



Hanford Elementary School District

INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

March 2, 2023 5:15PM

Roosevelt Elementary School Room 12 (Kindergarten Wing)
870 W Davis Street, Hanford, CA 93230

- | | |
|--|-----------|
| 1. Welcome | J. Gabler |
| 2. Introductions | J. Gabler |
| 3. Public comments | |
| 4. Approve minutes from 09/15/2022 (Action) | P. Terry |
| 5. Accept Measure U Financial and Performance Audit (Action) | D. Endo |
| 6. Review bond expenditures | D. Endo |
| 7. Update on bond projects | J. Gabler |
| 8. Other comments/business | |
| a. Next Meeting: September 14, 2023 @ 5:15 p.m. | |
| 9. Adjournment | P. Terry |

- *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.*

Roosevelt School 2022-2023

Hanford Elementary School District





Hanford Elementary School District

INDEPENDENT CITIZENS' BOND OVERSIGHT COMMITTEE

September 15, 2022 5:15PM

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

Present

Larry Wait
Louis Martinez
Kevin Lemaster
Paul Terry
Sarah Martinez
Chris Pulis

Absent

Vacant Parent/Guardian position

Others Present

Joy Gabler, Superintendent
David Endo, Chief Business Official

Welcome/Introductions

Joy Gabler welcomed the committee and called the meeting to order at 5:05 PM. Each member introduced themselves and their role on the Committee.

Public Comments

No comments.

Election of Officers/Review of Bylaws

Joy Gabler directed the committee to the Bylaws that were included in the packet, which were briefly reviewed by the committee. Subsequently, Joy Gabler solicited interest in serving as the Chairperson of the committee. After some discussion, Paul Terry was selected Chairperson on a motion by Larry Wait and a second by Louis Martinez. Sarah Martinez was selected Vice-Chairperson on a motion by Louis Martinez and a second by Kevin Lemaster. Both appointments were unanimously approved.

Approve Minutes from 03/03/22 The Committee reviewed and amended minutes to reflect the corrected date of 09/16/21 instead of 09/16/22. On a motion by Larry Wait and a second by Kevin Lemaster the minutes were unanimously approved.

Approve Annual Report David Endo presented the committee's annual report that will be scheduled to be presented to the Hanford Elementary School District Governing Board at the September 28th meeting pending approval. On a motion by Sarah Martinez and a second by Kevin Lemaster, the annual report was unanimously approved.

Review bond expenditures David Endo directed the committee to the spreadsheets in the packet that detailed the bond expenditures since the last Committee meeting. There was discussion regarding the disposition of the remaining bond funds. The committee was updated that the funds are committed to the Phase II modernizations at Richmond and Roosevelt Elementary Schools.

Update on bond projects Joy Gabler updated the committee on the Roosevelt modernization project and that Phase II has begun at Richmond and Roosevelt Elementary Schools.

Other Comments/Business The next meeting is scheduled for March 2, 2023 at a revised time of 5:00. The location of the meeting would be determined at a later date.

Adjournment The meeting was adjourned at 5:25 PM.

Approved:

Paul Terry, Chairperson

Sarah Martinez, Vice Chairperson



December 15, 2022

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

We have audited the financial statements of Hanford Elementary School District's (the District) Building Fund (Measure U) as of and for the year ended June 30, 2022 and have issued our report thereon dated December 15, 2022. We have also performed the performance audit of the District's Building Fund (Measure U). Professional standards require that we advise you of the following matters relating to our audit.

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

As communicated in our letter dated November 15, 2022, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Additionally, our responsibility, as described by professional standards, is to conduct a performance audit in accordance with *Government Auditing Standards*. Our audit of the financial statements and performance audit does not relieve you or management of your respective responsibilities.

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

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

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 December 15, 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. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the current year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

Financial Statement Disclosures

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

The Summary of significant accounting policies in Note 1.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

Disagreements with Management

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

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. The following Emphasis of Matter paragraph was added to the Auditor's Report:

Emphasis of Matter

As discussed in Note 1, the financial statements of the General Obligation Bond Fund specific to Measure U are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated December 15, 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, significant events or

transactions that occurred during the year, operating conditions affecting the entity, and operating 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.

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



Financial and Performance Audits
Building Fund (Measure U)
June 30, 2022

Hanford Elementary School District

FINANCIAL AUDIT

Independent Auditor's Report	1
Financial Statements	
Balance Sheet	4
Statement of Revenues, Expenditures, and Changes in Fund Balance	5
Notes to Financial Statements	6
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 <i>Government Auditing Standards</i>	11
Schedule of Findings and Questioned Costs	
Financial Statement Findings	13
Summary of Schedule of Prior Audit Findings	14

PERFORMANCE AUDIT

Independent Auditor's Report on Performance	15
Authority for Issuance	17
Purpose of Issuance	17
Authority for the Audit	17
Objective of the Audit	18
Scope of the Audit	18
Methodology	18
Conclusion	19
Schedule of Findings and Questioned Costs	
Schedule of Findings and Questioned Costs	20
Summary of Schedule of Prior Audit Findings	21



Financial Audit
Building Fund (Measure U)
June 30, 2022

Hanford Elementary School District



Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Building Fund (Measure U) of the Hanford Elementary School District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measure U) of the Hanford Elementary School District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Hanford Elementary School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only Building Fund (Measure U), and do not purport to, and do not, present fairly the financial position of the Hanford Elementary School District as of June 30, 2022, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Hanford Elementary School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 15, 2022 on our consideration of the Building Fund (Measure U) of the Hanford Elementary School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Building Fund

(Measure U) of the 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 the Building Fund (Measure U) of the Hanford Elementary School District's internal control over financial reporting and compliance.

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Fresno, California
December 15, 2022

Hanford Elementary School District
Building Fund (Measure U)
Balance Sheet
June 30, 2022

Assets	
Deposits and investments	<u>\$ 2,102,106</u>
Fund Balance	
Restricted for capital projects	<u>\$ 2,102,106</u>

Hanford Elementary School District
Building Fund (Measure U)
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2022

Revenues	
Local sources	<u>\$ (62,048)</u>
Expenditures	
Facility acquisition and construction	<u>176,424</u>
Deficiency of Revenues Over Expenditures	<u>(238,472)</u>
Other Financing Sources (Uses)	
Transfers out	<u>(4,181,928)</u>
Net Change in Fund Balance	(4,420,400)
Fund Balance - Beginning	<u>6,522,506</u>
Fund Balance - Ending	<u><u>\$ 2,102,106</u></u>

Note 1 - Summary of Significant Accounting Policies

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

Financial Reporting Entity

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

Fund Accounting

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

Basis of Accounting

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

Budgets and Budgetary Accounting

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

Encumbrances

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

Fund Balance - Building Fund (Measure U)

As of June 30, 2022, the fund balance in the Building Fund was \$2,102,106.

As of June 30, 2022, the fund balance is classified as follows:

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

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.

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 in the financial statements. Interfund transfers are eliminated in the governmental and business-type activities columns of the Statement of Activities, except for the net residual amounts transferred between governmental and business-type activities.

Use of Estimates

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

Note 2 - Investments

Policies and Practices

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

Investment in County Treasury

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

General Authorizations

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

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

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District 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 Kings County Treasury Investment Pool. The District maintains an investment of \$2,102,106 with the Kings County Treasury Investment Pool, with an average maturity of 721 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the County Pool is not required to be rated, nor has it been rated as of June 30, 2022.

Note 3 - Fund Balances

Fund balances are composed of the following elements:

Restricted Capital projects	<u>\$ 2,102,106</u>
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Note 4 - 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, 2022, consist of the following:

The Building Fund transferred \$4,181,928 to the County School Facilities Non-Major Governmental Fund for potential state funded projects.

