EXHIBIT A

February 9, 2022

I.	Purchase Orders for December 2021	\$ 245,485.27
II.	Commercial Warrants	\$ 1,541,808.87
III.	Revolving Cash Fund Business I for December 2021	\$ 3.00
IV.	Revolving Cash Fund Business II for December 2021	\$ 3.00
V.	Purchasing Card Expenses for December 2021	\$ 3,878.57

PO BOARD REPORT

December 1, 2021 - December 31, 2021

PO Date	PO No.	Supplier	PO Ref	Total by Account
12/1/2021	0000010188	Costco Membership	2022 Membership renewal	\$120.00
12/1/2021	0000010189	Waxie Sanitary Supply	CNS/HOLLY/WAXIE SUPPLIES	\$428.53
12/1/2021	0000010190	Valley Industrial Specialties, Inc.	OW ADA Accessible Sink	\$4,947.64
12/1/2021	0000010191	Apple Inc.	LP-APPLE REPAIR- OFFICE	\$398.00
12/1/2021	0000010192	Gopher Sport	Enrichment Kimball - Rocio	\$903.94
12/1/2021	0000010193	Gopher Sport	Enrichment JO - Rocio	\$903.94
12/1/2021	0000010194	Fun And Function	SPED/Lidia Ramos/E. Gonzalez	\$1,460.81
12/1/2021	0000010195	Scholastic News & Magazines	21-22 LA Schl. Invoice Payment	\$4,113.36
12/1/2021	0000010196	Scholastic News & Magazines	21-22 LA Clrk. Sch. Inv. Pay.	\$162.91
12/1/2021	0000010197	Scholastic News & Magazines	21-22 LA Sch. Clk Invoice Pay.	\$213.28
12/1/2021	0000010198	Fruth Group	LP - Rizo Ink	\$508.95
12/1/2021	0000010199	Office Depot	ADMIN/VCESEÑA/SUPPLIES	\$27.18
12/1/2021	0000010200	CDW Government	JO - OFFICE - ADAPTERS	\$459.80
12/1/2021	0000010201	Amazon	LP- Naval Mice	\$318.46
12/1/2021	0000010202	CANCELED		\$0.00
12/1/2021	0000010203	Pro-Ed, Inc.	Pro-Ed PLSI Q-35565	\$70.58
12/1/2021	0000010204	Monoprice, Inc.	StudentipadChargers/Bricks-LCE	\$1,419.18
12/7/2021	0000010205	Konica Minolta Premier Finance	KONICA/BUS/CPC BizHub C558	\$2,000.00
12/7/2021	0000010206	Western Psychological Services	WPS Q5930 OWLS/ABAS3	\$1,132.86
12/7/2021	0000010207	Western Psychological Services	WPS Quote: 6030 BRIEF	\$468.93
12/7/2021	0000010208	Western Psychological Services	WPS TOLD5 Combo Kit	\$766.80
12/7/2021	0000010209	Amazon	JO - 4TH GRADE FRACTION TILES	\$313.20
12/7/2021	0000010210	Pro-Ed, Inc.	PROED Q-35583 DAYC-2	\$157.91
12/7/2021	0000010211	Amazon	OW McKinney	\$412.57
12/7/2021	0000010212	Demco, Inc.	LP- Librarian	\$1,928.36
12/8/2021	0000010213	J&M Keystone, Inc.	Carpet Cleaning - Central	\$334.20
12/8/2021	0000010214	Scholastic News & Magazines	IH Scholastic Magazine, Grade	\$415.60
12/8/2021	0000010215	Amazon	PW-VH-Batteries for Custodian	\$115.88
12/8/2021	0000010216	Amazon	JO - OFFICE SUPPLIES	\$206.50
12/8/2021	0000010217	Amazon	PW-VH-Ink for the Library	\$73.93

12/8/2021	0000010218	Office Depot	SPED/EG/952XL INK Sp.Ed	\$554.63
12/8/2021	0000010219	Amazon	IH Office, Attendance Seed	\$43.48
12/8/2021	0000010220	Mission Janitorial Supplies	Custodial Supplies - Open	\$1,087.50
12/8/2021	0000010221	Baker Distribution Company	HVAC Supplies - Open	\$543.75
12/8/2021	0000010222	Amazon	Kimball Office	\$326.08
12/8/2021	0000010223	Zaner-Bloser, Inc.	OW Castaneda	\$532.88
12/8/2021	0000010224	Pro-Ed, Inc.	Pro-Ed Protocols BTAIS2	\$39.48
12/8/2021	0000010225	Amazon	IH-RUTLEGE, ROOM 3A	\$941.87
12/8/2021	0000010226	CANCELED		\$0.00
12/8/2021	0000010227	Amazon	PW-VH-Books for B2	\$631.90
12/8/2021	0000010228	Tri-Co Floors	K2 HVT Flooring - CN	\$6,823.00
12/8/2021	0000010229	Lakeshore Learning Materials	LP/Paola Pineda/Library Furnis	\$2,361.95
12/8/2021	0000010230	Amazon	OW Lopez	\$243.63
12/8/2021	0000010231	High-Point Painting	Interior Restroom Painting	\$28,000.00
12/8/2021	0000010232	Pearson Assessment	Pearson BASC 3 -10000006125981	\$75.04
12/8/2021	0000010233	Amazon	JO - CORTAZAR - BOOKS	\$108.64
12/8/2021	0000010234	Amazon	SPED/Amazon for T. Logan	\$58.70
12/8/2021	0000010235	American Reading Company	ARC-ConsumSkillsCards-LCEdServ	\$3,931.33
12/8/2021	0000010236	Amazon	Assessment Center - Christina	\$369.46
12/8/2021	0000010237	CBT Nuggets, LLC.	BIZ - CSEA LEARNER IT TRAINING	\$2,895.00
12/8/2021	0000010238	Cal Pacific Truck Center, LLC	TRANS/Cal Pacific Dion	\$130.21
12/8/2021	0000010239	Catalina Products International	HVT Flooring Material - CN K2	\$3,554.43
12/8/2021	0000010240	Harbor Coating and Restoration	Wood Floor Refinishing - JO	\$35,800.00
12/8/2021	0000010241	RGC General Engineering, Inc.	Las Palmas Concrete Ramps	\$44,632.00
12/9/2021	0000010242	School Health Corp.	Stock NS005 Alcohol preps.	\$345.83
12/9/2021	0000010243	Office Depot	LP-Library	\$340.52
12/9/2021	0000010244	Perma-Bound	IH LMS, RM 17	\$300.14
12/9/2021	0000010245	Amazon	Amazon I-Phone cases for RN's	\$65.80
12/9/2021	0000010246	Learning A-Z	Reading A-Z license Irma S	\$224.20
12/9/2021	0000010247	News-2-You, Inc.	n2y Symbolstix lic=J Garcia	\$106.13
12/9/2021	0000010248	Pro-Ed, Inc.	ProEd Q:35840 TOC	\$384.00
12/9/2021	0000010249	SDCOE-Superintendent of Schools	PW-VH-Equity Conference 21-22	\$800.00
12/9/2021	0000010250	Southwest School & Office Supply	STOCK NS152 Antiseptic	\$369.18
12/9/2021	0000010251	Amazon	CNS/JON H/SUPPLIES	\$242.28

12/9/2021	0000010252	SC Commerical, LLC.	Gasoline & Diesel Fuel - Open	\$3,262.50
12/13/2021	0000010253	ACSA	ACSA Membership (Kraft)	\$1,525.00
12/13/2021	0000010254	ACSA	ACSA - LH 2022	\$1,525.00
12/13/2021	0000010255	Amazon	21-22 Austin Beanbag #12	\$76.11
12/13/2021	0000010256	RCom Radio, LLC.	IH - OFFICE RADIOS	\$2,169.56
12/13/2021	0000010257	Amazon	CN/Christina Benson/Ergo Items	\$713.36
12/13/2021	0000010258	Amazon	EDS/Angela Censoplano/ergo it	\$157.66
12/13/2021	0000010259	More Direct	JO - BAEZA - PRINTER	\$510.40
12/13/2021	0000010260	Optimum Floorcare	Auto Scrubber - Palmer Way	\$6,418.43
12/13/2021	0000010261	Amazon	JO - PRINTER INK - OFFICE	\$138.27
12/13/2021	0000010262	Edupoint Educational Systems	EdupointReportCard-LCEdService	\$3,000.00
12/13/2021	0000010263	SDCOE-Superintendent of Schools	TPO- RN Equity Conference 2022	\$400.00
12/13/2021	0000010264	CDW Government	Adobe Acrobat Pro Julieta R	\$109.91
12/13/2021	0000010265	Amazon	JO - INK FOR PRINTERS	\$1,876.46
12/13/2021	0000010266	SDCOE-Superintendent of Schools	TPO - ED Svcs Equity Conferenc	\$1,875.00
12/13/2021	0000010267	Demco, Inc.	JO - LIBRARY SUPPLIES	\$241.36
12/13/2021	0000010268	Amazon	Olivewood Enrichment	\$190.26
12/13/2021	0000010269	Amazon	Central Enrichment	\$190.26
12/14/2021	0000010270	Toshiba Financial Services	FRC West Toshiba e-Studio 551	\$1,248.00
12/14/2021	0000010271	Toshiba Financial Services	FRC East Toshiba e-Studio 551	\$1,248.00
12/14/2021	0000010272	Attainment Company, Inc.	Attainment Co for T. Logan	\$438.90
12/15/2021	0000010273	Ameri-Mex Plumbing, Inc.	Jetting Service - LA	\$925.00
12/15/2021	0000010274	P&R Paper Supply Company. Inc.	DISTRICT/JON H/CUPS	\$6,090.91
12/15/2021	0000010275	Amazon	IH SANCHEZ, ROOM 16	\$504.47
12/15/2021	0000010276	Learning A-Z	LP/Renewal Campos/Learning A-Z	\$2,170.00
12/15/2021	0000010277	Department of Social Services	PSC/Carmen M/Licensing Fees	\$3,872.00
12/15/2021	0000010278	SDCOE-Superintendent of Schools	TPO- OW Equity Conference 2022	\$800.00
12/15/2021	0000010279	Amazon	Las Palmas Enrichment	\$190.26
12/15/2021	0000010280	Amazon	EDS/Lincoln Acres Enrichment	\$190.26
12/15/2021	0000010281	Lakeshore Learning Materials	CN/DUARTE/POCKET CHART	\$92.42
12/15/2021	0000010282	Oriental Trading Company	JO - TREASURE CHEST - OFFICE	\$311.70
12/15/2021	0000010283	More Direct	ET/V.Fonseca/Office	\$725.87
12/15/2021	0000010284	R. Coss Drywall	Install. of Backpack Hooks -KM	\$4,500.00
12/15/2021	0000010285	Hangsafe Hooks	Polycarbonate Backpack Hooks	\$5 <i>,</i> 630.63

21-22 LA Yacoo Rm.25 IH Health Office PW-VH-Laminator for School JO - OFFICE SUPPLIES OW Castaneda IH Office	\$44.06 \$1,125.86 \$1,836.79 \$213.16 \$648.11 \$546.84
PW-VH-Laminator for School JO - OFFICE SUPPLIES OW Castaneda IH Office	\$1,836.79 \$213.16 \$648.11
JO - OFFICE SUPPLIES OW Castaneda IH Office	\$213.16 \$648.11
OW Castaneda IH Office	\$648.11
IH Office	
	\$546.84
III Classroom Softwara	φ υ 1010 Γ
	\$1,808.00
IH Field Trip, Grade 6	\$168.00
Usage/M&O/eStudio4540c	\$500.00
KM-Camillia	\$1,442.67
IH/Computers/Office	\$2,886.24
LP-AMAZON OFFICE - Shredder	\$369.73
IH Mr. Couron, RM 6	\$367.54
PUR/WHS/AC CONTROLLER REPLACEM	\$20.55
Used Oil Recycling Service M&O	\$95.00
Mechanic Supplies - Open	\$1,087.50
Grounds Plants - Open	\$5,437.50
Motorized Screen - Board Room	\$2,344.08
Logitech Rally Mic -Board Room	\$380.61
Las Palmas Bard Unit Install	\$2,535.94
Las Palmas Bard Unit	\$6 <i>,</i> 466.82
	Usage/M&O/eStudio4540cKM-CamilliaIH/Computers/OfficeLP-AMAZON OFFICE - ShredderIH Mr. Couron, RM 6PUR/WHS/AC CONTROLLER REPLACEMUsed Oil Recycling Service M&OMechanic Supplies - OpenGrounds Plants - OpenMotorized Screen - Board RoomLogitech Rally Mic -Board RoomLas Palmas Bard Unit Install

TOTAL FOR PERIOD

\$245,485.27

Explanation of Columns for Commercial Warrants

Column A is the Vendor Name.

Column B is the Warrant Number. When the number repeats, this signifies that warrant contains multiple invoices or multiple budget codes for items within the warrant. It does not mean this amount was paid each line.

Column C is the Warrant Amount. Please note when the warrant number repeats the amount is only paid once.

Column D is the Invoice Number. This may also repeat, but is only paid once. This is replicated when multiple budget codes are used for items within the warrant.

Column E is the Invoice Amount. This number may be replicated if the purchase order has multiple items purchased, however the amount is only paid once.

Column F is the Purchase Order Number.

Column G is the Distribution Amount. When added together, this will equal the warrant amount listed (or repeated) in column C.

Colum H-M are the Budget Code charged for the line.

Colum N-O are not used by the National School District in the budget code, however other districts in the county may use these fields within the county Peoplesoft system.

	Report ID:	APX2030		AP		ccounts Payable MENT REGISTI	ER						o. 40 ite 1/3/20 me 8:13:"	
A 02300: Nationa	B	C District	D	<mark>E</mark> 2022-01-03	F	G	н	I	J	K	L	M	N	0
Vendor	Warrant	Warrant	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
0000000017 - Hada Morales-Lopez	14851536	8.74	HML12212 1	8.74		8.74	1200	5210000	0001	1000	4300000	000	CAUC	
000000037 - American Fidelity Administrative	14851537	674.30	55423	674.30		674.30	0100	0000623	0000	7200	5800000	000		
0000000087 - Tricia Hernandez	14851538	24.73	TH122121	24.73		24.73	1200	5210000	0001	1000	4300000	000		
0000000090 - Patricia Peña	14851539	20.34	PPena120 121	20.34		20.34	0100	0000100	1110	1000	4300000	400		
0000000111 - Virginia Fogerson	14851540	125.70	VF Mileage07 092021 to 12162021	125.70		125.70	0100	0000623	0000	7200	5200000	000		
0000000206 - Lirio Vanessa Ruffo	14851541	18.22	LVR12212 1	18.22		18.22	1200	5210000	0001	1000	4300000	000		
0000000207 - Luz Vicario	14851542	152.25	LV120621	152.25		152.25	0100	0000570	1110	1000	4300000	400		
0000000381 - Evelyn Sanchez	14851543	36.00	ES121621	36.00		36.00	0100	0000620	0000	7200	5800150	030		
AM3100 - Ameri-Mex Plumbing, Inc.	14851544	925.90	8967	925.90	00000102 73	925.90	0100	8150100	0000	8100	5600150	057		-
AT0500 - AT&T Information Systems	14851545	3,070.18	MT201 00001747 2793	3,070.18		3,070.18	0100	0000665	0000	8100	5900100	000		
AT0500 - AT&T Information Systems	14851546	1,593.86	MT201 00001747 2244	1,593.86		1,593.86	0100	0000665	0000	8100	5900100	000		
AT0500 - AT&T Information Systems	14851547	573.60	MT201 00001747 6607	573.60		573.60	0100	0000665	0000	8100	5900100	000		
C&0100 - C&C Glass	14851548	967.00	1-130568	967.00	00000101 79	967.00	0100	8150100	0000	8100	5600150	057		
DE1045 - Department of Social Services	14851549	3,872.00	37080634 0 PIN #264028	3,872.00	00000102 77	3,872.00	1200	6105100	0001	1000	5800710	000		
FI0550 - Fisher Wireless Services, Inc.	14851550	349.86	075555	349.86	00000097 62	349.86	0100	0982000	0000	3600	5900200	038		
FR0200 - Fruth Group	14851551	3,663.08	494504	153.84	00000092 39	23.03	0100	1100699	1110	1000	5600200	444		
FR0200 - Fruth Group	14851551	3,663.08	494504	153.84	00000092 39	28.25	0100	1100699	1110	1000	5600200	444		
FR0200 - Fruth Group	14851551	3,663.08	494504	153.84	00000092 39	42.76	0100	1100699	1110	1000	5600200	444		

.

