

MAR 04 2022

## RESOLUTION NO. 2022-12

FRESNO COUNTY CLERK

By \_\_\_\_\_ DEPUTY

**RESOLUTION OF THE GOVERNING BOARD OF THE  
WESTSIDE ELEMENTARY SCHOOL DISTRICT OF FRESNO  
COUNTY, CALIFORNIA ORDERING AN ELECTION TO AUTHORIZE  
THE ISSUANCE OF GENERAL OBLIGATION BONDS,  
ESTABLISHING SPECIFICATIONS OF THE ELECTION ORDER, AND  
REQUESTING CONSOLIDATION WITH OTHER ELECTIONS  
OCCURRING ON JUNE 7, 2022**

**WHEREAS**, the Westside Elementary School District (the "District") in Fresno County (the "County"), State of California (the "State"), is committed to providing quality education to its students; and

**WHEREAS**, the District's facilities are in need of construction and modernization including for repairs, upgrades, and safety improvements in order to provide the education District students deserve in a safe and modern environment; and

**WHEREAS**, a local funding source such as proceeds of general obligation bonds is needed to enable the District to provide said facilities for its present and future students; and

**WHEREAS**, the Governing Board of the District (the "Board") has determined that it is necessary to address the foregoing concerns, among others, to ensure that its schools are constructed, upgraded, repaired, improved and equipped; and

**WHEREAS**, on November 7, 2000, the voters of the State of California approved Proposition 39 ("Proposition 39"), which amended Articles XIII A of the California Constitution ("Article XIII A") to allow for the levy of *ad valorem* property taxes for the payment of bonded indebtedness of a school district, community college district or county office of education approved by at least 55 percent of the voters voting on such proposition; and

**WHEREAS**, upon the passage of Proposition 39, the Strict Accountability in Local School Construction Bond Act of 2000, codified at California Education Code Section 15264 and following (the "Act"), became operative; and

**WHEREAS**, in order to address the facilities needs of the District as described herein, in the judgment of the Board, it is advisable to call an election pursuant to the Act to submit to the electors of the District the question whether bonds of the District shall be issued and sold pursuant to the authority of Article XVI Section 18 of the California Constitution and Article XIII A (together with the Act, the "Law") for the purposes authorized by the Law and as described in Appendix A hereto (the "Full Text of Bond Measure"); and

**WHEREAS**, under the Act, the election may be ordered at a primary or general election, a regularly scheduled local election at which all of the electors of the District are entitled to vote, or a statewide special election, upon a two-thirds vote of the Board; and

**WHEREAS**, the Board desires to call an election in the District pursuant to the Law on June 7, 2022, which is the date of the statewide primary election, and pursuant to Education Code Section 15121 and Elections Code Section 10400 and following, to request consolidation with any and all other elections held in the District on such date, and to request the County election official (the "County Registrar") to perform election services for the District; and

**WHEREAS**, in connection with the calling of a bond election and in accordance with Education Code Section 15100 (c), the Board has obtained reasonable and informed projections of assessed property valuations that take into consideration projections of assessed property valuations made by the County assessor, if any; and

**WHEREAS**, pursuant to United States Income Tax Regulations Section 1.150-2, the Board desires to declare its official intention at this time that if the measure submitted to voters hereunder is successful and bonds are issued pursuant to such measure, that it intends to reimburse from said bond proceeds expenditures, if any, made by the District prior to the date of issuance of said bonds for the purposes described in the measure;

**NOW, THEREFORE, THE GOVERNING BOARD OF THE WESTSIDE ELEMENTARY SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:**

**Section 1. Recitals.** The foregoing recitals are true and correct.

**Section 2. Call for Election.** The Board hereby orders an election and submits to the electors of the District the question of whether general obligation bonds of the District shall be issued and sold in the maximum principal amount of \$4,500,000 for the purposes described in the ballot measure approved under Section 4 and attached hereto as Appendix A (Full Text of Bond Measure) and Appendix B (Abbreviated Text of Bond Measure), and paying all costs incident thereto. This resolution (the "Resolution") constitutes the order of the District to call such election and shall constitute the "specifications of the election order" pursuant to Education Code Section 5322.

**Section 3. Election Date.** The date of the election shall be June 7, 2022, and such bond election shall be held solely within the boundaries of the District. The boundaries of the District have not changed since the District's last election.