Note 5 - Commitments and Contingencies

Construction Commitments

As of June 30, 2022, the Building Fund (Measure U) had the following commitments with respect to unfinished projects:

Measure U Projects	Remaining Construction Commitment	Expected Date of Completion
Richmond Modernization - Phase II	\$ 507,901	August 2023
Roosevelt Moderniation - Phase II	<u>765,604</u>	August 2023
Total	<u>\$ 1,273,505</u>	

Litigation

The District is not currently a party to any legal proceedings related to the Building Fund (Measure U) as of June 30, 2022.



Independent Auditor's Report
June 30, 2022

Hanford Elementary School District



**Independent Auditor's Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Building Fund (Measure U) of the Hanford Elementary School District (the District) as of and for the year ended June 30, 2022, and the related notes of the financial statements, and have issued our report thereon dated December 15, 2022.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure U are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Hanford Elementary School District as of June 30, 2022, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's Building Fund (Measure U) financial statements will not be prevented

or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Building Fund (Measure U) of the 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
December 15, 2022

None reported.

Hanford Elementary School District
Building Fund (Measure U)
Summary of Schedule of Prior Audit Findings
June 30, 2022

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



Performance Audit
Building Fund (Measure U)
June 30, 2022

Hanford Elementary School District



Independent Auditor's Report on Performance

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

We were engaged to conduct a performance audit of the Building Fund (Measure U) of the Hanford Elementary School District (the District) for the year ended June 30, 2022.

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

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

Eide Bailly LLP

Fresno, California
December 15, 2022

Authority for Issuance

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

The District received authorization from an election held on November 8, 2016, to issue bonds of the District in an aggregate principal amount not to exceed \$24 million to (i) finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities and (ii) pay the costs of issuing the bonds. On June 14, 2017, the District issued \$8,800,000 in Election 2016, Series A, Measure U general obligation bonds. The Series A Bonds represent the first series of bonds to be issued under the 2016 Authorization. On March 17, 2019, the District issued \$7,600,000 in Election 2016, Series B, Measure U general obligation bonds. The Series B Bonds represent the second series of bonds to be issued under the 2016 Authorization. On September 23, 2020, the District issued \$7,600,000 in series C, Measure U general obligation bonds. The series C bonds represent the third and final series of bonds to be issued under the 2016 Authorization.

Purpose of Issuance

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

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

Authority for the Audit

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

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizen's oversight committee.
4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

Objectives of the Audit

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

Scope of the Audit

The scope of our performance audit covered the period of July 1, 2021 to June 30, 2022. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2022, were not reviewed or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2022, for the Building Fund (Measure U). Within the fiscal year audited, we obtained the actual invoices, purchase orders, and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure U as to the approved bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger.

2. We selected a sample of expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes, including transfers out where applicable, from July 1, 2021 through June 30, 2022 from Measure U bond proceeds.
 - b. We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified based on our assessment of materiality.
 - c. Additionally, if payroll costs were noted, obtained backup for the source of the expenditures regardless if the amount was below our individually significant thresholds to determine if they related to administrative duties not related to project management.
3. Our sample included transactions totaling \$3,216,676. This represents 74% of the total expenditures of \$4,358,352 including transfers out.
4. We reviewed the actual invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were supported by proper bid documentation, as applicable.
 - c. Expenditures were expended in accordance with voter-approved bond project list.
 - d. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.
5. We determined that the District has met the compliance requirement of Measure U if the following conditions were met:
 - a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
 - b. Supporting documents for expenditures were not used for salaries of school administrators or other operating expenses of the District.

Conclusion

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

Hanford Elementary School District
Building Fund (Measure U)
Schedule of Findings and Questioned Costs
June 30, 2022

None reported.

Hanford Elementary School District
Building Fund (Measure U)
Summary of Schedule of Prior Audit Findings
June 30, 2022

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

Measure U Project Summary

School	Specific Work	Status	Budget	14.15	15.16	16.17	17.18	18.19	19.20	20.21	21.22	22.23	Remaining
Martin Luther King	Portable Replacement/CDS	Complete	\$ 4,426,817			\$ (82,207)	\$ (3,598,674)	\$ (731,773)	\$ (14,163)				\$ -
Monroe Administration	Admin/Library Building	Complete	\$ 2,423,608	\$ (3,525)	\$ (46,578)	\$ (149,588)	\$ (2,234,982)	\$ 11,065					\$ 0
Jefferson	Admin/Library Building	Complete	\$ 2,487,980				\$ (161,592)	\$ (2,326,286)		\$ (103)			\$ 0
Lincoln	Portable Replacement	Complete	\$ 2,539,881				\$ (68,646)	\$ (324,535)	\$ (2,135,806)	\$ (10,893)			\$ 0
Lincoln	Modernization	Complete	\$ 3,950,987					\$ (249,162)	\$ (972,213)	\$ (2,729,611)			\$ -
Washington	Modernization	Complete	\$ 3,769,418					\$ (246,332)	\$ (2,913,548)	\$ (609,538)			\$ -
Monroe	Parking Lot	Complete	\$ 700,265					\$ (46,040)	\$ (654,225)				\$ -
Richmond	Modernization	Complete	\$ 3,679,292					\$ (173,159)	\$ (5,487)	\$ (893,372)	\$ (2,591,467)	\$ (15,808)	\$ (0)
Roosevelt	Modernization	Complete	\$ 3,222,000					\$ (122,162)	\$ (4,913)	\$ (2,774)	\$ (1,835,172)	\$ (1,006,836)	\$ 250,144
Richmond	Modernization II	Complete	\$ 775,000							\$ (16,740)	\$ (86,359)	\$ (664,851)	\$ 7,050
Roosevelt	Modernization II	Complete	\$ 1,071,600							\$ (37,332)	\$ (90,065)	\$ (874,633)	\$ 69,571
Totals			\$ 29,046,849	\$ (3,525)	\$ (46,578)	\$ (231,795)	\$ (6,063,894)	\$ (4,162,345)	\$ (6,092,170)	\$ (4,954,589)	\$ (4,603,063)	\$ (2,562,128)	\$ 326,764

02.09.23

Balances	
Bond Fund A	\$ -
Bond Fund B	\$ -
Bond Fund C	\$ 272,409
Developer Fees	\$ 1,124,558
State Facility Fund	\$ 193,509
Capital Reserve Fund	\$ 3,007,520
	\$ 4,597,995

Measure U Project Summary

<i>School</i>	<i>Specific Work</i>	<i>Status</i>	<i>Bond Funds Series A</i>	<i>Bond Funds Series B</i>	<i>Bond Funds Series C</i>	<i>Capital Reserve</i>	<i>Interest-building fund</i>	<i>Developer Fees</i>	<i>Total</i>
<i>Martin Luther King</i>	<i>Portable Replacement/CDS</i>	<i>Complete</i>	<i>\$ 3,664,864</i>				<i>\$ 1,953</i>	<i>\$ 760,000</i>	<i>\$ 4,426,817</i>
<i>Monroe Administration</i>	<i>Administration/Library Building</i>	<i>Complete</i>	<i>\$ 2,227,757</i>			<i>\$ 195,851</i>			<i>\$ 2,423,608</i>
<i>Jefferson</i>	<i>Administration/Library Building</i>	<i>Complete</i>	<i>\$ 2,487,980</i>						<i>\$ 2,487,980</i>
<i>Lincoln</i>	<i>Portable Replacement</i>	<i>Complete</i>				<i>\$ 2,539,881</i>			<i>\$ 2,539,881</i>
<i>Lincoln</i>	<i>Modernization</i>	<i>Complete</i>	<i>\$ 336,965</i>	<i>\$ 3,546,350</i>	<i>\$ 67,672</i>				<i>\$ 3,950,987</i>
<i>Washington</i>	<i>Modernization</i>	<i>Complete</i>		<i>\$ 3,368,136</i>		<i>\$ 401,281</i>			<i>\$ 3,769,418</i>
<i>Monroe</i>	<i>Parking Lot</i>	<i>Complete</i>		<i>\$ 700,265</i>					<i>\$ 700,265</i>
<i>Richmond</i>	<i>Modernization</i>	<i>Under Construction</i>	<i>\$ 34,546</i>		<i>\$ 3,500,000</i>	<i>\$ 200,000</i>			<i>\$ 3,734,546</i>
<i>Roosevelt</i>	<i>Modernization</i>	<i>Under Construction</i>			<i>\$ 1,985,000</i>	<i>\$ 1,132,000</i>			<i>\$ 3,117,000</i>
<i>Richmond</i>	<i>Modernization II</i>	<i>Under Construction</i>			<i>\$ 767,950</i>				<i>\$ 767,950</i>
<i>Roosevelt</i>	<i>Modernization II</i>	<i>Under Construction</i>			<i>\$ 1,002,029</i>				<i>\$ 1,002,029</i>
<i>Totals</i>			<i>\$ 8,752,113</i>	<i>\$ 7,614,752</i>	<i>\$ 7,322,651</i>	<i>\$ 4,469,013</i>	<i>\$ 1,953</i>	<i>\$ 760,000</i>	<i>\$ 28,920,482</i>