201

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 41 Run Date 1/3/2022 Run Time 8:13:12 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
FR0200 - Fruth Group	14851551	3,663.08	494504	153.84	00000092 39	59.80	0100	1100699	1110	1000	5600200	444		
FR0200 - Fruth Group	14851551	3,663.08	488240	3,509.24	00000098 71	377.99	0100	1100699	1110	1000	5600200	555		
FR0200 - Fruth Group	14851551	3,663.08	488240	3,509.24	00000098 71	3,131.25	0100	1100699	1110	1000	5600200	555		
GR0200 - Grainger	14851552	332.43	91443249 94	332.43	00000094 87	332.43	0100	8150100	0000	8100	4300000	057		
HO0350 - The Home Depot	14851553	492.66	1182735	203.65	00000101 37	203.65	0100	8150100	0000	8100	4300000	057		
HO0350 - The Home Depot	14851553	492.66	2052814	270.74	00000101 37	270.74	0100	8150100	0000	8100	4300000	057		
HO0350 - The Home Depot	14851553	492.66	2233381	18.27	00000101 37	18.27	0100	8150100	0000	8100	4300000	057		
LA0500 - Lakeshore Learning Materials	14851554	786.25	18782312 1421	786.25	00000094 16	11.52	0100	0980000	1110	1000	4300000	700		
LA0500 - Lakeshore Learning Materials	14851554	786.25	18782312 1421	786.25	00000094 16	23.05	0100	0980000	1110	1000	4300000	700		
LA0500 - Lakeshore Learning Materials	14851554	786.25	18782312 1421	786.25	00000094 16	40.70	0100	0980000	1110	1000	4300000	700		
LA0500 - Lakeshore Learning Materials	14851554	786.25	18782312 1421	786.25	00000094 16	48.77	0100	0980000	1110	1000	4300000	700		
LA0500 - Lakeshore Learning Materials	14851554	786.25	18782312 1421	786.25	00000094 16	54.22	0100	0980000	1110	1000	4300000	700	-	
LA0500 - Lakeshore Learning Materials	14851554	786.25	18782312 1421	786.25	00000094 16	54.28	0100	0980000	1110	1000	4300000	700		
LA0500 - Lakeshore Learning Materials	14851554	786.25	18782312 1421	786.25	00000094 16	175.07	0100	0980000	1110	1000	4300000	700		
LA0500 - Lakeshore Learning Materials	14851554	786.25	18782312 1421	786.25	00000094 16	378.64	0100	0980000	1110	1000	4300000	700		
MI1200 - Mission Janitorial Supplies	14851555	127.31	750703-03	127.31	00000102 20	127.31	0100	8150100	0000	8100	4300000	057		
NA0076 - Napa Auto Parts	14851556	72.84	3930- 365269	72.84	00000094 90	72.84	0100	8150100	0000	8100	4300000	057		
OF0075 - Office Depot	14851557	812.59	21350555 4001	27.72	00000101 99	27.72	0100	0000615	0000	7100	4300000	010		
OF0075 - Office Depot	14851557	812.59	21561725 7001	554.64	00000102 18	254.96	0100	6500000	5001	2100	4300000	022		
OF0075 - Office Depot	14851557	812.59	21561725 7001	554.64	00000102 18	299.68	0100	6500000	5001	2100	4300000	022		
OF0075 - Office Depot	14851557	812.59	21595014 7001	134.14	00000102 43	17.47	0100	0980000	1110	1000	4300000	500		

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 42 Run Date 1/3/2022 Run Time 8:13:12 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
OF0075 - Office Depot	14851557	812.59	21595014 7001	134.14	00000102 43	20.68	0100	0980000	1110	1000	4300000	500		
OF0075 - Office Depot	14851557	812.59	21595014 7001	134.14	00000102 43	22.98	0100	0980000	1110	1000	4300000	500		
OF0075 - Office Depot	14851557	812.59	21595014 7001	134.14	00000102 43	27.55	0100	0980000	1110	1000	4300000	500		
OF0075 - Office Depot	14851557	812.59	21595014 7001	134.14	00000102 43	45.46	0100	0980000	1110	1000	4300000	500		
OF0075 - Office Depot	14851557	812.59	21595252 6001	30.86	00000102 43	30.86	0100	0980000	1110	1000	4300000	500		
OF0075 - Office Depot	14851557	812.59	21595252 8001	65.23	00000102 43	65.23	0100	0980000	1110	1000	4300000	500		
RE0475 - RSD - Refrigeration Supplies Distributor	14851558	282.62	61173731- 00	282.62	00000094 88	282.62	0100	8150100	0000	8100	4300000	057		
RR0200 - R&R Controls, Inc.	14851559	360.00	24558	360.00	00000098 77	360.00	0100	8150100	0000	8100	5600150	057		
SC0805 - School Health Corp.	14851560	345.83	4002245- 00	345.83	00000102 42	345.83	0100	0000626	0000	7200	4300990	000		
SC0875 - School Specialty	14851561	135.72	20812879 2337	135.72	00000099 57	135.72	0100	0000626	0000	7200	4300990	000		
SC0875 - School Specialty	14851562	21,716.04	20812919 0863	1,827.00	00000097 66	1,827.00	0100	0000626	0000	7200	4300990	000		
SC0875 - School Specialty	14851562	21,716.04	20812856 4986	19,889.04	00000097 92	50.60	0100	7425000	1110	1000	4300000	020		
SC0875 - School Specialty	14851562	21,716.04	20812856 4986	19,889.04	00000097 92	70.18	0100	7425000	1110	1000	4300000	020		
SC0875 - School Specialty	14851562	21,716.04	20812856 4986	19,889.04	00000097 92	74.35	0100	7425000	1110	1000	4300000	020	- Sector particular	
SC0875 - School Specialty	14851562	21,716.04	20812856 4986	19,889.04	00000097 92	390.88	0100	7425000	1110	1000	4300000	020		
SC0875 - School Specialty	14851562	21,716.04	20812856 4986	19,889.04	00000097 92	520.49	0100	7425000	1110	1000	4300000	020		
SC0875 - School Specialty	14851562	21,716.04	20812856 4986	19,889.04	00000097 92	533.40	0100	7425000	1110	1000	4300000	020		
SC0875 - School Specialty	14851562	21,716.04	20812856 4986	19,889.04	00000097 92	702.24	0100	7425000	1110	1000	4300000	020		
SC0875 - School Specialty	14851562	21,716.04	20812856 4986	19,889.04	00000097 92	4,191.79	0100	7425000	1110	1000	4300000	020		
SC0875 - School Specialty	14851562	21,716.04	20812856 4986	19,889.04	00000097 92	13,355.11	0100	7425000	1110	1000	4300000	020		
SO0100 - SC Commerical, LLC.	14851563	2,085.44	2014837- IN	567.93	00000102 52	567.93	0100	8150100	0000	8100	4300560	057		

.....

.

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 43 Run Date 1/3/2022 Run Time 8:13:12 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
SO0100 - SC Commerical, LLC.	14851563	2,085.44	2020111- IN	560.03	00000102 52	560.03	0100	8150100	0000	8100	4300560	057		
SO0100 - SC Commerical, LLC.	14851563	2,085.44	2025078- IN	957.48	00000102 52	957.48	0100	8150100	0000	8100	4300560	057		
SO2075 - Southwest School & Office Supply	14851564	698.11	PINV0912 108	698.11	00000101 01	698.11	0100	0980100	1110	1000	4300000	020		
SO2900 - Southwest Mobile Storage, Inc.	14851565	212.06	RI899531	212.06	00000095 25	212.06	0100	0000127	1110	1000	4300000	000		
SW0300 - Swing Education, Inc.	14851566	5,971.00	CT3877 INV00401 986	5,971.00		896.00	0100	7425000	1110	1000	5800000	111		
SW0300 - Swing Education, Inc.	14851566	5,971.00	CT3877 INV00401 986	5,971.00		199.00	0100	7425000	1110	1000	5800000	222		
SW0300 - Swing Education, Inc.	14851566	5,971.00	CT3877 INV00401 986	5,971.00		-199.00	0100	7425000	1110	1000	5800000	225		
SW0300 - Swing Education, Inc.	14851566	5,971.00	CT3877 INV00401 986	5,971.00		1,990.00	0100	7425000	1110	1000	5800000	225		
SW0300 - Swing Education, Inc.	14851566	5,971.00	CT3877 INV00401 986	5,971.00		1,095.00	0100	7425000	1110	1000	5800000	333		
SW0300 - Swing Education, Inc.	14851566	5,971.00	CT3877 INV00401 986	5,971.00		597.00	0100	7425000	1110	1000	5800000	555		
SW0300 - Swing Education, Inc.	14851566	5,971.00	CT3877 INV00401 986	5,971.00		1,393.00	0100	7425000	1110	1000	5800000	666		
TO0111 - Toshiba Business Solutions	14851567	63.23	5563646	51.47		51.47	0100	0000737	8100	5000	5600200	021		
TO0111 - Toshiba Business Solutions	14851567	63.23	5565837	6.10	00000097 30	6.10	0100	0000737	8100	5000	5600200	021		
TO0111 - Toshiba Business Solutions	14851567	63.23	5565838	5.66	00000097 33	5.66	0100	0000737	8100	5000	5600200	021		
TO0115 - Toshiba Financial Services	14851568	324.03	46008318 1	150.42	00000097 31	150.42	0100	0000737	8100	5000	5600200	021		
TO0115 - Toshiba Financial Services	14851568	324.03	46036398 9	173.61	00000095 69	173.61	1300	5310000	0000	3700	4400380	000		
WE1675 - Western Psychological Services	14851569	1,235.73	WPS- 421037	468.93	00000102 07	42.63	0100	0000900	5760	1110	4300000	022		
WE1675 - Western Psychological Services	14851569	1,235.73	WPS- 421037	468.93	00000102 07	426.30	0100	0000900	5760	1110	4300000	022		
WE1675 - Western Psychological Services	14851569	1,235.73	WPS- 421025	766.80	00000102 08	69.71	0100	0000900	5760	1110	4300000	022		

_

. - ^{- 7}

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 44 Run Date 1/3/2022 Run Time 8:13:12 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
WE1675 - Western Psychological Services	14851569	1,235.73	WPS- 421025	766.80	00000102 08	697.09	0100	0000900	5760	1110	4300000	022		
WI0475 - Willy's Electronic Supply Co.	14851570	34.80	1-483772	34.80	00000099 39	34.80	0100	8150100	0000	8100	4300000	057		
XE0100 - Xerox Corporation	14851571	352.68	01508623 3	352.68	00000092 44	117.55	0100	0000421	0000	2100	5600200	020		
XE0100 - Xerox Corporation	14851571	352.68	01508623 3	352.68	00000092 44	117.58	0100	0980000	0000	2100	5600200	020		
XE0100 - Xerox Corporation	14851571	352.68	01508623 3	352.68	00000092 44	117.55	0100	0000616	0000	7100	5600200	010		

Business Unit Total: \$52,517.13

0100	\$48,419.83
1200	\$ 3,923.69
1300	\$ 173.61
TOTAL:	\$52,517.13

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 86 Run Date 1/6/2022 Run Time 8:11:35 AM

02300: National School District

*

-

2022-01-06

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
0000000029 - Leon Osteyee	14852498	120.06	LO Mileage 10/21 - 12/16/21	120.06		120.06	0100	6500000	5760	1190	5200500	022		
0000000558 - Arik Avanesyans	14852499	15.00	AA Travel 111721	15.00		15.00	0100	0000615	0000	7100	4300000	010		
AC0300 - ACSA	14852500	2,541.60	122745	1,270.80	00000102 53	1,270.80	0100	0000624	0000	2100	5200000	020		
AC0300 - ACSA	14852500	2,541.60	122746	1,270.80	00000102 54	1,270.80	0100	0000620	0000	7200	5200000	030		
AP0056 - Apple Inc.	14852501	1,372.00	AH051606 00 - AH539335 3	1,372.00	00000098 64	1,372.00	0100	7425000	1110	1000	5600050	020		
AP0056 - Apple Inc.	14852502	198.00	AAH03322 598	99.00	00000101 91	99.00	0100	3010100	1110	1000	5600050	500		
AP0056 - Apple Inc.	14852502	198.00	AH033225 99	99.00	00000101 91	99.00	0100	3010100	1110	1000	5600050	500		
CH1200 - Chula Vista Alarm, Inc.	14852503	546.00	MT850 62185	546.00		74.00	0100	0000665	0000	8100	5600100	000		
CH1200 - Chula Vista Alarm, Inc.	14852503	546.00	MT850 62185	546.00		84.00	0100	0000665	0000	8100	5600100	000		
CH1200 - Chula Vista Alarm, Inc.	14852503	546.00	MT850 62185	546.00		42.00	0100	0000665	0000	8100	5600100	111		
CH1200 - Chula Vista Alarm, Inc.	14852503	546.00	MT850 62185	546.00		21.00	0100	0000665	0000	8100	5600100	222		
CH1200 - Chula Vista Alarm, Inc.	14852503	546.00	MT850 62185	546.00		21.00	0100	0000665	0000	8100	5600100	225		
CH1200 - Chula Vista Alarm, Inc.	14852503	546.00	MT850 62185	546.00		42.00	0100	0000665	0000	8100	5600100	333		
CH1200 - Chula Vista Alarm, Inc.	14852503	546.00	MT850 62185	546.00		52.00	0100	0000665	0000	8100	5600100	444		
CH1200 - Chula Vista Alarm, Inc.	14852503	546.00	MT850 62185	546.00		42.00	0100	0000665	0000	8100	5600100	555		
CH1200 - Chula Vista Alarm, Inc.	14852503	546.00	MT850 62185	546.00		42.00	0100	0000665	0000	8100	5600100	666		
CH1200 - Chula Vista Alarm, Inc.	14852503	546.00	MT850 62185	546.00		42.00	0100	0000665	0000	8100	5600100	777		
CH1200 - Chula Vista Alarm, Inc.	14852503	546.00	MT850 62185	546.00		42.00	0100	0000665	0000	8100	5600100	888		
CH1200 - Chula Vista Alarm, Inc.	14852503	546.00	MT850 62185	546.00		42.00	0100	0000665	0000	8100	5600100	999		

.91

.

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 87 Run Date 1/6/2022 Run Time 8:11:35 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
CO1317 - CDW Government	14852504	109.91	P789167	109.91	00000094 28	109.91	0100	0000424	0000	2100	5800710	024		
DI0600 - Dixieline Lumber & Home Centers	14852505	1,745.28	09- 0264561	18.47	00000100 04	18.47	0100	8150100	0000	8100	4300000	057		
DI0600 - Dixieline Lumber & Home Centers	14852505	1,745.28	09- 0264590	97.74	00000100 04	97.74	0100	8150100	0000	8100	4300000	057		
DI0600 - Dixieline Lumber & Home Centers	14852505	1,745.28	09- 0264638	194.43	00000100 04	194.43	0100	8150100	0000	8100	4300000	057		
DI0600 - Dixieline Lumber & Home Centers	14852505	1,745.28	09- 0264679	36.56	00000100 04	36.56	0100	8150100	0000	8100	4300000	057		
DI0600 - Dixieline Lumber & Home Centers	14852505	1,745.28	09- 0264766	35.82	00000100 04	35.82	0100	8150100	0000	8100	4300000	057		
DI0600 - Dixieline Lumber & Home Centers	14852505	1,745.28	09- 0264776	294.01	00000100 04	294.01	0100	8150100	0000	8100	4300000	057		
DI0600 - Dixieline Lumber & Home Centers	14852505	1,745.28	09- 0265034	261.77	00000100 04	261.77	0100	8150100	0000	8100	4300000	057		
DI0600 - Dixieline Lumber & Home Centers	14852505	1,745.28	09- 0265200	179.06	00000100 04	179.06	0100	8150100	0000	8100	4300000	057		
DI0600 - Dixieline Lumber & Home Centers	14852505	1,745.28	09- 0265279	96.92	00000100 04	96.92	0100	8150100	0000	8100	4300000	057		
DI0600 - Dixieline Lumber & Home Centers	14852505	1,745.28	09- 0265305	530.50	00000100 04	530.50	0100	8150100	0000	8100	4300000	057		
ED0600 - EdTheory, LLC.	14852506	7,409.25	CT3846 2966	5,226.00		5,226.00	0100	7425000	5001	1190	5800000	022		
ED0600 - EdTheory, LLC.	14852506	7,409.25	CT3846 1765	2,183.25		2,183.25	0100	7425000	5001	1190	5800000	022		
FA0110 - Fagen Friedman & Fulfrost, LLP	14852507	28,270.50	CT3844 196363	28,270.50		28,270.50	0100	0000129	0000	7100	5800700	010		
FR0200 - Fruth Group	14852508	569.21	495982	153.84	00000098 69	153.84	0100	1100699	1110	1000	5600200	111		
FR0200 - Fruth Group	14852508	569.21	495981	153.84	00000098 70	65.79	0100	3010100	1110	1000	5600200	600		
FR0200 - Fruth Group	14852508	569.21	495981	153.84	00000098 70	88.05	0100	3010100	1110	1000	5600200	600		
FR0200 - Fruth Group	14852508	569.21	495983	153.84	00000098 71	153.84	0100	1100699	1110	1000	5600200	555		

31

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 88 Run Date 1/6/2022 Run Time 8:11:35 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
FR0200 - Fruth Group	14852508	569.21	495980	107.69	00000098 72	21.74	0100	3010100	1110	1000	4400000	900		
FR0200 - Fruth Group	14852508	569.21	495980	107.69	00000098 72	85.95	0100	3010100	1110	1000	4400000	900		
FR0602 - Quadient Finance USA	14852509	606.61	N9196083	606.61	00000095 19	606.61	0100	0000623	0000	7200	5900300	000		
FU1000 - Functional Integrated Therapeutic	14852510	1,020.00	CT3808 276	1,020.00		1,020.00	0100	6500000	5001	1190	5800000	022		
GR0200 - Grainger	14852511	104.90	91575247 12	104.90	00000094 87	104.90	0100	8150100	0000	8100	4300000	057		
GR0888 - Greenbrier Lawn & Tree Expert Co.	14852512	1,650.00	21-12043	1,650.00	00000101 43	1,650.00	0100	8150100	0000	8100	5600150	057		
HA1525 - Hawthorne Power Systems	14852513	1,356.00	SS100127 762	169.50	00000095 37	169.50	0100	0982000	0000	3600	5600150	038		
HA1525 - Hawthorne Power Systems	14852513	1,356.00	SS100127 763	169.50	00000095 37	169.50	0100	0982000	0000	3600	5600150	038		
HA1525 - Hawthorne Power Systems	14852513	1,356.00	SS100127 764	169.50	00000095 37	169.50	0100	0982000	0000	3600	5600150	038		
HA1525 - Hawthorne Power Systems	14852513	1,356.00	SS100127 767	169.50	00000095 37	169.50	0100	0982000	0000	3600	5600150	038		
HA1525 - Hawthorne Power Systems	14852513	1,356.00	SS100127 761	169.50	00000095 77	169.50	0100	0983000	5001	3600	5600150	038		
HA1525 - Hawthorne Power Systems	14852513	1,356.00	SS100127 765	169.50	00000095 77	169.50	0100	0983000	5001	3600	5600150	038		
HA1525 - Hawthorne Power Systems	14852513	1,356.00	SS100127 766	169.50	00000095 77	169.50	0100	0983000	5001	3600	5600150	038		
HA1525 - Hawthorne Power Systems	14852513	1,356.00	SS100127 768	169.50	00000095 77	169.50	0100	0983000	5001	3600	5600150	038		
HE0600 - Heartland Payment Systems, Inc.	14852514	600.00	1233068	600.00	00000101 63	600.00	1300	5310000	0000	3700	4300000	000		
JI0400 - LogMeIn Communications, Inc.	14852515	8,574.87	CT3365 IN7100893 849	8,574.87		8,574.87	0100	0000665	0000	8100	5900100	000		
KE0150 - Keenan & Associates	14852516	402.55	265868	402.55		402.55	0100	0000667	0000	7200	5450100	000		
KO161 - Konica Minolta Premier Finance	14852517	180.05	46103638 6	180.05	00000095 55	180.05	0100	1100699	1110	1000	5600200	777		
KO161 - Konica Minolta Premier Finance	14852518	1,556.58	50181710 15	563.20	00000088 91	110.33	0100	1100699	1110	1000	5600200	555		
KO161 - Konica Minolta Premier Finance	14852518	1,556.58	50181710 15	563.20	00000088 91	128.81	0100	1100699	1110	1000	5600200	555		

