

**Policy 3470: Debt Issuance And Management**

**Status:** ADOPTED

**Original Adopted Date:** 08/09/2017

Article I. Purpose and Goals

The purpose of this Debt Issuance and Management Policy ("Policy") is to provide a functional tool for debt management and capital planning, as well as to enhance the District's ability to manage its debt in a conservative and prudent manner.

The District shall pursue the following goals in furtherance of the purposes hereof:

- a. To fund capital improvements from general obligation bonds or such other debt not secured by its General Fund in order to preserve the availability of its General Fund for operating and other purposes not permitted to be funded by such bonds.
- b. To attain the best possible credit rating for each debt issue in order to reduce interest costs, while preserving financial flexibility and meeting capital funding requirements.
- c. To avoid wherever practicable any financial decision that will negatively impact current credit ratings on existing or future debt issues.
- d. To monitor the statutory debt limit in relation to projected assessed valuation within the District and the tax burden needed to meet ongoing debt service requirements.
- e. To consider market conditions and District cash flows when timing the issuance of debt.
- f. To consult with financial advisors regarding maturity schedules on proposed debt in order to afford the District with the best overall debt structure.
- g. To consider the relationship between the term of debt issued to finance capital improvements with the useful lives of those improvements, while considering repair and replacement costs of those assets to be incurred in the future.
- h. To assess and consider available financial alternatives, including categorical grants, revolving loans or other State/federal aid, to the extent they exist, so as to minimize the use of the District's General Fund.
- i. To consider the District's ability to expend the funds obtained in a timely, efficient, and economical manner, as well as consistent with Federal tax law.

Article II. Authorization

Section 2.01 Authority and Purposes of the Debt

The laws of the State of California authorize the issuance of debt by the District, and confer upon it the power and authority to make lease payments, contract debt, borrow money, and issue bonds for public improvement projects and to provide for the District's operational cash flows in order to maintain a steady and even cash flow balance. Under these provisions, the District may issue debt to (i) pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, equipping, and/or maintaining such capital improvements; (ii) refund existing debt; or (iii) provide for cash flow needs. Such debt issuance may also include appropriate and authorized issuance costs.

Section 2.02 Types of Debt Authorized

- a. **Short-Term Debt:** The District may issue short-term debt, which may include tax and revenue anticipation notes ("TRANS"), when such instruments allow the District to meet its cash flow requirements. However, the District's general objective is to manage its cash position in a manner so that internally generated cash flow is sufficient to meet expenditures. The District may also issue short-term debt in the context of funding shorter-term acquisitions, such as equipment, or interim funding for capital costs that will ultimately be replaced with long-term debt (i.e., maturities longer than one year). The District may also participate in an annual pooled financing of delinquent property taxes to the extent the chief business officer (CBO), or his or her designee, determines such financing produces significant benefit to the District.
- b. **Long-Term Debt:** Debt may be used to finance capital facilities, projects, and equipment where it is appropriate to spread the cost of the projects over more than one budget year. In so doing, the District recognizes that future

taxpayers who will benefit from the investment will pay a share of its cost. The District may issue long-term debt which includes, but is not limited to, general obligation bonds ("GO Bonds"). GO Bonds may be issued under the State Constitution (Article XIII A), either (i) under Section 1(b) (2) ("Proposition 46"), which requires at least a two-thirds (66.7%) majority, or (ii) under Section 1(b) (3) ("Proposition 39"), which requires approval by at least 55% majority of voters.

