,729.00	(\$572.00)	\$10,157.00
0100-0332-0-0000-2420-320200-026-0000	\$10,124.00	(\$573.00)	\$9,551.00
0100-0332-0-0000-2420-320200-027-0000	\$10,679.00	(\$573.00)	\$10,106.00
0100-0332-0-0000-2420-320200-028-0000	\$11,510.00	(\$573.00)	\$10,937.00
0100-0332-0-0000-2420-320200-029-0000	\$11,541.00	(\$573.00)	\$10,968.00
0100-0332-0-0000-2420-320200-030-0000	\$10,679.00	(\$573.00)	\$10,106.00
0100-0332-0-0000-2420-320200-031-0000	\$10,679.00	(\$573.00)	\$10,106.00
0100-0332-0-0000-2420-320200-056-0000	\$14,570.00	(\$573.00)	\$13,997.00
0100-0332-0-0000-2420-320200-061-0000	\$123,274.00	\$518.00	\$123,792.00
0100-0332-0-0000-2420-330200-021-0000	\$3,567.00	(\$191.00)	\$3,376.00
0100-0332-0-0000-2420-330200-022-0000	\$3,658.00	(\$191.00)	\$3,467.00
0100-0332-0-0000-2420-330200-023-0000	\$3,537.00	(\$192.00)	\$3,345.00
0100-0332-0-0000-2420-330200-024-0000	\$3,595.00	(\$191.00)	\$3,404.00
0100-0332-0-0000-2420-330200-025-0000	\$3,583.00	(\$192.00)	\$3,391.00
0100-0332-0-0000-2420-330200-026-0000	\$3,380.00	(\$191.00)	\$3,189.00
0100-0332-0-0000-2420-330200-027-0000	\$3,566.00	(\$191.00)	\$3,375.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2420-330200-028-0000	\$3,843.00	(\$191.00)	\$3,652.00
0100-0332-0-0000-2420-330200-029-0000	\$3,854.00	(\$192.00)	\$3,662.00
0100-0332-0-0000-2420-330200-030-0000	\$3,566.00	(\$191.00)	\$3,375.00
0100-0332-0-0000-2420-330200-031-0000	\$3,566.00	(\$191.00)	\$3,375.00
0100-0332-0-0000-2420-330200-056-0000	\$4,865.00	(\$191.00)	\$4,674.00
0100-0332-0-0000-2420-330200-061-0000	\$41,163.00	\$173.00	\$41,336.00
0100-0332-0-0000-2420-350200-021-0000	\$233.00	(\$12.00)	\$221.00
0100-0332-0-0000-2420-350200-022-0000	\$239.00	(\$12.00)	\$227.00
0100-0332-0-0000-2420-350200-023-0000	\$231.00	(\$12.00)	\$219.00
0100-0332-0-0000-2420-350200-024-0000	\$235.00	(\$13.00)	\$222.00
0100-0332-0-0000-2420-350200-025-0000	\$234.00	(\$12.00)	\$222.00
0100-0332-0-0000-2420-350200-026-0000	\$221.00	(\$13.00)	\$208.00
0100-0332-0-0000-2420-350200-027-0000	\$233.00	(\$12.00)	\$221.00
0100-0332-0-0000-2420-350200-028-0000	\$251.00	(\$12.00)	\$239.00
0100-0332-0-0000-2420-350200-029-0000	\$252.00	(\$13.00)	\$239.00
0100-0332-0-0000-2420-350200-030-0000	\$233.00	(\$12.00)	\$221.00
0100-0332-0-0000-2420-350200-031-0000	\$233.00	(\$12.00)	\$221.00
0100-0332-0-0000-2420-350200-056-0000	\$318.00	(\$13.00)	\$305.00
0100-0332-0-0000-2420-350200-061-0000	\$2,690.00	\$12.00	\$2,702.00
0100-0332-0-0000-2420-360200-021-0000	\$802.00	(\$43.00)	\$759.00
0100-0332-0-0000-2420-360200-022-0000	\$823.00	(\$43.00)	\$780.00
0100-0332-0-0000-2420-360200-023-0000	\$795.00	(\$43.00)	\$752.00
0100-0332-0-0000-2420-360200-024-0000	\$808.00	(\$43.00)	\$765.00
0100-0332-0-0000-2420-360200-025-0000	\$806.00	(\$43.00)	\$763.00
0100-0332-0-0000-2420-360200-026-0000	\$760.00	(\$43.00)	\$717.00
0100-0332-0-0000-2420-360200-027-0000	\$802.00	(\$43.00)	\$759.00
0100-0332-0-0000-2420-360200-028-0000	\$864.00	(\$43.00)	\$821.00
0100-0332-0-0000-2420-360200-029-0000	\$866.00	(\$43.00)	\$823.00
0100-0332-0-0000-2420-360200-030-0000	\$802.00	(\$43.00)	\$759.00
0100-0332-0-0000-2420-360200-031-0000	\$802.00	(\$43.00)	\$759.00
0100-0332-0-0000-2420-360200-056-0000	\$1,094.00	(\$43.00)	\$1,051.00
0100-0332-0-0000-2420-360200-061-0000	\$9,255.00	\$39.00	\$9,294.00
0100-0332-0-0000-2700-130020-021-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-2700-130020-022-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-2700-130020-023-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-2700-130020-024-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-2700-130020-025-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-2700-130020-026-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-2700-130020-027-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-2700-130020-028-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-2700-130020-029-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-2700-130020-030-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-2700-130020-031-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-2700-240030-062-0000	\$1,250.00	(\$1,250.00)	\$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2700-310100-021-0000	\$6,845.00	(\$593.00)	\$6,252.00
0100-0332-0-0000-2700-310100-022-0000	\$6,957.00	(\$592.00)	\$6,365.00
0100-0332-0-0000-2700-310100-023-0000	\$6,957.00	(\$592.00)	\$6,365.00
0100-0332-0-0000-2700-310100-024-0000	\$6,604.00	(\$592.00)	\$6,012.00
0100-0332-0-0000-2700-310100-025-0000	\$7,355.00	(\$592.00)	\$6,763.00
0100-0332-0-0000-2700-310100-026-0000	\$7,738.00	(\$592.00)	\$7,146.00
0100-0332-0-0000-2700-310100-027-0000	\$7,625.00	(\$592.00)	\$7,033.00
0100-0332-0-0000-2700-310100-028-0000	\$7,095.00	(\$593.00)	\$6,502.00
0100-0332-0-1110-1000-430000-023-0000	\$7,552.00	(\$1,000.00)	\$6,552.00
0100-0332-0-1110-1000-430000-026-0000	\$12,387.00	\$2,500.00	\$14,887.00
0100-0332-0-1110-1000-440000-026-0000	\$0.00	\$702.00	\$702.00
0100-0332-0-1110-1000-571005-056-0000	(\$21,540.00)	(\$12,651.00)	(\$34,191.00)
0100-0332-0-1110-1000-575030-026-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-1110-4000-220060-020-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-1110-4000-320200-020-0000	\$18,237.00	(\$802.00)	\$17,435.00
0100-0332-0-1110-4000-330200-020-0000	\$6,090.00	(\$268.00)	\$5,822.00
0100-0332-0-1110-4000-350200-020-0000	\$398.00	(\$17.00)	\$381.00
0100-0332-0-1110-4000-360200-020-0000	\$1,369.00	(\$60.00)	\$1,309.00
0100-0332-0-1134-1000-110040-020-0000	\$10,500.00	(\$10,500.00)	\$0.00
0100-0332-0-1134-1000-310100-020-0000	\$43,912.00	(\$1,777.00)	\$42,135.00
0100-0332-0-1134-1000-330100-020-0000	\$3,763.00	(\$152.00)	\$3,611.00
0100-0332-0-1134-1000-350100-020-0000	\$1,298.00	(\$53.00)	\$1,245.00
0100-0332-0-1134-1000-360100-020-0000	\$4,464.00	(\$181.00)	\$4,283.00
0100-0332-0-1135-4000-130020-057-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-1135-4000-310100-057-0000	\$11,964.00	(\$592.00)	\$11,372.00
0100-0332-0-1135-4000-330100-057-0000	\$1,025.00	(\$50.00)	\$975.00
0100-0332-0-1135-4000-350100-057-0000	\$354.00	(\$18.00)	\$336.00
0100-0332-0-1135-4000-360100-057-0000	\$1,216.00	(\$60.00)	\$1,156.00
0100-0332-0-1135-4000-430000-020-0000	\$4,000.00	(\$4,000.00)	\$0.00
0100-0332-0-1135-4000-430000-057-0020	\$0.00	\$4,000.00	\$4,000.00
0100-0332-0-1135-4000-580000-020-0000	\$2,700.00	(\$2,700.00)	\$0.00
0100-0332-0-1135-4000-580000-057-0020	\$0.00	\$2,700.00	\$2,700.00
0100-0332-0-1156-1000-110040-020-0000	\$17,500.00	(\$17,500.00)	\$0.00
0100-0332-0-1156-1000-310100-020-0000	\$73,521.00	(\$2,961.00)	\$70,560.00
0100-0332-0-1156-1000-330100-020-0000	\$6,301.00	(\$254.00)	\$6,047.00
0100-0332-0-1156-1000-350100-020-0000	\$2,173.00	(\$88.00)	\$2,085.00
0100-0332-0-1156-1000-360100-020-0000	\$7,474.00	(\$301.00)	\$7,173.00
0100-0332-0-1160-1000-110040-020-0000	\$14,000.00	(\$14,000.00)	\$0.00
0100-0332-0-1160-1000-310100-020-0000	\$58,648.00	(\$2,368.00)	\$56,280.00
0100-0332-0-1160-1000-330100-020-0000	\$5,026.00	(\$203.00)	\$4,823.00
0100-0332-0-1160-1000-350100-020-0000	\$1,733.00	(\$70.00)	\$1,663.00
0100-0332-0-1160-1000-360100-020-0000	\$5,962.00	(\$241.00)	\$5,721.00
0100-0332-0-1160-1000-430000-026-0000	\$0.00	\$1,375.00	\$1,375.00
0100-0332-0-3550-1000-110040-038-0000	\$10,500.00	(\$10,500.00)	\$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-3550-1000-310100-038-0000	\$56,182.00	(\$1,777.00)	\$54,405.00
0100-0332-0-3550-1000-320200-038-0000	\$17,534.00	(\$788.00)	\$16,746.00
0100-0332-0-3550-1000-330100-038-0000	\$4,815.00	(\$153.00)	\$4,662.00
0100-0332-0-3550-1000-330200-038-0000	\$5,855.00	(\$263.00)	\$5,592.00
0100-0332-0-3550-1000-350100-038-0000	\$1,660.00	(\$52.00)	\$1,608.00
0100-0332-0-3550-1000-350200-038-0000	\$383.00	(\$18.00)	\$365.00
0100-0332-0-3550-1000-360100-038-0000	\$5,711.00	(\$180.00)	\$5,531.00
0100-0332-0-3550-1000-360200-038-0000	\$1,316.00	(\$59.00)	\$1,257.00
0100-0332-0-3550-3130-240030-038-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-3550-3130-320200-038-0000	\$16,746.00	(\$572.00)	\$16,174.00
0100-0332-0-3550-3130-330200-038-0000	\$5,592.00	(\$191.00)	\$5,401.00
0100-0332-0-3550-3130-350200-038-0000	\$365.00	(\$12.00)	\$353.00
0100-0332-0-3550-3130-360200-038-0000	\$1,257.00	(\$43.00)	\$1,214.00
0100-1100-0-0000-2420-420000-030-0000	\$2,062.00	\$200.00	\$2,262.00
0100-1100-0-0000-2700-430000-030-0000	\$6,550.00	\$1,500.00	\$8,050.00
0100-1100-0-0000-2700-440000-029-0000	\$1,816.98	(\$1,816.98)	\$0.00
0100-1100-0-0000-2700-571030-029-0000	\$2,450.00	\$800.00	\$3,250.00
0100-1100-0-0000-2700-571030-030-0000	\$100.00	\$3,500.00	\$3,600.00
0100-1100-0-0000-3140-430000-030-0000	\$500.00	\$400.00	\$900.00
0100-1100-0-1110-1000-430000-020-0000	\$0.00	\$50,000.00	\$50,000.00
0100-1100-0-1110-1000-430000-024-0000	\$24,528.00	\$3,100.00	\$27,628.00
0100-1100-0-1110-1000-430000-029-0000	\$6,126.02	\$7,533.92	\$13,659.94
0100-1100-0-1110-1000-430000-030-0000	\$40,121.00	(\$12,385.00)	\$27,736.00
0100-1100-0-1110-1000-430021-029-0000	\$3,600.00	\$3,400.00	\$7,000.00
0100-1100-0-1110-1000-440000-030-0000	\$0.00	\$1,400.00	\$1,400.00
0100-3212-0-0000-2700-360100-022-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-2700-360100-023-0000	\$2,312.00	(\$2,312.00)	\$0.00
0100-3212-0-0000-2700-360100-023-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-2700-360100-024-0000	\$2,381.00	(\$2,381.00)	\$0.00
0100-3212-0-0000-2700-360100-024-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-2700-360100-025-0000	\$2,381.00	(\$2,381.00)	\$0.00
0100-3212-0-0000-2700-360100-025-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-2700-360100-026-0000	\$2,346.00	(\$2,346.00)	\$0.00
0100-3212-0-0000-2700-360100-026-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-2700-360100-027-0000	\$2,346.00	(\$2,346.00)	\$0.00
0100-3212-0-0000-2700-360100-027-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-2700-360100-028-0000	\$2,346.00	(\$2,346.00)	\$0.00
0100-3212-0-0000-2700-360100-028-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-2700-360100-029-0000	\$2,381.00	(\$2,381.00)	\$0.00
0100-3212-0-0000-2700-360100-029-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-2700-360100-030-0000	\$2,381.00	(\$2,381.00)	\$0.00
0100-3212-0-0000-2700-360100-030-1111	\$0.00	\$120.00	\$120.00
0100-3212-0-0000-2700-360100-031-0000	\$2,381.00	(\$2,381.00)	\$0.00
0100-3212-0-0000-2700-360100-031-1111	\$0.00	\$60.00	\$60.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-2700-360200-020-0000	\$0.00	\$813.00	\$813.00
0100-3212-0-0000-2700-360200-021-1111	\$0.00	\$103.00	\$103.00
0100-3212-0-0000-2700-360200-022-1111	\$0.00	\$130.00	\$130.00
0100-3212-0-0000-2700-360200-023-1111	\$0.00	\$103.00	\$103.00
0100-3212-0-0000-2700-360200-024-1111	\$0.00	\$130.00	\$130.00
0100-3212-0-0000-2700-360200-025-1111	\$0.00	\$103.00	\$103.00
0100-3212-0-0000-2700-360200-026-1111	\$0.00	\$103.00	\$103.00
0100-3212-0-0000-2700-360200-027-1111	\$0.00	\$103.00	\$103.00
0100-3212-0-0000-2700-360200-028-1111	\$0.00	\$103.00	\$103.00
0100-3212-0-0000-2700-360200-029-1111	\$0.00	\$103.00	\$103.00
0100-3212-0-0000-2700-360200-030-1111	\$0.00	\$87.00	\$87.00
0100-3212-0-0000-2700-360200-031-1111	\$0.00	\$130.00	\$130.00
0100-3212-0-0000-2700-360200-062-1111	\$0.00	\$22.00	\$22.00
0100-3212-0-0000-3110-120050-020-1111	\$0.00	\$24,500.00	\$24,500.00
0100-3212-0-0000-3110-130020-021-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3110-130020-022-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3110-130020-023-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3110-130020-024-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3110-130020-025-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3110-130020-026-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3110-130020-027-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3110-130020-028-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3110-130020-029-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3110-130020-030-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3110-130020-031-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3110-310100-020-1111	\$0.00	\$4,145.00	\$4,145.00
0100-3212-0-0000-3110-310100-021-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-3110-310100-022-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-3110-310100-023-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-3110-310100-024-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-3110-310100-025-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-3110-310100-026-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-3110-310100-027-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-3110-310100-028-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-3110-310100-029-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-3110-310100-030-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-3110-310100-031-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-3110-330100-020-1111	\$0.00	\$355.00	\$355.00
0100-3212-0-0000-3110-330100-021-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-3110-330100-022-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-3110-330100-023-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-3110-330100-024-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-3110-330100-025-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-3110-330100-026-1111	\$0.00	\$51.00	\$51.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2700-310100-030-0000	\$28,159.00	(\$593.00)	\$27,566.00
0100-0332-0-0000-2700-310100-031-0000	\$27,377.00	(\$592.00)	\$26,785.00
0100-0332-0-0000-2700-320200-062-0000	\$7,011.00	(\$286.00)	\$6,725.00
0100-0332-0-0000-2700-330100-021-0000	\$587.00	(\$51.00)	\$536.00
0100-0332-0-0000-2700-330100-022-0000	\$596.00	(\$51.00)	\$545.00
0100-0332-0-0000-2700-330100-023-0000	\$596.00	(\$51.00)	\$545.00
0100-0332-0-0000-2700-330100-024-0000	\$566.00	(\$51.00)	\$515.00
0100-0332-0-0000-2700-330100-025-0000	\$630.00	(\$50.00)	\$580.00
0100-0332-0-0000-2700-330100-026-0000	\$663.00	(\$51.00)	\$612.00
0100-0332-0-0000-2700-330100-027-0000	\$653.00	(\$50.00)	\$603.00
0100-0332-0-0000-2700-330100-028-0000	\$608.00	(\$51.00)	\$557.00
0100-0332-0-0000-2700-330100-029-0000	\$663.00	(\$51.00)	\$612.00
0100-0332-0-0000-2700-330100-030-0000	\$2,413.00	(\$51.00)	\$2,362.00
0100-0332-0-0000-2700-330100-031-0000	\$2,346.00	(\$51.00)	\$2,295.00
0100-0332-0-0000-2700-330200-062-0000	\$2,341.00	(\$95.00)	\$2,246.00
0100-0332-0-0000-2700-350100-021-0000	\$202.00	(\$17.00)	\$185.00
0100-0332-0-0000-2700-350100-022-0000	\$206.00	(\$18.00)	\$188.00
0100-0332-0-0000-2700-350100-023-0000	\$206.00	(\$18.00)	\$188.00
0100-0332-0-0000-2700-350100-024-0000	\$195.00	(\$17.00)	\$178.00
0100-0332-0-0000-2700-350100-025-0000	\$217.00	(\$17.00)	\$200.00
0100-0332-0-0000-2700-350100-026-0000	\$229.00	(\$18.00)	\$211.00
0100-0332-0-0000-2700-350100-027-0000	\$225.00	(\$17.00)	\$208.00
0100-0332-0-0000-2700-350100-028-0000	\$210.00	(\$18.00)	\$192.00
0100-0332-0-0000-2700-350100-029-0000	\$229.00	(\$18.00)	\$211.00
0100-0332-0-0000-2700-350100-030-0000	\$832.00	(\$17.00)	\$815.00
0100-0332-0-0000-2700-350100-031-0000	\$809.00	(\$17.00)	\$792.00
0100-0332-0-0000-2700-350200-062-0000	\$153.00	(\$6.00)	\$147.00
0100-0332-0-0000-2700-360100-021-0000	\$696.00	(\$60.00)	\$636.00
0100-0332-0-0000-2700-360100-022-0000	\$707.00	(\$60.00)	\$647.00
0100-0332-0-0000-2700-360100-023-0000	\$707.00	(\$60.00)	\$647.00
0100-0332-0-0000-2700-360100-024-0000	\$671.00	(\$60.00)	\$611.00
0100-0332-0-0000-2700-360100-025-0000	\$748.00	(\$61.00)	\$687.00
0100-0332-0-0000-2700-360100-026-0000	\$787.00	(\$61.00)	\$726.00
0100-0332-0-0000-2700-360100-027-0000	\$775.00	(\$60.00)	\$715.00
0100-0332-0-0000-2700-360100-028-0000	\$721.00	(\$60.00)	\$661.00