**Section 4. Purpose of Election; Ballot Measure.** The purpose of the election shall be for the voters in the District to vote on a bond measure, a full copy of which is attached hereto as Appendix A and marked "Appendix A – Full Text of Bond Measure" (the "Full Text of the Measure"), containing the question of whether the District shall issue general obligation bonds for the purposes stated therein, together with the accountability requirements of Article XIII A and the requirements of Section 15272 of the Act. The Full Text of the Measure, which commences with the heading "FULL TEXT OF BOND MEASURE" and includes all of the text thereafter on Appendix A, shall be printed in the voter information pamphlet provided to voters, with such measure designation as is assigned to the measure by the County Registrar. As required by Education Code Section 5322 and Elections Code Section 13247, the abbreviated form of the measure, limited to 75 words or less, to appear on the ballot is attached hereto as Appendix B and is marked as "Appendix B – Abbreviated Form of Bond Measure." The President of the Board and the Superintendent are hereby delegated authority to make any changes to the text of the

measure to conform to any requirements of the Law or the County Registrar, to reflect changes in applicable legal provisions, and upon the advice of its legal counsel. Any such changes shall be directed in writing by the Superintendent to the County Registrar.

**Section 5. Authority for Election.** The authority for ordering the election is contained in Section 15264 *et. seq.* of the Education Code, Article XVI Section 18(b) of the California Constitution and paragraph (b) subsection (3) of Article XIII A. The authority for the specification of this election order is contained in Section 5322 of the Education Code.

**Section 6. Proceeds for School Facilities Projects.** The Board certifies that the proceeds from the sale of the bonds will be used only for the purposes specified in Article XIII A, Section 1(b)(3) as further specified in Appendix A, and not for any other purpose, including teacher and administrator salaries and other school operating expenses. Further, as required by Article XIII A, the Board hereby certifies that it has evaluated safety, class size and information technology needs in developing the list of school facilities projects set forth in Appendix A.

**Section 7. Covenants of the Board upon Approval of the Bonds by the Electorate; Accountability Measures.** As required by Article XIII A, Section 15278 of the Act, and Government Code Section 53410, in the event at least 55 percent of the voters voting in the District approve of the bonds, the Board shall:

- (a) conduct an annual, independent performance audit to ensure that bond proceeds have been expended only on the projects listed in Appendix A;
- (b) conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects listed in Appendix A;
- (c) establish and appoint members to an independent citizens' oversight committee in accordance with Sections 15278, 15280, and 15282 of the Act;
- (d) apply the bond proceeds only to the specific purposes stated in the ballot proposition;
- (e) cause the creation of accounts into which bond proceeds shall be deposited; and
- (f) cause the preparation of an annual report pursuant to Government Code Sections 53410 and 53411.

**Section 8. State Matching Funds.** The Board hereby finds that some of the projects identified on the Full Text of Measure may require additional funding such as State matching funds for completion. As such, the statement required by Education Code Section 15122.5 has been included in the Full Text of Measure attached hereto which shall be reproduced in the sample ballot.

**Section 9. Delivery of this Resolution.** The Clerk of the Board is hereby directed to send a copy of this Resolution to (1) the County Registrar, and (2) the Clerk of the County Board of Supervisors (the "Clerk of the Board") for purposes of consolidation pursuant to Elections Code Section 10403. The Resolution shall be received by the County Registrar and the Clerk of the Board no later than 88 days prior to the election date, unless otherwise permitted by law.

The County Registrar is hereby requested to print the full text of the ballot measure in the ballot materials as it appears on Appendix A hereto and to provide all required notices of the election and other notices related thereto.

**Section 10. Consolidation of Election; Request to Provide Services.** The County Registrar and the County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on June 7, 2022 within the District.

Pursuant to Section 5303 of the Education Code and Section 10002 of the Elections Code, the County Board of Supervisors is requested to permit the County Registrar to render all services specified by Section 10418 of the Elections Code relating to the election, for which services the District agrees to reimburse County in full upon presentation of a bill from the County, such services to include the publication of a formal notice of election and the mailing of the sample ballot and tax rate statement approved in Section 11 hereof.