The District, or the Governing Board, may also, in addition to issuance of GO Bonds, (i) issue bond anticipation notes ("BANs") or grant anticipation notes ("GANs"); (ii) enter into long-term lease or lease-purchase financings ("Financing Leases"); (iii) cause the delivery of Certificates of Participation ("COPs"); (iv) issue or participate in lease revenue bonds ("LRBs"); (v) issue land secured bonds, such as special tax revenue bonds under the Mello-Roos Community Facilities Act of 1982 ("Mello-Roos Bonds"); (vi) limited obligation bonds under applicable assessment statutes ("Assessment Bonds"); or (vii) issue tax-increment financings, conduit financings, other revenue bonds, or other long-term debt, to the extent permitted by law.

c. Lease Financing of Real Property: Financing Leases for facilities are appropriate for facilities for which there is insufficient time to obtain voter approval or in instances where obtaining voter approval is not feasible. If and when voter approved debt proceeds become subsequently available, the District will consider using such proceeds to refund, redeem, or pay the Financing Leases, where feasible, in order to alleviate the burden to the General Fund.

d. Identified Repayment Source: The District will, when feasible, issue debt with a defined revenue source in order to preserve the use of General Fund supported debt. Examples of revenue sources include voter approved taxes that repay general obligation or special tax bonds.

e. Use of Other Financing Structures: The District may use other financing structures permitted by federal or state law (such as tax credit obligations or other obligations that provide a subsidized interest payment) upon consideration of financing costs versus tax-exempt GO Bonds, LRBs and/or COPs or that are a method to finance a program in a manner not otherwise available (e.g., QZABs, BABs, QSCBs, or other qualified tax credit bonds).

f. Compounding Debt: The District may issue Capital Appreciation Bonds or other debt structures with compounding of interest ("CABs") after compliance with notice, disclosure, and public hearing requirements of state law.

Notwithstanding the above, the District shall not issue any COPs, TRANs, LRBs, revenue bonds, or other non-voter approved debt in any fiscal year, or for the following fiscal year, if the District has a qualified or negative certification from the County, unless the County Superintendent certifies, in accordance with applicable law, regulations, and other criteria established by the Superintendent of Public Instruction, that the District's repayment of such proposed debt is probable.

### Article III. Alignment with District Facilities Program and Budget

Decisions regarding the issuance of debt for the purpose of financing capital improvements shall be aligned with current needs for acquisition, development, and/or improvement of District property and facilities as identified by the District in sources and information including the District's facilities master plan or other needs assessment, as applicable, the projected costs of those needs, schedules for the projects, and expected resources.

When considering a debt issuance, the Board and the Superintendent/Chief Learning Officer (CLO) or designee shall consider both the short-term and long-term implications of the debt issuance and additional operating costs associated with new projects. Such evaluation may include, but is not limited to, the projected ratio of annual debt service and tax burden on the District's taxpayers, and the ratio of annual debt service secured by the general fund to general fund expenditures.

### Section 3.01 Structure of Debt Issues

a. Maturity of Debt: Decision on the duration of a debt issue shall be made with considerations of the economic or useful life of the improvement or asset that the issue is financing. The District shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue. The final maturity of GO Bonds issued pursuant to the Education Code will be limited to 25 years when such bonds are issued under the Education Code, unless such longer maturity is then permitted by the Education Code. The final maturity of GO Bonds issued under the Government Code will be limited to 40 years, unless such longer maturity is then permitted by the Government Code; provided, that the maturity of GO Bonds may not exceed 25 years if such GO Bonds are CABs. GO Bond issues will generally be sized upon consideration of capital improvement expenditure requirements. Decisions regarding the final maturity of Financing Leases shall take into consideration the useful life of the assets to be financed.

b. Debt Service Structure: The District shall design the financing schedule and repayment of debt so as to take advantage of market conditions, provide flexibility, and, as practical, to recapture or maximize its debt capacity for future use.

c. Capitalized Interest: Certain types of financings may require that interest on the debt be paid from capitalized interest until the District has use and possession of a pledged asset. Alternatively, the District may pledge assets using an asset transfer structure as collateral for the issue.

d. Call Provisions: The CBO, based upon analysis from the financial advisor of the economics of callable versus non-callable features, shall consider call provisions for each debt issue.