Roosevelt Modernization II

Expenditures

Account	Reference	Date	Vendor	Description	Amount
2120-9010-0-0000-8500-620000-026-0000	PO-212743	6/4/2021	912	MANGINI ASSOCIATES INC.	\$ 9,634.00
2120-9010-0-0000-8500-620000-026-0000	PO-212743	6/4/2021	912	MANGINI ASSOCIATES INC.	\$ 9,634.00
2120-9010-0-0000-8500-620000-026-0000	PO-212743	6/30/2021	912	MANGINI ASSOCIATES INC.	\$ 18,063.75
					\$ 37,331.75

Account	Reference	Date	Vendor	Description	Amount
2120-9010-0-0000-8500-620000-026-0000	JEAP-224005	8/13/2021	912	MANGINI ASSOCIATES INC.	\$ (16,898.25)
2120-9010-0-0000-8500-620000-026-0000	JEAP-224006	8/6/2021	4512	DIV. OF STATE ARCHITECT	\$ (2,000.00)
2120-9010-0-0000-8500-620000-026-0000	JEAP-224023	2/2/2022	912	MANGINI ASSOCIATES INC.	\$ 1,542.20
2120-9010-0-0000-8500-620000-026-0000	PO-220391	8/6/2021	4512	DIV. OF STATE ARCHITECT	\$ 2,000.00
2120-9010-0-0000-8500-620000-026-0000	JEAP-224024	2/2/2022	4512	DIV. OF STATE ARCHITECT	\$ 2,000.00
2120-9010-0-0000-8500-620000-026-0000	JEAP-224027	2/2/2022	7346	RMA GEOSCIENCE INC.	\$ 2,928.00
2120-9010-0-0000-8500-620000-026-0000	JEAP-224025	2/2/2022	7317	FORENSIC ANALYTICAL SERVICES INC.	\$ 3,164.00
2120-9010-0-0000-8500-620000-026-0000	JEAP-224026	2/2/2022	6738	CA DEPT OF CONSERVATION	\$ 3,600.00
2120-9010-0-0000-8500-620000-026-0000	JEAP-224023	2/2/2022	912	MANGINI ASSOCIATES INC.	\$ 4,110.65
2120-9010-0-0000-8500-620000-026-0000	JEAP-224027	2/2/2022	7346	RMA GEOSCIENCE INC.	\$ 4,392.00
2120-9010-0-0000-8500-620000-026-0000	JEAP-224023	2/2/2022	912	MANGINI ASSOCIATES INC.	\$ 5,629.45
2120-9010-0-0000-8500-620000-026-0000	JEAP-224023	2/2/2022	912	MANGINI ASSOCIATES INC.	\$ 7,000.43
2120-9010-0-0000-8500-620000-026-0000	JEAP-224024	2/2/2022	4512	DIV. OF STATE ARCHITECT	\$ 11,967.25
2120-9010-0-0000-8500-620000-026-0000	PO-220199	8/13/2021	912	MANGINI ASSOCIATES INC.	\$ 16,898.25
2120-9010-0-0000-8500-620000-026-0000	JEAP-224023	2/2/2022	912	MANGINI ASSOCIATES INC.	\$ 16,898.25
2120-9010-0-0000-8500-620000-026-0000	PO-222978	6/24/2022	7592	HANFORD SENTINEL	\$ 657.55
2120-9010-0-0000-8500-620000-026-0000	PO-221725	2/4/2022	912	MANGINI ASSOCIATES INC.	\$ 833.25
2120-9010-0-0000-8500-620000-026-0000	PO-221725	4/8/2022	912	MANGINI ASSOCIATES INC.	\$ 1,556.30
2120-9010-0-0000-8500-620000-026-0000	PO-221725	5/20/2022	912	MANGINI ASSOCIATES INC.	\$ 3,612.75
2120-9010-0-0000-8500-620000-026-0000	PO-221725	3/11/2022	912	MANGINI ASSOCIATES INC.	\$ 3,791.64
2120-9010-0-0000-8500-620000-026-0000	PO-221725	2/4/2022	912	MANGINI ASSOCIATES INC.	\$ 4,720.66
2120-9010-0-0000-8500-620000-026-0000	PO-221725	6/30/2022	912	MANGINI ASSOCIATES INC.	\$ 5,179.33
2120-9010-0-0000-8500-620000-026-0000	PO-221725	6/17/2022	912	MANGINI ASSOCIATES INC.	\$ 6,480.94
					\$ 90,064.65

Account	Reference	Date	Vendor	Description	Amount
2120-9010-0-0000-8500-620000-026-0000	PO-230438	8/5/2022	912	MANGINI ASSOCIATES INC.	\$ 1,291.94
2120-9010-0-0000-8500-620000-026-0000	PO-230502	8/19/2022	8015	MISSION BANK	\$ 746.88
2120-9010-0-0000-8500-620000-026-0000	PO-230494	8/19/2022	977	MICHAM INC, ORAL	\$ 14,190.64
2120-9010-0-0000-8500-620000-026-0000	PO-230502	10/7/2022	8015	MISSION BANK	\$ 339.64

Roosevelt Modernization II

Expenditures

2120-9010-0-0000-8500-620000-026-0000	PO-230052	10/7/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	2,475.00
2120-9010-0-0000-8500-620000-026-0000	PO-230502	10/7/2022	8015 MISSION BANK	\$	4,603.38
2120-9010-0-0000-8500-620000-026-0000	PO-230494	10/7/2022	977 MICHAM INC, ORAL	\$	6,453.30
2120-9010-0-0000-8500-620000-026-0000	PO-230494	10/7/2022	977 MICHAM INC, ORAL	\$	87,463.92
2120-9010-0-0000-8500-620000-026-0000	PO-230438	10/28/2022	912 MANGINI ASSOCIATES INC.	\$	3,879.94
2120-9010-0-0000-8500-620000-026-0000	PO-230052	11/14/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	1,525.00
2120-9010-0-0000-8500-620000-026-0000	PO-231544	11/14/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	2,750.00
2120-9010-0-0000-8500-620000-026-0000	PO-230502	11/14/2022	8015 MISSION BANK	\$	15,866.98
2120-9010-0-0000-8500-620000-026-0000	PO-230494	11/14/2022	977 MICHAM INC, ORAL	\$	301,471.99
2120-9010-0-0000-8500-620000-026-0000	PO-231634	11/28/2022	7346 RMA GEOSCIENCE INC.	\$	207.90
2120-9010-0-0000-8500-620000-026-0000	PO-231544	12/2/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	2,325.00
2120-9010-0-0000-8500-620000-026-0000	PO-230438	12/2/2022	912 MANGINI ASSOCIATES INC.	\$	6,626.34
2120-9010-0-0000-8500-620000-026-0000	PO-230502	12/9/2022	8015 MISSION BANK	\$	6,198.00
2120-9010-0-0000-8500-620000-026-0000	PO-230494	12/9/2022	977 MICHAM INC, ORAL	\$	117,762.10
2120-9010-0-0000-8500-620000-026-0000	PO-232009	1/6/2023	912 MANGINI ASSOCIATES INC.	\$	4,303.99
2120-9010-0-0000-8500-620000-026-0000	PO-230438	1/6/2023	912 MANGINI ASSOCIATES INC.	\$	4,514.18
2120-9010-0-0000-8500-620000-026-0000	PO-230502	1/13/2023	8015 MISSION BANK	\$	14,365.86
2120-9010-0-0000-8500-620000-026-0000	PO-230494	1/13/2023	977 MICHAM INC, ORAL	\$	272,950.33
2120-9010-0-0000-8500-620000-026-0000	PO-231634	1/20/2023	7346 RMA GEOSCIENCE INC.	\$	760.20
2120-9010-0-0000-8500-620000-026-0000	PO-231634	1/20/2023	7346 RMA GEOSCIENCE INC.	\$	1,560.30
				\$	874,632.81