0100-0332-0-0000-2700-360100-029-0000	\$787.00	(\$61.00)	\$726.00
0100-0332-0-0000-2700-360100-030-0000	\$2,862.00	(\$60.00)	\$2,802.00
0100-0332-0-0000-2700-360100-031-0000	\$2,783.00	(\$60.00)	\$2,723.00
0100-0332-0-0000-2700-360200-062-0000	\$526.00	(\$21.00)	\$505.00
0100-0332-0-0000-3110-120050-020-0000	\$24,500.00	(\$24,500.00)	\$0.00
0100-0332-0-0000-3110-310100-020-0000	\$93,150.00	(\$4,146.00)	\$89,004.00
0100-0332-0-0000-3110-330100-020-0000	\$7,983.00	(\$356.00)	\$7,627.00
0100-0332-0-0000-3110-350100-020-0000	\$2,753.00	(\$123.00)	\$2,630.00
0100-0332-0-0000-3110-360100-020-0000	\$9,469.00	(\$421.00)	\$9,048.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3110-430000-023-0000	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-0000-3130-120050-063-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-3130-130020-063-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0332-0-0000-3130-240030-063-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3130-290030-022-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3130-290030-023-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3130-290030-024-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3130-290030-025-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3130-290030-026-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3130-290030-027-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3130-290030-028-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3130-290030-029-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3130-290030-053-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3130-310100-063-0000	\$45,155.00	(\$1,185.00)	\$43,970.00
0100-0332-0-0000-3130-320200-022-0000	\$16,136.00	(\$573.00)	\$15,563.00
0100-1100-0-1110-1000-575030-029-0000	\$0.00	\$135.00	\$135.00
0100-1100-0-1135-4000-430000-030-0000	\$0.00	\$310.00	\$310.00
0100-1400-0-1110-1000-110000-001-0000	\$0.00	(\$2,748,727.00)	(\$2,748,727.00)
0100-1400-0-1110-1000-110040-025-0000	\$56,000.00	(\$56,000.00)	\$0.00
0100-1400-0-1110-1000-110040-026-0000	\$70,000.00	(\$70,000.00)	\$0.00
0100-1400-0-1110-1000-110040-027-0000	\$73,500.00	(\$73,500.00)	\$0.00
0100-1400-0-1110-1000-110040-028-0000	\$70,000.00	(\$70,000.00)	\$0.00
0100-1400-0-1110-1000-110040-029-0000	\$59,500.00	(\$59,500.00)	\$0.00
0100-1400-0-1110-1000-110040-030-0000	\$77,000.00	(\$77,000.00)	\$0.00
0100-1400-0-1110-1000-110040-031-0000	\$80,500.00	(\$80,500.00)	\$0.00
0100-1400-0-1110-1000-310100-025-0000	\$226,388.00	(\$9,475.00)	\$216,913.00
0100-1400-0-1110-1000-310100-026-0000	\$282,413.00	(\$11,844.00)	\$270,569.00
0100-1400-0-1110-1000-310100-027-0000	\$295,135.00	(\$12,436.00)	\$282,699.00
0100-1400-0-1110-1000-310100-028-0000	\$264,712.00	(\$11,844.00)	\$252,868.00
0100-1400-0-1110-1000-310100-029-0000	\$249,712.00	(\$10,068.00)	\$239,644.00
0100-1400-0-1110-1000-310100-030-0000	\$396,872.00	(\$13,028.00)	\$383,844.00
0100-1400-0-1110-1000-310100-031-0000	\$401,952.00	(\$13,621.00)	\$388,331.00
0100-1400-0-1110-1000-330100-025-0000	\$19,401.00	(\$812.00)	\$18,589.00
0100-1400-0-1110-1000-330100-026-0000	\$24,202.00	(\$1,015.00)	\$23,187.00
0100-1400-0-1110-1000-330100-027-0000	\$25,292.00	(\$1,065.00)	\$24,227.00
0100-1400-0-1110-1000-330100-028-0000	\$22,685.00	(\$1,015.00)	\$21,670.00
0100-1400-0-1110-1000-330100-029-0000	\$21,400.00	(\$863.00)	\$20,537.00
0100-1400-0-1110-1000-330100-030-0000	\$34,011.00	(\$1,117.00)	\$32,894.00
0100-1400-0-1110-1000-330100-031-0000	\$34,446.00	(\$1,167.00)	\$33,279.00
0100-1400-0-1110-1000-350100-025-0000	\$6,690.00	(\$280.00)	\$6,410.00
0100-1400-0-1110-1000-350100-026-0000	\$8,346.00	(\$350.00)	\$7,996.00
0100-1400-0-1110-1000-350100-027-0000	\$8,721.00	(\$367.00)	\$8,354.00
0100-1400-0-1110-1000-350100-028-0000	\$7,822.00	(\$350.00)	\$7,472.00
0100-1400-0-1110-1000-350100-029-0000	\$7,379.00	(\$297.00)	\$7,082.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1400-0-1110-1000-350100-030-0000	\$11,728.00	(\$385.00)	\$11,343.00
0100-1400-0-1110-1000-350100-031-0000	\$11,878.00	(\$402.00)	\$11,476.00
0100-1400-0-1110-1000-360100-025-0000	\$23,013.00	(\$963.00)	\$22,050.00
0100-1400-0-1110-1000-360100-026-0000	\$28,709.00	(\$1,204.00)	\$27,505.00
0100-1400-0-1110-1000-360100-027-0000	\$30,002.00	(\$1,264.00)	\$28,738.00
0100-1400-0-1110-1000-360100-028-0000	\$26,909.00	(\$1,204.00)	\$25,705.00
0100-1400-0-1110-1000-360100-029-0000	\$25,384.00	(\$1,023.00)	\$24,361.00
0100-1400-0-1110-1000-360100-030-0000	\$40,344.00	(\$1,324.00)	\$39,020.00
0100-1400-0-1110-1000-360100-031-0000	\$40,860.00	(\$1,384.00)	\$39,476.00
0100-3010-0-0000-2100-580011-005-0000	\$0.00	\$500.00	\$500.00
0100-3010-0-0000-2140-190000-005-0000	\$988,195.00	(\$528,799.00)	\$459,396.00
0100-3010-0-0000-2140-310100-005-0000	\$167,203.00	(\$89,473.00)	\$77,730.00
0100-3010-0-0000-2140-330100-005-0000	\$14,329.00	(\$7,668.00)	\$6,661.00
0100-3010-0-0000-2140-340100-005-0000	\$137,457.00	(\$76,365.00)	\$61,092.00
0100-3010-0-0000-2140-350100-005-0000	\$4,941.00	(\$2,644.00)	\$2,297.00
0100-3010-0-0000-2140-360100-005-0000	\$16,997.00	(\$9,095.00)	\$7,902.00
0100-3010-0-0000-2150-430000-005-0000	\$5,000.00	(\$199.00)	\$4,801.00
0100-3010-0-0000-2150-440000-005-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3010-0-0000-2150-520000-005-0000	\$2,103.00	\$347.00	\$2,450.00
0100-3010-0-0000-2150-520003-005-0000	\$1,000.00	(\$400.00)	\$600.00
0100-3010-0-0000-2150-560000-005-0000	\$1,000.00	(\$1,000.00)	\$0.00
0100-3010-0-0000-2150-571040-005-0000	\$0.00	\$10.00	\$10.00
0100-3010-0-0000-2495-420000-005-0000	\$0.00	\$42,000.00	\$42,000.00
0100-3010-0-0000-2495-430000-005-0000	\$0.00	\$43,000.00	\$43,000.00
0100-3010-0-0000-2495-571005-005-0000	\$0.00	\$10,500.00	\$10,500.00
0100-3010-0-0000-2495-580000-005-0000	\$0.00	\$6,000.00	\$6,000.00
0100-3010-0-0000-2495-580011-005-0000	\$62,900.00	\$1,637.00	\$64,537.00
0100-3010-0-0000-3130-430000-005-0167	\$0.00	\$15,000.00	\$15,000.00
0100-3010-0-0000-3130-580011-005-0167	\$0.00	\$1,500.00	\$1,500.00
0100-3010-0-0000-3600-520003-005-0167	\$5,000.00	\$10,000.00	\$15,000.00
0100-3212-0-0000-3110-330100-027-1111	\$0.00	\$51.00	\$51.00
0100-0332-0-0000-3130-350200-029-0000	\$342.00	(\$13.00)	\$329.00
0100-3010-0-0000-7210-731000-000-0000	\$79,306.00	\$35,740.00	\$115,046.00
0100-3010-0-0000-7300-520000-005-0000	\$0.00	\$700.00	\$700.00
0100-3010-0-1110-1000-110040-005-2495	\$0.00	\$20,731.00	\$20,731.00
0100-3010-0-1110-1000-110040-072-0000	\$0.00	\$63,326.00	\$63,326.00
0100-3010-0-1110-1000-310100-005-2495	\$0.00	\$3,507.00	\$3,507.00
0100-3010-0-1110-1000-310100-072-0000	\$0.00	\$10,715.00	\$10,715.00
0100-3010-0-1110-1000-330100-005-2495	\$0.00	\$301.00	\$301.00
0100-3010-0-1110-1000-330100-072-0000	\$0.00	\$918.00	\$918.00
0100-3010-0-1110-1000-350100-005-2495	\$0.00	\$104.00	\$104.00
0100-3010-0-1110-1000-350100-072-0000	\$0.00	\$317.00	\$317.00
0100-3010-0-1110-1000-360100-005-2495	\$0.00	\$357.00	\$357.00
0100-3010-0-1110-1000-360100-072-0000	\$0.00	\$1,089.00	\$1,089.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3010-0-1110-1000-430000-005-0167	\$43,000.00	\$3,967.00	\$46,967.00
0100-3010-0-1110-1000-560000-005-0167	\$0.00	\$100.00	\$100.00
0100-3010-0-1110-1000-580011-005-0000	\$323,584.00	\$151,416.00	\$475,000.00
0100-3150-0-0000-2420-420000-023-0000	\$3,000.00	(\$3,000.00)	\$0.00
0100-3150-0-0000-2420-420000-026-0000	\$3,000.00	(\$3,000.00)	\$0.00
0100-3150-0-0000-2420-420000-031-0000	\$15,000.00	\$2,728.00	\$17,728.00
0100-3150-0-0000-2420-421000-023-0000	\$0.00	\$4,457.00	\$4,457.00
0100-3150-0-0000-2420-421000-026-0000	\$0.00	\$3,000.00	\$3,000.00
0100-3150-0-0000-2420-421000-030-0000	\$8,000.00	\$578.00	\$8,578.00
0100-3150-0-0000-2420-430000-021-0000	\$0.00	\$2,500.00	\$2,500.00
0100-3150-0-0000-2420-430000-022-0000	\$0.00	\$2,500.00	\$2,500.00
0100-3150-0-0000-2420-430000-023-0000	\$0.00	\$2,500.00	\$2,500.00
0100-3150-0-0000-2420-430000-024-0000	\$0.00	\$2,500.00	\$2,500.00
0100-3150-0-0000-2420-430000-025-0000	\$0.00	\$2,500.00	\$2,500.00
0100-3150-0-0000-2420-430000-026-0000	\$0.00	\$2,500.00	\$2,500.00
0100-3150-0-0000-2420-430000-027-0000	\$0.00	\$2,500.00	\$2,500.00
0100-3150-0-0000-2420-430000-028-0000	\$0.00	\$2,500.00	\$2,500.00
0100-3150-0-0000-2420-430000-029-0000	\$0.00	\$2,500.00	\$2,500.00
0100-3150-0-0000-2420-430000-030-0000	\$0.00	\$3,372.00	\$3,372.00
0100-3150-0-0000-2420-430000-031-0000	\$0.00	\$2,500.00	\$2,500.00
0100-3150-0-0000-2420-440000-025-0000	\$0.00	\$1,232.00	\$1,232.00
0100-3150-0-0000-2420-580011-023-0000	\$0.00	\$1,541.00	\$1,541.00
0100-3150-0-0000-2495-290030-022-0000	\$375.00	\$2.00	\$377.00
0100-3150-0-0000-2495-290030-023-0000	\$524.00	\$3.00	\$527.00
0100-3150-0-0000-2495-290030-024-0000	\$375.00	\$2.00	\$377.00
0100-3150-0-0000-2495-290030-025-0000	\$150.00	\$1.00	\$151.00
0100-3150-0-0000-2495-290030-026-0000	\$150.00	\$1.00	\$151.00
0100-3150-0-0000-2495-290030-027-0000	\$225.00	\$1.00	\$226.00
0100-3150-0-0000-2495-290030-028-0000	\$375.00	\$2.00	\$377.00
0100-3150-0-0000-2495-320200-023-0000	\$120.00	\$1.00	\$121.00
0100-3150-0-0000-2495-420000-022-0000	\$0.00	\$2,272.00	\$2,272.00
0100-3150-0-0000-2495-420000-026-0000	\$1,000.00	\$340.00	\$1,340.00
0100-3150-0-0000-2495-430000-024-0000	\$7,000.00	(\$2,000.00)	\$5,000.00
0100-3150-0-0000-2495-430000-026-0000	\$5,000.00	\$1,973.00	\$6,973.00
0100-3150-0-0000-7210-731000-000-0000	\$42,988.00	\$96,054.00	\$139,042.00
0100-3150-0-1110-1000-110010-022-0000	\$1,661.00	(\$2.00)	\$1,659.00
0100-3150-0-1110-1000-110010-024-0000	\$1,246.00	(\$2.00)	\$1,244.00
0100-3150-0-1110-1000-110010-025-0000	\$3,323.00	(\$6.00)	\$3,317.00
0100-3150-0-1110-1000-110010-026-0000	\$2,076.00	(\$3.00)	\$2,073.00
0100-3150-0-1110-1000-110010-027-0000	\$4,153.00	(\$7.00)	\$4,146.00
0100-3150-0-1110-1000-110010-028-0000	\$3,322.00	(\$5.00)	\$3,317.00
0100-3150-0-1110-1000-110010-030-0000	\$831.00	(\$2.00)	\$829.00
0100-3150-0-1110-1000-110040-021-0000	\$4,153.00	\$24,871.00	\$29,024.00
0100-3150-0-1110-1000-110040-022-0000	\$7,475.00	\$24,867.00	\$32,342.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-1110-1000-110040-022-2495	\$1,661.00	(\$2.00)	\$1,659.00
0100-3150-0-1110-1000-110040-023-0000	\$8,306.00	\$25,279.00	\$33,585.00
0100-3150-0-1110-1000-110040-023-2495	\$2,076.00	(\$3.00)	\$2,073.00
0100-3150-0-1110-1000-110040-024-0000	\$5,648.00	\$24,869.00	\$30,517.00
0100-3150-0-1110-1000-110040-024-2495	\$0.00	\$224.00	\$224.00
0100-3150-0-1110-1000-110040-025-0000	\$7,475.00	\$24,867.00	\$32,342.00
0100-3150-0-1110-1000-110040-026-0000	\$3,156.00	\$24,874.00	\$28,030.00
0100-3150-0-1110-1000-110040-026-2495	\$1,661.00	(\$2.00)	\$1,659.00
0100-3150-0-1110-1000-110040-027-0000	\$6,644.00	\$24,869.00	\$31,513.00
0100-3150-0-1110-1000-110040-027-2495	\$3,738.00	\$2,979.00	\$6,717.00
0100-3150-0-1110-1000-110040-028-0000	\$7,476.00	\$24,865.00	\$32,341.00
0100-3150-0-1110-1000-110040-029-0000	\$9,137.00	\$24,863.00	\$34,000.00
0100-3150-0-1110-1000-110040-029-2495	\$4,153.00	(\$7.00)	\$4,146.00
0100-3150-0-1110-1000-110040-030-0000	\$14,618.00	\$24,855.00	\$39,473.00
0100-3150-0-1110-1000-110040-030-2495	\$2,076.00	(\$3.00)	\$2,073.00
0100-3150-0-1110-1000-110040-031-0000	\$0.00	\$24,878.00	\$24,878.00
0100-3150-0-1110-1000-210000-024-0000	\$13,764.00	(\$13,764.00)	\$0.00
0100-3150-0-1110-1000-290030-022-0000	\$3,745.00	\$21.00	\$3,766.00
0100-3150-0-1110-1000-310100-021-0000	\$703.00	\$4,208.00	\$4,911.00
0100-3150-0-1110-1000-310100-022-0000	\$1,546.00	\$4,205.00	\$5,751.00
0100-3150-0-1110-1000-310100-023-0000	\$1,405.00	\$4,277.00	\$5,682.00
0100-3150-0-1110-1000-310100-024-0000	\$1,166.00	\$4,207.00	\$5,373.00
0100-3150-0-1110-1000-310100-024-2495	\$0.00	\$38.00	\$38.00
0100-3150-0-1110-1000-310100-025-0000	\$1,827.00	\$4,206.00	\$6,033.00
0100-3150-0-1110-1000-310100-026-0000	\$885.00	\$4,207.00	\$5,092.00
0100-3150-0-1110-1000-310100-026-2495	\$281.00	(\$1.00)	\$280.00
0100-3150-0-1110-1000-310100-027-0000	\$1,827.00	\$4,206.00	\$6,033.00
0100-3150-0-1110-1000-310100-027-2495	\$632.00	\$505.00	\$1,137.00
0100-3150-0-1110-1000-310100-028-0000	\$1,827.00	\$4,207.00	\$6,034.00
0100-3150-0-1110-1000-310100-029-0000	\$1,546.00	\$4,206.00	\$5,752.00
0100-3150-0-1110-1000-310100-029-2495	\$703.00	(\$1.00)	\$702.00
0100-3150-0-1110-1000-310100-030-0000	\$2,614.00	\$4,205.00	\$6,819.00
0100-3150-0-1110-1000-310100-031-0000	\$0.00	\$4,209.00	\$4,209.00
0100-3150-0-1110-1000-320200-022-0000	\$858.00	\$4.00	\$862.00
0100-3150-0-1110-1000-320200-024-0000	\$3,153.00	(\$3,153.00)	\$0.00
0100-3150-0-1110-1000-330100-021-0000	\$60.00	\$361.00	\$421.00
0100-3150-0-1110-1000-330100-022-0000	\$132.00	\$361.00	\$493.00
0100-3150-0-1110-1000-330100-023-0000	\$120.00	\$367.00	\$487.00
0100-3150-0-1110-1000-330100-024-0000	\$100.00	\$361.00	\$461.00
0100-3150-0-1110-1000-330100-024-2495	\$0.00	\$3.00	\$3.00
0100-3150-0-1110-1000-330100-025-0000	\$157.00	\$360.00	\$517.00
0100-3150-0-1110-1000-330100-026-0000	\$76.00	\$360.00	\$436.00
0100-3150-0-1110-1000-330100-027-0000	\$157.00	\$360.00	\$517.00
0100-3150-0-1110-1000-330100-027-2495	\$54.00	\$43.00	\$97.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-1110-1000-330100-028-0000	\$157.00	\$360.00	\$517.00
0100-3150-0-1110-1000-330100-029-0000	\$132.00	\$361.00	\$493.00
0100-3150-0-1110-1000-330100-030-0000	\$224.00	\$360.00	\$584.00
0100-3150-0-1110-1000-330100-031-0000	\$0.00	\$361.00	\$361.00
0100-3150-0-1110-1000-330200-022-0000	\$286.00	\$2.00	\$288.00
0100-3150-0-1110-1000-330200-024-0000	\$1,053.00	(\$1,053.00)	\$0.00
0100-3150-0-1110-1000-350100-021-0000	\$21.00	\$124.00	\$145.00
0100-3150-0-1110-1000-350100-022-0000	\$46.00	\$124.00	\$170.00
0100-3150-0-1110-1000-350100-023-0000	\$42.00	\$126.00	\$168.00
0100-3150-0-1110-1000-350100-024-0000	\$34.00	\$125.00	\$159.00
0100-3150-0-1110-1000-350100-024-2495	\$0.00	\$1.00	\$1.00
0100-3150-0-1110-1000-350100-025-0000	\$54.00	\$124.00	\$178.00
0100-3150-0-1110-1000-350100-026-0000	\$26.00	\$125.00	\$151.00
0100-3150-0-1110-1000-350100-027-0000	\$54.00	\$124.00	\$178.00
0100-3150-0-1110-1000-350100-027-2495	\$19.00	\$15.00	\$34.00
0100-3150-0-1110-1000-350100-028-0000	\$54.00	\$124.00	\$178.00
0100-3150-0-1110-1000-350100-029-0000	\$46.00	\$124.00	\$170.00
0100-3150-0-1110-1000-350100-030-0000	\$77.00	\$125.00	\$202.00
0100-3150-0-1110-1000-350100-031-0000	\$0.00	\$124.00	\$124.00
0100-3150-0-1110-1000-350200-024-0000	\$69.00	(\$69.00)	\$0.00
0100-3150-0-1110-1000-360100-021-0000	\$71.00	\$428.00	\$499.00
0100-3150-0-1110-1000-360100-022-0000	\$157.00	\$428.00	\$585.00
0100-3150-0-1110-1000-360100-022-2495	\$29.00	(\$1.00)	\$28.00
0100-3150-0-1110-1000-360100-023-0000	\$143.00	\$435.00	\$578.00
0100-3150-0-1110-1000-360100-024-0000	\$119.00	\$427.00	\$546.00
0100-3150-0-1110-1000-360100-024-2495	\$0.00	\$4.00	\$4.00
0100-3150-0-1110-1000-360100-025-0000	\$186.00	\$427.00	\$613.00
0100-3212-0-0000-3110-330100-028-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-3110-330100-029-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-3110-330100-030-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-3110-330100-031-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-3110-350100-020-1111	\$0.00	\$123.00	\$123.00
0100-3212-0-0000-3110-350100-021-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-3110-350100-022-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-3110-350100-023-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-3110-350100-024-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-3110-350100-025-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-3110-350100-026-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-3110-350100-027-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-3110-350100-028-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-3110-350100-029-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-3110-350100-030-1111	\$0.00	\$35.00	\$35.00