#### Section 3.02 Sale of Securities

a. Public Sale: There are two methods of a public sale of debt, competitive and negotiated. Both methods of sale shall be considered for all issuance of debt to the extent allowed by law, as each method has the potential to achieve the lowest financing cost given the particular economic and other conditions.

b. Private Placement: While not used as frequently as negotiated or competitive public sale methods, a private placement sale may be appropriate when, for example, the financing can or must be structured for a single or limited number of purchasers.

#### Section 3.03 Credit Enhancements

The District may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

#### Section 3.04 Impact on Operating Budget and District Debt Burden

When considering any debt issuance, the potential impact of debt service and additional operating costs associated with new projects on the operating budget of the District, both short and long-term, will be considered. The projected ratio of annual debt service secured by the General Fund to General Fund expenditures is one method, as is the additional debt burden of overlapping agencies on taxpayers.

#### Section 3.05 Debt Limitation

The District's total outstanding bonded debt (i.e., the principal portion only) is statutorily limited to 1.25% for non-unified and 2.50% for unified school districts of the assessed valuation of the taxable property of the District. Other obligations such as TRANs and lease obligations in support of COPs or LRBs generally do not count against this limit. (Ed. Code, 15102, 15106)

#### Section 3.06 Debt Issued to Finance Operating Costs

The District shall not finance general operating costs from debt (TRANs) having maturities greater than fifteen months from the date of issuance. Pursuant to law, the District may deem it necessary or desirable to finance cash flow requirements under certain conditions. Such cash flow borrowing must be payable from taxes, income, revenue, cash receipts and other moneys attributable to the fiscal year in which the debt is issued. General operating costs include, but are not limited to, those items normally funded in the District's annual operating budget.

#### Article IV. Internal Controls

The Superintendent/CLO or designee shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the District in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the District and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

Prior to the sale of any debt issue, the Superintendent/CLO or designee shall cause a report of the proposed issuance to the California Debt and Investment Advisory Commission (CDIAC) to be submitted. Such report shall include a certification that the District has adopted a policy concerning the use of debt and that the contemplated debt issuance is consistent with that policy. (Gov. Code, 8855)

On or before January 31, of each year, the Superintendent/CLO or designee shall submit a report to the CDIAC

regarding the debt authorized, the debt outstanding, and the use of proceeds of the issued debt for the prior reporting period, from July 1 to June 30. (Gov. Code, 8855)

In addition, the Superintendent/CLO or designee shall ensure that the District completes, as applicable, all performance and financial audits that may be required for any debt issued by the District, including disclosure requirements applicable to a particular transaction.

The Superintendent/CLO or designee shall annually report to the Board regarding debts issued by the District, including information on actual and projected tax rates, an analysis of bonding capacity, ratings on the District's bonds, market update and refunding opportunities, new development for California bond financings, and the District's compliance with post-issuance requirements.

#### Section 4.01 Annual Review and Reporting

The Policy shall be reviewed as needed. The Executive Director of Business Services acting as the Chief Business Official (CBO) is the designated administrator of the Policy and has overall responsibility, with the Board's approval, for decisions related to the structuring of all District debt issues. The CBO may delegate the day-to-day responsibility for managing the District's debt financings. The Board is the obligated issuer of all District debt and awards all purchase contracts for GO Bonds, BANs, GANs, LRBs, COPs, Financing Leases, TRANs and any other debt issuances. The CBO, or a designee or agent, shall cause any required annual report to be filed with the California Debt Investment and Advisory Commission relating to the District's debt, and shall ensure that any required annual performance and financial audits pertaining to GO Bond fund expenditures are prepared and delivered to the Board and any applicable bond oversight committee. (Gov. Code, 8855(k))