Funding Sources

<i>Bond</i>	\$	1,002,029.21
<i>Capital Reserve</i>	\$	-
	\$	1,002,029.21

Roosevelt Modernization Expenditures

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

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

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

Account	Reference	Date	Vendor	Description	Amount
3500-7716-0-0000-8500-620000-026-0000	JEAP-22400	8/6/2021	4512	DIV. OF STATE ARCHITECT	\$ 2,000.00
3500-7716-0-0000-8500-620000-026-0000	JEAP-22400	8/13/2021	912	MANGINI ASSOCIATES INC.	\$ 16,898.25
3500-7716-0-0000-8500-620000-026-0000	PO-220618	9/3/2021	912	MANGINI ASSOCIATES INC.	\$ 4,110.65
3500-7716-0-0000-8500-620000-026-0000	PO-220763	9/24/2021	4512	DIV. OF STATE ARCHITECT	\$ 11,967.25
3500-7716-0-0000-8500-620000-026-0000	PO-220616	10/8/2021	7317	FORENSIC ANALYTICAL SERVICES INC.	\$ 3,164.00
3500-7716-0-0000-8500-620000-026-0000	PO-220618	10/8/2021	912	MANGINI ASSOCIATES INC.	\$ 7,000.43
3500-7716-0-0000-8500-620000-026-0000	PO-221166	10/29/2021	6738	CA DEPT OF CONSERVATION	\$ 3,600.00
3500-7716-0-0000-8500-620000-026-0000	PO-221210	11/5/2021	4911	CALIFORNIA DEPT. OF EDUCATION	\$ 790.02
3500-7716-0-0000-8500-620000-026-0000	PO-220916	11/5/2021	7592	HANFORD SENTINEL	\$ 1,114.86

Roosevelt Modernization

Expenditures

3500-7716-0-0000-8500-620000-026-0000	PO-220618	11/5/2021	912 MANGINI ASSOCIATES INC.	\$	5,629.45
3500-7716-0-0000-8500-620000-026-0000	PO-220202	11/5/2021	912 MANGINI ASSOCIATES INC.	\$	6,428.53
3500-7716-0-0000-8500-620000-026-0000	PO-220618	12/10/2021	912 MANGINI ASSOCIATES INC.	\$	1,542.20
3500-7716-0-0000-8500-620000-026-0000	PO-220202	12/10/2021	912 MANGINI ASSOCIATES INC.	\$	32,879.51
3500-7716-0-0000-8500-620000-026-0000	PO-221406	12/10/2021	912 MANGINI ASSOCIATES INC.	\$	93,979.76
3500-7716-0-0000-8500-620000-026-0000	PO-220903	12/17/2021	7346 RMA GEOSCIENCE INC.	\$	4,392.00
3500-7716-0-0000-8100-560000-026-0000	PO-221421	1/14/2022	4566 ALLIED STORAGE CONTAINERS	\$	182.33
3500-7716-0-0000-8100-560000-026-0000	PO-221421	1/14/2022	4566 ALLIED STORAGE CONTAINERS	\$	214.50
3500-7716-0-0000-8500-620000-026-0000	PO-221526	1/14/2022	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	520.00
3500-7716-0-0000-8500-620000-026-0000	PO-220903	1/14/2022	7346 RMA GEOSCIENCE INC.	\$	2,928.00
3500-7716-0-0000-8500-620000-026-0000	JEAP-22402	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	(16,898.25)
3500-7716-0-0000-8500-620000-026-0000	JEAP-22402	2/2/2022	4512 DIV. OF STATE ARCHITECT	\$	(11,967.25)
3500-7716-0-0000-8500-620000-026-0000	JEAP-22402	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	(7,000.43)
3500-7716-0-0000-8500-620000-026-0000	JEAP-22402	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	(5,629.45)
3500-7716-0-0000-8500-620000-026-0000	JEAP-22402	2/2/2022	7346 RMA GEOSCIENCE INC.	\$	(4,392.00)
3500-7716-0-0000-8500-620000-026-0000	JEAP-22402	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	(4,110.65)
3500-7716-0-0000-8500-620000-026-0000	JEAP-22402	2/2/2022	6738 CA DEPT OF CONSERVATION	\$	(3,600.00)
3500-7716-0-0000-8500-620000-026-0000	JEAP-22402	2/2/2022	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	(3,164.00)
3500-7716-0-0000-8500-620000-026-0000	JEAP-22402	2/2/2022	7346 RMA GEOSCIENCE INC.	\$	(2,928.00)
3500-7716-0-0000-8500-620000-026-0000	JEAP-22402	2/2/2022	4512 DIV. OF STATE ARCHITECT	\$	(2,000.00)
3500-7716-0-0000-8500-620000-026-0000	JEAP-22402	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	(1,542.20)
3500-7716-0-0000-8100-560000-026-0000	PO-221421	2/4/2022	4566 ALLIED STORAGE CONTAINERS	\$	182.33
3500-7716-0-0000-8100-560000-026-0000	PO-221421	3/11/2022	4566 ALLIED STORAGE CONTAINERS	\$	182.33
3500-7716-0-0000-8100-560000-026-0000	PO-221421	4/8/2022	4566 ALLIED STORAGE CONTAINERS	\$	182.33
3500-7716-0-0000-8100-560000-026-0000	PO-221421	5/20/2022	4566 ALLIED STORAGE CONTAINERS	\$	182.33
3500-7716-0-0000-8100-560000-026-0000	PO-221421	6/10/2022	4566 ALLIED STORAGE CONTAINERS	\$	182.33
3500-7716-0-0000-8500-620000-026-0000	PO-221534	3/11/2022	7346 RMA GEOSCIENCE INC.	\$	243.00
3500-7716-0-0000-8500-620000-026-0000	PO-221534	4/8/2022	7346 RMA GEOSCIENCE INC.	\$	990.00
3500-7716-0-0000-8500-620000-026-0000	PO-221761	2/11/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	2,400.00
3500-7716-0-0000-8500-620000-026-0000	PO-221761	4/8/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	2,400.00
3500-7716-0-0000-8500-620000-026-0000	PO-221761	5/20/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	2,775.00
3500-7716-0-0000-8500-620000-026-0000	PO-221761	3/11/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	3,525.00
3500-7716-0-0000-8500-620000-026-0000	LB-22012	6/30/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	5,325.00
3500-7716-0-0000-8500-620000-026-0000	LB-22018	6/30/2022	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	5,345.00
3500-7716-0-0000-8500-620000-026-0000	PO-221406	3/11/2022	912 MANGINI ASSOCIATES INC.	\$	6,660.00
3500-7716-0-0000-8500-620000-026-0000	PO-221406	5/20/2022	912 MANGINI ASSOCIATES INC.	\$	6,660.00
3500-7716-0-0000-8500-620000-026-0000	PO-221406	2/4/2022	912 MANGINI ASSOCIATES INC.	\$	6,686.57