0100-3212-0-0000-3110-350100-031-1111	\$0.00	\$18.00	\$18.00
0100-3212-0-0000-3110-360100-020-1111	\$0.00	\$421.00	\$421.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-3110-360100-021-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-3110-360100-022-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-3110-360100-023-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-3110-360100-024-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-3110-360100-025-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-3110-360100-026-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-3110-360100-027-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-3110-360100-028-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-3110-360100-029-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-3110-360100-030-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-3110-360100-031-1111	\$0.00	\$60.00	\$60.00
0100-3212-0-0000-3120-120050-062-1111	\$0.00	\$22,750.00	\$22,750.00
0100-3212-0-0000-3120-310100-062-1111	\$0.00	\$3,849.00	\$3,849.00
0100-3212-0-0000-3120-330100-062-1111	\$0.00	\$330.00	\$330.00
0100-3212-0-0000-3120-350100-062-1111	\$0.00	\$114.00	\$114.00
0100-3212-0-0000-3120-360100-062-1111	\$0.00	\$391.00	\$391.00
0100-3212-0-0000-3130-120050-063-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3130-130020-063-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-3130-240030-063-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3130-290030-022-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3130-290030-023-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3130-290030-024-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3130-290030-025-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3130-290030-026-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3130-290030-027-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3130-290030-028-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3130-290030-029-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3130-290030-053-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3130-310100-063-1111	\$0.00	\$1,184.00	\$1,184.00
0100-3212-0-0000-3130-320200-022-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3130-320200-023-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3130-320200-024-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3130-320200-025-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3130-320200-026-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3130-320200-027-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3130-320200-028-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3130-320200-029-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3130-320200-053-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3130-320200-063-1111	\$0.00	\$573.00	\$573.00
0100-3212-0-0000-3130-330100-063-1111	\$0.00	\$102.00	\$102.00
0100-3212-0-0000-3130-330200-022-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3130-330200-023-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3130-330200-024-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3130-330200-025-1111	\$0.00	\$191.00	\$191.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-3130-330200-026-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3130-330200-027-1111	\$0.00	\$191.00	\$191.00
0100-3150-0-1110-1000-360100-026-0000	\$90.00	\$428.00	\$518.00
0100-3150-0-1110-1000-360100-027-0000	\$186.00	\$427.00	\$613.00
0100-3150-0-1110-1000-360100-027-2495	\$64.00	\$51.00	\$115.00
0100-3150-0-1110-1000-360100-028-0000	\$186.00	\$427.00	\$613.00
0100-3150-0-1110-1000-360100-029-0000	\$157.00	\$428.00	\$585.00
0100-3150-0-1110-1000-360100-030-0000	\$266.00	\$427.00	\$693.00
0100-3150-0-1110-1000-360100-031-0000	\$0.00	\$428.00	\$428.00
0100-3150-0-1110-1000-360200-022-0000	\$64.00	\$1.00	\$65.00
0100-3150-0-1110-1000-360200-024-0000	\$237.00	(\$237.00)	\$0.00
0100-3150-0-1110-1000-410000-023-0000	\$0.00	\$5,905.00	\$5,905.00
0100-3150-0-1110-1000-420000-021-0000	\$0.00	\$282.00	\$282.00
0100-3150-0-1110-1000-420000-022-0000	\$12,000.00	\$85.00	\$12,085.00
0100-3150-0-1110-1000-420000-025-0000	\$10,000.00	\$9,324.00	\$19,324.00
0100-3150-0-1110-1000-420000-026-0000	\$6,000.00	\$3,804.00	\$9,804.00
0100-3150-0-1110-1000-420000-030-0000	\$276.00	\$1,530.00	\$1,806.00
0100-3150-0-1110-1000-430000-021-0000	\$18,815.00	\$20,720.00	\$39,535.00
0100-3150-0-1110-1000-430000-022-0000	\$72,238.00	\$52,908.00	\$125,146.00
0100-3150-0-1110-1000-430000-023-0000	\$36,243.00	\$34,844.00	\$71,087.00
0100-3150-0-1110-1000-430000-024-0000	\$74,472.00	\$78,312.00	\$152,784.00
0100-3150-0-1110-1000-430000-025-0000	\$47,997.00	\$32,396.00	\$80,393.00
0100-3150-0-1110-1000-430000-026-0000	\$76,775.00	\$61,386.00	\$138,161.00
0100-3150-0-1110-1000-430000-027-0000	\$39,104.00	\$25,081.00	\$64,185.00
0100-3150-0-1110-1000-430000-028-0000	\$10,684.00	\$36,785.00	\$47,469.00
0100-3150-0-1110-1000-430000-029-0000	\$42,761.00	\$37,438.00	\$80,199.00
0100-3150-0-1110-1000-430000-030-0000	\$44,431.00	\$53,970.00	\$98,401.00
0100-3150-0-1110-1000-430000-031-0000	\$46,422.00	\$38,665.00	\$85,087.00
0100-3150-0-1110-1000-520000-024-0000	\$0.00	\$279.00	\$279.00
0100-3150-0-1110-1000-520000-026-0000	\$3,850.00	(\$3,850.00)	\$0.00
0100-3150-0-1110-1000-571030-021-0000	\$0.00	\$174.00	\$174.00
0100-3150-0-1110-1000-571030-022-0000	\$0.00	\$217.00	\$217.00
0100-3150-0-1110-1000-571030-024-0000	\$0.00	\$332.00	\$332.00
0100-3150-0-1110-1000-571030-025-0000	\$0.00	\$557.00	\$557.00
0100-3150-0-1110-1000-571030-029-0000	\$100.00	\$100.00	\$200.00
0100-3150-0-1110-1000-571030-030-0000	\$0.00	\$508.00	\$508.00
0100-3150-0-1110-1000-571055-026-0000	\$0.00	\$200.00	\$200.00
0100-3150-0-1110-1000-580000-024-0000	\$0.00	\$500.00	\$500.00
0100-3150-0-1110-1000-580000-026-0000	\$0.00	\$1,240.00	\$1,240.00
0100-3150-0-1110-1000-580009-026-0000	\$6,475.00	(\$3,804.00)	\$2,671.00
0100-3150-0-1110-1000-580011-022-0000	\$7,500.00	\$3,920.00	\$11,420.00
0100-3150-0-1110-1000-580011-026-0000	\$12,525.00	\$1,900.00	\$14,425.00
0100-3150-0-1110-1000-580011-028-0000	\$12,000.00	\$1,689.00	\$13,689.00
0100-3150-0-1110-1000-580011-030-0000	\$36,361.00	\$195.00	\$36,556.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-3550-1000-430000-038-0000	\$544.00	\$2,332.00	\$2,876.00
0100-3182-0-3550-1000-580011-038-0000	\$24,286.00	\$3.00	\$24,289.00
0100-3182-0-3550-3120-120040-038-0000	\$0.00	\$91,787.00	\$91,787.00
0100-3182-0-3550-3120-310100-038-0000	\$8,398.00	\$15,530.00	\$23,928.00
0100-3182-0-3550-3120-330100-038-0000	\$720.00	\$1,331.00	\$2,051.00
0100-3182-0-3550-3120-350100-038-0000	\$248.00	\$459.00	\$707.00
0100-3182-0-3550-3120-360100-038-0000	\$854.00	\$1,579.00	\$2,433.00
0100-3210-0-0000-3140-430000-062-0000	\$1,072.94	\$1.37	\$1,074.31
0100-3210-0-0000-7210-731000-000-0000	\$2,566.70	\$32.22	\$2,598.92
0100-3210-0-0000-8200-430000-016-0000	\$0.00	(\$33.59)	(\$33.59)
0100-3212-0-0000-2100-130020-053-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-2100-130020-062-1111	\$0.00	\$3,500.00	\$3,500.00
0100-3212-0-0000-2100-240030-062-1111	\$0.00	\$4,750.00	\$4,750.00
0100-3212-0-0000-2100-310100-053-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-2100-310100-062-1111	\$0.00	\$592.00	\$592.00
0100-3212-0-0000-2100-320200-062-1111	\$0.00	\$1,088.00	\$1,088.00
0100-3212-0-0000-2100-330100-053-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-2100-330100-062-1111	\$0.00	\$51.00	\$51.00
0100-3212-0-0000-2100-330200-062-1111	\$0.00	\$363.00	\$363.00
0100-3212-0-0000-2100-350100-053-1111	\$0.00	\$18.00	\$18.00
0100-0000-0-0000-3600-571020-014-0000	(\$270,425.00)	(\$1,000.00)	(\$271,425.00)
0100-0000-0-0000-3700-220060-008-0000	\$46,000.00	(\$46,000.00)	\$0.00
0100-0000-0-0000-3700-230030-008-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-3700-240030-008-0000	\$14,625.00	(\$14,625.00)	\$0.00
0100-0000-0-0000-3700-320200-008-0000	\$14,691.00	(\$14,691.00)	\$0.00
0100-0000-0-0000-3700-330200-008-0000	\$4,906.00	(\$4,906.00)	\$0.00
0100-0000-0-0000-3700-350200-008-0000	\$321.00	(\$321.00)	\$0.00
0100-0000-0-0000-3700-360200-008-0000	\$1,103.00	(\$1,103.00)	\$0.00
0100-0000-0-0000-7150-130020-002-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-7150-240030-002-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-7150-310100-002-0000	\$36,366.00	(\$592.00)	\$35,774.00
0100-0000-0-0000-7150-320200-002-0000	\$19,485.00	(\$802.00)	\$18,683.00
0100-0000-0-0000-7150-330100-002-0000	\$3,117.00	(\$51.00)	\$3,066.00
0100-0000-0-0000-7150-330200-002-0000	\$6,506.00	(\$268.00)	\$6,238.00
0100-0000-0-0000-7150-350100-002-0000	\$1,075.00	(\$18.00)	\$1,057.00
0100-0000-0-0000-7150-350200-002-0000	\$425.00	(\$17.00)	\$408.00
0100-0000-0-0000-7150-360100-002-0000	\$3,697.00	(\$60.00)	\$3,637.00
0100-0000-0-0000-7150-360200-002-0000	\$1,463.00	(\$60.00)	\$1,403.00
0100-0000-0-0000-7210-731000-000-0000	(\$642,227.70)	(\$148,134.51)	(\$790,362.21)
0100-0000-0-0000-7300-230030-004-0000	\$7,000.00	(\$7,000.00)	\$0.00
0100-0000-0-0000-7300-240030-004-0000	\$14,250.00	(\$14,250.00)	\$0.00
0100-0000-0-0000-7300-320200-004-0000	\$164,784.00	(\$4,868.00)	\$159,916.00
0100-0000-0-0000-7300-330200-004-0000	\$55,024.00	(\$1,626.00)	\$53,398.00
0100-0000-0-0000-7300-350200-004-0000	\$3,596.00	(\$106.00)	\$3,490.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7300-360200-004-0000	\$12,371.00	(\$365.00)	\$12,006.00
0100-0000-0-0000-7300-430000-004-0000	\$4,080.00	(\$620.74)	\$3,459.26
0100-0000-0-0000-7300-440000-004-0000	\$2,000.00	\$620.74	\$2,620.74
0100-0000-0-0000-7300-520000-004-0000	\$12,080.00	(\$1,500.00)	\$10,580.00
0100-0000-0-0000-7300-530000-004-0000	\$2,000.00	\$1,500.00	\$3,500.00
0100-0000-0-0000-7400-130020-003-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-7400-240000-003-0000	\$575,394.00	(\$34,411.00)	\$540,983.00
0100-0000-0-0000-7400-240030-003-0000	\$23,500.00	(\$23,500.00)	\$0.00
0100-0000-0-0000-7400-310100-003-0000	\$27,246.00	(\$592.00)	\$26,654.00
0100-0000-0-0000-7400-320200-003-0000	\$137,344.00	(\$13,267.00)	\$124,077.00
0100-0000-0-0000-7400-330100-003-0000	\$2,335.00	(\$51.00)	\$2,284.00
0100-0000-0-0000-7400-330200-003-0000	\$45,861.00	(\$4,430.00)	\$41,431.00
0100-0000-0-0000-7400-340200-003-0000	\$100,889.00	(\$12,981.00)	\$87,908.00
0100-0000-0-0000-7400-350100-003-0000	\$805.00	(\$17.00)	\$788.00
0100-0000-0-0000-7400-350200-003-0000	\$2,997.00	(\$289.00)	\$2,708.00
0100-0000-0-0000-7400-360100-003-0000	\$2,770.00	(\$60.00)	\$2,710.00
0100-0000-0-0000-7400-360200-003-0000	\$10,311.00	(\$996.00)	\$9,315.00
0100-0000-0-0000-7550-240030-015-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0000-0-0000-7550-320200-015-0000	\$15,183.00	(\$572.00)	\$14,611.00
0100-0000-0-0000-7550-330200-015-0000	\$5,070.00	(\$191.00)	\$4,879.00
0100-0000-0-0000-7550-350200-015-0000	\$331.00	(\$12.00)	\$319.00
0100-0000-0-0000-7550-360200-015-0000	\$1,140.00	(\$43.00)	\$1,097.00
0100-0000-0-0000-7550-571030-015-0000	(\$131,833.00)	(\$8,188.00)	(\$140,021.00)
0100-0000-0-0000-7700-230030-061-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-7700-240030-061-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0000-0-0000-7700-320200-061-0000	\$55,856.00	(\$1,374.00)	\$54,482.00
0100-0000-0-0000-7700-330200-061-0000	\$18,651.00	(\$459.00)	\$18,192.00
0100-0000-0-0000-7700-350200-061-0000	\$1,219.00	(\$30.00)	\$1,189.00
0100-0000-0-0000-7700-360200-061-0000	\$4,193.00	(\$103.00)	\$4,090.00
0100-0000-0-0000-7700-571055-061-0000	(\$25.00)	(\$200.00)	(\$225.00)
0100-0000-0-0000-8200-220060-012-0000	\$16,000.00	(\$16,000.00)	\$0.00
0100-0000-0-0000-8200-220060-016-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-0000-0-0000-8200-220060-017-0000	\$8,500.00	(\$8,500.00)	\$0.00
0100-0000-0-0000-8200-220060-021-0000	\$5,000.00	(\$5,000.00)	\$0.00
0100-0000-0-0000-8200-220060-022-0000	\$5,000.00	(\$5,000.00)	\$0.00
0100-0000-0-0000-8200-220060-023-0000	\$5,000.00	(\$5,000.00)	\$0.00
0100-0000-0-0000-8200-220060-024-0000	\$5,000.00	(\$5,000.00)	\$0.00
0100-0000-0-0000-8200-220060-025-0000	\$5,000.00	(\$5,000.00)	\$0.00
0100-0000-0-0000-8200-220060-026-0000	\$5,000.00	(\$5,000.00)	\$0.00
0100-0000-0-0000-8200-220060-027-0000	\$5,000.00	(\$5,000.00)	\$0.00
0100-0332-0-0000-3130-320200-023-0000	\$16,394.00	(\$573.00)	\$15,821.00
0100-0332-0-0000-3130-320200-024-0000	\$15,879.00	(\$572.00)	\$15,307.00
0100-0332-0-0000-3130-320200-025-0000	\$13,035.00	(\$573.00)	\$12,462.00
0100-0332-0-0000-3130-320200-026-0000	\$14,379.00	(\$572.00)	\$13,807.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3130-320200-027-0000	\$14,554.00	(\$573.00)	\$13,981.00
0100-0332-0-0000-3130-320200-028-0000	\$15,904.00	(\$572.00)	\$15,332.00
0100-0332-0-0000-3130-320200-029-0000	\$15,665.00	(\$573.00)	\$15,092.00
0100-0332-0-0000-3130-320200-053-0000	\$13,499.00	(\$573.00)	\$12,926.00
0100-0332-0-0000-3130-320200-063-0000	\$14,682.00	(\$573.00)	\$14,109.00
0100-0332-0-0000-3130-330100-063-0000	\$3,870.00	(\$102.00)	\$3,768.00
0100-0332-0-0000-3130-330200-022-0000	\$5,388.00	(\$191.00)	\$5,197.00
0100-0332-0-0000-3130-330200-023-0000	\$5,474.00	(\$191.00)	\$5,283.00
0100-0332-0-0000-3130-330200-024-0000	\$5,302.00	(\$191.00)	\$5,111.00
0100-0332-0-0000-3130-330200-025-0000	\$4,353.00	(\$192.00)	\$4,161.00
0100-0332-0-0000-3130-330200-026-0000	\$4,801.00	(\$191.00)	\$4,610.00
0100-0332-0-0000-3130-330200-027-0000	\$4,860.00	(\$192.00)	\$4,668.00
0100-0332-0-0000-3130-330200-028-0000	\$5,311.00	(\$191.00)	\$5,120.00
0100-0332-0-0000-3130-330200-029-0000	\$5,231.00	(\$192.00)	\$5,039.00
0100-0332-0-0000-3130-330200-053-0000	\$4,508.00	(\$192.00)	\$4,316.00
0100-0332-0-0000-3130-330200-063-0000	\$4,903.00	(\$192.00)	\$4,711.00
0100-0332-0-0000-3130-350100-063-0000	\$1,334.00	(\$35.00)	\$1,299.00
0100-0332-0-0000-3130-350200-022-0000	\$352.00	(\$12.00)	\$340.00
0100-0332-0-0000-3130-350200-023-0000	\$358.00	(\$13.00)	\$345.00
0100-0332-0-0000-3130-350200-024-0000	\$347.00	(\$13.00)	\$334.00
0100-0332-0-0000-3130-350200-025-0000	\$284.00	(\$12.00)	\$272.00
0100-0332-0-0000-3130-350200-026-0000	\$314.00	(\$13.00)	\$301.00
0100-0332-0-0000-3130-350200-027-0000	\$318.00	(\$13.00)	\$305.00
0100-0332-0-0000-3130-350200-028-0000	\$347.00	(\$12.00)	\$335.00
0100-7425-0-0000-2700-360200-072-1001	\$209.00	\$0.33	\$209.33
0100-7425-0-0000-3110-320100-020-1003	\$0.00	\$5,619.00	\$5,619.00
0100-7425-0-0000-3120-340100-062-1003	\$19,140.00	(\$6,380.00)	\$12,760.00
0100-7425-0-0000-3120-520003-062-1003	\$0.00	\$2,224.08	\$2,224.08
0100-7425-0-0000-3130-290020-072-1001	\$19,456.00	(\$0.07)	\$19,455.93
0100-7425-0-0000-3130-320200-072-1001	\$4,457.00	(\$17.78)	\$4,439.22
0100-7425-0-0000-3130-330200-072-1001	\$1,488.00	(\$0.92)	\$1,487.08
0100-7425-0-0000-3130-350200-072-1001	\$97.00	\$0.26	\$97.26
0100-7425-0-0000-3130-360200-072-1001	\$335.00	(\$0.37)	\$334.63
0100-7425-0-0000-3140-120040-072-1001	\$8,736.00	(\$0.02)	\$8,735.98
0100-7425-0-0000-3140-220020-072-1001	\$11,237.00	(\$0.01)	\$11,236.99
0100-7425-0-0000-3140-310100-072-1001	\$1,478.00	(\$37.40)	\$1,440.60
0100-7425-0-0000-3140-320200-072-1001	\$2,574.00	(\$518.35)	\$2,055.65
0100-7425-0-0000-3140-330100-072-1001	\$127.00	(\$0.32)	\$126.68
0100-7425-0-0000-3140-330200-072-1001	\$860.00	(\$140.76)	\$719.24
0100-7425-0-0000-3140-350100-072-1001	\$44.00	(\$0.32)	\$43.68
0100-7425-0-0000-3140-350200-072-1001	\$56.00	\$0.17	\$56.17
0100-7425-0-0000-3140-360100-072-1001	\$150.00	\$0.26	\$150.26
0100-7425-0-0000-3140-360200-072-1001	\$193.00	\$0.28	\$193.28
0100-7425-0-0000-3600-220020-072-1001	\$10,067.00	(\$0.08)	\$10,066.92