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 89 Run Date 1/6/2022 Run Time 8:11:35 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
KO161 - Konica Minolta Premier Finance	14852518	1,556.58	50181710 15	563.20		324.06	0100	1100699	1110	1000	5600200	555		
KO161 - Konica Minolta Premier Finance	14852518	1,556.58	50181412 56	237.08	00000095 80	237.08	0100	1100699	1110	1000	5600200	666		
KO161 - Konica Minolta Premier Finance	14852518	1,556.58	50182060 69	577.94	00000099 48	184.04	0100	1100699	1110	1000	5600200	555		
KO161 - Konica Minolta Premier Finance	14852518	1,556.58	50182060 69	577.94	00000099 48	393.90	0100	1100699	1110	1000	5600200	555		
KO161 - Konica Minolta Premier Finance	14852518	1,556.58	50182343 62	178.36	00000088 90	78.43	0100	0000623	0000	7200	5600200	000		
KO161 - Konica Minolta Premier Finance	14852518	1,556.58	50182343 62	178.36	00000088 90	99.93	0100	0000623	0000	7200	5600200	000		
LA1500 - The Law Office of Matthew H. Storey, APC	14852519	8,000.00	OAH# 20210906 90	8,000.00		8,000.00	0100	6500000	5001	2100	5800700	022		
LE0400 - Learning A-Z	14852520	1,808.00	4748445	1,808.00	00000102 93	864.00	0100	0000100	1110	1000	5800710	300		
LE0400 - Learning A-Z	14852520	1,808.00	4748445	1,808.00	00000102 93	944.00	0100	0000100	1110	1000	5800710	300		
MA1600 - Managed Health Network	14852521	465.00	CT3769 PRM- 068439	465.00		465.00	0100	0000623	0000	7200	5800000	000		
MI1200 - Mission Janitorial Supplies	14852522	246.74	746526-00	246.74	00000102 20	246.74	0100	8150100	0000	8100	4300000	057		
NE0450 - News-2-You, Inc.	14852523	102.25	INV- 1046210	102.25	00000102 47	102.25	0100	3215000	5001	2100	5800710	022		
OF0075 - Office Depot	14852524	752.78	21798343 5001	648.11	00000102 91	648.11	0100	3010100	1110	1000	4300000	700		
OF0075 - Office Depot	14852524	752.78	21845845 5001	104.67	00000094 10	104.67	1300	5310000	0000	3700	4300000	000		
OR0220 - Oriental Trading Company	14852525	293.52	71427032 6-01	293.52	00000102 82	15.61	0100	0980000	1110	1000	4300000	800		
OR0220 - Oriental Trading Company	14852525	293.52	71427032 6-01	293.52	00000102 82	31.21	0100	0980000	1110	1000	4300000	800		
OR0220 - Oriental Trading Company	14852525	293.52	71427032 6-01	293.52	00000102 82	39.53	0100	0980000	1110	1000	4300000	800		
OR0220 - Oriental Trading Company	14852525	293.52	71427032 6-01	293.52	00000102 82	41.62	0100	0980000	1110	1000	4300000	800		
OR0220 - Oriental Trading Company	14852525	293.52	71427032 6-01	293.52	00000102 82	44.77	0100	0980000	1110	1000	4300000	800		

 $\mathbf{\hat{s}}$

٠

.

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 90 Run Date 1/6/2022 Run Time 8:11:35 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
OR0220 - Oriental Trading Company	14852525	293.52	71427032 6-01	293.52	00000102 82	54.15	0100	0980000	1110	1000	4300000	800		
OR0220 - Oriental Trading Company	14852525	293.52	71427032 6-01	293.52	00000102 82	66.63	0100	0980000	1110	1000	4300000	800		
OR0500 - Orkin Pest Control	14852526	418.00	NATLSDC NS12/21	418.00	00000094 11	161.74	1300	5310000	0000	3700	5600000	000		
OR0500 - Orkin Pest Control	14852526	418.00	NATLSDC NS12/21	418.00	00000094 11	256.26	1300	5310000	0000	3700	5600000	000		
PE0071 - Pearson Assessment	14852527	60.90	16547878	60.90	00000102 32	10.88	0100	6500000	5001	2100	4300000	022		
PE0071 - Pearson Assessment	14852527	60.90	16547878	60.90	00000102 32	50.02	0100	6500000	5001	2100	4300000	022		
PI0625 - PIPS C/O Keenan - Setech	14852528	92,517.58	MT500 258111	92,517.58		92,517.58	0100	0000000			9910360			
SA1200 - San Diego Gas & Electric	14852529	14,054.55	MT102 0010 4557 3681 4 122321	14,054.55		213.72	0100	0000665	0000	8100	5500100	000		
SA1200 - San Diego Gas & Electric	14852529	14,054.55	MT102 0010 4557 3681 4 122321	14,054.55		1,942.17	0100	0000665	0000	8100	5500100	111		
SA1200 - San Diego Gas & Electric	14852529	14,054.55	MT102 0010 4557 3681 4 122321	14,054.55		721.14	0100	0000665	0000	8100	5500100	333		
SA1200 - San Diego Gas & Electric	14852529	14,054.55	MT102 0010 4557 3681 4 122321	14,054.55		3,342.87	0100	0000665	0000	8100	5500100	666		
SA1200 - San Diego Gas & Electric	14852529	14,054.55	MT102 0010 4557 3681 4 122321	14,054.55		7,146.26	0100	0000665	0000	8100	5500100	777		
SA1200 - San Diego Gas & Electric	14852529	14,054.55	MT102 0010 4557 3681 4 122321	14,054.55		320.13	0100	0000665	0000	8100	5500100	888		
SA1200 - San Diego Gas & Electric	14852529	14,054.55	MT102 0010 4557 3681 4 122321	14,054.55		368.26	0100	0000665	0000	8100	5500100	999		
SA1200 - San Diego Gas & Electric	14852530	49,177.94	MT102 0027 4856 4410 7 122321	49,177.94		8,776.52	0100	0000665	0000	8100	5500100	000		

. .

-

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 91 Run Date 1/6/2022 Run Time 8:11:35 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
SA1200 - San Diego Gas & Electric	14852530	49,177.94	MT102 0027 4856 4410 7 122321	49,177.94		7,430.52	0100	0000665	0000	8100	5500100	111		
SA1200 - San Diego Gas & Electric	14852530	49,177.94	MT102 0027 4856 4410 7 122321	49,177.94		6,163.10	0100	0000665	0000	8100	5500100	333		
SA1200 - San Diego Gas & Electric	14852530	49,177.94	MT102 0027 4856 4410 7 122321	49,177.94		7,137.62	0100	0000665	0000	8100	5500100	555		
SA1200 - San Diego Gas & Electric	14852530	49,177.94	MT102 0027 4856 4410 7 122321	49,177.94		5,931.18	0100	0000665	0000	8100	5500100	666		
SA1200 - San Diego Gas & Electric	14852530	49,177.94	MT102 0027 4856 4410 7 122321	49,177.94		5,669.97	0100	0000665	0000	8100	5500100	888		
SA1200 - San Diego Gas & Electric	14852530	49,177.94	MT102 0027 4856 4410 7 122321	49,177.94		8,069.03	0100	0000665	0000	8100	5500100	999		
SA1390 - San Diego Junior Theatre	14852531	168.00	120821	168.00	00000102 94	168.00	0100	0980000	1110	1000	4300100	300		
SE0250 - 701 National City Blvd. Fund	14852532	28,981.85	021422	28,981.85		28,981.85	6200	0000000	0000	8700	5600400	062		
SH0300 - The Sherwin Williams Co.	14852533	332.72	4982-2	332.72	00000093 70	332.72	0100	8150100	0000	8100	4300000	057		
SO2900 - Southwest Mobile Storage, Inc.	14852534	92.44	RI900443	92.44	00000096 76	92.44	0100	3210000	1110	1000	4300000	000		
SW0100 - Sweetwater Authority	14852535	18,619.54	MT302 5240341- 000 121721	18,619.54		4,555.44	0100	0000665	0000	8100	5500300	222		
SW0100 - Sweetwater Authority	14852535	18,619.54	MT302 5240341- 000 121721	18,619.54		957.32	0100	0000665	0000	8100	5500300	225		
SW0100 - Sweetwater Authority	14852535	18,619.54	MT302 5240341- 000 121721	18,619.54		2,515.32	0100	0000665	0000	8100	5500300	333		
SW0100 - Sweetwater Authority	14852535	18,619.54	MT302 5240341- 000 121721	18,619.54		3,213.08	0100	0000665	0000	8100	5500300	555		

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 92 Run Date 1/6/2022 Run Time 8:11:35 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	РҮ
SW0100 - Sweetwater Authority	14852535	18,619.54	MT302 5240341- 000 121721	18,619.54		4,248.80	0100	0000665	0000	8100	5500300	666		
SW0100 - Sweetwater Authority	14852535	18,619.54	MT302 5240341- 000 121721	18,619.54		2,530.34	0100	0000665	0000	8100	5500300	999		
SW0100 - Sweetwater Authority	14852535	18,619.54	MT302 5240341- 000 121721	18,619.54		401.49	0100	9010377	0001	8100	5500300	000		
SW0100 - Sweetwater Authority	14852535	18,619.54	MT302 5240341- 000 121721	18,619.54		197.75	0100	6500000	5001	8100	5500300	022		
TM0100 - T-Mobile for Government	14852536	15,122.00	CT3861 96906219 5 Due: 01/13/22	15,122.00		15,122.00	0100	0980551	1110	1000	5900000	020		
TO0112 - Toshiba Financial Services	14852537	511.13	50182577 23	511.13	00000096 14	511.13	0100	1100699	1110	1000	5600200	999		
TO0115 - Toshiba Financial Services	14852538	990.99	46069081 1	662.03	00000097 34	218.54	0100	1100699	1110	1000	5600200	225		
TO0115 - Toshiba Financial Services	14852538	990.99	46069081 1	662.03	00000096 39	110.88	0100	1100699	1110	1000	5600200	333		
TO0115 - Toshiba Financial Services	14852538	990.99	46069081 1	662.03	00000096 39	332.61	0100	1100699	1110	1000	5600200	333		
TO0115 - Toshiba Financial Services	14852538	990.99	46128077 8	166.65	00000096 16	27.77	0100	1100699	1110	1000	5600200	222		
TO0115 - Toshiba Financial Services	14852538	990.99	46128077 8	166.65	00000096 16	138.88	0100	1100699	1110	1000	5600200	222		
TO0115 - Toshiba Financial Services	14852538	990.99	46109695 0	162.31		162.31	0100	0000660	0000	8100	5600200	057		
VA0050 - Valley Industrial Specialties, Inc.	14852539	122.03	A290243	122.03	00000099 06	122.03	0100	8150100	0000	8100	4300000	057		
VE0055 - Verizon Wireless	14852540	492.42	MT236 98951623 85	492.42		492.42	0100	0000665	0000	8100	5900100	000		
WE1675 - Western Psychological Services	14852541	1,132.87	WPS- 420920	1,132.87	00000102 06	101.14	0100	0000900	5760	1110	4300000	022		
WE1675 - Western Psychological Services	14852541	1,132.87	WPS- 420920	1,132.87	00000102 06	101.14	0100	0000900	5760	1110	4300000	022		
WE1675 - Western Psychological Services	14852541	1,132.87	WPS- 420920	1,132.87	00000102 06	101.14	0100	0000900	5760	1110	4300000	022		

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 93 Run Date 1/6/2022 Run Time 8:11:35 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
WE1675 - Western Psychological Services	14852541	1,132.87	WPS- 420920	1,132.87	00000102 06	101.14	0100	0000900	5760	1110	4300000	022		
WE1675 - Western Psychological Services	14852541	1,132.87	WPS- 420920	1,132.87	00000102 06	102.99	0100	0000900	5760	1110	4300000	022		
WE1675 - Western Psychological Services	14852541	1,132.87	WPS- 420920	1,132.87	00000102 06	625.32	0100	0000900	5760	1110	4300000	022		
WI0475 - Willy's Electronic Supply Co.	14852542	689.56	1-484309	53.29	00000094 25	53.29	0100	0000633	0000	7700	4300000	055		
WI0475 - Willy's Electronic Supply Co.	14852542	689.56	1-484385	17.40	00000099 39	17.40	0100	8150100	0000	8100	4300000	057		
WI0475 - Willy's Electronic Supply Co.	14852542	689.56	1-484419	58.63	00000099 39	58.63	0100	8150100	0000	8100	4300000	057		
WI0475 - Willy's Electronic Supply Co.	14852542	689.56	1-484386	141.38	00000099 39	141.38	0100	8150100	0000	8100	4300000	057		
WI0475 - Willy's Electronic Supply Co.	14852542	689.56	1-484220	404.83	00000099 39	404.83	0100	8150100	0000	8100	4300000	057		
WI0475 - Willy's Electronic Supply Co.	14852542	689.56	1-484491	14.03	00000094 25	14.03	0100	0000633	0000	7700	4300000	055		
XE0120 - Xerox Financial Services	14852543	837.38	2990797	837.38	00000096 43	837.38	0100	0000625	0000	7200	5600200	020		

Business Unit Total: \$294,938.56

8

0100	\$ 264,834.04
1300	\$ 1,122.67
6200	\$ 28,981.85
TOTAL:	\$ 294,938.56

4

4

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 42 Run Date 1/10/2022 Run Time 8:18:08 AM

Vendor	Warrant	Warrant	Invoice Id	Invoice Amount	PO ld	Distribution	Fund	Resource	Goal	Funct	Object	Site	Op	PY
		Amount				Amount							Unit	
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	6.96	0100	7425000	0000	8100	4300000	057		
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	7.74	0100	7425000	0000	8100	4300000	057		
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	13.14	0100	7425000	0000	8100	4300000	057		
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	14.07	0100	7425000	0000	8100	4300000	057		
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	88.36	0100	7425000	0000	8100	4300000	057		
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	107.79	0100	7425000	0000	8100	4300000	057		
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	116.49	0100	7425000	0000	8100	4300000	057		
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	315.88	0100	7425000	0000	8100	4300000	057		
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	367.42	0100	7425000	0000	8100	4300000	057		
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	367.42	0100	7425000	0000	8100	4300000	057		
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	380.95	0100	7425000	0000	8100	4300000	057		
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	394.31	0100	7425000	0000	8100	4300000	057		
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	806.49	0100	7425000	0000	8100	4300000	057		
N0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	1,872.85	0100	7425000	0000	8100	4300000	057		
N0400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	1,971.53	0100	7425000	0000	8100	4300000	057		
10400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	2,316.42	0100	7425000	0000	8100	4300000	057		
10400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	6,368.66	0100	7425000	0000	8100	4300000	057		
10400 - Air Filter Supply, Inc.	14853821	61,271.86	1516469	61,271.86	00000101 39	10,108.53	0100	7425000	0000	8100	4300000	057		
Al0400 - Air Filter Supply, Inc.	14853821	61,271.86	I516469	61,271.86	00000101 39	35,646.85	0100	7425000	0000	8100	4300000	057		
S0560 - Asbury Invironmental Services	14853822	95.00	1500- 00784382	95.00	00000103 01	95.00	0100	8150100	0000	8100	5600150	057		

4

.

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 43 Run Date 1/10/2022 Run Time 8:18:08 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
AT0500 - AT&T Information Systems	14853823	86.95	MT201 00001755 1882	86.95		86.95	0100	0000665	0000	8100	5900100	000		
CA0111 - Catalina Products International	14853824	3,622.99	8-1-10800	3,622.99	00000102 39	282.80	0100	8150100	0000	8100	4300000	057		
CA0111 - Catalina Products International	14853824	3,622.99	8-1-10800	3,622.99	00000102 39	3,340.19	0100	8150100	0000	8100	4300000	057		
DE0220 - King Business Services, INC.	14853825	155.00	163950	155.00	00000094 21	155.00	0100	0000660	0000	8100	5600150	057		
DI0600 - Dixieline Lumber & Home Centers	14853826	279.19	09- 0265466	48.45	00000100 04	48.45	0100	8150100	0000	8100	4300000	057		
DI0600 - Dixieline Lumber & Home Centers	14853826	279.19	09- 0265467	230.74	00000100 04	230.74	0100	8150100	0000	8100	4300000	057		
ED0300 - EDCO Disposal Corporation	14853827	4,013.36	MT401-2 17-F# 102934 123121	3,302.00		2,957.00	0100	0000665	0000	8100	5500400	000		
ED0300 - EDCO Disposal Corporation	14853827	4,013.36	MT401-2 17-F# 102934 123121	3,302.00		30.00	0100	0000665	0000	8100	5500400	111		
ED0300 - EDCO Disposal Corporation	14853827	4,013.36	MT401-2 17-F# 102934 123121	3,302.00		45.00	0100	0000665	0000	8100	5500400	222		
ED0300 - EDCO Disposal Corporation	14853827	4,013.36	MT401-2 17-F# 102934 123121	3,302.00		45.00	0100	0000665	0000	8100	5500400	225		
ED0300 - EDCO Disposal Corporation	14853827	4,013.36	MT401-2 17-F# 102934 123121	3,302.00		30.00	0100	0000665	0000	8100	5500400	333		
ED0300 - EDCO Disposal Corporation	14853827	4,013.36	MT401-2 17-F# 102934 123121	3,302.00		30.00	0100	0000665	0000	8100	5500400	444		
ED0300 - EDCO Disposal Corporation	14853827	4,013.36	MT401-2 17-F# 102934 123121	3,302.00		30.00	0100	0000665	0000	8100	5500400	555		
ED0300 - EDCO Disposal Corporation	14853827	4,013.36	MT401-2 17-F# 102934 123121	3,302.00		30.00	0100	0000665	0000	8100	5500400	666		

*

.