**Section 11. Approval of Tax Rate Statement.** Pursuant to Elections Code Section 9401, a tax rate statement has been prepared in the form attached hereto as Appendix C, which form is hereby approved for inclusion in the sample ballot. The President of the Board, the Superintendent, or any written designee of the foregoing, are hereby separately authorized and directed to execute the tax rate statement, and to file said statement together with this Resolution with the County Registrar in accordance with Section 9 hereof.

**Section 12. Ballot Arguments.** As provided in Elections Code Section 9501, any and all members of this Board are hereby authorized to act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument.

**Section 13. Maturity Limit of Bonds.** The Bonds may be issued in one or more series by the District from time to time, and each series of Bonds shall mature not more than the legal limit at the time of such issuance thereof. The Bonds shall be issued under the Act, under the provisions of Section 53506 *et seq.* of the California Government Code, or under any other provision of law authorizing the issuance of general obligation bonds by school districts.

**Section 14. Reimbursement.** Pursuant to United States Income Tax Regulations Section 1.150-2, the District hereby declares that it may (i) pay certain costs of the projects listed in Appendix A prior to the date of issuance of bonds and, in such case, (ii) intends to use a portion of the proceeds of bonds for reimbursement of said expenditures for the projects that are paid before the date of issuance of bonds.

**Section 15. Estimates Included in Ballot Materials.** The measure authorized by this Resolution includes information presented to voters with respect to the amount of

money required to repay issued bonds, the estimated rate of the approved tax per \$100 of assessed valuation (*ad valorem* tax), and the estimated duration through which the proposed tax supporting bond repayment will be levied and collected, among others. Any such estimates have been provided by the District in good faith based upon information currently available to the District, but depend on numerous variables which are subject to variation and change over the term of the District's overall facilities and bond financing plan. Such estimates and approximations are not intended by the Board, and shall not be interpreted or construed as additional restrictions on the District's bond program, bond issuances and related tax rate, and, other than the total principal amount of bonds authorized to be issued by the bond measure, do not represent legal maximums or additional limitations beyond applicable legal requirements. Furthermore, the abbreviated and condensed statement of the bond measure set forth in Appendix B, limited by State law to 75 words or less, does not limit the scope and complete meaning provided in the Full Text of Bond Measure, set forth in Appendix A.

**Section 16. Professional Services.** Jones Hall, A Professional Law Corporation, has previously been engaged by the District to serve as its bond counsel and disclosure counsel and such engagement is confirmed pursuant to its existing legal service agreement in connection with this measure and related bond issuances.

**Section 17. Official Actions.** The President of the Board and the Superintendent are hereby separately authorized and directed to execute and deliver to County officials any directions, requisitions or other writings, and to make any changes or additions to the text of the measure as described herein and in the tax rate statement, to conform to any legal requirements or the County Registrar, in order to cause the election to be held and conducted in the District.

**Section 18. Effective Date.** This resolution shall take effect on and after its adoption.

\* \* \* \* \*

The foregoing Resolution was adopted by the Governing Board of the Westside Elementary School District of Fresno County, being the Board authorized by law to make the designations therein contained by the following vote, on February 22, 2022.

Adopted by the following votes:

AYES: 3

NOES:

ABSENT:

ABSTAIN:

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President of the Board

Attest:

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Clerk/Secretary of the Board

## APPENDIX A

### FULL TEXT OF BOND MEASURE

#### INTRODUCTION

The following is the abbreviated form of the bond measure:

"To improve the quality of education; repair or replace leaky roofs; make health, safety and security improvements; and modernize/renovate outdated classrooms, restrooms and school facilities; shall Westside Elementary School District's measure be adopted to issue \$4,500,000 of bonds at legal interest rates, generating on average \$261,000 annually for issued bonds through maturity from levies of approximately \$0.03 per \$100 assessed value, with annual audits, independent citizens' oversight, no money for salaries and all money for local schools?"

#### BOND AUTHORIZATION

By approval of this measure by at least 55 percent of the registered voters voting on the measure, the Westside Elementary School District (the "District") will be authorized to issue and sell bonds of up to \$4,500,000 in aggregate principal amount at interest rates not to exceed legal limits and to provide financing for the specific types of school facilities projects listed under the heading "Bond Project List" below, subject to all the accountability requirements specified below.