Roosevelt Modernization Expenditures

3500-7716-0-0000-8500-620000-026-0000	PO-221406	2/4/2022	912 MANGINI ASSOCIATES INC.	\$	7,429.61
3500-7716-0-0000-8500-620000-026-0000	PO-221406	6/30/2022	912 MANGINI ASSOCIATES INC.	\$	8,186.33
3500-7716-0-0000-8500-620000-026-0000	PO-221406	4/8/2022	912 MANGINI ASSOCIATES INC.	\$	8,995.83
3500-7716-0-0000-8500-620000-026-0000	PO-221822	6/10/2022	7230 ARDENT GENERAL INC	\$	176,015.82
3500-7716-0-0000-8500-620000-026-0000	PO-221822	6/30/2022	7230 ARDENT GENERAL INC	\$	214,866.50
3500-7716-0-0000-8500-620000-026-0000	PO-221822	2/18/2022	7230 ARDENT GENERAL INC	\$	252,983.63
3500-7716-0-0000-8500-620000-026-0000	PO-221822	3/11/2022	7230 ARDENT GENERAL INC	\$	281,401.70
3500-7716-0-0000-8500-620000-026-0000	LB-22019	6/30/2022	7230 ARDENT GENERAL INC	\$	285,045.23
3500-7716-0-0000-8500-620000-026-0000	PO-221822	4/8/2022	7230 ARDENT GENERAL INC	\$	420,216.45
				\$	1,835,171.83

Account	Reference	Date	Vendor	Description	Amount
3500-7716-0-0000-8100-560000-026-0000	PO-230021	7/8/2022	4566	ALLIED STORAGE CONTAINERS	\$ 182.33
3500-7716-0-0000-8100-560000-026-0000	PO-230021	8/5/2022	4566	ALLIED STORAGE CONTAINERS	\$ 182.33
3500-7716-0-0000-8100-560000-026-0000	PO-230021	9/9/2022	4566	ALLIED STORAGE CONTAINERS	\$ 182.33
3500-7716-0-0000-8100-560000-026-0000	PO-230021	10/14/2022	4566	ALLIED STORAGE CONTAINERS	\$ 182.33
3500-7716-0-0000-8100-560000-026-0000	PO-230021	11/14/2022	4566	ALLIED STORAGE CONTAINERS	\$ 182.33
3500-7716-0-0000-8100-560000-026-0000	PO-230021	1/6/2023	4566	ALLIED STORAGE CONTAINERS	\$ 182.33
3500-7716-0-0000-8100-560000-026-0000	PO-232184	2/3/2023	4566	ALLIED STORAGE CONTAINERS	\$ 182.33
3500-7716-0-0000-8500-620000-026-0000	PO-230420	8/5/2022	7673	HAHN INSPECTIONS, STEPHEN L.	\$ 3,225.00
3500-7716-0-0000-8500-620000-026-0000	PO-230437	8/5/2022	912	MANGINI ASSOCIATES INC.	\$ 11,239.00
3500-7716-0-0000-8500-620000-026-0000	PO-230328	8/26/2022	7346	RMA GEOSCIENCE INC.	\$ 426.00
3500-7716-0-0000-8500-620000-026-0000	PO-230690	9/2/2022	7317	FORENSIC ANALYTICAL SERVICES INC.	\$ 1,167.50
3500-7716-0-0000-8500-620000-026-0000	PO-230437	9/2/2022	912	MANGINI ASSOCIATES INC.	\$ 7,499.00
3500-7716-0-0000-8500-620000-026-0000	PO-230420	9/9/2022	7673	HAHN INSPECTIONS, STEPHEN L.	\$ 2,625.00
3500-7716-0-0000-8500-620000-026-0000	PO-230832	9/16/2022	7230	ARDENT GENERAL INC	\$ 282,050.69
3500-7716-0-0000-8500-620000-026-0000	PO-230832	9/16/2022	7230	ARDENT GENERAL INC	\$ 450,783.31
3500-7716-0-0000-8500-620000-026-0000	PO-230328	9/30/2022	7346	RMA GEOSCIENCE INC.	\$ 243.00
3500-7716-0-0000-8500-620000-026-0000	PO-230391	9/30/2022	4597	IVS COMPUTER TECHNOLOGY	\$ 5,553.38
3500-7716-0-0000-8500-620000-026-0000	PO-230437	9/30/2022	912	MANGINI ASSOCIATES INC.	\$ 7,449.50
3500-7716-0-0000-8500-620000-026-0000	PO-230420	10/7/2022	7673	HAHN INSPECTIONS, STEPHEN L.	\$ 2,100.00
3500-7716-0-0000-8500-620000-026-0000	PO-230832	10/14/2022	7230	ARDENT GENERAL INC	\$ 207,490.09
3500-7716-0-0000-8500-620000-026-0000	PO-231297	10/21/2022	7317	FORENSIC ANALYTICAL SERVICES INC.	\$ 5,134.00
3500-7716-0-0000-8500-620000-026-0000	PO-230437	10/28/2022	912	MANGINI ASSOCIATES INC.	\$ 2,984.75
3500-7716-0-0000-8500-620000-026-0000	PO-230832	11/14/2022	7230	ARDENT GENERAL INC	\$ 4,231.30
3500-7716-0-0000-8500-620000-026-0000	PO-230328	11/28/2022	7346	RMA GEOSCIENCE INC.	\$ 744.75
3500-7716-0-0000-8500-620000-026-0000	PO-230328	1/20/2023	7346	RMA GEOSCIENCE INC.	\$ 637.50

Roosevelt Modernization Expenditures

3500-7716-0-0000-8500-620000-026-0000	PO-231359	1/20/2023	7508 VISALIA CERAMIC TILE INC	\$	9,976.00
					\$1,006,836.08

Funding Sources

<i>Bond</i>	\$	2,839,856.42
<i>Capital Reserve</i>	\$	132,000.00
	\$	2,971,856.42

Richmond Modernization II

Expenditures

Account	Reference	Date	Vendor Description		Amount
2120-9010-0-0000-8500-620000-025-0000	PO-212742	6/4/2021	912 MANGINI ASSOCIATES INC.	\$	4,320.00
2120-9010-0-0000-8500-620000-025-0000	PO-212742	6/4/2021	912 MANGINI ASSOCIATES INC.	\$	4,320.00
2120-9010-0-0000-8500-620000-025-0000	PO-212742	6/30/2021	912 MANGINI ASSOCIATES INC.	\$	8,100.00
				\$	16,740.00