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 44 Run Date 1/10/2022 Run Time 8:18:08 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
ED0300 - EDCO Disposal Corporation	14853827	4,013.36	MT401-2 17-F# 102934 123121	3,302.00		30.00	0100	0000665	0000	8100	5500400	777		
ED0300 - EDCO Disposal Corporation	14853827	4,013.36	MT401-2 17-F# 102934 123121	3,302.00		30.00	0100	0000665	0000	8100	5500400	888		
ED0300 - EDCO Disposal Corporation	14853827	4,013.36	MT401-2 17-F# 102934 123121	3,302.00		45.00	0100	0000665	0000	8100	5500400	999		
ED0300 - EDCO Disposal Corporation	14853827	4,013.36	MT401-1 17-F3 102933 12/31/21	711.36		711.36	0100	0000665	0000	8100	5500400	000		
FU1300 - Fuel Education	14853828	242,815.00	CT3866 INV-32772	173,640.00		173,640.00	0100	3216000	1110	1000	5800710	020		
FU1300 - Fuel Education	14853828	242,815.00	CT3866 INV-33340	34,175.00		34,175.00	0100	3216000	1110	1000	5800710	020		
FU1300 - Fuel Education	14853828	242,815.00	CT3866 INV-33780	35,000.00		35,000.00	0100	3216000	1110	1000	5800710	020		
GE0037 - Geary Pacific Supply	14853829	6,466.82	4830682	6,466.82	00000103 07	6,466.82	0100	8150100	0000	8500	6200200	057		
HO0350 - The Home Depot	14853830	430.77	2234188	61.98	00000101 37	61.98	0100	8150100	0000	8100	4300000	057		
HO0350 - The Home Depot	14853830	430.77	2600127	40.91	00000101 37	40.91	0100	8150100	0000	8100	4300000	057		
HO0350 - The Home Depot	14853830	430.77	3240465	215.60	00000101 37	215.60	0100	8150100	0000	8100	4300000	057		
HO0350 - The Home Depot	14853830	430.77	4560338	58.41	00000101 37	58.41	0100	8150100	0000	8100	4300000	057		
HO0350 - The Home Depot	14853830	430.77	5671639	257.52	00000101 37	257.52	0100	8150100	0000	8100	4300000	057		
HO0350 - The Home Depot	14853830	430.77	ADJ 7223517	-203.65		-203.65	0100	8150100	0000	8100	4300000	057		
KO0160 - Konica Minolta Business Solutions	14853831	280.77	27742210 5	280.77		132.20	0100	1100699	1110	1000	5600200	777		
KO0160 - Konica Minolta Business Solutions	14853831	280.77	27742210 5	280.77		148.57	0100	1100699	1110	1000	5600200	777		
NA0076 - Napa Auto Parts	14853832	131.48	3930- 367335	131.48	00000103 02	131.48	0100	8150100	0000	8100	4300000	057		
OR0500 - Orkin Pest Control	14853833	4,167.05	NATLS122 1	4,167.05	00000096 51	4,167.05	0100	8150100	0000	8100	5500600	057		

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 45 Run Date 1/10/2022 Run Time 8:18:08 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
RA0500 - Rackspace US, Inc,	14853834	764.69	CT3712 B1- 57546898	764.69		764.69	0100	9010999	0000	2420	5800000	020		
SA1200 - San Diego Gas & Electric	14853835	755.41	MT201 0044 4014 2383 9 010522	755.41		755.41	0100	0000665	0000	8100	5500100	777		
SA1200 - San Diego Gas & Electric	14853836	442.97	MT102 0044 4014 4556 8 010522	442.97		442.97	0100	0000665	0000	8100	5500100	777		
SO0100 - SC Commerical, LLC.	14853837	1,253.10	2037596- IN - 1832719- IN	1,253.10		300.00	0100	8150100	0000	8100	4300560	057		
SO0100 - SC Commerical, LLC.	14853837	1,253.10	2037596- IN - 1832719- IN	1,253.10	00000102 52	953.10	0100	8150100	0000	8100	4300560	057		
TO0115 - Toshiba Financial Services	14853838	378.59	46149557 4	378.59	00000096 18	31.55	0100	1100699	1110	1000	5600200	222		
TO0115 - Toshiba Financial Services	14853838	378.59	46149557 4	378.59	00000096 18	157.74	0100	1100699	1110	1000	5600200	222		
TO0115 - Toshiba Financial Services	14853838	378.59	46149557 4	378.59	00000096 20	31.55	0100	1100699	1110	1000	5600200	444		
TO0115 - Toshiba Financial Services	14853838	378.59	46149557 4	378.59	00000096 20	157.75	0100	1100699	1110	1000	5600200	444		
WI0475 - Willy's Electronic Supply Co.	14853839	132.96	1-485105	70.15	00000099 39	70.15	0100	8150100	0000	8100	4300000	057		
WI0475 - Willy's Electronic Supply Co.	14853839	132.96	1-485204	11.69	00000099 39	11.69	0100	8150100	0000	8100	4300000	057		
WI0475 - Willy's Electronic Supply Co.	14853839	132.96	1-485273	5.61	00000099 39	5.61	0100	8150100	0000	8100	4300000	057		
WI0475 - Willy's Electronic Supply Co.	14853839	132.96	1-485317	45.51	00000099 39	45.51	0100	8150100	0000	8100	4300000	057		
ZO0100 - Zonar Connected	14853840	5,929.26	SI537098	5,929.26	00000094 46	2,666.77	0100	0982000	0000	3600	5800710	038		
ZO0100 - Zonar Connected	14853840	5,929.26	SI537098	5,929.26	00000094 47	3,262.49	0100	0983000	5001	3600	5800710	038		
EC0101 - Economy Restaurant Equipment	Z0000286 076	0.00	To Close PO #9927	0.00	00000099 27	0.00	1300	5310000	0000	3700	4300000	000		

Business Unit Total: \$333,473.22

0100 \$333,473.22 TOTAL: \$333,473.22

APX2030

PeopleSoft Accounts Pavable **AP TRIAL PAYMENT REGISTER**

Page No. 61 Run Date 1/13/2022 Run Time 8:15:25 AM

02300: National School District 2022-01-13 Vendor Warrant Warrant Invoice Id Invoice Amount PO Id Distribution Fund Resource Goal Funct Object Site Op PY Unit Amount Amount 1000 5200500 020 0000000422 - Angela 14854925 67.20 ACH 67.20 67.20 0100 7425000 1110 Censoplano-Holmes Mileage 8/10 -12 /16/21 AP0056 - Apple Inc. 14854926 1,519.00 AH077098 1,519.00 00000098 1,519.00 0100 7425000 1110 1000 5600050 020 35-851 64 AH077107 32-745 022 2.330.82 0.01 6500000 5001 2100 4300000 AR0210 - Arey Jones 14854927 2.330.82 0207073-00000097 0100 IN 25 2.330.82 2100 4300000 022 AR0210 - Arey Jones 14854927 0207073-2.330.82 00000097 826.50 0100 6500000 5001 IN 25 2100 4300000 022 AR0210 - Arey Jones 14854927 2,330.82 0207073-2,330.82 00000097 1.504.31 0100 6500000 5001 IN 25 BE6000 - Beyond The 14854928 1,648.86 107620 1,648.86 00000099 -86.78 0100 6500000 5001 2100 4300000 022 Office Door, LLC 74 BE6000 - Beyond The 14854928 1,648.86 107620 1,648.86 00000099 1,735.64 0100 6500000 5001 2100 4300000 022 Office Door, LLC 74 BO0800 - Boys & Girls 14854929 6,494.60 2022-6,494.60 00000096 6,494.60 6200 6030000 0000 8700 5600400 062 Club of Greater San 8967-ICS 01 Diego BU0175 - Bus Parts 0983000 5001 3600 4300000 038 14854930 100.71 IN142384 100.71 00000094 100.71 0100 Warehouse 45 8100 4300000 057 C&0100 - C&C Glass 14854931 391.79 1-130820 391.79 00000101 65.04 0100 8150100 0000 83 C&0100 - C&C Glass 14854931 391.79 1-130820 391.79 00000101 326.75 0100 8150100 0000 8100 4300000 057 83 CH0800 - Rady 14854932 61,273.31 CT3451 61,273.31 41,456.07 0100 0000900 0000 3140 5800000 022 Children's Hospital -N0059 San Diego CH0800 - Rady 0000500 3140 5800000 022 14854932 61.273.31 CT3451 61.273.31 19,817.24 0100 1110 Children's Hospital -N0059 San Diego CH0800 - Rady 14854933 2.107.15 CT3863 2,107.15 2.107.15 0100 0000900 0000 3140 5800000 666 Children's Hospital -1282 San Diego CO3700 - Cox 14854934 221.63 001 3110 221.63 00000096 221.63 6200 0000460 0000 2700 5900100 062 Communications 05744620 03 2 010122 ED0300 - EDCO 14854935 627.00 627.00 00000096 627.00 6200 0000000 0000 8100 5500400 062 17-FR **Disposal Corporation** 288860 04 123121 7425000 5800000 022 ED0600 - EdTheory, 14854936 4.633.00 CT3846 4.633.00 4.633.00 0100 5001 1190 LLC. 1799

Report ID:

0

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 62 Run Date 1/13/2022 Run Time 8:15:25 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	РҮ
EM0075 - EMCOM Electronic Systems, Inc.	14854937	54.00	27937	54.00	00000096 05	54.00	6200	0000000	0000	8100	5500000	062		'
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	16.30	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	18.48	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	21.74	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	22.83	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	27.18	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	29.35	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	32.59	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	39.14	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	65.22	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	65.24	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	135.93	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	156.56	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	168.05	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	195.73	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	221.82	0100	6500500	5001	3150	4300000	022		
FU1510 - Fun And Function	14854938	1,460.81	547651	1,460.81	00000101 94	244.65	0100	6500500	5001	3150	4300000	022		
GI0050 - GigaKOM	14854939	3,951.55	A1158AA- 2	250.00	00000100 61	250.00	0100	0000633	0000	7700	5800710	055		
GI0050 - GigaKOM	14854939	3,951.55	A1158AA- 1	3,701.55	00000100 61	1,850.52	0100	0000633	0000	7700	5800710	055		
GI0050 - GigaKOM	14854939	3,951.55	A1158AA- 1	3,701.55	00000100 61	1,851.03	0100	0000633	0000	7700	5800710	055		
HU0500 - Hunter's Nursery, Inc.	14854940	5,432.39	33985	5,432.39	00000103 03	862.00	0100	8150100	0000	8100	4300000	057		

*

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 63 Run Date 1/13/2022 Run Time 8:15:25 AM

Warrant Vendor Warrant Invoice Id Invoice Amount PO Id Distribution Fund Resource Goal Funct Object Site Op PY Amount Unit Amount HU0500 - Hunter's 14854940 33985 5,432.39 00000101 4,570.39 0100 8150100 0000 8100 4300000 057 5,432.39 65 Nursery, Inc. KO161 - Konica 174.77 1100699 1000 5600200 111 14854941 1,182.01 50183897 1.014.53 00000095 0100 1110 Minolta Premier 68 32 Finance KO161 - Konica 320.82 14854941 1,182.01 50183897 1,014.53 00000095 0100 1100699 1110 1000 5600200 111 Minolta Premier 68 31 Finance KO161 - Konica 14854941 1,182.01 50183897 1,014.53 00000095 518.94 0100 1100699 1110 1000 5600200 111 Minolta Premier 68 32 Finance KO161 - Konica 5600200 888 14854941 1.182.01 50183520 167.48 00000097 41.87 0100 1100699 1110 1000 **Minolta Premier** 45 28 Finance KO161 - Konica 14854941 1,182,01 50183520 167.48 00000097 125.61 0100 1100699 1110 1000 5600200 888 Minolta Premier 45 28 Finance MA0550 - Maxim 14854942 12,383.06 CT3881 2,966.66 2,966.66 0100 7425000 0000 3140 5800000 000 Healthcare Staffing E4309580 Services, Inc. 171 MA0550 - Maxim 14854942 12,383.06 CT3881 3,040.00 3,040.00 0100 7425000 0000 3140 5800000 000 Healthcare Staffing E4441500 Services, Inc. 171 MA0550 - Maxim 14854942 12.383.06 E4482500 3,040.00 3,040.00 0100 7425000 0000 3140 5800000 000 Healthcare Staffing 171 Services, Inc. MA0550 - Maxim 14854942 12,383.06 CT3881 3,032.40 3,032.40 0100 7425000 0000 3140 5800000 000 Healthcare Staffing E4537690 Services, Inc. 171 MA0550 - Maxim 14854942 12,383.06 E4601470 304.00 304.00 0100 7425000 0000 3140 5800000 000 Healthcare Staffing 171 Services, Inc. MI1151 - Mission 14854943 3.878.57 MFCU P-3,878.57 20.66 0100 0000424 0000 2100 4300000 024 Federal Credit Union Card Dec 2021 MI1151 - Mission 14854943 3.878.57 MFCU P-3,878,57 27.37 0100 0000460 0000 2700 4300000 300 Federal Credit Union Card Dec 2021 MI1151 - Mission 14854943 7100 4300000 010 3.878.57 MFCU P-3.878.57 203.95 0100 0000615 0000 Federal Credit Union Card Dec 2021 MI1151 - Mission 14854943 3.878.57 3,878.57 519.80 0100 0000620 0000 7200 4300000 030 MFCU P-Federal Credit Union Card Dec 2021 MI1151 - Mission 14854943 3,878.57 MFCU P-3,878.57 0100 8150100 0000 8100 4300000 057 12.90 Federal Credit Union Card Dec 2021

.

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 64 Run Date 1/13/2022 Run Time 8:15:25 AM

Vendor Warrant Warrant Invoice Id Invoice Amount PO Id Distribution Fund Resource Goal Funct Object Site QD PY Amount Amount Unit MI1151 - Mission 14854943 3,878.57 MFCU P-3,878.57 215.82 0100 0980000 1110 1000 4300000 215 Federal Credit Union Card Dec 2021 MI1151 - Mission 14854943 3,878.57 0980100 4300000 MFCU P-3,878.57 228.84 0100 1110 1000 020 Federal Credit Union Card Dec 2021 MI1151 - Mission 14854943 3.878.57 MFCU P-505.38 0100 0980110 1110 1000 4300000 020 3.878.57 Federal Credit Union Card Dec 2021 14854943 MI1151 - Mission 3,878.57 MFCU P-3,878.57 16.30 0100 3010100 1110 1000 4300000 215 Federal Credit Union Card Dec 2021 MI1151 - Mission 14854943 1110 4300000 022 3,878.57 MFCU P-3,878.57 272.94 0100 6500000 5760 Federal Credit Union Card Dec 2021 MI1151 - Mission 14854943 3.878.57 MFCU P-3,878.57 287.04 1200 5210000 0001 2700 4300000 000 Federal Credit Union Card Dec 2021 MI1151 - Mission 14854943 3.878.57 0000615 7100 4300400 010 MFCU P-3,878.57 90.59 0100 0000 Federal Credit Union Card Dec 2021 MI1151 - Mission 14854943 3,878.57 MFCU P-3.878.57 558.98 0100 0000615 0000 7100 5200000 010 Federal Credit Union Card Dec 2021 MI1151 - Mission 14854943 3,878.57 MFCU P-3,878.57 549.00 0100 0000620 0000 7200 5200000 030 Federal Credit Union Card Dec 2021 MI1151 - Mission 14854943 3.878.57 MFCU P-3,878.57 99.00 0100 3010101 1110 1000 5800650 000 Federal Credit Union Card Dec 2021 MI1151 - Mission 14854943 3.878.57 MFCU P-3.878.57 270.00 0100 0000620 0000 7200 5800845 030 Federal Credit Union Card Dec 2021 PE0071 - Pearson 14854944 195.97 195.97 00000102 11.09 0100 0000900 5760 1110 4300000 022 16567129 Assessment 86 PE0071 - Pearson 195.97 022 14854944 16567129 195.97 00000102 184.88 0100 0000900 5760 1110 4300000 Assessment 86 PE0200 - Pediatric 14854945 15,748,60 CT3824 15,748.60 15,748,60 0100 6500000 5001 2100 5800000 022 Therapy Associates 700 PE1250 - Perma-14854946 264.67 1914322-264.67 4200000 300 264.67 00000102 0100 0000440 0000 2420 Bound 00 44 PR0115 -14854947 10,379.84 CT3856 10.379.84 10.379.84 0100 0000019 5001 1190 4300300 022 PresenceLearning, Inc. INV48297 PY0200 - Pyramid 14854948 1,046.40 S1437090. 1.046.40 00000100 1,046.40 0100 0000626 0000 7200 4300990 000 School Products 001 88 RA0400 - Rayne Water 14854949 187.00 MT310 115.00 115.00 0100 0000665 0000 8100 5600100 000 Conditioning 029671