#### Section 4.02 Financing Team Members

a. Financial Advisor: Irrespective of the nature of the sale of securities (competitive or negotiated), the District may select and retain a financial advisor, who shall be an experienced independent registered financial advisor, to provide advice on the District's debt management program, debt issuance structure, rating agency relations, credit enhancement decisions and other transaction details. As determined by the CBO, the Financial Advisor may be the point person to organize and coordinate activities within the collective financing team.

b. Bond Counsel, Tax Counsel, and Disclosure Counsel: The District may select an external legal team to be used on an as-needed basis to assist with debt issuances or special projects. Such firms may be selected to provide general legal advice on, among other things, debt financing, tax considerations, disclosure documents, and continuing disclosure.

c. Other Team Members: The District, upon the counsel of staff and Financial Advisor, may select and retain other qualified and necessary financing team members as may be required to fulfill the District's obligations related to its debt management program. Other financing team members may include (but are not limited to), paying agent and bond registrar, trustee, escrow agent, investment advisor, credit enhancement provider, feasibility consultants, and economic or data analysts.

#### Section 4.03 Rating Agencies

The District shall (i) endeavor to attain the best possible credit rating for each debt issuance (with or without credit enhancement); (ii) endeavor to maintain effective relations with rating agencies; and (iii) together with its financial advisor, meet with, make presentations to, or otherwise communicate with the rating agencies on a regular basis in order to keep the rating agencies informed concerning the District's capital project plans, debt issuance program, debt management activities, and other appropriate financial information.

#### Section 4.04 Investment Community Relations

The District shall (i) endeavor to maintain positive and effective relations with the investment community to include investors, bondholders, credit enhancers, media, document clearinghouses, and other public sources of information; and (ii) together with its Financial Advisor, as necessary, prepare reports and other forms of communication regarding the District's indebtedness, as well as its future financing plans.

#### Section 4.05 Refunding and Restructuring Outstanding Debt

Whenever deemed to be in the best interest of the District, the District may consider refunding or restructuring outstanding debt. The primary considerations for refunding or restructuring outstanding debt shall be financially advantageous or beneficial structuring. The financial advantages of refunding outstanding debt shall be based upon a review of a net present value analysis of any proposed refunding in order to make a determination regarding the

cost-effectiveness of the proposed refunding.

#### Section 4.06 Investment of Borrowed Proceeds and Reserve Funds

The District acknowledges its on-going fiduciary responsibilities to actively manage the proceeds of debt issued for public purposes and related reserve funds in a manner that is consistent with California law governing the investment of public funds, prudent investment practices, its own investment policies, and with the permitted securities covenants of related debt documents executed by the District. The District's goals for any investment strategy of borrowed proceeds and related reserve funds shall be preservation of principal, followed by availability of funds, followed by return on investment.

#### Section 4.07 Transaction Records

The Superintendent/CLO or designee shall maintain complete records of decisions made in connection with each financing, including the selection of members of the financing team, the structuring of the financing, selection of credit enhancement products and providers, and selection of investment products and providers. Each transaction file shall include the official transcript for the financing, the final number computations and a post-pricing summary of the debt issuance. At the conclusion of any debt issuance, the Superintendent/CLO, the CBO, or a designee of either of them, shall timely provide a summary of the financing to the Governing Board.

#### Section 4.08 Exceptions or Modifications

The District acknowledges that the capital marketplace fluctuates, municipal finance products change from time to time, and that issuer and investor supply and demand vary. These fluctuations may produce situations that are not anticipated or covered by this Policy. As such, the Governing Board may make exceptions or modifications to this policy to achieve the debt management goals outlined herein. Flexibility is appropriate and necessary in such situations, provided specific authorization is granted to District staff and the District's advisors by the Governing Board.

#### Section 4.09 Effect of Noncompliance

The failure of any debt financing to comply with one or more of the provisions of this Policy shall not, in and of itself, affect the validity of any debt issued by the District.