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-7425-0-0000-3600-320200-072-1001	\$2,306.00	\$0.34	\$2,306.34
0100-7425-0-0000-3600-330200-072-1001	\$770.00	\$0.13	\$770.13
0100-7425-0-0000-3600-350200-072-1001	\$50.00	\$0.38	\$50.38
0100-7425-0-0000-3600-360200-072-1001	\$173.00	\$0.13	\$173.13
0100-7425-0-0000-3700-220020-008-1003	\$10,765.00	(\$0.09)	\$10,764.91
0100-7425-0-0000-3700-320200-008-1003	\$2,466.00	(\$1,923.67)	\$542.33
0100-7425-0-0000-3700-330200-008-1003	\$824.00	(\$0.50)	\$823.50
0100-7425-0-0000-3700-350200-008-1003	\$54.00	(\$0.16)	\$53.84
0100-7425-0-0000-3700-360200-008-1003	\$185.00	\$0.16	\$185.16
0100-7425-0-1110-1000-110040-072-1001	\$367,427.00	\$0.14	\$367,427.14
0100-7425-0-1110-1000-290020-072-1001	\$6,882.00	(\$0.54)	\$6,881.46
0100-7425-0-1110-1000-310100-072-1001	\$62,169.00	(\$4,701.27)	\$57,467.73
0100-7425-0-1110-1000-320200-072-1001	\$1,577.00	(\$1,284.10)	\$292.90
0100-7425-0-1110-1000-330100-072-1001	\$5,328.00	(\$0.55)	\$5,327.45
0100-7425-0-1110-1000-330200-072-1001	\$526.00	(\$39.51)	\$486.49
0100-7425-0-1110-1000-350200-072-1001	\$34.00	\$0.43	\$34.43
0100-7425-0-1110-1000-360100-072-1001	\$6,320.00	(\$0.74)	\$6,319.26
0100-7425-0-1110-1000-360200-072-1001	\$118.00	\$0.35	\$118.35
0100-7425-0-1110-1000-430000-072-1001	\$0.00	\$188.97	\$188.97
0100-7425-0-1110-1000-571000-001-0000	(\$91,822.86)	\$6,026.00	(\$85,796.86)
0100-7425-0-1110-1000-571005-072-1001	\$0.00	\$120.00	\$120.00
0100-7425-0-1156-1000-110040-072-1001	\$745.00	(\$0.26)	\$744.74
0100-7425-0-1156-1000-310100-072-1001	\$126.00	(\$2.40)	\$123.60
0100-7425-0-1156-1000-330100-072-1001	\$11.00	(\$0.20)	\$10.80
0100-7425-0-1156-1000-350100-072-1001	\$4.00	(\$0.28)	\$3.72
0100-7425-0-1156-1000-360100-072-1001	\$13.00	(\$0.19)	\$12.81
0100-7426-0-1110-1000-210000-020-1003	\$222,235.00	\$68,733.00	\$290,968.00
0100-7426-0-1110-1000-320200-020-1003	\$50,914.00	\$15,747.00	\$66,661.00
0100-7426-0-1110-1000-330200-020-1003	\$17,001.00	\$5,258.00	\$22,259.00
0100-7426-0-1110-1000-350200-020-1003	\$1,111.00	\$344.00	\$1,455.00
0100-7426-0-1110-1000-360200-020-1003	\$3,822.00	\$1,183.00	\$5,005.00
0100-8150-0-0000-8100-220060-011-0000	\$21,000.00	(\$21,000.00)	\$0.00
0100-8150-0-0000-8100-220060-012-0000	\$5,000.00	(\$5,000.00)	\$0.00
0100-8150-0-0000-8100-230030-010-0000	\$3,500.00	(\$3,500.00)	\$0.00
0100-8150-0-0000-8100-240030-011-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-8150-0-0000-8100-320200-010-0000	\$32,158.00	(\$802.00)	\$31,356.00
0100-8150-0-0000-8100-320200-011-0000	\$158,840.00	(\$5,384.00)	\$153,456.00
0100-8150-0-0000-8100-320200-012-0000	\$27,093.00	(\$1,145.00)	\$25,948.00
0100-8150-0-0000-8100-330200-010-0000	\$10,738.00	(\$268.00)	\$10,470.00
0100-8150-0-0000-8100-330200-011-0000	\$53,039.00	(\$1,798.00)	\$51,241.00
0100-8150-0-0000-8100-330200-012-0000	\$9,047.00	(\$383.00)	\$8,664.00
0100-8150-0-0000-8100-350200-010-0000	\$702.00	(\$18.00)	\$684.00
0100-8150-0-0000-8100-350200-011-0000	\$3,467.00	(\$118.00)	\$3,349.00
0100-8150-0-0000-8100-350200-012-0000	\$591.00	(\$25.00)	\$566.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-8150-0-0000-8100-360200-010-0000	\$2,414.00	(\$60.00)	\$2,354.00
0100-8150-0-0000-8100-360200-011-0000	\$11,925.00	(\$404.00)	\$11,521.00
0100-8150-0-0000-8100-360200-012-0000	\$2,034.00	(\$86.00)	\$1,948.00
0100-8150-0-0000-8100-440000-011-0000	\$7,500.00	\$2,500.00	\$10,000.00
0100-8150-0-0000-8100-440000-018-0000	\$10,000.00	(\$5,000.00)	\$5,000.00
0100-8150-0-0000-8100-440000-018-0023	\$0.00	\$2,560.00	\$2,560.00
0100-8150-0-0000-8100-530000-010-0000	\$839.00	\$93.00	\$932.00
0100-8150-0-0000-8100-560000-010-0000	\$15,185.00	(\$15,185.00)	\$0.00
0100-8150-0-0000-8100-560000-011-0000	\$65,000.00	\$4,875.00	\$69,875.00
0100-8150-0-0000-8100-560000-018-0000	\$120,000.00	\$62,000.00	\$182,000.00
0100-8150-0-0000-8100-560000-018-0013	\$0.00	\$3,200.00	\$3,200.00
0100-8150-0-0000-8100-560000-018-0023	\$0.00	\$64,638.81	\$64,638.81
0100-8150-0-0000-8100-560000-018-0025	\$15,000.00	\$120,000.00	\$135,000.00
0100-8150-0-0000-8100-560000-018-0026	\$0.00	\$4,850.00	\$4,850.00
0100-8150-0-0000-8100-560000-018-0027	\$20,000.00	(\$15,000.00)	\$5,000.00
0100-8150-0-0000-8100-560000-018-0028	\$0.00	\$8,920.86	\$8,920.86
0100-8150-0-0000-8100-560000-018-0031	\$50,000.00	(\$34,000.00)	\$16,000.00
0100-8150-0-0000-8100-580000-011-0000	\$6,100.00	\$6,606.75	\$12,706.75
0100-8150-0-0000-8100-650000-011-0000	\$78,112.60	(\$78,112.60)	\$0.00
0100-8150-0-0000-8500-617000-018-0021	\$0.00	\$16,869.00	\$16,869.00
0100-8150-0-0000-8500-617000-018-0024	\$0.00	\$25,000.00	\$25,000.00
0100-8150-0-0000-8500-617000-018-0026	\$0.00	\$33,131.00	\$33,131.00
0100-8150-0-0000-8500-617000-018-0027	\$0.00	\$25,000.00	\$25,000.00
0100-8150-0-0000-8500-617000-018-0029	\$0.00	\$25,000.00	\$25,000.00
0100-8150-0-0000-8500-617000-018-0031	\$0.00	\$25,000.00	\$25,000.00
0100-8150-0-0000-8500-620000-018-0019	\$120,000.00	\$16,079.49	\$136,079.49
0100-8150-0-0000-8500-620000-018-0029	\$150,000.00	(\$150,000.00)	\$0.00
0100-8150-0-0000-8500-620000-018-0031	\$85,000.00	(\$85,000.00)	\$0.00
0100-9010-0-7110-3140-120040-055-0072	\$3,650.00	(\$3,650.00)	\$0.00
0100-9010-0-7110-3140-310100-055-0072	\$618.00	(\$618.00)	\$0.00
0100-9010-0-7110-3140-320200-055-0072	\$493.00	(\$493.00)	\$0.00
0100-9010-0-7110-3140-330100-055-0072	\$53.00	(\$53.00)	\$0.00
0100-9010-0-7110-3140-330200-055-0072	\$164.00	(\$164.00)	\$0.00
0100-9010-0-7110-3140-350100-055-0072	\$18.00	(\$18.00)	\$0.00
0100-9010-0-7110-3140-350200-055-0072	\$11.00	(\$11.00)	\$0.00
0100-9010-0-7110-3140-360100-055-0072	\$63.00	(\$63.00)	\$0.00
0100-9010-0-7110-3140-360200-055-0072	\$37.00	(\$37.00)	\$0.00
0100-9010-0-7110-8200-220020-055-0072	\$2,150.00	(\$2,150.00)	\$0.00
0100-9029-0-0000-2700-430000-021-0000	\$40.00	(\$40.00)	\$0.00
0100-9029-0-0000-2700-430000-027-0000	\$40.00	(\$40.00)	\$0.00
0100-9029-0-0000-2700-430000-028-0000	\$40.00	(\$40.00)	\$0.00
0100-9029-0-0000-2700-560000-021-0000	\$25.00	(\$25.00)	\$0.00
0100-9029-0-0000-2700-560000-027-0000	\$25.00	(\$25.00)	\$0.00
0100-9029-0-0000-2700-560000-028-0000	\$25.00	(\$25.00)	\$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-9029-0-0000-3700-640000-008-0000	\$38,147.58	(\$776.49)	\$37,371.09
0100-9029-0-0000-8100-640000-010-0000	\$40,259.68	(\$500.00)	\$39,759.68
0100-9029-0-0000-8200-560000-010-0022	\$0.00	\$3,814.00	\$3,814.00
0100-9029-0-0000-8200-560000-010-0023	\$0.00	\$3,814.00	\$3,814.00
0100-9029-0-0000-8200-560000-010-0027	\$0.00	\$3,814.00	\$3,814.00
0100-9029-0-0000-8200-560000-010-0029	\$0.00	\$3,814.00	\$3,814.00
0100-9029-0-0000-8200-560000-010-0030	\$0.00	\$3,814.00	\$3,814.00
0100-9029-0-0000-8200-640000-010-0022	\$0.00	\$13,030.22	\$13,030.22
0100-9029-0-0000-8200-640000-010-0023	\$0.00	\$15,130.22	\$15,130.22
0100-9029-0-0000-8200-640000-010-0027	\$0.00	\$12,030.22	\$12,030.22
0100-9029-0-0000-8200-640000-010-0029	\$0.00	\$29,230.22	\$29,230.22
0100-9029-0-0000-8200-640000-010-0030	\$0.00	\$13,030.22	\$13,030.22
0100-9053-0-0000-8500-617000-020-0022	\$819,538.27	\$10,000.00	\$829,538.27
0100-9053-0-0000-8500-617000-020-0024	\$483,654.89	\$10,000.00	\$493,654.89
0100-9053-0-0000-8500-617000-020-0027	\$551,670.19	\$10,000.00	\$561,670.19
0100-9062-0-0000-8200-430000-012-0000	\$0.00	\$5,753.85	\$5,753.85
0100-3212-0-0000-3130-330200-028-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3130-330200-029-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3130-330200-053-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3130-330200-063-1111	\$0.00	\$191.00	\$191.00
0100-3212-0-0000-3130-350100-063-1111	\$0.00	\$35.00	\$35.00
0100-3212-0-0000-3130-350200-022-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3130-350200-023-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3130-350200-024-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3130-350200-025-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3130-350200-026-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3130-350200-027-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3130-350200-028-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3130-350200-029-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3130-350200-053-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3130-350200-063-1111	\$0.00	\$13.00	\$13.00
0100-3212-0-0000-3130-360100-063-1111	\$0.00	\$120.00	\$120.00
0100-3212-0-0000-3130-360200-022-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3130-360200-023-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3130-360200-024-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3130-360200-025-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3130-360200-026-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3130-360200-027-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3130-360200-028-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3130-360200-029-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3130-360200-053-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3130-360200-063-1111	\$0.00	\$43.00	\$43.00
0100-3212-0-0000-3140-120000-062-0000	\$88,369.00	(\$88,369.00)	\$0.00
0100-3212-0-0000-3140-120020-062-0000	\$50,000.00	\$88,369.00	\$138,369.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-3140-120050-062-1111	\$0.00	\$17,500.00	\$17,500.00
0100-3212-0-0000-3140-220060-021-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3140-220060-022-1111	\$0.00	\$1,875.00	\$1,875.00
0100-3212-0-0000-3140-220060-023-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3140-220060-024-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3140-220060-026-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3140-220060-027-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3140-220060-029-1111	\$0.00	\$1,875.00	\$1,875.00
0100-3212-0-0000-3140-220060-030-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3140-220060-031-1111	\$0.00	\$2,500.00	\$2,500.00
0100-3212-0-0000-3140-310100-062-1111	\$0.00	\$2,961.00	\$2,961.00
0100-3212-0-0000-3140-320200-021-1111	\$0.00	\$573.00	\$573.00
0100-0332-0-0000-3130-350200-053-0000	\$295.00	(\$13.00)	\$282.00
0100-0332-0-0000-3130-350200-063-0000	\$320.00	(\$12.00)	\$308.00
0100-0332-0-0000-3130-360100-063-0000	\$4,590.00	(\$120.00)	\$4,470.00
0100-0332-0-0000-3130-360200-022-0000	\$1,211.00	(\$43.00)	\$1,168.00
0100-0332-0-0000-3130-360200-023-0000	\$1,231.00	(\$43.00)	\$1,188.00
0100-0332-0-0000-3130-360200-024-0000	\$1,192.00	(\$43.00)	\$1,149.00
0100-0332-0-0000-3130-360200-025-0000	\$979.00	(\$43.00)	\$936.00
0100-0332-0-0000-3130-360200-026-0000	\$1,080.00	(\$43.00)	\$1,037.00
0100-0332-0-0000-3130-360200-027-0000	\$1,093.00	(\$43.00)	\$1,050.00
0100-0332-0-0000-3130-360200-028-0000	\$1,194.00	(\$43.00)	\$1,151.00
0100-0332-0-0000-3130-360200-029-0000	\$1,176.00	(\$43.00)	\$1,133.00
0100-0332-0-0000-3130-360200-053-0000	\$1,013.00	(\$43.00)	\$970.00
0100-0332-0-0000-3130-360200-063-0000	\$1,102.00	(\$43.00)	\$1,059.00
0100-0332-0-0000-3140-120050-062-0000	\$10,500.00	(\$10,500.00)	\$0.00
0100-0332-0-0000-3140-220060-021-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3140-220060-022-0000	\$1,875.00	(\$1,875.00)	\$0.00
0100-0332-0-0000-3140-220060-023-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3140-220060-024-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3140-220060-026-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3140-220060-027-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3140-220060-029-0000	\$1,875.00	(\$1,875.00)	\$0.00
0100-0332-0-0000-3140-220060-030-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3140-220060-031-0000	\$2,500.00	(\$2,500.00)	\$0.00
0100-0332-0-0000-3140-310100-062-0000	\$94,095.00	(\$2,961.00)	\$91,134.00
0100-0332-0-0000-3140-320200-021-0000	\$11,117.00	(\$573.00)	\$10,544.00
0100-0332-0-0000-3140-320200-022-0000	\$8,813.00	(\$430.00)	\$8,383.00
0100-0332-0-0000-3140-320200-023-0000	\$11,903.00	(\$572.00)	\$11,331.00
0100-0332-0-0000-3140-320200-024-0000	\$11,751.00	(\$573.00)	\$11,178.00
0100-0332-0-0000-3140-320200-026-0000	\$11,644.00	(\$573.00)	\$11,071.00
0100-0332-0-0000-3140-320200-027-0000	\$11,218.00	(\$572.00)	\$10,646.00
0100-0332-0-0000-3140-320200-029-0000	\$8,733.00	(\$430.00)	\$8,303.00
0100-0332-0-0000-3140-320200-030-0000	\$9,779.00	(\$573.00)	\$9,206.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3140-320200-031-0000	\$10,614.00	(\$572.00)	\$10,042.00
0100-0332-0-0000-3140-330100-062-0000	\$8,064.00	(\$254.00)	\$7,810.00
0100-0332-0-0000-3140-330200-021-0000	\$3,712.00	(\$191.00)	\$3,521.00
0100-0332-0-0000-3140-330200-022-0000	\$2,943.00	(\$144.00)	\$2,799.00
0100-0332-0-0000-3140-330200-023-0000	\$3,975.00	(\$192.00)	\$3,783.00
0100-0332-0-0000-3140-330200-024-0000	\$3,924.00	(\$192.00)	\$3,732.00
0100-0332-0-0000-3140-330200-026-0000	\$3,888.00	(\$191.00)	\$3,697.00
0100-0332-0-0000-3140-330200-027-0000	\$3,746.00	(\$191.00)	\$3,555.00
0100-0332-0-0000-3140-330200-029-0000	\$2,916.00	(\$143.00)	\$2,773.00
0100-0332-0-0000-3140-330200-030-0000	\$3,265.00	(\$191.00)	\$3,074.00
0100-0332-0-0000-3140-330200-031-0000	\$3,544.00	(\$191.00)	\$3,353.00
0100-0332-0-0000-3140-350100-062-0000	\$2,781.00	(\$88.00)	\$2,693.00
0100-0332-0-0000-3140-350200-021-0000	\$243.00	(\$13.00)	\$230.00
0100-0332-0-0000-3140-350200-022-0000	\$192.00	(\$9.00)	\$183.00
0100-0332-0-0000-3140-350200-023-0000	\$260.00	(\$13.00)	\$247.00
0100-0332-0-0000-3140-350200-024-0000	\$256.00	(\$12.00)	\$244.00
0100-0332-0-0000-3140-350200-026-0000	\$254.00	(\$12.00)	\$242.00
0100-0332-0-0000-3140-350200-027-0000	\$245.00	(\$13.00)	\$232.00
0100-0332-0-0000-3140-350200-029-0000	\$191.00	(\$10.00)	\$181.00
0100-0332-0-0000-3140-350200-030-0000	\$213.00	(\$12.00)	\$201.00
0100-0332-0-0000-3140-350200-031-0000	\$232.00	(\$13.00)	\$219.00
0100-0332-0-0000-3140-360100-062-0000	\$9,565.00	(\$301.00)	\$9,264.00
0100-0332-0-0000-3140-360200-021-0000	\$835.00	(\$43.00)	\$792.00
0100-0332-0-0000-3140-360200-022-0000	\$662.00	(\$33.00)	\$629.00
0100-0332-0-0000-3140-360200-023-0000	\$894.00	(\$43.00)	\$851.00
0100-0332-0-0000-3140-360200-024-0000	\$882.00	(\$43.00)	\$839.00
0100-0332-0-0000-3140-360200-026-0000	\$874.00	(\$43.00)	\$831.00
0100-0332-0-0000-3140-360200-027-0000	\$842.00	(\$43.00)	\$799.00
0100-0332-0-0000-3140-360200-029-0000	\$656.00	(\$33.00)	\$623.00
0100-0332-0-0000-3140-360200-030-0000	\$734.00	(\$43.00)	\$691.00
0100-0332-0-0000-3140-360200-031-0000	\$797.00	(\$43.00)	\$754.00
0100-0332-0-1110-1000-110010-026-0000	\$1,722.00	(\$1,722.00)	\$0.00
0100-0332-0-1110-1000-290030-021-0000	\$5,350.00	(\$5,350.00)	\$0.00
0100-0332-0-1110-1000-290030-022-0000	\$7,375.00	(\$7,375.00)	\$0.00
0100-0332-0-1110-1000-290030-023-0000	\$4,175.00	(\$4,175.00)	\$0.00
0100-0332-0-1110-1000-290030-024-0000	\$6,625.00	(\$6,625.00)	\$0.00
0100-0332-0-1110-1000-290030-025-0000	\$3,625.00	(\$3,625.00)	\$0.00
0100-0332-0-1110-1000-290030-026-0000	\$2,200.00	(\$2,200.00)	\$0.00
0100-0332-0-1110-1000-290030-027-0000	\$1,100.00	(\$1,100.00)	\$0.00
0100-0332-0-1110-1000-290030-028-0000	\$4,850.00	(\$4,850.00)	\$0.00
0100-0332-0-1110-1000-290030-029-0000	\$3,775.00	(\$3,775.00)	\$0.00
0100-0332-0-1110-1000-290030-030-0000	\$5,025.00	(\$5,025.00)	\$0.00
0100-0332-0-1110-1000-290030-031-0000	\$7,000.00	(\$7,000.00)	\$0.00
0100-0332-0-1110-1000-310100-026-0000	\$291.00	(\$291.00)	\$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-320200-021-0000	\$16,463.00	(\$1,226.00)	\$15,237.00
0100-0332-0-1110-1000-320200-022-0000	\$23,861.00	(\$1,689.00)	\$22,172.00
0100-0332-0-1110-1000-320200-023-0000	\$15,760.00	(\$957.00)	\$14,803.00
0100-0332-0-1110-1000-320200-024-0000	\$24,221.00	(\$1,518.00)	\$22,703.00
0100-0332-0-1110-1000-320200-025-0000	\$17,681.00	(\$831.00)	\$16,850.00
0100-0332-0-1110-1000-320200-026-0000	\$17,029.00	(\$504.00)	\$16,525.00
0100-0332-0-1110-1000-320200-027-0000	\$18,734.00	(\$252.00)	\$18,482.00
0100-0332-0-1110-1000-320200-028-0000	\$17,218.00	(\$1,111.00)	\$16,107.00
0100-0332-0-1110-1000-320200-029-0000	\$16,102.00	(\$865.00)	\$15,237.00
0100-0332-0-1110-1000-320200-030-0000	\$21,874.00	(\$1,438.00)	\$20,436.00
0100-0332-0-1110-1000-320200-031-0000	\$18,288.00	(\$1,604.00)	\$16,684.00
0100-0332-0-1110-1000-330100-026-0000	\$25.00	(\$25.00)	\$0.00
0100-0332-0-1110-1000-330200-021-0000	\$5,497.00	(\$409.00)	\$5,088.00
0100-0332-0-1110-1000-330200-022-0000	\$7,968.00	(\$565.00)	\$7,403.00
0100-0332-0-1110-1000-330200-023-0000	\$5,262.00	(\$319.00)	\$4,943.00
0100-0332-0-1110-1000-330200-024-0000	\$8,088.00	(\$507.00)	\$7,581.00
0100-0332-0-1110-1000-330200-025-0000	\$5,904.00	(\$278.00)	\$5,626.00
0100-0332-0-1110-1000-330200-026-0000	\$5,686.00	(\$168.00)	\$5,518.00
0100-0332-0-1110-1000-330200-027-0000	\$6,256.00	(\$84.00)	\$6,172.00
0100-0332-0-1110-1000-330200-028-0000	\$5,749.00	(\$371.00)	\$5,378.00
0100-0332-0-1110-1000-330200-029-0000	\$5,377.00	(\$289.00)	\$5,088.00
0100-0332-0-1110-1000-330200-030-0000	\$7,304.00	(\$480.00)	\$6,824.00
0100-0332-0-1110-1000-330200-031-0000	\$6,107.00	(\$536.00)	\$5,571.00
0100-0332-0-1110-1000-350100-026-0000	\$9.00	(\$9.00)	\$0.00
0100-0332-0-1110-1000-350200-021-0000	\$359.00	(\$26.00)	\$333.00
0100-0332-0-1110-1000-350200-022-0000	\$521.00	(\$37.00)	\$484.00
0100-0332-0-1110-1000-350200-023-0000	\$344.00	(\$21.00)	\$323.00
0100-0332-0-1110-1000-350200-024-0000	\$529.00	(\$34.00)	\$495.00
0100-0332-0-1110-1000-350200-025-0000	\$386.00	(\$18.00)	\$368.00
0100-0332-0-1110-1000-350200-026-0000	\$372.00	(\$11.00)	\$361.00
0100-0332-0-1110-1000-350200-027-0000	\$409.00	(\$6.00)	\$403.00
0100-0332-0-1110-1000-350200-028-0000	\$376.00	(\$24.00)	\$352.00
0100-0332-0-1110-1000-350200-029-0000	\$351.00	(\$18.00)	\$333.00
0100-0332-0-1110-1000-350200-030-0000	\$477.00	(\$31.00)	\$446.00
0100-0332-0-1110-1000-350200-031-0000	\$399.00	(\$35.00)	\$364.00
0100-0332-0-1110-1000-360100-026-0000	\$30.00	(\$30.00)	\$0.00
0100-0332-0-1110-1000-360200-021-0000	\$1,236.00	(\$92.00)	\$1,144.00
0100-0332-0-1110-1000-360200-022-0000	\$1,791.00	(\$126.00)	\$1,665.00
0100-0332-0-1110-1000-360200-023-0000	\$1,183.00	(\$72.00)	\$1,111.00
0100-0332-0-1110-1000-360200-024-0000	\$1,818.00	(\$114.00)	\$1,704.00
0100-0332-0-1110-1000-360200-025-0000	\$1,327.00	(\$62.00)	\$1,265.00
0100-0332-0-1110-1000-360200-026-0000	\$1,278.00	(\$37.00)	\$1,241.00
0100-0332-0-1110-1000-360200-027-0000	\$1,407.00	(\$19.00)	\$1,388.00
0100-0332-0-1110-1000-360200-028-0000	\$1,293.00	(\$84.00)	\$1,209.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-360200-029-0000	\$1,209.00	(\$65.00)	\$1,144.00
0100-0332-0-1110-1000-360200-030-0000	\$1,642.00	(\$108.00)	\$1,534.00
0100-0332-0-1110-1000-360200-031-0000	\$1,373.00	(\$120.00)	\$1,253.00
***Expense Total	<u>\$23,093,386.67</u>	<u>\$3,947,529.56</u>	<u>\$27,040,916.23</u>
Balance Sheet Accounts			
0100-6266-0-0000-0000-974000-000-0000	\$0.00	\$1,393,940.00	\$1,393,940.00
0100-6300-0-0000-0000-974000-000-0000	\$1,492,784.86	(\$500,000.00)	\$992,784.86
0100-6546-0-0000-0000-974000-000-0000	\$352,966.00	(\$10,000.00)	\$342,966.00
0100-0000-0-0000-0000-976000-000-0000	\$0.00	\$11,336,605.00	\$11,336,605.00
0100-0000-0-0000-0000-978900-000-0000	\$8,265,000.00	(\$5,465,000.00)	\$2,800,000.00
0100-7426-0-0000-0000-974000-000-0000	\$100,761.00	(\$100,761.00)	\$0.00
0100-8150-0-0000-0000-974000-000-0000	\$705,268.67	(\$21,535.31)	\$683,733.36
0100-9010-0-0000-0000-974000-000-0000	\$538.73	(\$34.00)	\$504.73
0100-9062-0-0000-0000-974000-000-0000	\$81,859.68	\$9,692.93	\$91,552.61
***Balance Sheet Account Total	<u>\$10,999,178.94</u>	<u>\$6,642,907.62</u>	<u>\$17,642,086.56</u>
Fund Totals			
Total: Income	\$57,384,560.07	\$9,016,961.60	\$66,401,521.67
Total: Expenses	\$23,093,386.67	\$3,947,529.56	\$27,040,916.23
Total: Balance Sheet Accounts	\$10,999,178.94	\$6,642,907.62	\$17,642,086.56