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 65 Run Date 1/13/2022 Run Time 8:15:25 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
			010522											
RA0400 - Rayne Water Conditioning	14854949	187.00	MT312 208477 010522	72.00		72.00	0100	0000460	0000	2700	5600100	400		
SA0280 - Samba Holding, Inc.	14854950	66.32	INV00783 967	66.32	00000097 90	66.32	0100	0982000	0000	3600	5600100	038		
SA1200 - San Diego Gas & Electric	14854951	19,713.96	MT101 0010 6574 9430 3 010522	19,713.96		7,196.19	0100	0000665	0000	8100	5500100	222		
SA1200 - San Diego Gas & Electric	14854951	19,713.96	MT101 0010 6574 9430 3 010522	19,713.96		4,669.51	0100	0000665	0000	8100	5500100	225		
SA1200 - San Diego Gas & Electric	14854951	19,713.96	MT101 0010 6574 9430 3 010522	19,713.96		6,614.24	0100	0000665	0000	8100	5500100	444		
SA1200 - San Diego Gas & Electric	14854951	19,713.96	MT101 0010 6574 9430 3 010522	19,713.96	N	1,234.02	0100	9010377	0001	8100	5500100	000		
SC0305 - Scholastic News & Magazines	14854952	382.16	M7216544 2	382.16	00000102 14	382.16	0100	0000100	1110	1000	4300000	300		
SC0875 - School Specialty	14854953	1,882.84	20812921 6505	1,882.84	00000097 66	1,882.84	0100	0000626	0000	7200	4300990	000		
SO1227 - Southern California Truck Stop	14854954	4,625.30	MT831 Dec 2021	4,625.30		2,490.68	0100	0982000	0000	3600	4300560	038		
SO1227 - Southern California Truck Stop	14854954	4,625.30	MT831 Dec 2021	4,625.30		2,134.62	0100	0983000	5001	3600	4300560	038		
ST0585 - Staples	14854955	846.05	16396359 28	846.05	00000096 07	846.05	6200	0000100	1110	1000	4300000	062		
ST1890 - Stein Education Center	14854956	5,154.57	CT3838 Dec 2021	3,336.96		3,336.96	0100	6500000	5760	1110	5800500	022		
ST1890 - Stein Education Center	14854956	5,154.57	CT3838 1: 1 Dec2021	1,356.39		1,356.39	0100	6500000	5760	1110	5800500	022		
ST1890 - Stein Education Center	14854956	5,154.57	CT3838 1272	266.89		266.89	0100	6500000	5760	1110	5800500	022		
ST1890 - Stein Education Center	14854956	5,154.57	CT3838 1273	134.74		134.74	0100	6500000	5760	1110	5800500	022		
ST1890 - Stein Education Center	14854956	5,154.57	CT3838 1274	59.59		59.59	0100	6500000	5760	1110	5800500	022		
SW0300 - Swing Education, Inc.	14854957	21.20	CT3847 INV00408 964	21.20		21.20	0100	7425000	1110	1000	5800000	225		

۴

 σ

40

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 66 Run Date 1/13/2022 Run Time 8:15:25 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	РҮ
TO0111 - Toshiba Business Solutions	14854958	852.67	5578259	852.67	00000097 35	852.67	0100	1100699	1110	1000	5600200	225		
TO0115 - Toshiba Financial Services	14854959	261.72	46176018 3	130.86	00000102 70	130.86	0100	0000737	8100	5000	5600200	021		
TO0115 - Toshiba Financial Services	14854959	261.72	46194091 8	130.86	00000102 71	130.86	0100	0000737	8100	5000	5600200	021		
TO0500 - Top Notch Catering	14854960	21,171.50	9817 December 2021	21,171.50	00000098 17	21,171.50	6200	5310000	0000	3700	4700000	062		
US0230 - U.S. Bank Equipment Finance	14854961	1,361.04	46081869 3	1,361.04	00000096 58	1,361.04	6200	0000000	0000	2700	5600200	062		
WA1175 - Waxie Sanitary Supply	14854962	1,843.83	80579948	1,843.83	00000096 59	1,843.83	6200	0000000	0000	8100	4300000	062		
WA1175 - Waxie Sanitary Supply	14854963	16,921.46	9546 Dec 2021	16,921.46	00000095 46	991.16	0100	0000644	0000	8100	4300000	056		
WA1175 - Waxie Sanitary Supply	14854963	16,921.46	9546 Dec 2021	16,921.46	00000095 46	1,701.47	0100	0000644	0000	8100	4300000	111		
WA1175 - Waxie Sanitary Supply	14854963	16,921.46	9546 Dec 2021	16,921.46	00000095 46	2,802.48	0100	0000644	0000	8100	4300000	222		
WA1175 - Waxie Sanitary Supply	14854963	16,921.46	9546 Dec 2021	16,921.46	00000095 46	2,042.50	0100	0000644	0000	8100	4300000	225		
WA1175 - Waxie Sanitary Supply	14854963	16,921.46	9546 Dec 2021	16,921.46	00000095 46	1,551.28	0100	0000644	0000	8100	4300000	333		
WA1175 - Waxie Sanitary Supply	14854963	16,921.46	9546 Dec 2021	16,921.46	00000095 46	33.54	0100	0000644	0000	8100	4300000	444		
WA1175 - Waxie Sanitary Supply	14854963	16,921.46	9546 Dec 2021	16,921.46	00000095 46	1,869.87	0100	0000644	0000	8100	4300000	555		
WA1175 - Waxie Sanitary Supply	14854963	16,921.46	9546 Dec 2021	16,921.46	00000095 46	2,029.11	0100	0000644	0000	8100	4300000	666		
WA1175 - Waxie Sanitary Supply	14854963	16,921.46	9546 Dec 2021	16,921.46	00000095 46	105.75	0100	0000644	0000	8100	4300000	777		
WA1175 - Waxie Sanitary Supply	14854963	16,921.46	9546 Dec 2021	16,921.46	00000095 46	1,541.79	0100	0000644	0000	8100	4300000	888		
WA1175 - Waxie Sanitary Supply	14854963	16,921.46	9546 Dec 2021	16,921.46	00000095 46	2,252.51	0100	0000644	0000	8100	4300000	999		
WI0475 - Willy's Electronic Supply Co.	14854964	566.25	1-485104	566.25	00000094 25	566.25	0100	0000633	0000	7700	4300000	055		
XE0100 - Xerox Corporation	14854965	281.70	01522252 5	281.70	00000092 45	71.08	0100	0980000	1110	1000	5600200	700		
XE0100 - Xerox Corporation	14854965	281.70	01522252 5	281.70	00000092 45	210.62	0100	0980000	1110	1000	5600200	700		
YM0021 - YMCA of San Diego County	14854966	54,222.25	CT3045- EXT 1644	54,222.25		8,607.12	0100	9065700	1110	1000	5100000	111		

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 67 Run Date 1/13/2022 Run Time 8:15:25 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
YM0021 - YMCA of San Diego County	14854966	54,222.25	CT3045- EXT 1644	54,222.25		10,343.15	0100	9065700	1110	1000	5100000	222		
YM0021 - YMCA of San Diego County	14854966	54,222.25	CT3045- EXT 1644	54,222.25		6,099.28	0100	9065700	1110	1000	5100000	225		
YM0021 - YMCA of San Diego County	14854966	54,222.25	CT3045- EXT 1644	54,222.25		3,070.57	0100	9065700	1110	1000	5100000	333		
YM0021 - YMCA of San Diego County	14854966	54,222.25	CT3045- EXT 1644	54,222.25		8,248.34	0100	9065700	1110	1000	5100000	444		
YM0021 - YMCA of San Diego County	14854966	54,222.25	CT3045- EXT 1644	54,222.25		3,098.74	0100	9065700	1110	1000	5100000	555		
YM0021 - YMCA of San Diego County	14854966	54,222.25	CT3045- EXT 1644	54,222.25		1,665.50	0100	9065700	1110	1000	5100000	666		
YM0021 - YMCA of San Diego County	14854966	54,222.25	CT3045- EXT 1644	54,222.25		6,012.67	0100	9065700	1110	1000	5100000	777		
YM0021 - YMCA of San Diego County	14854966	54,222.25	CT3045- EXT 1644	54,222.25		3,944.54	0100	9065700	1110	1000	5100000	888		
YM0021 - YMCA of San Diego County	14854966	54,222.25	CT3045- EXT 1644	54,222.25		3,132.34	0100	9065700	1110	1000	5100000	999		
YM0021 - YMCA of San Diego County	14854967	151,157.41	CT3045 1663	151,157.41		14,363.36	0100	9065100	1110	1000	5100000	111		
YM0021 - YMCA of San Diego County	14854967	151,157.41	CT3045 1663	151,157.41		15,841.23	0100	9065100	1110	1000	5100000	222		
YM0021 - YMCA of San Diego County	14854967	151,157.41	CT3045 1663	151,157.41		13,495.72	0100	9065100	1110	1000	5100000	225		
YM0021 - YMCA of San Diego County	14854967	151,157.41	CT3045 1663	151,157.41		14,754.41	0100	9065100	1110	1000	5100000	333		
YM0021 - YMCA of San Diego County	14854967	151,157.41	CT3045 1663	151,157.41		13,579.38	0100	9065100	1110	1000	5100000	444		
YM0021 - YMCA of San Diego County	14854967	151,157.41	CT3045 1663	151,157.41		18,864.16	0100	9065100	1110	1000	5100000	555		
YM0021 - YMCA of San Diego County	14854967	151,157.41	CT3045 1663	151,157.41		18,099.85	0100	9065100	1110	1000	5100000	666		
YM0021 - YMCA of San Diego County	14854967	151,157.41	CT3045 1663	151,157.41		16,524.26	0100	9065100	1110	1000	5100000	777		
YM0021 - YMCA of San Diego County	14854967	151,157.41	CT3045 1663	151,157.41		13,660.27	0100	9065100	1110	1000	5100000	888		
YM0021 - YMCA of San Diego County	14854967	151,157.41	CT3045 1663	151,157.41		11,974.77	0100	9065100	1110	1000	5100000	999		

Business Unit Total: \$418,912.17

\$ 287.04
\$ 32,619.65
\$418,912.17

- (#

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 41 Run Date 1/18/2022 Run Time 8:21:15 AM

02300: National School District

2022-01-18

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
0000000048 - Miriam Couret De Reyes	14856108	346.94	MCDR Mileage 7/21 - 12/20/21	346.94		346.94	1200	5210000	0001	2700	5200500	000		
0000000049 - Fermina Lopez	14856109	464.80	FL Mileage 7/21 - 12/17/21	464.80		464.80	1200	5210000	0001	2700	5200500	000		
AP0053 - Apple Computer	14856110	41.33	AH084205 66	41.33	00000102 90	41.33	0100	0980000	1110	1000	4300000	800		
AP0056 - Apple Inc.	14856111	343.00	AH100974 70	49.00	00000098 64	49.00	0100	7425000	1110	1000	5600050	020		
AP0056 - Apple Inc.	14856111	343.00	AH100974 71	49.00	00000098 64	49.00	0100	7425000	1110	1000	5600050	020		
AP0056 - Apple Inc.	14856111	343.00	AH100974 72	49.00	00000098 64	49.00	0100	7425000	1110	1000	5600050	020		
AP0056 - Apple Inc.	14856111	343.00	AH100974 73	49.00	00000098 64	49.00	0100	7425000	1110	1000	5600050	020		
AP0056 - Apple Inc.	14856111	343.00	AH100974 74	49.00	00000098 64	49.00	0100	7425000	1110	1000	5600050	020		
AP0056 - Apple Inc.	14856111	343.00	AH100974 75	49.00	00000098 64	49.00	0100	7425000	1110	1000	5600050	020		
AP0056 - Apple Inc.	14856111	343.00	AH100974 76	49.00	00000098 64	49.00	0100	7425000	1110	1000	5600050	020		
BU0010 - Buckland Refrigeration	14856112	2,535.94	2450	2,535.94	00000103 06	135.94	0100	8150100	0000	8100	5600150	057		
BU0010 - Buckland Refrigeration	14856112	2,535.94	2450	2,535.94	00000103 06	2,400.00	0100	8150100	0000	8100	5600150	057		
CH0800 - Rady Children's Hospital - San Diego	14856113	7,553.41	CT3451 N0060	7,553.41		7,553.41	1200	5210000	0001	3140	5800000	000		
CO1317 - CDW Government	14856114	109.91	Q722626	109.91	00000102 64	109.91	0100	3215000	5760	1120	5800710	022		
DE0700 - Demco, Inc.	14856115	1,154.84	7060081	913.49	00000101 51	261.00	0100	0980000	0000	2700	4300000	700		
DE0700 - Demco, Inc.	14856115	1,154.84	7060081	913.49	00000101 51	652.49	0100	0980000	0000	2700	4300000	700		
DE0700 - Demco, Inc.	14856115	1,154.84	7058818	241.35	00000102 67	40.23	0100	0000440	0000	2420	4300000	800		
DE0700 - Demco, Inc.	14856115	1,154.84	7058818	241.35	00000102 67	201.12	0100	0000440	0000	2420	4300000	800		
DE1015 - Department of Justice	14856116	81.00	554510	81.00	00000099 29	81.00	0100	0000620	0000	7200	5800710	030		

.

10.1

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 42 Run Date 1/18/2022 Run Time 8:21:15 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
FU1300 - Fuel Education	14856117	22,765.00	CT3866 INV-34253	22,765.00		22,765.00	0100	3216000	1110	1000	5800710	020		
HA0111 - Harbor Coating and Restoration	14856118	35,800.00	398160	35,800.00	00000102 40	35,800.00	0100	8150100	0000	8100	5600150	057		
HA1200 - Hangsafe Hooks	14856119	5,197.50	310795	5,197.50	00000102 85	247.50	0100	8150100	0000	8100	4300000	057		
HA1200 - Hangsafe Hooks	14856119	5,197.50	310795	5,197.50	00000102 85	4,950.00	0100	8150100	0000	8100	4300000	057		
HI0300 - High-Point Painting	14856120	28,000.00	398142	28,000.00	00000102 31	28,000.00	0100	8150100	0000	8100	5600150	057		
LA0500 - Lakeshore Learning Materials	14856121	105.17	24703501 0522	105.17	00000102 81	30.93	0100	0000100	1110	1000	4300000	100		
LA0500 - Lakeshore Learning Materials	14856121	105.17	24703501 0522	105.17	00000102 81	74.24	0100	0000100	1110	1000	4300000	100		
MO1000 - Monoprice, Inc.	14856122	1,308.32	22252894	1,308.32	00000102 04	240.62	0100	7425000	1110	1000	4300000	020		
MO1000 - Monoprice, Inc.	14856122	1,308.32	22252894	1,308.32	00000102 04	427.77	0100	7425000	1110	1000	4300000	020		
MO1000 - Monoprice, Inc.	14856122	1,308.32	22252894	1,308.32	00000102 04	639.93	0100	7425000	1110	1000	4300000	020		
MO1420 - More Direct	14856123	725.86	7258758	725.86	00000102 83	116.91	0100	3010100	1110	1000	4300000	200		
MO1420 - More Direct	14856123	725.86	7258758	725.86	00000102 83	141.33	0100	3010100	1110	1000	4300000	200		
MO1420 - More Direct	14856123	725.86	7258758	725.86	00000102 83	467.62	0100	3010100	1110	1000	4300000	200		
PR0900 - Pro-Ed, Inc.	14856124	138.94	2918354	138.94	00000102 03	6.62	0100	6500000	5001	2100	4300000	022		
PR0900 - Pro-Ed, Inc.	14856124	138.94	2918354	138.94		66.16	0100	6500000	5001	2100	4300000	022		
PR0900 - Pro-Ed, Inc.	14856124	138.94	2918354	138.94	00000102 03	66.16	0100	6500000	5001	2100	4300000	022		
RC0110 - R. Coss Drywall	14856125	4,500.00	0261	4,500.00	00000102 84	4,500.00	0100	8150100	0000	8100	5600150	057		
RG0200 - RGC General Engineering, Inc.	14856126	103,509.52	5928	58,877.52	00000101 75	58,877.52	0100	8150100	0000	8500	6170000	057		
RG0200 - RGC General Engineering, Inc.	14856126	103,509.52	5930	44,632.00	00000102 41	44,632.00	0100	8150100	0000	8100	5600150	057		
SO1000 - SBCS Corp.	14856127	7,747.00	CT3872 NCCFRC Dec 2021	7,747.00		7,747.00	0100	0000737	8100	5000	5800100	021		

Taria I.

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 43 Run Date 1/18/2022 Run Time 8:21:15 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
SO1000 - SBCS Corp.	14856128	21,586.38	CT3834 Pre-4-All Dec 2021	21,586.38		21,586.38	1200	5210000	0001	1000	5800100	000		
SO1227 - Southern California Truck Stop	14856129	21.26	0100-3755	21.26	00000094 13	21.26	1300	5310000	0000	3700	4300560	000		
SY0170 - MyBinding	14856130	1,790.46	594501	1,790.46	00000102 89	203.80	0100	0000100	1110	1000	4300000	900		
SY0170 - MyBinding	14856130	1,790.46	594501	1,790.46	00000102 89	1,586.66	0100	0000100	1110	1000	4300000	900		
UN0500 - San Diego Union-Tribune	14856131	1,792.80	01748526 5	1,792.80	00000085 86	212.67	0100	0000623	0000	7200	5800845	000		
UN0500 - San Diego Union-Tribune	14856131	1,792.80	01748526 5	1,792.80	00000085 86	1,580.13	0100	0000623	0000	7200	5800845	000		
UN0900 - UniFirst Corporation	14856132	3,760.45	9997 December 2021	3,760.45	00000099 97	1,937.75	0100	8150100	0000	8100	5500500	057		
UN0900 - UniFirst Corporation	14856132	3,760.45	9997 December 2021	3,760.45	00000099 97	180.95	0100	8150100	0000	8100	5500500	111		
UN0900 - UniFirst Corporation	14856132	3,760.45	9997 December 2021	3,760.45	00000099 97	180.95	0100	8150100	0000	8100	5500500	222		
UN0900 - UniFirst Corporation	14856132	3,760.45	9997 December 2021	3,760.45	00000099 97	180.95	0100	8150100	0000	8100	5500500	225		
UN0900 - UniFirst Corporation	14856132	3,760.45	9997 December 2021	3,760.45	00000099 97	189.15	0100	8150100	0000	8100	5500500	333		
UN0900 - UniFirst Corporation	14856132	3,760.45	9997 December 2021	3,760.45	00000099 97	123.70	0100	8150100	0000	8100	5500500	444	-	
UN0900 - UniFirst Corporation	14856132	3,760.45	9997 December 2021	3,760.45	00000099 97	180.95	0100	8150100	0000	8100	5500500	555		
UN0900 - UniFirst Corporation	14856132	3,760.45	9997 December 2021	3,760.45	00000099 97	184.40	0100	8150100	0000	8100	5500500	666		
UN0900 - UniFirst Corporation	14856132	3,760.45	9997 December 2021	3,760.45	00000099 97	180.95	0100	8150100	0000	8100	5500500	777		
UN0900 - UniFirst Corporation	14856132	3,760.45	9997 December 2021	3,760.45	00000099 97	239.75	0100	8150100	0000	8100	5500500	888		
UN0900 - UniFirst Corporation	14856132	3,760.45	9997 December 2021	3,760.45	00000099 97	180.95	0100	8150100	0000	8100	5500500	999		

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 44 Run Date 1/18/2022 Run Time 8:21:15 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
WE1100 - WestAir Gases & Equipment, Inc.	14856133	58.38	80416190	58.38	00000101 81	58.38	0100	8150100	0000	8100	4300000	057		
ZA0300 - Zaner- Bloser, Inc.	14856134	532.88	01262199	532.88	00000102 23	53.29	0100	0980000	1110	1000	4200000	700		
ZA0300 - Zaner- Bloser, Inc.	14856134	532.88	01262199	532.88	00000102 23	479.59	0100	0980000	1110	1000	4200000	700		

Business Unit Total: \$251,971.09

0100	\$ 221,998.30
1200	\$ 29,951.53
1300	\$ 21.26
TOTAL:	\$251,971.09

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 55 Run Date 1/20/2022 Run Time 8:19:02 AM

02300: National School District

.