Account	Reference	Date	Vendor Description		Amount
2120-9010-0-0000-8500-620000-025-0000	JEAP-224007	8/13/2021	912 MANGINI ASSOCIATES INC.	\$	(7,598.75)
2120-9010-0-0000-8500-620000-025-0000	JEAP-224008	8/6/2021	4512 DIV. OF STATE ARCHITECT	\$	(2,000.00)
2120-9010-0-0000-8500-620000-025-0000	JEAP-224030	2/2/2022	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	815.00
2120-9010-0-0000-8500-620000-025-0000	JEAP-224032	2/2/2022	7346 RMA GEOSCIENCE INC.	\$	876.50
2120-9010-0-0000-8500-620000-025-0000	JEAP-224030	2/2/2022	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	1,637.50
2120-9010-0-0000-8500-620000-025-0000	PO-220392	8/6/2021	4512 DIV. OF STATE ARCHITECT	\$	2,000.00
2120-9010-0-0000-8500-620000-025-0000	JEAP-224028	2/2/2022	4512 DIV. OF STATE ARCHITECT	\$	2,000.00
2120-9010-0-0000-8500-620000-025-0000	JEAP-224029	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	2,026.25
2120-9010-0-0000-8500-620000-025-0000	JEAP-224031	2/2/2022	6738 CA DEPT OF CONSERVATION	\$	3,600.00
2120-9010-0-0000-8500-620000-025-0000	JEAP-224029	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	4,225.30
2120-9010-0-0000-8500-620000-025-0000	JEAP-224029	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	4,841.20
2120-9010-0-0000-8500-620000-025-0000	JEAP-224029	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	4,897.90
2120-9010-0-0000-8500-620000-025-0000	JEAP-224028	2/2/2022	4512 DIV. OF STATE ARCHITECT	\$	5,634.00
2120-9010-0-0000-8500-620000-025-0000	PO-220198	8/13/2021	912 MANGINI ASSOCIATES INC.	\$	7,598.75
2120-9010-0-0000-8500-620000-025-0000	JEAP-224029	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	7,598.75
2120-9010-0-0000-8500-620000-025-0000	JEAP-224032	2/2/2022	7346 RMA GEOSCIENCE INC.	\$	7,888.50
2120-9010-0-0000-8500-620000-025-0000	PO-222978	6/24/2022	7592 HANFORD SENTINEL	\$	657.55
2120-9010-0-0000-8500-620000-025-0000	PO-221724	3/11/2022	912 MANGINI ASSOCIATES INC.	\$	999.90
2120-9010-0-0000-8500-620000-025-0000	PO-221724	4/8/2022	912 MANGINI ASSOCIATES INC.	\$	1,098.60
2120-9010-0-0000-8500-620000-025-0000	PO-222915	5/20/2022	912 MANGINI ASSOCIATES INC.	\$	2,383.53
2120-9010-0-0000-8500-620000-025-0000	PO-221724	2/4/2022	912 MANGINI ASSOCIATES INC.	\$	2,609.29
2120-9010-0-0000-8500-620000-025-0000	PO-222979	6/30/2022	912 MANGINI ASSOCIATES INC.	\$	3,408.33
2120-9010-0-0000-8500-620000-025-0000	PO-221724	2/4/2022	912 MANGINI ASSOCIATES INC.	\$	4,040.67
2120-9010-0-0000-8500-620000-025-0000	PO-221724	5/20/2022	912 MANGINI ASSOCIATES INC.	\$	5,922.14
2120-9010-0-0000-8500-620000-025-0000	PO-222979	6/17/2022	912 MANGINI ASSOCIATES INC.	\$	7,858.36
2120-9010-0-0000-8500-620000-025-0000	PO-222915	6/17/2022	912 MANGINI ASSOCIATES INC.	\$	11,340.00
				\$	86,359.27

Account	Reference	Date	Vendor Description		Amount
2120-9010-0-0000-8500-620000-025-0000	PO-230428	8/5/2022	912 MANGINI ASSOCIATES INC.	\$	870.02

Richmond Modernization II

Expenditures

2120-9010-0-0000-8500-620000-025-0000	PO-230501	8/19/2022	8015 MISSION BANK	\$	545.68
2120-9010-0-0000-8500-620000-025-0000	PO-230493	8/19/2022	977 MICHAM INC, ORAL	\$	10,368.04
2120-9010-0-0000-8500-620000-025-0000	PO-230501	9/9/2022	8015 MISSION BANK	\$	216.46
2120-9010-0-0000-8500-620000-025-0000	PO-230799	9/9/2022	4512 DIV. OF STATE ARCHITECT	\$	3,650.65
2120-9010-0-0000-8500-620000-025-0000	PO-230493	9/9/2022	977 MICHAM INC, ORAL	\$	4,112.57
2120-9010-0-0000-8500-620000-025-0000	PO-230051	10/7/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	3,675.00
2120-9010-0-0000-8500-620000-025-0000	PO-230501	10/7/2022	8015 MISSION BANK	\$	6,557.28
2120-9010-0-0000-8500-620000-025-0000	PO-230493	10/7/2022	977 MICHAM INC, ORAL	\$	124,588.17
2120-9010-0-0000-8500-620000-025-0000	PO-230801	10/14/2022	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	6,620.00
2120-9010-0-0000-8500-620000-025-0000	PO-230428	10/28/2022	912 MANGINI ASSOCIATES INC.	\$	2,597.06
2120-9010-0-0000-8500-620000-025-0000	PO-230051	11/14/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	325.00
2120-9010-0-0000-8500-620000-025-0000	PO-231543	11/14/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	2,825.00
2120-9010-0-0000-8500-620000-025-0000	PO-230501	11/14/2022	8015 MISSION BANK	\$	9,726.27
2120-9010-0-0000-8500-620000-025-0000	PO-230493	11/14/2022	977 MICHAM INC, ORAL	\$	184,798.23
2120-9010-0-0000-8500-620000-025-0000	PO-231635	11/28/2022	7346 RMA GEOSCIENCE INC.	\$	2,008.13
2120-9010-0-0000-8500-620000-025-0000	PO-230428	12/2/2022	912 MANGINI ASSOCIATES INC.	\$	4,412.59
2120-9010-0-0000-8500-620000-025-0000	PO-231767	12/9/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	425.00
2120-9010-0-0000-8500-620000-025-0000	PO-231543	12/9/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	2,500.00
2120-9010-0-0000-8500-620000-025-0000	PO-230501	12/9/2022	8015 MISSION BANK	\$	8,833.00
2120-9010-0-0000-8500-620000-025-0000	PO-230493	12/9/2022	977 MICHAM INC, ORAL	\$	167,826.78
2120-9010-0-0000-8500-620000-025-0000	PO-230428	12/27/2022	912 MANGINI ASSOCIATES INC.	\$	5,799.22
2120-9010-0-0000-8500-620000-025-0000	PO-231635	1/20/2023	7346 RMA GEOSCIENCE INC.	\$	424.20
2120-9010-0-0000-8500-620000-025-0000	PO-232081	1/20/2023	7346 RMA GEOSCIENCE INC.	\$	529.58
2120-9010-0-0000-8500-620000-025-0000	PO-231635	1/20/2023	7346 RMA GEOSCIENCE INC.	\$	567.67
2120-9010-0-0000-8500-620000-025-0000	PO-230501	1/27/2023	8015 MISSION BANK	\$	3,844.38
2120-9010-0-0000-8500-620000-025-0000	PO-230493	1/27/2023	977 MICHAM INC, ORAL	\$	29,723.07
2120-9010-0-0000-8500-620000-025-0000	PO-230493	1/27/2023	977 MICHAM INC, ORAL	\$	73,042.14
2120-9010-0-0000-8500-620000-025-0000	PO-230801	2/3/2023	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	317.50
2120-9010-0-0000-8500-620000-025-0000	PO-230428	2/3/2023	912 MANGINI ASSOCIATES INC.	\$	880.75
2120-9010-0-0000-8500-620000-025-0000	PO-232192	2/3/2023	912 MANGINI ASSOCIATES INC.	\$	2,241.63
				\$	664,851.07

Funding Sources

<i>Bond</i>	\$	767,950.34
<i>Capital Reserve</i>	\$	767,950.34

Richmond Modernization Expenditures

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

Account	Reference	Date	Vendor Description		Amount
3500-7716-0-0000-8500-620000-025-0000	PO-5362	8/16/2019	912 MANGINI ASSOCIATES INC.	\$	10.85
3500-7716-0-0000-8500-620000-025-0000	PO-5362	9/6/2019	912 MANGINI ASSOCIATES INC.	\$	1,025.18
3500-7716-0-0000-8500-620000-025-0000	PO-5362	10/4/2019	912 MANGINI ASSOCIATES INC.	\$	502.13
3500-7716-0-0000-8500-620000-025-0000	PO-5362	11/1/2019	912 MANGINI ASSOCIATES INC.	\$	933.02
3500-7716-0-0000-8500-620000-025-0000	PO-5362	12/6/2019	912 MANGINI ASSOCIATES INC.	\$	28.05
3500-7716-0-0000-8500-620000-025-0000	LB-20062	6/30/2020	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	2,987.50
				\$	5,486.73