#### ACCOUNTABILITY REQUIREMENTS

The provisions in this section are specifically included in this measure in order that the voters and taxpayers in the District may be assured that their money will be spent wisely. Expenditures to address specific facilities needs of the District will be in compliance with the requirements of Article XIII A, Section 1(b)(3), of the State Constitution and the Strict Accountability in Local School Construction Bonds Act of 2000 (codified at Education Code Sections 15264 and following.)

**Evaluation of Needs.** The District Governing Board (the "School Board") has identified detailed facilities needs of the District and has determined which projects to finance from a local bond. The School Board hereby certifies that it has evaluated safety, class size reduction, enrollment growth, and information technology needs in developing the Bond Project List shown below.

**Independent Citizens' Oversight Committee.** Following approval of this measure, the School Board will establish an Independent Citizens' Oversight Committee, under Education Code Sections 15278 and following, to ensure bond proceeds are expended only on the types of school facilities projects listed below. The committee will be established within 60 days of the date when the results of the election appear in the minutes of the School Board.

**Performance Audits.** The School Board will conduct annual, independent performance audits to ensure that the bond proceeds have been expended only on the school facilities projects listed below.

**Financial Audits.** The School Board will conduct annual, independent financial audits of the bond proceeds until all of those proceeds have been spent for the school facilities projects listed below.

**Government Code Accountability Requirements.** As required by Section 53410 of the Government Code, (1) the specific purpose of the bonds is set forth in this Full Text of the Measure, (2) the proceeds from the sale of the bonds will be used only for the purposes specified in this measure, and not for any other purpose, (3) the proceeds of the bonds, when and if issued, will be deposited into a building fund to be held by the Fresno County Treasurer, as required by the California Education Code, and (4) the Superintendent of the District shall cause an annual report to be filed with the School Board not later than January 1 of each year, which report shall contain pertinent information regarding the amount of funds collected and expended, as well as the status of the projects listed in this measure, as required by Sections 53410 and 53411 of the Government Code.

### **NO TEACHER OR ADMINISTRATOR SALARIES**

Proceeds from the sale of bonds authorized by this measure shall be used only for the purposes specified in Article XIII A, Section 1(b)(3), being the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, and the acquisition or lease of school facilities, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

### **STATE MATCHING FUNDS**

The following statement is included in this measure pursuant to Education Code Section 15122.5: Approval of this measure does not guarantee that the proposed project or projects that are the subject of bonds under this measure will be funded beyond the local revenues generated by this measure. The District's proposal for the project or projects described below may assume the receipt of matching state funds, which, if available, could be subject to appropriation by the Legislature or approval of a statewide bond measure.

### **INFORMATION ABOUT ESTIMATES AND PROJECTIONS INCLUDED IN BALLOT**

Voters are informed that any estimates or projections in the bond measure or ballot materials, including relating to estimated rates of taxes, the duration of issued bonds and related levies and collections of taxes are provided as informational only. Such amounts are estimates and are not maximum amounts or limitations on the terms of the bonds, the tax rate or duration of the tax supporting repayment of issued bonds. Such estimates depend on numerous variables which are subject to variation and change over the term of the District's overall facilities and bond financing plan, including but not limited to the amount of bonds issued and outstanding at any one time, the interest rates applicable to issued bonds, market conditions at the time of sale of the bonds, when bonds mature, timing of project needs and changes in assessed valuations in the District. As such, while such estimates and approximations are provided based on information currently available to the District and its current expectations, such estimates and approximations are not



limitations and are not binding upon the District. In addition, the abbreviated and condensed statement of the bond measure presented to voters which is subject to a word count limitation imposed by State law does not limit the scope and complete meaning of the measure provided in this Full Text of Bond Measure and related ballot materials.

### **BOND PROJECT LIST**

**Scope of Projects.** Bond proceeds will be expended on the construction, reconstruction, rehabilitation, or replacement of school facilities of the Westside Elementary School District, including furnish and equipping, and the acquisition or lease of real property for school facilities, and not for any other purpose, including teacher and administrator salaries or other school operating expenses, in compliance with California Constitution Article XIII A, Section 1(b)(3). This measure authorizes bond projects to be undertaken at all current and future District sites and campuses.