#### Policy TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT

adopted: August 9, 2017 Truckee, California

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**Policy Reference Disclaimer:** These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

#### State References

	Description
CA Constitution Article 13A, Section 1	Tax limitation - <a href="https://simbli.eboardsolutions.com/SU/1aZpDzUG9Hj5bfDmRG0xaw==">https://simbli.eboardsolutions.com/SU/1aZpDzUG9Hj5bfDmRG0xaw==</a>
CA Constitution Article 16, Section 18	Debt limit - <a href="https://simbli.eboardsolutions.com/SU/chhCpSkYslsh9HvqsG3x2jtRA==">https://simbli.eboardsolutions.com/SU/chhCpSkYslsh9HvqsG3x2jtRA==</a>
Ed. Code 15100-15262	Bonds for school districts and community college districts - <a href="https://simbli.eboardsolutions.com/SU/yfpPdlAVc43sZRslshsplusl9YCw==">https://simbli.eboardsolutions.com/SU/yfpPdlAVc43sZRslshsplusl9YCw==</a>
Ed. Code 15264-15276	Strict accountability in local school construction bonds - <a href="https://simbli.eboardsolutions.com/SU/nslshHf8Gc26ak9CSkTqz3uUg==">https://simbli.eboardsolutions.com/SU/nslshHf8Gc26ak9CSkTqz3uUg==</a>
Ed. Code 15278-15288	Citizen's oversight committees - <a href="https://simbli.eboardsolutions.com/SU/W25tEERcA9QqmxndKoP7OQ==">https://simbli.eboardsolutions.com/SU/W25tEERcA9QqmxndKoP7OQ==</a>
Ed. Code 15300-15425	School facilities improvement districts - <a href="https://simbli.eboardsolutions.com/SU/6em8EQlrZggaWBZsVHP1iQ==">https://simbli.eboardsolutions.com/SU/6em8EQlrZggaWBZsVHP1iQ==</a>
Ed. Code 17150	Public disclosure of non-voter-approved debt - <a href="https://simbli.eboardsolutions.com/SU/GjJgHIJQjv5xlsgsnGplusFgg==">https://simbli.eboardsolutions.com/SU/GjJgHIJQjv5xlsgsnGplusFgg==</a>
Ed. Code 17400-17429	Leasing of school buildings - <a href="https://simbli.eboardsolutions.com/SU/EtfQBDvBH7gLMsHOLJeCQw==">https://simbli.eboardsolutions.com/SU/EtfQBDvBH7gLMsHOLJeCQw==</a>