Fund: 1300 Cafeteria Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
1300-5310-0-0000-0000-822000-000-4004	\$2,068,902.00	\$774,401.00	\$2,843,303.00
1300-5310-0-0000-0000-822000-000-4028	\$337,449.00	\$110,677.00	\$448,126.00
1300-5310-0-0000-0000-822000-000-4030	\$103,889.00	\$6,631.00	\$110,520.00
1300-5310-0-0000-0000-852000-000-4004	\$141,868.00	\$21,914.00	\$163,782.00
1300-5310-0-0000-0000-852000-000-4028	\$36,813.00	\$8,445.00	\$45,258.00
1300-5310-0-0000-0000-866000-000-0000	\$13,000.00	(\$4,500.00)	\$8,500.00
1300-5465-0-0000-0000-822000-000-0000	\$0.00	\$99,103.48	\$99,103.48
***Income Total	<u>\$2,701,921.00</u>	<u>\$1,016,671.48</u>	<u>\$3,718,592.48</u>
Expenses			
1300-5310-0-0000-3700-470000-008-0000	\$1,070,274.00	\$129,428.00	\$1,199,702.00
1300-5310-0-0000-3700-470000-008-4035	\$40,014.00	(\$40,014.00)	\$0.00
1300-5310-0-0000-3700-470000-008-4050	\$8,840.00	(\$8,840.00)	\$0.00
1300-5310-0-0000-3700-530000-008-0000	\$0.00	\$847.91	\$847.91
1300-5310-0-0000-3700-571000-008-0000	\$0.00	(\$99,103.48)	(\$99,103.48)
1300-5310-0-0000-3700-575030-008-0000	(\$87,902.00)	\$2,365.00	(\$85,537.00)
1300-5310-0-0000-8200-550060-008-0000	\$750.00	\$372.89	\$1,122.89
1300-5310-0-0000-8200-550070-008-0000	\$300.00	\$180.00	\$480.00
1300-5465-0-0000-3700-571000-008-0000	\$0.00	\$99,103.48	\$99,103.48
***Expense Total	<u>\$1,032,276.00</u>	<u>\$84,339.80</u>	<u>\$1,116,615.80</u>
Balance Sheet Accounts			
1300-5310-0-0000-0000-974000-000-0000	\$1,132,489.07	\$931,062.51	\$2,063,551.58
***Balance Sheet Account Total	<u>\$1,132,489.07</u>	<u>\$931,062.51</u>	<u>\$2,063,551.58</u>
Fund Totals			
Total: Income	\$2,701,921.00	\$1,016,671.48	\$3,718,592.48
Total: Expenses	\$1,032,276.00	\$84,339.80	\$1,116,615.80
Total: Balance Sheet Accounts	\$1,132,489.07	\$931,062.51	\$2,063,551.58