-

2022-01-20

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
AL0250 - All American Plastic & Packaging	14857122	772.08	1361295	772.08	00000094 04	9.00	1300	5310000	0000	3700	4300000	000		
AL0250 - All American Plastic & Packaging	14857122	772.08	1361295	772.08	00000094 04	9.87	1300	5310000	0000	3700	4300000	000		
AL0250 - All American Plastic & Packaging	14857122	772.08	1361295	772.08	00000094 04	357.54	1300	5310000	0000	3700	4300000	000		
AL0250 - All American Plastic & Packaging	14857122	772.08	1361295	772.08	00000094 04	395.67	1300	5310000	0000	3700	4300000	000		
AM0100 - Amazon	14857123	3,105.06	56673943 7835	54.26	00000102 16	54.26	0100	0980000	1110	1000	4300000	800		
AM0100 - Amazon	14857123	3,105.06	49898648 5937	290.37	00000102 25	290.37	0100	0980000	1110	1000	4300000	300		
AM0100 - Amazon	14857123	3,105.06	78688536 7484	173.90	00000102 16	173.90	0100	0980000	1110	1000	4300000	800		
AM0100 - Amazon	14857123	3,105.06	88748896 5574	41.68	00000101 72	41.68	0100	0000100	1110	1000	4300000	900		
AM0100 - Amazon	14857123	3,105.06	93535855 4686	44.37	00000102 51	44.37	1300	5310000	0000	3700	4300000	000		
AM0100 - Amazon	14857123	3,105.06	99444957 3739	112.50	00000102 15	112.50	0100	0000460	0000	2700	4300000	900		
AM0100 - Amazon	14857123	3,105.06	78976567 6967	82.62	00000102 11	82.62	0100	0000100	1110	1000	4300000	700		
AM0100 - Amazon	14857123	3,105.06	43934439 4585	315.95	00000102 09	315.95	0100	3010100	1110	1000	4200000	800		
AM0100 - Amazon	14857123	3,105.06	43485337 8945	28.20	00000102 22	28.20	0100	0000570	1110	1000	4300350	400		
AM0100 - Amazon	14857123	3,105.06	45396836 5997	275.99	00000102 11	11.71	0100	0000100	1110	1000	4300000	700		
AM0100 - Amazon	14857123	3,105.06	45396836 5997	275.99	00000102 11	11.71	0100	0000100	1110	1000	4300000	700		
AM0100 - Amazon	14857123	3,105.06	45396836 5997	275.99	00000102 11	20.20	0100	0000100	1110	1000	4300000	700		
AM0100 - Amazon	14857123	3,105.06	45396836 5997	275.99	00000102 11	27.71	0100	0000100	1110	1000	4300000	700		
AM0100 - Amazon	14857123	3,105.06	45396836 5997	275.99	00000102 11	46.87	0100	0000100	1110	1000	4300000	700		
AM0100 - Amazon	14857123	3,105.06	45396836 5997	275.99	00000102 11	51.15	0100	0000100	1110	1000	4300000	700		
AM0100 - Amazon	14857123	3,105.06	45396836 5997	275.99	00000102 11	106.64	0100	0000100	1110	1000	4300000	700		
7

.

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 56 Run Date 1/20/2022 Run Time 8:19:02 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
AM0100 - Amazon	14857123	3,105.06	45799458 8443	73.92	00000102 17	73.92	0100	0000440	0000	2420	4300000	900		
AM0100 - Amazon	14857123	3,105.06	43599664 5569	502.06	00000102 25	13.68	0100	0000100	1110	1000	4300000	300		
AM0100 - Amazon	14857123	3,105.06	43599664 5569	502.06	00000102 25	15.84	0100	0000100	1110	1000	4300000	300		
AM0100 - Amazon	14857123	3,105.06	43599664 5569	502.06	00000102 25	38.02	0100	0000100	1110	1000	4300000	300		
AM0100 - Amazon	14857123	3,105.06	43599664 5569	502.06	00000102 25	57.03	0100	0000100	1110	1000	4300000	300		
AM0100 - Amazon	14857123	3,105.06	43599664 5569	502.06	00000102 25	27.24	0100	0980000	1110	1000	4300000	300		
AM0100 - Amazon	14857123	3,105.06	43599664 5569	502.06	00000102 25	38.93	0100	0980000	1110	1000	4300000	300		
AM0100 - Amazon	14857123	3,105.06	43599664 5569	502.06	00000102 25	47.47	0100	0980000	1110	1000	4300000	300		
AM0100 - Amazon	14857123	3,105.06	43599664 5569	502.06	00000102 25	95.01	0100	0980000	1110	1000	4300000	300		
AM0100 - Amazon	14857123	3,105.06	43599664 5569	502.06	00000102 25	168.84	0100	0980000	1110	1000	4300000	300		
AM0100 - Amazon	14857123	3,105.06	69685755 3764	239.44	00000102 22	15.35	0100	0000570	1110	1000	4300350	400		
AM0100 - Amazon	14857123	3,105.06	69685755 3764	239.44	00000102 22	18.42	0100	0000570	1110	1000	4300350	400		
AM0100 - Amazon	14857123	3,105.06	69685755 3764	239.44	00000102 22	37.88	0100	0000570	1110	1000	4300350	400		
AM0100 - Amazon	14857123	3,105.06	69685755 3764	239.44	00000102 22	40.88	0100	0000570	1110	1000	4300350	400		
AM0100 - Amazon	14857123	3,105.06	69685755 3764	239.44	00000102 22	49.12	0100	0000570	1110	1000	4300350	400		
AM0100 - Amazon	14857123	3,105.06	69685755 3764	239.44	00000102 22	77.79	0100	0000570	1110	1000	4300350	400		
AM0100 - Amazon	14857123	3,105.06	53883333 4343	462.42	00000102 27	8.64	0100	0000100	1110	1000	4200000	900		
AM0100 - Amazon	14857123	3,105.06	53883333 4343	462.42	00000102 27	51.20	0100	0000100	1110	1000	4200000	900		
AM0100 - Amazon	14857123	3,105.06	53883333 4343	462.42	00000102 27	56.31	0100	0000100	1110	1000	4200000	900		
AM0100 - Amazon	14857123	3,105.06	53883333 4343	462.42	00000102 27	62.73	0100	0000100	1110	1000	4200000	900		
AM0100 - Amazon	14857123	3,105.06	53883333 4343	462.42	00000102 27	64.80	0100	0000100	1110	1000	4200000	900		

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 57 Run Date 1/20/2022 Run Time 8:19:02 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
AM0100 - Amazon	14857123	3,105.06	53883333 4343	462.42	00000102 27	67.49	0100	0000100	1110	1000	4200000	900		
AM0100 - Amazon	14857123	3,105.06	53883333 4343	462.42	00000102 27	68.20	0100	0000100	1110	1000	4200000	900		
AM0100 - Amazon	14857123	3,105.06	53883333 4343	462.42	00000102 27	83.05	0100	0000100	1110	1000	4200000	900		
AM0100 - Amazon	14857123	3,105.06	58397748 3858	32.60	00000102 19	8.69	0100	0000560	1110	1000	4300000	300		
AM0100 - Amazon	14857123	3,105.06	58397748 3858	32.60	00000102 19	23.91	0100	0000560	1110	1000	4300000	300		
AM0100 - Amazon	14857123	3,105.06	93677969 3593	186.40	00000102 51	14.50	0100	0000019	1110	1000	4300000	000		
AM0100 - Amazon	14857123	3,105.06	93677969 3593	186.40	00000102 51	15.53	0100	0000019	1110	1000	4300000	000		
AM0100 - Amazon	14857123	3,105.06	93677969 3593	186.40	00000102 51	18.63	0100	0000019	1110	1000	4300000	000		
AM0100 - Amazon	14857123	3,105.06	93677969 3593	186.40	00000102 51	18.65	0100	0000019	1110	1000	4300000	000		
AM0100 - Amazon	14857123	3,105.06	93677969 3593	186.40	00000102 51	25.90	0100	0000019	1110	1000	4300000	000		
AM0100 - Amazon	14857123	3,105.06	93677969 3593	186.40	00000102 51	93.19	0100	0000019	1110	1000	4300000	000		
AM0100 - Amazon	14857123	3,105.06	78494495 9786	11.94	00000102 11	11.94	0100	0000100	1110	1000	4300000	700		
AM0100 - Amazon	14857123	3,105.06	78434947 6635	98.35	00000102 27	34.56	0100	0000100	1110	1000	4200000	900		
AM0100 - Amazon	14857123	3,105.06	78434947 6635	98.35	00000102 27	63.79	0100	0000100	1110	1000	4200000	900		
AM0100 - Amazon	14857123	3,105.06	45349437 8733	34.59	00000102 27	34.59	0100	0000100	1110	1000	4200000	900		
AM0100 - Amazon	14857123	3,105.06	64863659 8796	43.50	00000102 27	43.50	0100	0000100	1110	1000	4200000	900		
AT0200 - Atlas Elevator Company	14857125	283.95	5312722	283.95	00000103 12	283.95	0100	8150100	0000	8100	5600150	057	1	
AT0500 - AT&T Information Systems	14857126	3,051.19	MT201 00001762 0351	3,051.19		3,051.19	0100	0000665	0000	8100	5900100	000		
AT0500 - AT&T Information Systems	14857127	1,593.86	MT201 00001761 9802	1,593.86		1,593.86	0100	0000665	0000	8100	5900100	000		
AT0500 - AT&T Information Systems	14857128	562.40	MT201 00001762 4165	562.40		562.40	0100	0000665	0000	8100	5900100	000		

*

. e.

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 58 Run Date 1/20/2022 Run Time 8:19:02 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
BH0100 - B&H Photo- Video	14857129	77.19	19789758 4	77.19	00000103 04	77.19	0100	0000779	0000	7100	4400380	000		
CO1317 - CDW Government	14857130	109.91	N331180	109.91	00000101 11	109.91	0100	0980000	1110	1000	4300000	900		
DI0020 - Diamond Jack Enterprises, Inc.	14857131	6,528.00	9405 Dec 2021	6,528.00	00000094 05	2,169.12	1300	5310000	0000	3700	4700000	000		
DI0020 - Diamond Jack Enterprises, Inc.	14857131	6,528.00	9405 Dec 2021	6,528.00	00000094 05	4,358.88	1300	5310000	0000	3700	4700000	000		
DI0600 - Dixieline Lumber & Home Centers	14857132	2,925.98	09- 0264843	2,657.85	00000103 08	2,657.85	0100	8150100	0000	8100	4300000	057		
DI0600 - Dixieline Lumber & Home Centers	14857132	2,925.98	09- 0266012	141.93	00000103 14	48.94	0100	8150100	0000	8100	4300000	057		
DI0600 - Dixieline Lumber & Home Centers	14857132	2,925.98	09- 0266012	141.93	00000100 04	92.99	0100	8150100	0000	8100	4300000	057		
DI0600 - Dixieline Lumber & Home Centers	14857132	2,925.98	09- 0266084	126.20	00000103 14	126.20	0100	8150100	0000	8100	4300000	057		
EC0101 - Economy Restaurant Equipment	14857133	11,257.50	CC184266	11,257.50	00000099 79	600.00	1300	5310000	0000	3700	4400000	000		
EC0101 - Economy Restaurant Equipment	14857133	11,257.50	CC184266	11,257.50	00000099 79	10,657.50	1300	5310000	0000	3700	4400000	000		
FI0550 - Fisher Wireless Services, Inc.	14857134	349.86	075909	349.86	00000097 62	349.86	0100	0982000	0000	3600	5900200	038		
FR0200 - Fruth Group	14857135	153.84	499730	153.84	00000092 39	23.03	0100	1100699	1110	1000	5600200	444		
FR0200 - Fruth Group	14857135	153.84	499730	153.84	00000092 39	28.25	0100	1100699	1110	1000	5600200	444		
FR0200 - Fruth Group	14857135	153.84	499730	153.84	00000092 39	42.76	0100	1100699	1110	1000	5600200	444		
FR0200 - Fruth Group	14857135	153.84	499730	153.84	00000092 39	59.80	0100	1100699	1110	1000	5600200	444		
GA0020 - Galasso's Bakery	14857136	3,718.64	9406 Nov - Dec 2021	3,718.64	00000094 06	3,718.64	1300	5310000	0000	3700	4700000	000		
GO0301 - Gold Star Foods	14857137	50,860.80	9407 Dec 2021	50,860.80	00000094 07	50,860.80	1300	5310000	0000	3700	4700000	000		
HA1525 - Hawthorne Power Systems	14857138	339.00	SS100128 013	169.50	00000095 37	169.50	0100	0982000	0000	3600	5600150	038		
HA1525 - Hawthorne Power Systems	14857138	339.00	SS100128 014	169.50	00000095 77	169.50	0100	0983000	5001	3600	5600150	038		
HO0230 - Hollandia Dairy	14857139	18,699.35	9408 Dec 2021	18,699.35	00000094 08	4,995.51	1300	5310000	0000	3700	4700000	000		

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 59 Run Date 1/20/2022 Run Time 8:19:02 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
HO0230 - Hollandia Dairy	14857139	18,699.35	9408 Dec 2021	18,699.35	00000094 08	13,703.84	1300	5310000	0000	3700	4700000	000	and a state of the	
HO0350 - The Home Depot	14857140	91.39	5241030	91.39	00000101 37	91.39	0100	8150100	0000	8100	4300000	057		
IN0020 - Indoff, Inc.	14857141	3,636.05	3534196	3,636.05	00000099 33	570.00	0100	3212000	0000	2700	4400000	666		
IN0020 - Indoff, Inc.	14857141	3,636.05	3534196	3,636.05	00000099 33	3,066.05	0100	3212000	0000	2700	4400000	666		
KO0160 - Konica Minolta Business Solutions	14857142	1,904.22	27760367 1	911.94	00000095 81	911.94	0100	1100699	1110	1000	5600200	666		
KO0160 - Konica Minolta Business Solutions	14857142	1,904.22	27759445 1	992.28	00000095 81	992.28	0100	1100699	1110	1000	5600200	666		
LA0500 - Lakeshore Learning Materials	14857143	1,505.14	20400301 1222	1,505.14	00000102 29	85.45	0100	0980000	1110	1000	4300000	500		
LA0500 - Lakeshore Learning Materials	14857143	1,505.14	20400301 1222	1,505.14	00000102 29	516.84	0100	0980000	1110	1000	4300000	500		
LA0500 - Lakeshore Learning Materials	14857143	1,505.14	20400301 1222	1,505.14	00000102 29	309.58	0100	0980000	1110	1000	4400000	500		
LA0500 - Lakeshore Learning Materials	14857143	1,505.14	20400301 1222	1,505.14	00000102 29	593.27	0100	0980000	1110	1000	4400000	500		
MA0550 - Maxim Healthcare Staffing Services, Inc.	14857144	304.00	CT3881 E4682700 171	304.00		304.00	0100	7425000	0000	3140	5800000	000		
MI1200 - Mission Janitorial Supplies	14857145	1,265.66	750703-02	63.65	00000103 11	63.65	0100	8150100	0000	8100	4300000	057		
MI1200 - Mission Janitorial Supplies	14857145	1,265.66	750703-04	1,202.01		217.50	0100	8150100	0000	8100	4300000	057		
MI1200 - Mission Janitorial Supplies	14857145	1,265.66	750703-04	1,202.01	00000103 11	984.51	0100	8150100	0000	8100	4300000	057		
OP0130 - Optimum Floorcare	14857146	881.84	483204	455.02	00000103 13	180.00	0100	8150100	0000	8100	4300000	057		
OP0130 - Optimum Floorcare	14857146	881.84	483204	455.02	00000103 13	275.02	0100	8150100	0000	8100	4300000	057		
OP0130 - Optimum Floorcare	14857146	881.84	483205	112.65	00000103 13	52.70	0100	8150100	0000	8100	4300000	057		
OP0130 - Optimum Floorcare	14857146	881.84	483205	112.65	00000103 13	59.95	0100	8150100	0000	8100	4300000	057		
OP0130 - Optimum Floorcare	14857146	881.84	483206	140.84	00000103 13	69.95	0100	8150100	0000	8100	4300000	057		
OP0130 - Optimum Floorcare	14857146	881.84	483206	140.84	00000103 13	70.89	0100	8150100	0000	8100	4300000	057		

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 60 Run Date 1/20/2022 Run Time 8:19:02 AM