Ed. Code 17450-17453.1	Leasing of equipment - <a href="https://simbli.eboardsolutions.com/SU/T1doVgImydkSljgdTnCXYg==">https://simbli.eboardsolutions.com/SU/T1doVgImydkSljgdTnCXYg==</a>
Ed. Code 17456	Sale or lease of district property - <a href="https://simbli.eboardsolutions.com/SU/h2gKLOAi1KZ7bay2NoS1DA==">https://simbli.eboardsolutions.com/SU/h2gKLOAi1KZ7bay2NoS1DA==</a>
Ed. Code 17596	Limit on continuing contracts - <a href="https://simbli.eboardsolutions.com/SU/HcISBDgiQebrEU5OaFFT6w==">https://simbli.eboardsolutions.com/SU/HcISBDgiQebrEU5OaFFT6w==</a>
Ed. Code 42130-42134	Financial reports and certifications - <a href="https://simbli.eboardsolutions.com/SU/gislshrA3TTePb0MdGcbplussShQ==">https://simbli.eboardsolutions.com/SU/gislshrA3TTePb0MdGcbplussShQ==</a>
Ed. Code 5300-5441	Conduct of elections - <a href="https://simbli.eboardsolutions.com/SU/QYmggzujCGDmiW1KLyqe4g==">https://simbli.eboardsolutions.com/SU/QYmggzujCGDmiW1KLyqe4g==</a>
Elec. Code 1000	Established election dates - <a href="https://simbli.eboardsolutions.com/SU/ke6J5zzO2SztSBslshJj7qeQ==">https://simbli.eboardsolutions.com/SU/ke6J5zzO2SztSBslshJj7qeQ==</a>
Gov. Code 53311-53368.3	Mello-Roos Community Facilities Act of 1982 - <a href="https://simbli.eboardsolutions.com/SU/qqzP7R4cKRSsmkJM466Bag==">https://simbli.eboardsolutions.com/SU/qqzP7R4cKRSsmkJM466Bag==</a>
Gov. Code 53410-53411	Bond reporting - <a href="https://simbli.eboardsolutions.com/SU/vCXpZoC2Blo2EneFc73oaw==">https://simbli.eboardsolutions.com/SU/vCXpZoC2Blo2EneFc73oaw==</a>
Gov. Code 53506-53509.5	General obligation bonds - <a href="https://simbli.eboardsolutions.com/SU/84GeIW6emLbfeCt6plusRPv2Q==">https://simbli.eboardsolutions.com/SU/84GeIW6emLbfeCt6plusRPv2Q==</a>
Gov. Code 53550-53569	Refunding bonds of local agencies - <a href="https://simbli.eboardsolutions.com/SU/sHqsfyOxQMtXiNNMcXLzfQ==">https://simbli.eboardsolutions.com/SU/sHqsfyOxQMtXiNNMcXLzfQ==</a>
Gov. Code 53580-53595.55	Bonds - <a href="https://simbli.eboardsolutions.com/SU/5Fzk8PplusrGuiHoNR05dZGjA==">https://simbli.eboardsolutions.com/SU/5Fzk8PplusrGuiHoNR05dZGjA==</a>
Gov. Code 53850-53858	Tax and revenue anticipation notes - <a href="https://simbli.eboardsolutions.com/SU/MJJ8MUslshZECTdIVQqX28CUQ==">https://simbli.eboardsolutions.com/SU/MJJ8MUslshZECTdIVQqX28CUQ==</a>
Gov. Code 53859-53859.08	Grant anticipation notes - <a href="https://simbli.eboardsolutions.com/SU/QJyunKTylm86ROrkKnWjdA==">https://simbli.eboardsolutions.com/SU/QJyunKTylm86ROrkKnWjdA==</a>
Gov. Code 8855	California Debt and Investment Advisory Commission - <a href="https://simbli.eboardsolutions.com/SU/mlhSPpz3r4ALkY1chnxmcA==">https://simbli.eboardsolutions.com/SU/mlhSPpz3r4ALkY1chnxmcA==</a>

**Federal References**

15 USC 78o-4  
 17 CFR 240.10b-5  
 17 CFR 240.15c2-12  
 26 CFR 1.6001-1  
 26 USC 54E

**Description**

Registration of municipal securities dealers  
 Prohibition against fraud or deceit  
 Municipal securities disclosure  
 Records  
 Qualified Zone Academy Bonds

**Management Resources References**

CDIAC Publication  
 Gov. Finance Officers Association Publication  
 Gov. Finance Officers Association Publication  
 Gov. Finance Officers Association Publication  
 Gov. Finance Officers Association Publication  
 Gov. Finance Officers Association Publication  
 Gov. Finance Officers Association Publication  
 Internal Revenue Service Publication  
 Internal Revenue Service Publication  
 U.S. Government Accountability Publication

**Description**

California Debt Issuance Primer  
 Analyzing and Issuing Refunding Bonds, Best Practice, February 2011  
 Debt Management Policy, Best Practice, October 2012  
 Investment of Bond Proceeds, Best Practice, September 2014  
 Selecting and Managing Municipal Advisors, Best Practice, February 2014  
 An Elected Official's Guide to Debt Issuance, 2nd Ed., 2016  
 Understanding Your Continuing Disclosure Responsibilities, Best Practice, September 2015  
 Tax Exempt Bond FAQs Regarding Record Retention Requirements  
 Tax-Exempt Governmental Bonds, Publication 4079, rev. 2016  
 Internal Control System Checklist