Fund: 1400 Deferred Maintenance Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
1400-0000-0-0000-0000-866000-000-0000	\$3,000.00	(\$1,500.00)	\$1,500.00
***Income Total	<u>\$3,000.00</u>	<u>(\$1,500.00)</u>	<u>\$1,500.00</u>
Expenses			
1400-0000-0-0000-8100-560000-026-0000	\$0.00	\$15,000.00	\$15,000.00
1400-0000-0-0000-8100-560000-027-0000	\$0.00	\$20,000.00	\$20,000.00
1400-0000-0-0000-8100-560000-029-0000	\$104,995.22	\$4.78	\$105,000.00
1400-0000-0-0000-8500-620000-008-0000	\$120,000.00	(\$120,000.00)	\$0.00
1400-0000-0-0000-8500-620000-031-0000	\$10,000.00	\$353.46	\$10,353.46
***Expense Total	<u>\$234,995.22</u>	<u>(\$84,641.76)</u>	<u>\$150,353.46</u>
Balance Sheet Accounts			
1400-0000-0-0000-0000-978000-000-0000	\$170,000.00	\$83,141.76	\$253,141.76
***Balance Sheet Account Total	<u>\$170,000.00</u>	<u>\$83,141.76</u>	<u>\$253,141.76</u>
Fund Totals			
Total: Income	\$3,000.00	(\$1,500.00)	\$1,500.00
Total: Expenses	\$234,995.22	(\$84,641.76)	\$150,353.46
Total: Balance Sheet Accounts	\$170,000.00	\$83,141.76	\$253,141.76