Vendor	Warrant	Warrant	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
OP0130 - Optimum Floorcare	14857146	881.84	483207	100.90	00000103 13	40.90	0100	8150100	0000	8100	4300000	057		
OP0130 - Optimum Floorcare	14857146	881.84	483207	100.90	00000103 13	60.00	0100	8150100	0000	8100	4300000	057		
OP0130 - Optimum Floorcare	14857146	881.84	483286	72.43	00000103 13	72.43	0100	8150100	0000	8100	4300000	057		
PR0100 - P&R Paper Supply Company. Inc.	14857147	9,631.63	20299115- 00	1,791.30	00000101 16	1,791.30	1300	5310000	0000	3700	4300000	000		
PR0100 - P&R Paper Supply Company. Inc.	14857147	9,631.63	20299645- 00	1,766.99	00000101 16	659.15	1300	5310000	0000	3700	4300000	000		
PR0100 - P&R Paper Supply Company. Inc.	14857147	9,631.63	20299645- 00	1,766.99	00000101 16	1,107.84	1300	5310000	0000	3700	4300000	000		
PR0100 - P&R Paper Supply Company. Inc.	14857147	9,631.63	20299645- 01	65.68	00000101 16	65.68	1300	5310000	0000	3700	4300000	000		
PR0100 - P&R Paper Supply Company. Inc.	14857147	9,631.63	ADJ 20300250- 00	-32.84		-32.84	1300	5310000	0000	3700	4300000	000		
PR0100 - P&R Paper Supply Company. Inc.	14857147	9,631.63	20300055- 00	808.80	00000101 16	808.80	1300	5310000	0000	3700	4300000	000		
PR0100 - P&R Paper Supply Company. Inc.	14857147	9,631.63	20300401- 00	2,823.70	00000101 16	2,823.70	1300	5310000	0000	3700	4300000	000		
PR0100 - P&R Paper Supply Company. Inc.	14857147	9,631.63	ADJ 20300628- 00	-640.15		-640.15	1300	5310000	0000	3700	4300000	000		
PR0100 - P&R Paper Supply Company. Inc.	14857147	9,631.63	20300497- 00	383.45	00000101 16	383.45	1300	5310000	0000	3700	4300000	000		
PR0100 - P&R Paper Supply Company. Inc.	14857147	9,631.63	20300497- 01	48.30	00000101 16	48.30	1300	5310000	0000	3700	4300000	000		
PR0100 - P&R Paper Supply Company. Inc.	14857147	9,631.63	20300758- 00	2,616.40	00000101 16	643.15	1300	5310000	0000	3700	4300000	000		
PR0100 - P&R Paper Supply Company. Inc.	14857147	9,631.63	20300758- 00	2,616.40	00000101 16	1,973.25	1300	5310000	0000	3700	4300000	000		
SA1825 - Oldcastle Infrastructure	14857148	775.80	07027374 6	775.80	00000103 09	775.80	0100	8150100	0000	8100	4300000	057		
SO1330 - Southland Technology	14857149	4,657.50	SI-85772	4,657.50	00000086 96	0.00	0100	3215000	5730	1110	4400380	022		
SO1330 - Southland Technology	14857149	4,657.50	SI-85772	4,657.50	00000086 96	10.00	0100	3215000	5730	1110	4400380	022		
SO1330 - Southland Technology	14857149	4,657.50	SI-85772	4,657.50	00000086 96	344.00	0100	3215000	5730	1110	4400380	022		
SO1330 - Southland Technology	14857149	4,657.50	SI-85772	4,657.50	00000086 96	4,303.50	0100	3215000	5730	1110	4400380	022		
SO2900 - Southwest Mobile Storage, Inc.	14857150	212.06	RI908073	212.06	00000095 25	212.06	0100	0000127	1110	1000	4300000	000		

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 61 Run Date 1/20/2022 Run Time 8:19:02 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
TO0115 - Toshiba Financial Services	14857151	150.42	46237858 9	150.42	00000097 31	150.42	0100	0000737	8100	5000	5600200	021		
WA1175 - Waxie Sanitary Supply	14857152	183.79	80589018	183.79	00000096 59	183.79	6200	0000000	0000	8100	4300000	062		
WH0175 - White Cap, L.P.	14857153	159.65	10015492 529	159.65	00000095 63	159.65	0100	8150100	0000	8100	4300000	057		
WI0475 - Willy's Electronic Supply Co.	14857154	445.37	1-485368	15.84	00000094 25	15.84	0100	0000633	0000	7700	4300000	055		
WI0475 - Willy's Electronic Supply Co.	14857154	445.37	1-485482	10.88	00000099 39	10.88	0100	8150100	0000	8100	4300000	057		
WI0475 - Willy's Electronic Supply Co.	14857154	445.37	1-485481	379.32	00000099 39	22.50	0100	8150100	0000	8100	4300000	057		
WI0475 - Willy's Electronic Supply Co.	14857154	445.37	1-485481	379.32	00000103 10	356.82	0100	8150100	0000	8100	4300000	057		
WI0475 - Willy's Electronic Supply Co.	14857154	445.37	1-485576	20.84	00000103 10	20.84	0100	8150100	0000	8100	4300000	057		
WI0475 - Willy's Electronic Supply Co.	14857154	445.37	1-485569	18.49	00000103 10	18.49	0100	8150100	0000	8100	4300000	057		

Business Unit Total: \$130,193.13

3	0100	\$ 28,496.97
	1300	\$101,512.37
	6200	\$ 183.79
	TOTAL:	\$ 130,193.13

.

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 63 Run Date 1/24/2022 Run Time 8:18:56 AM

02300: National School District

.

-

2022-01-24

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
0000000015 - Norma Luna	14858177	23.81	NL122121	23.81		23.81	1200	6105100	0001	1000	4300000	000		
0000000311 - Nathan Bland	14858178	114.01	NB Mileage 08/21 - 12/21	114.01		114.01	0100	0980270	1110	1000	5200500	000		
BO0800 - Boys & Girls Club of Greater San Diego	14858179	23,571.27	2021-22- 5A	23,571.27	00000096 02	23,571.27	6200	6010000	1110	1000	5800100	062		
DI0600 - Dixieline Lumber & Home Centers	14858180	120.50	09- 0266188	120.50	00000103 14	120.50	0100	8150100	0000	8100	4300000	057		
FE0100 - FedEx Office	14858181	1,447.20	2697- 03MMR-1	1,447.20		1,447.20	0100	7425000	1110	1000	4300000	020		
FE0100 - FedEx Office	14858182	1,627.36	2697- 03MMZ-1	1,627.36		1,627.36	0100	7425000	1110	1000	4300000	020		
FE0100 - FedEx Office	14858183	2,301.95	2697- 03MN1-1	2,301.95		2,301.95	0100	7425000	1110	1000	4300000	020		
GO0550 - Gopher Sport	14858184	900.24	IN131226	450.12	00000101 92	36.35	0100	0980100	1110	1000	4300000	020		
GO0550 - Gopher Sport	14858184	900.24	IN131226	450.12	00000101 92	121.68	0100	0980100	1110	1000	4300000	020		
GO0550 - Gopher Sport	14858184	900.24	IN131226	450.12	00000101 92	292.09	0100	0980100	1110	1000	4300000	020		
GO0550 - Gopher Sport	14858184	900.24	IN131212	450.12	00000101 93	36.35	0100	0980100	1110	1000	4300000	020		
GO0550 - Gopher Sport	14858184	900.24	IN131212	450.12	00000101 93	121.68	0100	0980100	1110	1000	4300000	020		
GO0550 - Gopher Sport	14858184	900.24	IN131212	450.12	00000101 93	292.09	0100	0980100	1110	1000	4300000	020		
HO0350 - The Home Depot	14858185	250.38	9241492	250.38	00000101 37	250.38	0100	8150100	0000	8100	4300000	057		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		605.33	6200	0981102	0000	2700	4300000	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		195.56	6200	0000000	0000	8100	4300000	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		1,897.63	6200	0981102	1110	1000	4300000	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21-	16,748.12		65.98	6200	0981108	1110	1000	4300000	062		

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 64 Run Date 1/24/2022 Run Time 8:18:56 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
			01/14/22											
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		808.00	6200	3210000	1110	1000	4300300	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		455.12	6200	0000000	0000	7110	4300350	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		133.02	6200	1100000	0000	2700	4300400	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		531.73	6200	0981112	1110	1000	4400380	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		2,298.30	6200	0981206	1110	1000	4400380	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		1,200.00	6200	0000460	0000	2700	5300000	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		3,900.00	6200	0000000	0000	8100	5500000	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		102.22	6200	0981110	0000	8100	5500000	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		825.00	6200	0000100	1110	1000	5800000	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		900.00	6200	3213000	1110	1000	5800000	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		1,046.23	6200	3215000	1110	1000	5800000	062		
IN0500 - Integrity Charter School	14858186	16,748.12	ICS CR 12/10/21- 01/14/22	16,748.12		1,784.00	6200	0000460	0000	2700	5800700	062		
KO161 - Konica Minolta Premier Finance	14858187	237.08	50185318 56	237.08	00000095 80	237.08	0100	1100699	1110	1000	5600200	666		
PR0100 - P&R Paper Supply Company. Inc.	14858188	4,053.16	20296853- 00	694.70	00000102 74	694.70	0100	7425000	0000	7200	4300000	020		
PR0100 - P&R Paper Supply Company. Inc.	14858188	4,053.16	20297260- 00	465.96	00000102 74	465.96	0100	3212000	0000	7200	4300000	000		
PR0100 - P&R Paper Supply Company. Inc.	14858188	4,053.16	20298092- 00	776.60	00000102 74	776.60	0100	3212000	0000	7200	4300000	000		

.

.

PeopleSoft Accounts Payable AP TRIAL PAYMENT REGISTER

Page No. 65 Run Date 1/24/2022 Run Time 8:18:56 AM

Vendor	Warrant	Warrant Amount	Invoice Id	Invoice Amount	PO Id	Distribution Amount	Fund	Resource	Goal	Funct	Object	Site	Op Unit	PY
PR0100 - P&R Paper Supply Company. Inc.	14858188	4,053.16	20296853- 01	477.18	00000102 74	477.18	0100	3212000	0000	7200	4300000	000		
PR0100 - P&R Paper Supply Company. Inc.	14858188	4,053.16	20301741- 00	1,638.72	00000102 74	1,638.72	0100	3212000	0000	7200	4300000	000		
QU0450 - Quench USA, Inc.	14858189	106.11	INV03713 888	106.11	00000098 23	106.11	6200	3213000	0000	2700	5600000	062		
SO0100 - SC Commerical, LLC.	14858190	1,169.45	2041894- IN	809.43	00000103 19	809.43	0100	8150100	0000	8100	4300560	057	_	
SO0100 - SC Commerical, LLC.	14858190	1,169.45	2046829- IN	360.02	00000103 19	360.02	0100	8150100	0000	8100	4300560	057		
SW0100 - Sweetwater Authority	14858191	6,606.31	MT303 1754420- 000 01142022	6,606.31		977.08	0100	0000665	0000	8100	5500300	000		
SW0100 - Sweetwater Authority	14858191	6,606.31	MT303 1754420- 000 01142022	6,606.31		1,889.87	0100	0000665	0000	8100	5500300	111		
SW0100 - Sweetwater Authority	14858191	6,606.31	MT303 1754420- 000 01142022	6,606.31		838.05	0100	0000665	0000	8100	5500300	444		
SW0100 - Sweetwater Authority	14858191	6,606.31	MT303 1754420- 000 01142022	6,606.31		2,025.43	0100	0000665	0000	8100	5500300	777		
SW0100 - Sweetwater Authority	14858191	6,606.31	MT303 1754420- 000 01142022	6,606.31		875.88	0100	0000665	0000	8100	5500300	888		
TO0115 - Toshiba Financial Services	14858192	173.61	46293064 5	173.61	00000095 69	173.61	1300	5310000	0000	3700	4400380	000		
XE0100 - Xerox Corporation	14858193	353.01	01531791 2	353.01	00000092 44	117.66	0100	0000421	0000	2100	5600200	020		
XE0100 - Xerox Corporation	14858193	353.01	01531791 2	353.01	00000092 44	117.69	0100	0980000	0000	2100	5600200	020		
XE0100 - Xerox Corporation	14858193	353.01	01531791 2	353.01	00000092 44	117.66	0100	0000616	0000	7100	5600200	010		

Business Unit Total: \$59,803.57 0100 \$19,180.65

0100	\$ 19,180.65
1200	\$ 23.81
1300	\$ 173.61
6200	\$40,425.50
TOTAL:	\$ 59,803.57

REVOLVING CASH FUND - BUSINESS I December 1, 2021 through December 31, 2021

DATE	NUM.	PAYEE	DESCRIPTION	AMOU	NT
12/31/2021	Bank Fee	Union Bank	Check Image Fee		3.00
				TOTAL	\$3.00

REVOLVING CASH FUND - BUSINESS II December 1, 2021 through December 31, 2021

DATE	NUM.	PAYEE	DESCRIPTION	AMOUNT
 12/31/2021	Bank Fee	Union Bank	Check Image Fee	3.00
				TOTAL \$3.00

Petty cash funds are maintained in Business Services, Family Resource Center, and Service Center for the purchase of office and maintenance supplies.



NATIONAL SCHOOL DISTRICT PURCHASING CARD EXPENSES DECEMBER 2021 - BOARD REPORT

Account Name	Merchant Name	Amount	Expense Description
			Dinner - California School Boards Association Annual Education Conference on December 2, 2021 - Maria
BRADY,LEIGHANGELA	TST* PUESTO AT THE HEA	199.43	Dalla, Maria Betancourt-Castañeda, Michelle Gates, Rocina Lizarraga, Leighangela Brady and Arik Avanesyans
			Parking - 2021 California School Boards Association Annual Education Conference on December 2, 2021 in San
BRADY,LEIGHANGELA	ACE PARKING 1331	15.00	Diego, CA - Leighangela Brady
			Parking - 2021 California School Boards Association Annual Education Conference on December 3, 2021 in San
BRADY,LEIGHANGELA	ACE PARKING 1331	15.00	Diego, CA - Leighangela Brady
			Parking - 2021 California School Boards Association Annual Education Conference on December 4, 2021 in
BRADY,LEIGHANGELA	ACE PARKING 1331	20.00	San Diego, CA - Leighangela Brady
			Lunch - California School Boards Association Annual Education Conference Day 2 on December 3, 2021 -
BRADY,LEIGHANGELA	OSF - DUSSINI 08	135.36	Maria Betancourt-Castañeda, Michelle Gates, Rocina Lizarraga, Leighangela Brady, and Arik Avanesyans
			Lunch - California School Boards Association Annual Education Conference Day 1 on December 2, 2021 - All
BRADY,LEIGHANGELA	MARYJANE'S COFFEE SHOP	174.19	board members, Leighangela Brady, and Arik Avanesyans
			Lunch - Board agenda preparation on December 14, 2021 - Maria Dalla, Maria Betancourt-Castañeda, and
BRADY,LEIGHANGELA	SQ *TORTAS OASIS DELI	16.98	Leighangela Brady
BRADY,LEIGHANGELA	SAN DIEGO UNION TRIB-S	<u>116.00</u>	Annual subscription for The San Diego Union-Tribune (Digital Copy Only)
BRADY, LEIGHANGELA To	otal	691.96	
CASTILLO,DAVID	SAN DIEGO HARDWARE COM	12.90	Maintenace and Operations Supplies - Cabinet Hardware
CASTILLO, DAVID Total		12.90	
			Two pvc retirement cards in recognition of Ms. Sonia Ruan and Ms. Luz Vicario. Presented to them at the
GOMEZ, JOCELYN	FASTSIGNS 62801	87.95	December 14, 2021 Board meeting
GOMEZ, JOCELYN	SQ *CITRINA BERRY FRES	<u>73.61</u>	Dinner for five Governing Board members for the Board Meeting held on December 14, 2021
GOMEZ, JOCELYN Total		161.56	
HAYES, BEVERLY A	AMZN MKTP US*BB5CP18E3	179.60	Instructional Materials - Five copies of book "Academic Conversations" for the Enrichment Program
			Instructional Materials - Three copies of book "K-3 Guide to Academic Conversations" and 13 copies of book
HAYES, BEVERLY A	AMAZON.COM*2930F6053 A	505.38	"Academic Converstaions: Classroom Talk" for Enrichment Program
HAYES, BEVERLY A	AMZN MKTP US*SU4XX9DF3	10.10	Office Supplies - Dunwell clear colored plastic folders for the Enrichment Program
HAYES, BEVERLY A	AMZN MKTP US*AL4SH73Q3	39.14	Office Supplies - Multi port hub for Macbook for an Enrichment teacher
HAYES, BEVERLY A Total		734.22	
		AE 00	Job posting for Tomporany Speech Language Bathologist
HERNANDEZ,LETICIA HERNANDEZ,LETICIA	CRAIGSLIST.ORG CRAIGSLIST.ORG	45.00 45.00	Job posting for Temporary Speech Language Pathologist Job posting for Temporary Teacher of Special DayClass Mild/Moderate Grades K-6
,	CRAIGSLIST.ORG CRAIGSLIST.ORG	45.00 45.00	Job posting for Temporary Classroom Grades TK-6
			Job posting for Temporary Classroom Grades TK-6 Job posting for Temporary Resource Specialist Program Teacher
HERNANDEZ,LETICIA	CRAIGSLIST.ORG	45.00	Job posting for remporary Resource Specialist Program reacher

HERNANDEZ,LETICIA HERNANDEZ,LETICIA	CRAIGSLIST.ORG CRAIGSLIST.ORG	45.00 45.00	Job posting for Principal Elementary School Job posting for Teacher of Special Day Class Mild/Moderate Grades K-6
HERNANDEZ,LETICIA HERNANDEZ,LETICIA HERNANDEZ,LETICIA HERNANDEZ,LETICIA HERNANDEZ,LETICIA Tot a	ASS CAL SCH ADMIN OFFICE DEPOT #5125 OFFICE DEPOT 1135 OFFICE DEPOT #5125 al	549.00 141.91 141.91 <u>235.98</u> 1338.80	Registration - ACSA 2022 Negotiators Symposium on January 19-21, 2022 in San Diego - Leticia Hernandez Office Supplies - One ink toner cartridge Office Supplies - One ink toner cartridge Office Supplies - One ink toner cartridge
LAWSON,CHARMAINE LAWSON,CHARMAINE LAWSON,CHARMAINE Tot	AMZN MKTP US*144OK5ZV3 TARGET 00002014 tal	265.50 <u>21.54</u> 287.04	Office Supplies - Five phone cases and five screen protectors for the Family Liaisons' new district phones Office Supplies - Charging cable for the Preschool Nurse's new district phone
MONTERO,DANIZA MONTERO,DANIZA MONTERO,DANIZA MONTERO,DANIZA MONTERO,DANIZA MONTERO,DANIZA Total	AMAZON.COM*PB8LW4VW3 A AMZN MKTP US*BH4WM3ZQ3 AMZN MKTP US*MM0014FN3 AMAZON.COM*L69QK37W3 A AMZN MKTP US	46.26 169.56 21.28 16.30 <u>-21.28</u> 232.12	Playground Equipment - Six tetherball ropes with attachment Classroom Supplies - Six replacement USB hubs for teacher laptops Instructional Materials - Child 1st Publication sight word flash cards for first grade classrooms Instructional Materials - Uncovering the Logic of English: A Common-Sense Approach to Reading, Spelling & Literacy Workbook Refund - Instructional Materials - Child 1st Publication sight word flash cards for first grade classrooms
O CONNOR,WENDY O CONNOR,WENDY Total	APPLE.COM/US	<u>20.66</u> 20.66	Office Supplies - One USB-C charging cable for loaner Macbook
PIPER,JANNA PIPER,JANNA PIPER,JANNA Total	MTS- PRONTO OFFICE DEPOT #5125	99.00 <u>272.94</u> 371.94	Bus pass for homeless parent and student #3716707 Office Supplies - One drum unit for classroom printer
YOUNG,MEGHANN YOUNG,MEGHANN YOUNG,MEGHANN Total	AMAZON.COM*6W2QV4SA3 A AMZN TRADEIN*EK4YI2E03	24.37 <u>3.00</u> 27.37	Office Supplies - One Otterbox cell phone case for district phone Reimbursed