Account	Reference	Date	Vendor Description		Amount
3500-7716-0-0000-8500-620000-025-0000	PO-210264	8/21/2020	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	1,805.00
3500-7716-0-0000-8500-620000-025-0000	PO-211655	2/5/2021	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	815.00
3500-7716-0-0000-8500-620000-025-0000	PO-211666	2/19/2021	7592 HANFORD SENTINEL	\$	1,092.04
3500-7716-0-0000-8500-620000-025-0000	PO-210277	3/5/2021	912 MANGINI ASSOCIATES INC.	\$	18,517.28
3500-7716-0-0000-8500-620000-025-0000	PO-212135	3/26/2021	1392 SOUTHERN CALIFORNIA EDISON CO.	\$	291.15
3500-7716-0-0000-8500-620000-025-0000	PO-210277	4/9/2021	912 MANGINI ASSOCIATES INC.	\$	40,370.97
3500-7716-0-0000-8500-620000-025-0000	PO-212338	4/9/2021	912 MANGINI ASSOCIATES INC.	\$	56,531.77
3500-7716-0-0000-8500-620000-025-0000	PO-212329	5/7/2021	4566 ALLIED STORAGE CONTAINERS	\$	975.98
3500-7716-0-0000-8500-620000-025-0000	PO-212626	5/7/2021	7092 SUNCREST BANK	\$	1,872.47
3500-7716-0-0000-8500-620000-025-0000	PO-212338	5/7/2021	912 MANGINI ASSOCIATES INC.	\$	10,197.97
3500-7716-0-0000-8500-620000-025-0000	PO-212239	5/7/2021	977 ORAL MICHAM INC	\$	35,576.82
3500-7716-0-0000-8500-620000-025-0000	PO-212329	5/21/2021	4566 ALLIED STORAGE CONTAINERS	\$	76.68
3500-7716-0-0000-8500-620000-025-0000	PO-212338	6/4/2021	912 MANGINI ASSOCIATES INC.	\$	4,150.00

Richmond Modernization Expenditures

3500-7716-0-0000-8500-620000-025-0000	PO-212570	6/4/2021	7673 STEPHEN L. HAHN INSPECTIONS	\$	4,200.00
3500-7716-0-0000-8500-620000-025-0000	PO-212626	6/4/2021	7092 SUNCREST BANK	\$	8,140.94
3500-7716-0-0000-8500-620000-025-0000	PO-212239	6/4/2021	977 ORAL MICHAM INC	\$	154,677.78
3500-7716-0-0000-8500-620000-025-0000	PO-212329	6/11/2021	4566 ALLIED STORAGE CONTAINERS	\$	182.33
3500-7716-0-0000-8500-620000-025-0000	LB-21000	6/30/2021	7673 STEPHEN L. HAHN INSPECTIONS	\$	4,350.00
3500-7716-0-0000-8500-620000-025-0000	PO-212338	6/30/2021	912 MANGINI ASSOCIATES INC.	\$	7,580.88
3500-7716-0-0000-8500-620000-025-0000	PO-212626	6/30/2021	7092 SUNCREST BANK	\$	27,098.35
3500-7716-0-0000-8500-620000-025-0000	PO-212239	6/30/2021	977 ORAL MICHAM INC	\$	514,868.47
				\$	893,371.88

Account	Reference	Date	Vendor Description		Amount
3500-7716-0-0000-8500-620000-025-0000	PO-220020	7/9/2021	4566 ALLIED STORAGE CONTAINERS	\$	182.33
3500-7716-0-0000-8500-620000-025-0000	PO-220327	7/30/2021	4566 ALLIED STORAGE CONTAINERS	\$	88.48
3500-7716-0-0000-8500-620000-025-0000	JEAP-224008	8/6/2021	4512 DIV. OF STATE ARCHITECT	\$	2,000.00
3500-7716-0-0000-8500-620000-025-0000	PO-220327	8/13/2021	4566 ALLIED STORAGE CONTAINERS	\$	91.16
3500-7716-0-0000-8500-620000-025-0000	PO-220020	8/13/2021	4566 ALLIED STORAGE CONTAINERS	\$	182.33
3500-7716-0-0000-8500-620000-025-0000	PO-220292	8/13/2021	7346 RMA GEOSCIENCE INC.	\$	1,336.00
3500-7716-0-0000-8500-620000-025-0000	PO-220209	8/13/2021	7673 STEPHEN L. HAHN INSPECTIONS	\$	4,350.00
3500-7716-0-0000-8500-620000-025-0000	JEAP-224007	8/13/2021	912 MANGINI ASSOCIATES INC.	\$	7,598.75
3500-7716-0-0000-8500-620000-025-0000	PO-220196	8/13/2021	912 MANGINI ASSOCIATES INC.	\$	12,538.70
3500-7716-0-0000-8500-620000-025-0000	PO-220206	8/20/2021	7092 SUNCREST BANK	\$	36,212.82
3500-7716-0-0000-8500-620000-025-0000	PO-220203	8/20/2021	977 ORAL MICHAM INC	\$	688,042.08
3500-7716-0-0000-8500-620000-025-0000	PO-220206	8/27/2021	7092 SUNCREST BANK	\$	3,629.99
3500-7716-0-0000-8500-620000-025-0000	PO-220203	8/27/2021	977 ORAL MICHAM INC	\$	68,969.30
3500-7716-0-0000-8500-620000-025-0000	PO-220615	9/3/2021	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	1,637.50
3500-7716-0-0000-8500-620000-025-0000	PO-220635	9/3/2021	977 ORAL MICHAM INC	\$	2,591.41
3500-7716-0-0000-8500-620000-025-0000	PO-220209	9/3/2021	7673 STEPHEN L. HAHN INSPECTIONS	\$	4,200.00
3500-7716-0-0000-8500-620000-025-0000	PO-220617	9/3/2021	912 MANGINI ASSOCIATES INC.	\$	4,841.20
3500-7716-0-0000-8500-620000-025-0000	PO-220196	9/3/2021	912 MANGINI ASSOCIATES INC.	\$	8,366.53
3500-7716-0-0000-8500-620000-025-0000	PO-220206	9/3/2021	7092 SUNCREST BANK	\$	28,924.06
3500-7716-0-0000-8500-620000-025-0000	PO-220203	9/3/2021	977 ORAL MICHAM INC	\$	549,557.19
3500-7716-0-0000-8500-620000-025-0000	PO-220687	9/10/2021	4566 ALLIED STORAGE CONTAINERS	\$	91.16
3500-7716-0-0000-8500-620000-025-0000	PO-220020	9/10/2021	4566 ALLIED STORAGE CONTAINERS	\$	182.33
3500-7716-0-0000-8500-620000-025-0000	PO-220292	9/24/2021	7346 RMA GEOSCIENCE INC.	\$	842.75
3500-7716-0-0000-8500-620000-025-0000	PO-220764	9/24/2021	4512 DIV. OF STATE ARCHITECT	\$	5,634.00
3500-7716-0-0000-8500-620000-025-0000	PO-220687	10/8/2021	4566 ALLIED STORAGE CONTAINERS	\$	91.16
3500-7716-0-0000-8500-620000-025-0000	PO-220020	10/8/2021	4566 ALLIED STORAGE CONTAINERS	\$	182.33