Fund: 1500 Pupil Transportation Equip

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
1500-0000-0-0000-0000-866000-000-0000	\$2,000.00	(\$500.00)	\$1,500.00
***Income Total	<u>\$2,000.00</u>	<u>(\$500.00)</u>	<u>\$1,500.00</u>
Balance Sheet Accounts			
1500-0000-0-0000-0000-978000-000-0000	\$295,177.05	(\$500.00)	\$294,677.05
***Balance Sheet Account Total	<u>\$295,177.05</u>	<u>(\$500.00)</u>	<u>\$294,677.05</u>
Fund Totals			
Total: Income	\$2,000.00	(\$500.00)	\$1,500.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$295,177.05	(\$500.00)	\$294,677.05

Fund: 2000 SPECIAL RESERVE FUND FOR O

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2000-0000-0-0000-0000-866000-000-0000	\$110,000.00	(\$65,000.00)	\$45,000.00
2000-0000-0-0000-9300-891200-000-0000	\$185,000.00	\$3,274.00	\$188,274.00
***Income Total	<u>\$295,000.00</u>	<u>(\$61,726.00)</u>	<u>\$233,274.00</u>
Balance Sheet Accounts			
2000-0000-0-0000-0000-978000-000-0000	\$7,836,190.61	(\$61,726.00)	\$7,774,464.61
***Balance Sheet Account Total	<u>\$7,836,190.61</u>	<u>(\$61,726.00)</u>	<u>\$7,774,464.61</u>
Fund Totals			
Total: Income	\$295,000.00	(\$61,726.00)	\$233,274.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$7,836,190.61	(\$61,726.00)	\$7,774,464.61