**Specific School Facility Project List.** The items presented on the following list provide the types of school facilities projects authorized to be financed with voter-approved bond proceeds. Specific examples included on this list are not intended to limit the types of projects described and authorized by this measure. The following types of projects are authorized:

- Repair or replace leaky and/or deteriorating roofs
- Repair or replace outdated heating, ventilation and air-conditioning systems
- Improve student access to computers and modern technology, including providing necessary infrastructure such as upgrading/replacing electrical systems, hardware, software, computers, devices and other modern instructional equipment throughout District sites
- Modernize, renovate, construct and/or expand aging and outdated classrooms, restrooms, multipurpose rooms and buildings, libraries, computer and science labs, cafeterias, kitchens, student services, and other school facilities to meet modern educational standards, including providing updated furnishings and other equipment to facilitate a modern and healthy learning environment and operational and efficient facilities
- Make health, safety and security improvements to comply with all applicable laws and regulations and to ensure the safety and security of District students, staff and facilities, including fire alarm compliance, communication systems, surveillance, pest control and fencing
- Make Federal and State-mandated Americans with Disabilities Act (ADA) accessibility upgrades including ensuring site access, parking, staff and student restrooms, relocation of existing electrical devices, drinking fountains, playground equipment, etc. as necessary to ensure adequate accommodations are provided and all legal requirements are met
- Upgrade, repair and/or expand infrastructure serving District facilities such as utility systems (gas, water, sewer) and storm drainage systems
- Improve, rehabilitate and/or construct outdoor physical education fields, gym, playgrounds and play structures, including providing related equipment and facilities

- Repair or replace deteriorating sewer systems and plumbing
- Improve, modernize and equip support facilities such as restrooms, cafeteria, kitchen, eating and other gathering spaces
- Make energy efficiency improvements, including replacing or upgrading doors, windows, insulation and flooring and solar
- Improve/construct outdoor learning and gathering spaces
- Abate and remove hazardous materials identified prior to or during construction
- Upgrade and repair outdoor areas such as parking, vehicle traffic areas, bus barn facility, grounds and storm drainage systems, including grading and resurfacing, repairing and/or replacing asphalt and concrete, installing signage, shade structures, lighting, walkways, ADA access ramps, and make landscaping improvements including installation/upgrade of irrigation systems
- Implement water conservation methods, such as irrigation systems and irrigation control systems, and installation of efficient, drought-resistant landscaping
- Improvements to ensure compliance with all requirements of the California Department of Education and other authorities with respect to providing facilities for all students including facilities for Transitional Kindergarten

Each of the bond projects described in this Bond Project List include the costs of furnishing and equipping such facilities, and all costs which are incidental but directly related to the types of projects described above.

Examples of incidental costs include, but are not limited to: costs of design, engineering, architect and other professional services, facilities assessments, inspections, site preparation, utilities, landscaping, construction management and other planning and permitting, legal, accounting and similar costs; all finishing work such as painting, repainting, carpeting and flooring; independent annual financial and performance audits; a customary construction contingency; demolition and disposal of existing structures; the costs of interim housing and storage during construction including relocation and construction costs incurred relating to interim facilities; rental or construction of storage facilities and other space on an interim basis for materials and other equipment and furnishings displaced during construction; costs of relocating facilities and equipment as needed in connection with the projects; interim classrooms and facilities for students, administrators, and school functions, including modular facilities; federal and state-mandated safety upgrades; addressing unforeseen conditions revealed by construction/modernization including abatement and removal of hazardous materials and other necessary improvements required to comply with existing building codes, including the Field Act; access requirements of the Americans with Disabilities Act; costs of the election; project construction oversight, management and administration during the duration of such projects, including by District personnel, and bond issuance costs.

Unforeseen conditions may arise during the course of planning, design and construction resulting in the scope and nature of any of the specific projects described above being altered by the District. In the event that the District determines that a modernization or renovation project is more economical for the District or otherwise in the District's best interests to be undertaken as new construction, this bond measure authorizes said new

construction, including land acquisition, relocation, expansion and construction and/or reconstruction, and all costs relating thereto. In addition, this measure authorizes the acquisition of real property, including necessary rights of ways or other real property interests, required to expand District facilities, to provide access to school or other District facilities, or to provide additional school or related facilities. Further, authorized projects include reimbursements for project costs previously paid and paying and/or prepaying interim financing for the types of projects included on the project list, such as bond anticipation notes. Finally, projects on this list may be undertaken and used as joint use projects with other public agencies.