Website	CSBA District and County Office of Education Legal Services - <a href="https://simbli.eboardsolutions.com/SU/UdykszdmPETuDslshXk6R5akQ==">https://simbli.eboardsolutions.com/SU/UdykszdmPETuDslshXk6R5akQ==</a>
Website	U.S. Securities and Exchange Commission - <a href="https://simbli.eboardsolutions.com/SU/q488RIGslsh3EFkzfZuF8liXg==">https://simbli.eboardsolutions.com/SU/q488RIGslsh3EFkzfZuF8liXg==</a>
Website	U.S. Government Accountability Office - <a href="https://simbli.eboardsolutions.com/SU/HvuRwrDop7OnnXIYFVN3Mw==">https://simbli.eboardsolutions.com/SU/HvuRwrDop7OnnXIYFVN3Mw==</a>
Website	Municipal Security Rulemaking Board, Electronic Municipal Market Access (EMMA) - <a href="https://simbli.eboardsolutions.com/SU/GzZtBAaDBm4fGplusyHlxqfVw==">https://simbli.eboardsolutions.com/SU/GzZtBAaDBm4fGplusyHlxqfVw==</a>
Website	California Debt and Investment Advisory Commission - <a href="https://simbli.eboardsolutions.com/SU/fcZCPxWNIcpluspmohqEYyP0w==">https://simbli.eboardsolutions.com/SU/fcZCPxWNIcpluspmohqEYyP0w==</a>
Website	Government Finance Officers Association - <a href="https://simbli.eboardsolutions.com/SU/jyncslshplusDjlswwrUac1N9ryg==">https://simbli.eboardsolutions.com/SU/jyncslshplusDjlswwrUac1N9ryg==</a>
Website	Internal Revenue Service - <a href="https://simbli.eboardsolutions.com/SU/Q4VQpg5n4iGWL4GteBcOQw==">https://simbli.eboardsolutions.com/SU/Q4VQpg5n4iGWL4GteBcOQw==</a>