Fund: 2120 Building Funds - Local 2

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2120-9010-0-0000-0000-866000-000-0000	\$40,000.00	(\$4,000.00)	\$36,000.00
***Income Total	<u>\$40,000.00</u>	<u>(\$4,000.00)</u>	<u>\$36,000.00</u>
Expenses			
2120-9010-0-0000-8500-620000-025-0000	\$0.00	\$100,000.00	\$100,000.00
2120-9010-0-0000-8500-620000-026-0000	\$0.00	\$100,000.00	\$100,000.00
***Expense Total	<u>\$0.00</u>	<u>\$200,000.00</u>	<u>\$200,000.00</u>
Balance Sheet Accounts			
2120-9010-0-0000-0000-974000-000-0000	\$1,505,035.25	(\$204,000.00)	\$1,301,035.25
***Balance Sheet Account Total	<u>\$1,505,035.25</u>	<u>(\$204,000.00)</u>	<u>\$1,301,035.25</u>
Fund Totals			
Total: Income	\$40,000.00	(\$4,000.00)	\$36,000.00
Total: Expenses	\$0.00	\$200,000.00	\$200,000.00
Total: Balance Sheet Accounts	\$1,505,035.25	(\$204,000.00)	\$1,301,035.25

Fund: 2500 CapitalFacilities Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2500-9010-0-0000-0000-866000-000-0000	\$5,000.00	(\$2,000.00)	\$3,000.00
2500-9010-0-0000-0000-868100-000-0000	\$164,000.00	\$133,000.00	\$297,000.00
***Income Total	<u>\$169,000.00</u>	<u>\$131,000.00</u>	<u>\$300,000.00</u>
Expenses			
2500-9010-0-0000-7200-580000-004-0000	\$20,000.00	(\$10,150.00)	\$9,850.00
2500-9010-0-0000-8700-560000-020-0000	\$145,000.00	(\$27,496.00)	\$117,504.00
***Expense Total	<u>\$165,000.00</u>	<u>(\$37,646.00)</u>	<u>\$127,354.00</u>
Balance Sheet Accounts			
2500-9010-0-0000-0000-974000-000-0000	\$493,322.39	\$168,646.00	\$661,968.39
***Balance Sheet Account Total	<u>\$493,322.39</u>	<u>\$168,646.00</u>	<u>\$661,968.39</u>
Fund Totals			
Total: Income	\$169,000.00	\$131,000.00	\$300,000.00
Total: Expenses	\$165,000.00	(\$37,646.00)	\$127,354.00
Total: Balance Sheet Accounts	\$493,322.39	\$168,646.00	\$661,968.39

Fund: 3500 SCHOOL FACILITY PROGRAM

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
3500-7710-0-0000-0000-866000-000-0000	\$0.00	\$2,000.00	\$2,000.00
***Income Total	<u>\$0.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>
Balance Sheet Accounts			
3500-7710-0-0000-0000-974000-000-0000	\$32,214.36	\$2,000.00	\$34,214.36
***Balance Sheet Account Total	<u>\$32,214.36</u>	<u>\$2,000.00</u>	<u>\$34,214.36</u>
Fund Totals			
Total: Income	\$0.00	\$2,000.00	\$2,000.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$32,214.36	\$2,000.00	\$34,214.36

Fund: 4000 Special Reserve - Capital Outlay

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
4000-0000-0-0000-0000-866000-000-0000	\$21,000.00	(\$8,000.00)	\$13,000.00
***Income Total	<u>\$21,000.00</u>	<u>(\$8,000.00)</u>	<u>\$13,000.00</u>
Balance Sheet Accounts			
4000-0000-0-0000-0000-978000-000-0000	\$2,163,270.95	(\$8,000.00)	\$2,155,270.95
***Balance Sheet Account Total	<u>\$2,163,270.95</u>	<u>(\$8,000.00)</u>	<u>\$2,155,270.95</u>
Fund Totals			
Total: Income	\$21,000.00	(\$8,000.00)	\$13,000.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$2,163,270.95	(\$8,000.00)	\$2,155,270.95

Fund: 6720 Self-Insurance/Other

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
6720-0000-0-0000-0000-866000-000-0000	\$5,000.00	(\$1,000.00)	\$4,000.00
***Income Total	<u>\$5,000.00</u>	<u>(\$1,000.00)</u>	<u>\$4,000.00</u>
Fund Totals			
Total: Income	\$5,000.00	(\$1,000.00)	\$4,000.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 02/14/2022

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 02/24/2022

ITEM:

Consider approval of contract for financial audit services.

PURPOSE:

Education Code 41020 requires local educational agencies to provide for an audit by April 1 annually. Eide Bailly has expressed an interest in continuing its relationship with the District resulting in the attached three year agreement.

FISCAL IMPACT:

The proposed base cost is \$36,800, \$38,640, \$38,640 over the next three years.

RECOMMENDATIONS:

Approve the contract for financial audit services.



February 11, 2022

Hanford Elementary School District
David Endo
Chief Business Officer
714 N. White Street
Hanford, California 93232

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hanford Elementary School District (the District) as of June 30, 2022, June 30, 2023, and June 30, 2024, and for the years then ended, and the related notes to the financial statements, which collectively comprise Hanford Elementary School District's basic financial statements. In addition, we will audit the entity's compliance over major federal award programs for the periods ended June 30, 2022, June 30, 2023 and June 30, 2024. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs.

Accounting principles generally accepted in the United States of America require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis.
2. Budgetary Comparison Schedules.
3. Schedule of Changes in the District's Net/Total OPEB Liability and Related Ratios
4. Schedule of the District Contributions for OPEB.
5. Schedule of OPEB Investment Returns
6. Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program
7. Schedule of the District's Proportionate Share of the Net Pension Liability.
8. Schedule of the District Contributions
9. Note to RSI

Supplementary information other than RSI will accompany Hanford Elementary School District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Schedules required by the current Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, issued by the Education Audit Appeals Panel.
2. Combining Statements – Non-Major Governmental Funds

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the applicable Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting, issued by the California Education Audit Appeals panel as regulations. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from 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 the financial statements, whether due to fraud or error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and the applicable Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting, issued by the California Education Audit Appeals panel. Please note that the determination of abuse is subjective, and *Government Auditing Standards* does not require auditors to detect abuse.

In making our risk assessments, we consider 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of Hanford Elementary School District's basic financial statements. Our report will be addressed to the governing body of Hanford Elementary School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report on State compliance upon completion of our audit.

Annual Report – Form and Content, Delivery

The form and content of the annual audit shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State of California under Section 41020 of the *Education Code*, including the required compliance audit provisions of the Uniform Guidance, Audits of State of Local Governments, issued by the U.S. Office of Management and Budget, as issued pursuant to the Single Audit Act Amendments of 1996 and Title 2 U.S. CFR Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The audit shall be completed, and the audit report shall be delivered in accordance with time requirements as specified in the current Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, issued by Educational Audit Appeals Panel, unless delayed by circumstances beyond the control of the Auditors. To continue our efforts in environmental responsibility, an electronic copy of the audit report will be provided to the District. In addition, required copies will be filed with the applicable governmental units.

Audit of Major Program Compliance

Our audit of Hanford Elementary School District's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal award programs. Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received, including federal awards and funding increments received prior to December 26, 2014 (if any), and those received in accordance with the Uniform Guidance (generally received after December 26, 2014);
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For the design, implementation, and maintenance of internal control over federal awards;
7. For establishing and maintaining effective internal control over federal awards that provides reasonable assurance that the nonfederal entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
8. For identifying and ensuring that the entity complies with federal statutes, regulations, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
9. For disclosing accurately, currently, and completely, the financial results of each federal award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

17. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With respect to any nonattest services we perform, we agree to perform the following:

- Prepare or assist with preparing the financial statements, schedule of expenditures of federal awards, other supplementary information, and related notes to the financial statements in conformity with U.S. generally accepted accounting principles based on information provided by you.
- Prepare or assist with preparing GASB 34 conversion entries based on information provided by you for preparation of the government-wide financial statements.
- Completion of the auditee's portion of the Data Collection Form

Hanford Elementary School District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily

available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Fees and Timing

Bill C. Williams is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit on a mutually agreed upon date.

Our base fees are based on the amount of time required at various levels of responsibility, including actual out-of-pocket expenses. Invoices are payable upon presentation. We estimate that our fees for the audits will be \$36,800, \$38,640, and \$38,640 for the fiscal years June 30, 2022, June 30, 2023, and June 30, 2024, respectively.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate as discussed further below. Whenever possible, we will attempt to use Hanford Elementary School District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

The fees quoted are based upon several assumptions about the adequacy of the accounting records, the degree of assistance to be provided by District personnel, and current auditing and accounting standards. The fees do not include any accounting services such as closing year-end accounts and account reconciliation. If, at any time during the audit, extraordinary matters come to Eide Bailly LLP's attention and an extension of services appears to be required, Eide Bailly LLP's will consult with the District concerning additional work to be done by the District or an adjustment to the fees.

Other circumstances may arise under which Eide Bailly must perform additional work and, thus require additional billings for these services. Examples of such circumstances include, but are not limited to:

- Changing audit requirements
- New professional standards or regulatory requirements
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- New or unusual transactions
- Failure of District staff to prepare and provide information in a timely manner
- Numerous revisions to District financial information
- Lack of availability of appropriate personnel during the audit fieldwork

The fees do not include implementation of any other future accounting or auditing pronouncements and/or governments requirements that may change, thus, the scope or amount of auditing necessary to complete the engagement may increase beyond what is currently anticipated. Should such events occur, Eide Bailly LLP would present the District with an estimate of any possible increase prior to beginning audit for the given year. An equitable adjustment in the proposed fee will be negotiated if the cost of time required for performance of the audit service is increased or decreased pursuant to a change in scope of the audit requested by the District or required by State or Federal regulations.

The fees for the audit services related to the Single Audit are based on the assumption that no COVID related federal programs are required to be audited and that the District remains a low risk auditee. For each COVID related program requiring testing, the additional charge will be \$3,350. We did not want to build this cost into the base audit contract as these programs will likely end unlike historically tested programs such as Title I and the Child Nutrition Cluster.

Additionally, the base audit cost excludes additional charges that will be assessed should the District have issued any debt (bonds, certificates of participation, etc.). A charge of \$2,000 for each regular issuance and \$3,800 for each refunding debt issuance will be assessed.

In the event of delays in receiving requested documentation which extends the date of the audit opinion, additional audit procedures will be required per Statement of Auditing Standards No. 103, *Revised Audit Documentation Standards*. The additional audit procedures required will vary depending on the extent of the time delay and this additional time is not reflected in the above fees, but would be billed at Eide Bailly's standard rates, in addition to the stated audit fee.

The final installment will represent the 10% withheld amount pursuant to *Education Code* 14505 and will be presented for payment upon certification by the Controller that the audit report conforms to the reporting provisions of the State Audit Guide. All billings for additional audit fees or services will be billed as these services are provided. In accordance with *Education Code* Section 14505 (b), Hanford Elementary School District shall withhold 50 percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the Audit Guide. This contract shall be null and void if a firm or individual is declared ineligible pursuant to subdivision (c) of Section 41020.5. The withheld amount shall not be payable unless payment is ordered by the State Board of Accountancy or the audit report for that subsequent year is certified by the Controller as conforming to reporting provisions of the Audit Guide.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to Hanford Elementary School District information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of Hanford Elementary School District information accessed by such service provider and any work performed by such service provider.

The audit documentation for this engagement is the property of Eide Bailly LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to the State of California, State Controller's Office, a Federal agency providing direct or indirect funding, or the United States Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to aforementioned parties. The parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the governing board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;

- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Government Auditing Standards require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

Eide Bailly LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. It is not anticipated that any of the non-licensee owners will be performing audit services for Hanford Elementary School District.

DISPUTE RESOLUTION

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

Mediation

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in the Eide Bailly office nearest the client.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Either party may commence suit on a Dispute after the mediator declares an impasse.

INDEMNITY

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for any misstatements in your financial statements that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.

If a claim is brought against you by a third-party that arises out of or is in any way related to the services provided under this engagement, you agree to indemnify Eide Bailly LLP, its partners, affiliates, officers and employees, against any losses, including settlement payments, judgments, damage awards, punitive or exemplary damages, and the costs of litigation (including attorneys' fees) associated with the services performed hereunder provided that the services were performed in accordance with professional standards, in all material respects.

ASSIGNMENTS PROHIBITED

You agree that you will not and may not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly LLP, its partners, affiliates, officers and employees, to any other person or party, or to any trustee, receiver or other third party.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,



Bill C. Williams, CPA
Partner

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Hanford Elementary School District by:

Signature: _____

Name: David Endo

Title: Chief Business Official

Date: _____

Certificate Of Completion

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Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign "Withdraw Consent" form on the signing page of your DocuSign account. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use your DocuSign Express user account to receive required notices and consents electronically from us or to sign electronically documents from us.

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Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through your DocuSign user account all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Eide Bailly LLP:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: salesforcehelpdesk@eidebailly.com

To advise Eide Bailly LLP of your new e-mail address

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at salesforcehelpdesk@eidebailly.com and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..

In addition, you must notify DocuSign, Inc to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in DocuSign.

To request paper copies from Eide Bailly LLP

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an e-mail to salesforcehelpdesk@eidebailly.com and in the body of such request you must state your e-mail address, full name, US Postal address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Eide Bailly LLP

To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your DocuSign account, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an e-mail to salesforcehelpdesk@eidebailly.com and in the body of such request you must state your e-mail, full name, IS Postal Address, telephone number, and account number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

Operating Systems:	Windows2000 or WindowsXP
Browsers (for SENDERS):	Internet Explorer 6.0 or above
Browsers (for SIGNERS):	Internet Explorer 6.0, Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
Screen Resolution:	800 x 600 minimum

Enabled Security Settings:	<ul style="list-style-type: none"> ò Allow per session cookies ò Users accessing the internet behind a Proxy Server must enable HTTP 1.1 settings via proxy connection
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** These minimum requirements are subject to change. If these requirements change, we will provide you with an email message at the email address we have on file for you at that time providing you with the revised hardware and software requirements, at which time you will have the right to withdraw your consent.

Acknowledging your access and consent to receive materials electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the æI agreeÆ button below.

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- Until or unless I notify Eide Bailly LLP as described above, I consent to receive from exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to me by Eide Bailly LLP during the course of my relationship with you.