Approval of the District's bond measure does not guarantee that all of the identified projects within this Bond Project List will be funded beyond what can be completed with funds generated by this bond measure. The District plans to pursue funds from the State of California, if available, to provide additional funding to complete certain of the identified facilities projects. Many factors which the District cannot predict or control may impact its ability to address each of the projects, including but not limited to construction cost issues, supply chain issues which can cause project delays, labor shortages, and unknown environmental factors or site conditions, among others. The District is unable to anticipate all unforeseen circumstances which may prevent some of the projects listed above from being undertaken or completed.

The order in which projects are listed in the foregoing Bond Project List does not suggest an order of priority. Project prioritization is vested in and will be determined by the School Board.

**APPENDIX B**

**ABBREVIATED FORM OF BOND MEASURE**

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To improve the quality of education; repair or replace leaky roofs; make health, safety and security improvements; and modernize/renovate outdated classrooms, restrooms and school facilities; shall Westside Elementary School District's measure be adopted to issue \$4,500,000 of bonds at legal interest rates, generating on average \$261,000 annually for issued bonds through maturity from levies of approximately \$0.03 per \$100 assessed value, with annual audits, independent citizens' oversight, no money for salaries and all money for local schools?

Bonds—Yes

Bonds—No

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## APPENDIX C

### TAX RATE STATEMENT REGARDING PROPOSED WESTSIDE ELEMENTARY SCHOOL DISTRICT GENERAL OBLIGATION BONDS

An election will be held in the Westside Elementary School District (the "District") on June 7, 2022, to authorize the sale of up to \$4,500,000 in bonds of the District to finance school facility improvements as described in the measure. If such bonds are authorized and sold, principal and interest on the bonds will be payable only from the proceeds of *ad valorem* property tax levies made upon the taxable property in the District. The following information is provided in compliance with Sections 9400-9404 of the Elections Code of the State of California. Such information is based upon the best estimates and projections presently available from official sources, upon experience within the District, and other demonstrable factors.

Based upon the foregoing and projections of the District's assessed valuation, the following information is provided:

1. The best estimate of the average annual tax rate which would be required to be levied to fund this bond issue over the entire duration of the bond debt service, based on a projection of assessed valuations available at the time of filing of this statement, is 2.9¢ per \$100 of assessed valuation (or \$29 per \$100,000 of assessed value). The final fiscal year in which the tax is anticipated to be collected is 2051-52.
2. The best estimate of the highest tax rate which would be required to be levied to fund this bond issue, based on a projection of assessed valuations available at the time of filing of this statement, is 3¢ per \$100 of assessed valuation (or \$30 per \$100,000 of assessed value). It is estimated that such rate would be levied starting in fiscal year 2022-23 and following.
3. The best estimate of the total debt service, including the principal and interest, that would be required to be repaid if all the bonds are issued and sold is approximately \$8.6 million.

Voters should note the estimated tax rate is based on the assessed value (not market value) of taxable property on the Fresno County's official tax rolls. In addition, taxpayers eligible for a property tax exemption, such as the homeowner's exemption, will be taxed at a lower effective tax rate than described above. Property owners should consult their own property tax bills and tax advisors to determine their property's assessed value and any applicable tax exemptions.

The attention of all voters is directed to the fact that the foregoing information is based upon projections and estimates only, which amounts are not maximum amounts and are not binding upon the District. The actual debt service, tax rates and the years in which they will apply may vary from those used to provide the estimates set forth above, due to factors such as variations in the timing of bond sales, the par amount of bonds sold and market interest rates available at the time of each sale, actual assessed valuations over

the term of the bonds, and other factors. The date and amount of bonds sold at any given time will be determined by the District based on the need for project funds and other considerations. The actual interest rates at which the bonds will be sold will depend on conditions in the bond market at the time of sale. Actual future assessed valuations will depend upon the amount and value of taxable property within the District as determined by the County Assessor in the annual assessment and the equalization process.

By: \_\_\_\_\_  
Baldomero Hernandez, Superintendent  
Westside Elementary School District