Richmond Modernization Expenditures

3500-7716-0-0000-8500-620000-025-0000	PO-220209	10/8/2021	7673 STEPHEN L. HAHN INSPECTIONS	\$	3,525.00
3500-7716-0-0000-8500-620000-025-0000	PO-220617	10/8/2021	912 MANGINI ASSOCIATES INC.	\$	4,897.90
3500-7716-0-0000-8500-620000-025-0000	PO-220196	10/8/2021	912 MANGINI ASSOCIATES INC.	\$	17,452.18
3500-7716-0-0000-8500-620000-025-0000	PO-220203	10/8/2021	977 ORAL MICHAM INC	\$	140,221.34
3500-7716-0-0000-8500-620000-025-0000	PO-220206	10/22/2021	7092 SUNCREST BANK	\$	7,380.07
3500-7716-0-0000-8500-620000-025-0000	CA-41745	10/29/2021	ORAL MICHAM-REIMB INV#OEM17-20	\$	(2,591.41)
3500-7716-0-0000-8500-620000-025-0000	PO-220933	10/29/2021	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	815.00
3500-7716-0-0000-8500-620000-025-0000	PO-221190	10/29/2021	6738 CA DEPT OF CONSERVATION	\$	3,600.00
3500-7716-0-0000-8100-560000-025-0000	PO-221221	11/5/2021	4566 ALLIED STORAGE CONTAINERS	\$	91.16
3500-7716-0-0000-8500-620000-025-0000	PO-220020	11/5/2021	4566 ALLIED STORAGE CONTAINERS	\$	182.33
3500-7716-0-0000-8500-620000-025-0000	PO-220292	11/5/2021	7346 RMA GEOSCIENCE INC.	\$	213.00
3500-7716-0-0000-8500-620000-025-0000	PO-221209	11/5/2021	4911 CALIFORNIA DEPT. OF EDUCATION	\$	1,230.42
3500-7716-0-0000-8500-620000-025-0000	PO-220209	11/5/2021	7673 STEPHEN L. HAHN INSPECTIONS	\$	3,675.00
3500-7716-0-0000-8500-620000-025-0000	PO-220617	11/5/2021	912 MANGINI ASSOCIATES INC.	\$	4,225.30
3500-7716-0-0000-8500-620000-025-0000	PO-220196	11/5/2021	912 MANGINI ASSOCIATES INC.	\$	12,450.00
3500-7716-0-0000-8500-620000-025-0000	PO-220206	11/5/2021	7092 SUNCREST BANK	\$	14,334.87
3500-7716-0-0000-8500-620000-025-0000	PO-220203	11/5/2021	977 ORAL MICHAM INC	\$	272,361.46
3500-7716-0-0000-8100-560000-025-0000	PV-22388	12/3/2021	4566 ALLIED STORAGE CONTAINERS	\$	91.16
3500-7716-0-0000-8500-620000-025-0000	PO-220020	12/3/2021	4566 ALLIED STORAGE CONTAINERS	\$	182.33
3500-7716-0-0000-8500-620000-025-0000	PO-220209	12/3/2021	7673 STEPHEN L. HAHN INSPECTIONS	\$	3,375.00
3500-7716-0-0000-8500-620000-025-0000	PO-220196	12/10/2021	912 MANGINI ASSOCIATES INC.	\$	231.97
3500-7716-0-0000-8500-620000-025-0000	PO-220617	12/10/2021	912 MANGINI ASSOCIATES INC.	\$	2,026.25
3500-7716-0-0000-8500-620000-025-0000	PO-221405	12/10/2021	912 MANGINI ASSOCIATES INC.	\$	11,388.03
3500-7716-0-0000-8500-620000-025-0000	PO-221090	12/17/2021	7346 RMA GEOSCIENCE INC.	\$	876.50
3500-7716-0-0000-8500-620000-025-0000	PO-220206	12/17/2021	7092 SUNCREST BANK	\$	13,216.36
3500-7716-0-0000-8500-620000-025-0000	PO-220203	12/17/2021	977 ORAL MICHAM INC	\$	251,110.50
3500-7716-0-0000-8500-620000-025-0000	PO-220292	12/27/2021	7346 RMA GEOSCIENCE INC.	\$	890.93
3500-7716-0-0000-8500-620000-025-0000	PO-220209	1/7/2022	7673 STEPHEN L. HAHN INSPECTIONS	\$	3,525.00
3500-7716-0-0000-8500-620000-025-0000	PO-220292	1/14/2022	7346 RMA GEOSCIENCE INC.	\$	1,227.84
3500-7716-0-0000-8500-620000-025-0000	PO-221090	1/14/2022	7346 RMA GEOSCIENCE INC.	\$	7,888.50
3500-7716-0-0000-8500-620000-025-0000	PO-220654	1/28/2022	7092 SUNCREST BANK	\$	5,184.09
3500-7716-0-0000-8500-620000-025-0000	PO-220206	1/28/2022	7092 SUNCREST BANK	\$	11,440.07
3500-7716-0-0000-8500-620000-025-0000	PO-220203	1/28/2022	977 ORAL MICHAM INC	\$	315,858.91
3500-7716-0-0000-8500-620000-025-0000	JEAP-224032	2/2/2022	7346 RMA GEOSCIENCE INC.	\$	(7,888.50)
3500-7716-0-0000-8500-620000-025-0000	JEAP-224029	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	(7,598.75)
3500-7716-0-0000-8500-620000-025-0000	JEAP-224028	2/2/2022	4512 DIV. OF STATE ARCHITECT	\$	(5,634.00)
3500-7716-0-0000-8500-620000-025-0000	JEAP-224029	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	(4,897.90)

Richmond Modernization Expenditures

3500-7716-0-0000-8500-620000-025-0000	JEAP-224029	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	(4,841.20)
3500-7716-0-0000-8500-620000-025-0000	JEAP-224029	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	(4,225.30)
3500-7716-0-0000-8500-620000-025-0000	JEAP-224031	2/2/2022	6738 CA DEPT OF CONSERVATION	\$	(3,600.00)
3500-7716-0-0000-8500-620000-025-0000	JEAP-224029	2/2/2022	912 MANGINI ASSOCIATES INC.	\$	(2,026.25)
3500-7716-0-0000-8500-620000-025-0000	JEAP-224028	2/2/2022	4512 DIV. OF STATE ARCHITECT	\$	(2,000.00)
3500-7716-0-0000-8500-620000-025-0000	JEAP-224030	2/2/2022	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	(1,637.50)
3500-7716-0-0000-8500-620000-025-0000	JEAP-224032	2/2/2022	7346 RMA GEOSCIENCE INC.	\$	(876.50)
3500-7716-0-0000-8500-620000-025-0000	JEAP-224030	2/2/2022	7317 FORENSIC ANALYTICAL SERVICES INC.	\$	(815.00)
3500-7716-0-0000-8500-620000-025-0000	PO-221405	2/4/2022	912 MANGINI ASSOCIATES INC.	\$	44.35
3500-7716-0-0000-8500-620000-025-0000	PO-222916	5/20/2022	912 MANGINI ASSOCIATES INC.	\$	66.53
3500-7716-0-0000-8500-620000-025-0000	PO-220654	2/4/2022	7092 SUNCREST BANK	\$	87.41
3500-7716-0-0000-8500-620000-025-0000	PO-221405	2/4/2022	912 MANGINI ASSOCIATES INC.	\$	88.70
3500-7716-0-0000-8500-620000-025-0000	PO-220292	2/18/2022	7346 RMA GEOSCIENCE INC.	\$	415.80
3500-7716-0-0000-8500-620000-025-0000	PO-221405	3/11/2022	912 MANGINI ASSOCIATES INC.	\$	696.95
3500-7716-0-0000-8500-620000-025-0000	PO-220209	2/4/2022	7673 HAHN INSPECTIONS, STEPHEN L.	\$	1,350.00
3500-7716-0-0000-8500-620000-025-0000	PO-221740	2/4/2022	7092 SUNCREST BANK	\$	3,508.19
3500-7716-0-0000-8500-620000-025-0000	PO-221737	2/4/2022	977 MICHAM INC, ORAL	\$	14,559.91
3500-7716-0-0000-8500-620000-025-0000	PO-222051	3/11/2022	912 MANGINI ASSOCIATES INC.	\$	17,993.35
3500-7716-0-0000-8500-620000-025-0000	PO-220203	2/4/2022	977 MICHAM INC, ORAL	\$	53,756.15
				\$	2,591,467.06

Account	Reference	Date	Vendor	Description	Amount
3500-7716-0-0000-8500-620000-025-0000	PO-230719	9/9/2022	4512	DIV. OF STATE ARCHITECT	\$ 15,807.96
					\$ 15,807.96

Funding Sources

Bond	\$ 3,479,292.46
Capital Reserve	\$ 200,000.00
	\$ 3,679,292.46