**Cross References**

**Description**

0000	Vision - <a href="https://simbli.eboardsolutions.com/SU/UBITAjRFbjTJpluskzxnpg1ww==">https://simbli.eboardsolutions.com/SU/UBITAjRFbjTJpluskzxnpg1ww==</a>
0200	Goals For The School District - <a href="https://simbli.eboardsolutions.com/SU/6ZUcRCNGIEiCAMeyqgIBOg==">https://simbli.eboardsolutions.com/SU/6ZUcRCNGIEiCAMeyqgIBOg==</a>
3000	Concepts And Roles - <a href="https://simbli.eboardsolutions.com/SU/VRSMJplusGVagTCLWaCkNJR4A==">https://simbli.eboardsolutions.com/SU/VRSMJplusGVagTCLWaCkNJR4A==</a>
3100	Budget - <a href="https://simbli.eboardsolutions.com/SU/wbb6t0rI03HEKhzv5vEyCg==">https://simbli.eboardsolutions.com/SU/wbb6t0rI03HEKhzv5vEyCg==</a>
3100	Budget - <a href="https://simbli.eboardsolutions.com/SU/NB7pal0p8059U3bYae4Kvg==">https://simbli.eboardsolutions.com/SU/NB7pal0p8059U3bYae4Kvg==</a>
3110	Transfer Of Funds - <a href="https://simbli.eboardsolutions.com/SU/QslshfrLvSflvDslshvRgHdJldw==">https://simbli.eboardsolutions.com/SU/QslshfrLvSflvDslshvRgHdJldw==</a>
3312	Contracts - <a href="https://simbli.eboardsolutions.com/SU/CVeLcPnqrtwplusrV9slshGA6Ew==">https://simbli.eboardsolutions.com/SU/CVeLcPnqrtwplusrV9slshGA6Ew==</a>
3314	Payment For Goods And Services - <a href="https://simbli.eboardsolutions.com/SU/XpslshO7nlufzupLw2FWDQSw==">https://simbli.eboardsolutions.com/SU/XpslshO7nlufzupLw2FWDQSw==</a>
3314	Payment For Goods And Services - <a href="https://simbli.eboardsolutions.com/SU/2iiriBrwNmMcJgE18FWsAA==">https://simbli.eboardsolutions.com/SU/2iiriBrwNmMcJgE18FWsAA==</a>
3400	Management Of District Assets/Accounts - <a href="https://simbli.eboardsolutions.com/SU/plusYdHZErCyfrQQ59slshCBjr0w==">https://simbli.eboardsolutions.com/SU/plusYdHZErCyfrQQ59slshCBjr0w==</a>
3400	Management Of District Assets/Accounts - <a href="https://simbli.eboardsolutions.com/SU/slshF82mWufAEM5mRsEz2jx6w==">https://simbli.eboardsolutions.com/SU/slshF82mWufAEM5mRsEz2jx6w==</a>
3430	Investing - <a href="https://simbli.eboardsolutions.com/SU/EuBbasrdLRGM8Dq2PXG7Ug==">https://simbli.eboardsolutions.com/SU/EuBbasrdLRGM8Dq2PXG7Ug==</a>
3460	Financial Reports And Accountability - <a href="https://simbli.eboardsolutions.com/SU/riS74XSVNPE0Qf1QyNaExA==">https://simbli.eboardsolutions.com/SU/riS74XSVNPE0Qf1QyNaExA==</a>
3460	Financial Reports And Accountability - <a href="https://simbli.eboardsolutions.com/SU/n9g0plusPrdMolo1zvdEelkMg==">https://simbli.eboardsolutions.com/SU/n9g0plusPrdMolo1zvdEelkMg==</a>
3600	Consultants - <a href="https://simbli.eboardsolutions.com/SU/s9fwqd7OIF1bPkUTKFEIsA==">https://simbli.eboardsolutions.com/SU/s9fwqd7OIF1bPkUTKFEIsA==</a>
5142.2	Safe Routes To School Program - <a href="https://simbli.eboardsolutions.com/SU/SbmslshGANWo3hDwOA4xslshSgKw==">https://simbli.eboardsolutions.com/SU/SbmslshGANWo3hDwOA4xslshSgKw==</a>
5142.2	Safe Routes To School Program - <a href="https://simbli.eboardsolutions.com/SU/ErnhlemLqmtslshfS5xnUJvjg==">https://simbli.eboardsolutions.com/SU/ErnhlemLqmtslshfS5xnUJvjg==</a>
7000	Concepts And Roles - <a href="https://simbli.eboardsolutions.com/SU/pxLwr08t83Flk9fjYRGyRA==">https://simbli.eboardsolutions.com/SU/pxLwr08t83Flk9fjYRGyRA==</a>

7110 Facilities Master Plan -  
<https://simbli.eboardsolutions.com/SU/0inpXOO3NGLtKUjXpEhnfw==>

7210 Facilities Financing -  
<https://simbli.eboardsolutions.com/SU/hs1DIKmhWYhTa7RdT7jv1A==>

7212 Mello-Roos Districts -  
<https://simbli.eboardsolutions.com/SU/GCI5KuPyplusIsOyaXAuqcmWw==>

7214 General Obligation Bonds -  
<https://simbli.eboardsolutions.com/SU/fHUXi96l67v1B6LWeu2F3Q==>

7214 General Obligation Bonds -  
<https://simbli.eboardsolutions.com/SU/kMlzmOUuY2whqgkoplus2UAA==>

9270 Conflict Of Interest -  
<https://simbli.eboardsolutions.com/SU/pspFI9UICK2gppWtoqSPdA==>

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