Grand Total: \$3,878.57

EXHIBIT B

February 9, 2022

County of San Diego National City, California

Audit Report

June 30, 2021

WILKINSON HADLEY KING & CO. LLP

INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS	13
Statement of Net Position	13
Statement of Activities	14
Balance Sheet – Governmental Funds	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Govern Funds to the Statement of Activities	
Notes to the Financial Statements	21
REQUIRED SUPPLEMENTARY INFORMATION	69
Budgetary Comparison Schedule – General Fund	
Budgetary Comparison Schedule – Child Development Fund	70
Schedule of the District's Proportionate Share of the Net Pension Liability - CalSTRS	71
Schedule of the District's Contributions - CalSTRS	72
Schedule of the District's Proportionate Share of the Net Pension Liability – CalPERS	73
Schedule of the District's Contributions - CalPERS	74
Schedule of Changes in the District's Total OPEB Liability and Related Ratios – NSD Retiree Health Benefit Plan	75
Notes to Required Supplementary Information	76
COMBINING STATEMENTS AS SUPPLEMENTARY INFORMATION	80
Combining Balance Sheet – Nonmajor Governmental Funds	80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	81
Combining Balance Sheet – Nonmajor Special Revenue Funds	
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds	
Combining Balance Sheet – Nonmajor Capital Projects Funds	
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Projects Funds	

OTHER SUPPLEMENTARY INFORMATION	86
Local Education Agency Organization Structure	
Schedule of Instructional Time	
Schedule of Financial Trends and Analysis	
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements	
Schedule of Charter Schools	90
Schedule of Expenditures of Federal Awards	91
Notes to the Schedule of Expenditures of Federal Awards	92
OTHER INDEPENDENT AUDITORS' REPORTS	94
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Othe Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Com Required by the Uniform Guidance	-
Independent Auditor's Report on State Compliance	98
AUDITOR'S RESULTS, FINDINGS & RECOMMENDATIONS	101
Schedule of Auditor's Results	101
Schedule of Findings and Questioned Costs	102
Schedule of Prior Year Audit Findings	103



Independent Auditor's Report

To the Board of Education National School District National City, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the National School District (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

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

218 West Douglas Avenue, El Cajon, CA 92020 Phone: 619-447-6700 | Fax: 619-447-6707 | whllp.com

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information as identified in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The accompanying supplementary information identified in the table of contents, as required by the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, Section 19810 is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2022, on our consideration of National 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 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 District's internal control over financial reporting and compliance.

Wilkinson Hadley King & Co LLP

El Cajon, California January 31, 2022

Management Discussion and Analysis for the Fiscal Year Ended June 30, 2021 Unaudited

This section of National School District's (NSD) annual financial reports presents the discussion and analysis of the District's financial performance during the fiscal year that ended June 30, 2021. This management discussion and analysis (MD&A) should be read in conjunction with the District's financial statements that immediately follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position was (\$25,584,616). This is caused by the required recognition of the National School District's portion of the STRS and PERS Net Pension Liability.
- Overall revenues were \$90,910,689 with overall expenditures at \$84,215,193.
- Total District Enrollment decreased approximately 5.5 percent from 5,046 to 4,768.
- In 2020-21, there was one charter school in the District with approximately 384 students enrolled for Integrity Charter School.
- On November 1, 2020 the District issued \$3,000,000 in Election of 2016 General Obligation Bonds, Series A to finance the construction of school facilities.
- The District entered into the County of San Diego and San Diego County School Districts Tax and Revenue Anticipation Note Program (TRANS) Series 2020B-2 in the amount of \$5,000,000.
- As of June 30, 2021, the labor negotiations with the National City Elementary Teachers Association (NCETA) and the California Schools Employee Association (CSEA) were not settled for 2021-22.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: (1) management discussion and analysis (this section), (2) the basic financial statements, and (3) required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *Districtwide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District and report the District's operations in *more detail* than the Districtwide statements.
- The *governmental funds* statements tell how *basic* services like regular and special education were financed in the *short term* as well as what remains for future spending.
- *Proprietary funds* statements offer *short-term* and *long-term* financial information about the activities the District operates *like businesses*, such as food services.
- *Fiduciary funds* statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the financial statements with a comparison of the District's budget for the year. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

The remainder of this overview section of the MD&A highlights the structure and contents of each of the statements.

Figure A-2: Major Features of the Districtwide and Fund Financial Statements Fund Statements								
Type of Statements	Districtwide	Governmental Funds	Proprietary Funds	Fiduciary Funds				
Scope	except fiduciary activities	The activities of the District that are not proprietary or fiduciary, such as special education and building maintenance	operates similar to private businesses such	Instances in which the District administers resources on behalf of someone else, such as scholarship programs and student activities monies				
	*statement of net assets	*balance sheet	*statement of net assets	*statement of fiduciary net assets				
Required financial statements		*statement of revenues, expenditures and changes in fund balances	*statement of revenues, expenses, and changes in fund net assets *statement of cash flows	*statement of changes in fiduciary net assets				
Accounting basis and measurement focus	accounting and	and current financial resources focus		Accrual accounting and economic resources focus				
Type of asset/liability information	liabilities, both financial and capital, short-	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term: Governmental Accounting Standards Board (GASB) funds do not currently contain nonfinancial assets, though they can				
Type of inflow/outflow information	during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid				

Districtwide Statements

Management Discussion and Analysis for the Fiscal Year Ended June 30, 2021 Unaudited

The District-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the District's assets, liabilities, deferred inflows, and deferred outflows. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash was received or paid.

The two District-wide statements report the District's *net position* and how it has changed. Net position—the difference between the District's assets and deferred outflows and liabilities and deferred inflows—is one way to measure the District's financial health or *position*. Over a period of time, increases or decreases in the District's net position are indicators of whether its financial position is improving or deteriorating, respectively.

In the Districtwide financial statements, the District's activities are divided into two categories:

- Governmental activities—All of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state formula revenue limit finance most of these activities.
- Business-type activities—The District does not operate any business-type activities; however, the charter school is run as a business-type activity in a separate fund.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant *funds*—not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs.

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like federal grants).

The District has three kinds of funds:

- Governmental funds—Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the Districtwide statements, additional information is provided at the bottom of the governmental funds statements that explains the relationship (or differences) between them.
- *Proprietary funds*—Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the Districtwide statements. Enterprise funds or internal service funds are the two types of proprietary funds. The District does not operate any enterprise funds or internal service funds.

Management Discussion and Analysis for the Fiscal Year Ended June 30, 2021 Unaudited

• *Fiduciary funds*—The District is the trustee, or *fiduciary*, for assets that belong to others, such as student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District currently does not operate any fiduciary funds.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position, (\$25,584,616), increased by \$6,695,496 or approximately 20.9 percent from the previous year. This is caused by the required recognition of the National School District's portion of the STRS and PERS Net Pension Liability. The Statement of Net Position (see Table A-1) provides the perspective of the District as a whole. All of the data is from the District's governmental activities. The District does not operate any business-like entities.

Table A-1 NSD's Net Position <i>(in millions)</i>								
	Governmental Activities	Governmental Activities	Pctg. Increase (Decrease)					
	2021	<u>2020</u>						
Current & Other Assets	\$ 44.0	\$ 23.7	85.6%					
Capital Assets	49.6	51.1	(2.9%)					
Total Assets	93.6	74.8	25.1%					
Deferred Outflows of Resources	18.5	21.4	(13.7%)					
Long-Term Debt Outstanding	113.9	110.0	3.5%					
Other Liabilities	11.9	4.7	152.9%					
Total Liabilities	125.8	114.7	9.7%					
Deferred Inflows of Resources Net Position	11.8	13.9	(14.6%)					
Net Investment in Capital Assets	19.2	23.2	(16.9%)					
Restricted	12.6	5.3	135.1%					
Unrestricted	(57.4)	(60.9)	5.7%					
Total Net Position	(\$ 25.6)	(\$ 32.4)	20.9%					





The District's increase in financial position is the product of many factors. Several events of the past year stand out:

- In November 2020, the District issued \$3,000,000 of 2016 Election, Series A, General Obligation Bond in order to finance the construction of school facilities.
- The District received one-time funding from the federal and state government in response to the COVID-19 pandemic.

Changes in Net Position

The District's total revenues increased approximately 20.9 percent to \$90,910,689 (see Table A-2). Property taxes and state/federal formula aid not restricted for specific purposes represent approximately 63.0 percent of total revenues. 37.0 percent come from state and federal aid for specific operating grants and the remaining come from interagency revenues, miscellaneous revenues, and charges for services.

Management Discussion and Analysis for the Fiscal Year Ended June 30, 2021 Unaudited

		nmental ivities	 vernmental Activities	Pctg. Increase (Decrease)
Revenues	2	<u>021</u>	<u>2020</u>	
General Revenues	\$	57.3	\$ 60.0	(4.5%)
Program Revenues		33.6	 15.2	120.6%
Total Revenues		90.9	75.2	20.9%
Expenses				
Instruction/Instruction Related		59.9	59.2	1.2%
Pupil Services		8.3	8.5	(3.4%)
General Administration/Plant Services		14.2	13.5	5.6%
Other Outgo/Uses		1.8	1.4	29.1%
Total Expenses		84.2	 82.6	1.9%
Increase (Decrease)	\$	6.7	\$ (7.4)	190.4%

The total cost of all programs increased \$1.6 million or 1.9 percent to \$84.2 million. Eighty-one percent of District expenses (instruction/instruction related and pupil services) are predominantly related to educating and caring for students (see Table A-2). The purely administrative activities (other administration and data processing services) account for just 8 percent of total costs.

Total revenues exceeded expenses by approximately \$6.7 million. Last year, expenses exceeded revenues by \$7.4 million.

Governmental Activities

Revenues from the District's governmental activities increased 20.9 percent while total expenses increased 1.9 percent. Total government revenues were \$90,910,689 (see Table A-3) while government expenditures were \$84,215,193 (see Table A-4).

	Revenue for G	Table A-3 Governmental Ac in millions)	tivities
Program Revenues	<u>2021</u>	<u>% 2020</u>	<u>%</u> <u>Change</u>
	\$ 33.6	20% \$ 15.2	20% \$18.4
General Revenues	57.3	80% <u>60.0</u>	80% (2.7)
Total	\$ 90.9	\$ 75.2	\$ 15.7

Management Discussion and Analysis for the Fiscal Year Ended June 30, 2021 Unaudited

Property taxes and state aid represent nearly 96.8 percent of general revenues with the remaining 3.2 percent of general revenues consisting of interest earnings, other agency transfers, and miscellaneous income. Program revenues consist of 93 percent from federal, state, and local operating grants and contributions; and 7 percent from charges for services.

The table below presents a two-year cost comparison of five of the District's largest functions: instruction, instruction related, pupil services, general administration, and plant services.

	E	xpenditures for	able A-4 Governmental A ons of dollars)	ctivities		
	Total Cost	of Services	Pctg. Change	Net Cost	t of Services	Pctg. Change
Function	<u>2021</u>	2020		2021	<u>2020</u>	
Instruction	\$ 52.6	\$ 51.7	1.7%	\$ 31.0	\$ 41.9	(26.0%)
Instruction Related	7.4	7.5	(2.1%)	5.6	6.8	(17.6%)
Pupil Services	8.2	8.5	(3.4%)	0.7	4.9	(86.6%)
General Administration	6.7	6.0	12.8%	5.0	5.3	(6.5%)
Plant Services	7.5	7.5	(0.2%)	6.6	7.5	(11.4%)
Other	1.8	1.4	29.1%	1.7	1.0	81.8%
Total	\$ 84.2	\$ 82.6	1.9%	\$ 50.6	\$ 67.4	(24.9%)

Table A-4 also shows the net cost of each function. The net cost is the total cost of each function less program revenues. Program revenues consist of charges for services, operating grants and contributions, and capital grants and contributions associated with each function.

- The cost of all government functions this year was \$84.2 million, an increase of 1.9 percent.
- Net costs of services were \$50.6 million, representing a decrease of 24.9 percent.
- Most of the Districts net costs of \$50.6 million are paid from taxes levied for general purposes (\$11.3 million), and state aid not restricted for specific purposes (\$42.8 million).
- Specific administrative costs, such as data processing and other general and administrative costs represented 8.0 percent of all expenditures in 2020-21 and 7.3 percent of all expenditures in 2019-20.

Business-Type Activities

The District did not operate any business-type activities.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance as a whole is reflected in the District's governmental funds. As the District completed the year, the governmental funds reported a combined fund balance of \$32.6 million.

Management Discussion and Analysis for the Fiscal Year Ended June 30, 2021 Unaudited

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget several times. The budget amendments generally fell into the following categories:

- Board designated carryovers to the 2020-21 fiscal year.
- Changes in District funding in special education, federal programs, state programs, and other local funding sources.

A comparison of the District's 2020-21 general fund ending fund balance and the final budgeted fund balance showed a \$1.6 million decrease in the ending fund balance. The primary factors that led to the decrease are noted below:

• This was primarily due to unspent categorical programs, and Local Control Accountability Plan (LCAP) funds.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of June 30, 2021, the District had invested nearly \$101.3 million (before depreciation) in a broad range of capital assets, including school buildings, school sites, buses, and other administrative buildings.

	Table A-5 NSD Capital As	sets					
Governmental Governmental Activities Activities							
	<u>2021</u>	<u>2020</u>					
Land	\$ 3.6	\$ 3.6	0.0%				
Improvement of Sites	11.5	10.8	6.9%				
Construction in Progress	0.7	0.0	100.0%				
Buildings	73.6	73.1	0.6%				
Equipment & Furniture	11.9	11.8	0.8%				
Accumulated Depreciation	(51.7)	(48.2)	(7.2%)				
Total	\$ 49.6	\$ 51.1	(2.9%)				

The \$49.6 million in net capital assets on June 30, 2021, represents a decrease in net capital assets of approximately \$1.5 million or 2.9% percent from last year (see Table A-5). This is primarily due to no major construction projects/purchases of equipment during the 2020-21 fiscal year. More detailed information about capital assets can be found in the notes to the financial statements.

Management Discussion and Analysis for the Fiscal Year Ended June 30, 2021 Unaudited

Long-Term Obligations

At year-end, the District had nearly \$113.9 million in General Obligation Bonds, capital leases, compensated absences, other long-term debt, net OPEB obligations, and net pension liability (STRS and PERS) (see Table A-6), which represents an increase of approximately \$3.9 million from last year. More detailed information about the District's long-term obligations is presented in the notes of the financial statements.

Table A-6 NSD Outstanding Long-Term Obligations <i>(in millions)</i>								
Total School District								
	2021	2020	Variance					
General Obligation Bonds	\$ 29.4	\$ 26.6	\$ 2.8					
Capital Lease	0.9	1.4	(0.5)					
Compensated Absences	1.0	1.0	0.0					
Other	0.6	0.0	0.6					
Net OPEB Obligation	15.5	14.0	1.5					
Net Pension Liability	66.5	67.0	(0.5)					
Total	\$113.9	\$110.0	\$3.9					

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could significantly affect its financial health in the future:

- The District projected a 2% declining enrollment for 2021-22 at the budget adoption in June 2021, but the actual enrollment for 2021-22 is approximately 7.4% down through January 2022.
- The District paid off the \$5,000,000 Tax and Revenue Anticipation Note (TRANS) in August 2021.
- The labor negotiations with the National City Elementary Teachers Association (NCETA) and California Schools Employee Association (CSEA) were settled for the 2021-22 fiscal years.
- The District projected to have structural deficit spending for 2022-23 and 2023-24 due to declining enrollment. However, the one-time funding received from the federal and state government in response to the COVID-19 pandemic helps to reduce structural deficit spending.
- In November 2020, the District issued \$3,000,000 of 2016 Election, Series A, General Obligation Bond in order to finance the construction of school facilities and the District has ongoing projects.

Management Discussion and Analysis for the Fiscal Year Ended June 30, 2021 Unaudited

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to determine the District's accountability for the money it receives. Additional financial information can be obtained by contacting the Office of the Assistant Superintendent for Business Services and Support, National School District, 1500 N Avenue, National City, California 91950.

Basic Financial Statements

Statement of Net Position June 30, 2021

	Governmental Activities
Assets	
Cash	\$ 26,442,356
Accounts Receivable	16,848,374
Inventory	512,698
Prepaid Expenses	187,039
Capital Assets:	
Land	3,585,589
Land Improvements	11,501,373
Buildings & Improvements	73,582,306
Equipment	11,949,784
Work in Progress	700,966
Less Accumulated Depreciation	(51,697,505)
Total Assets	93,612,980
Deferred Outflows of Resources	18,486,544
Liabilities	
Accounts Payable and Other Current Liabilities	5,954,003
Current Loans	5,000,000
Unearned Revenue	981,296
Long-Term Liabilities:	
Due Within One Year	2,279,104
Due In More Than One Year	111,632,973
Total Liabilities	125,847,376
Deferred Inflows of Resources	11,836,764
Net Position	
Net Investment in Capital Assets	19,247,956
Restricted For:	19,217,950
Capital Projects	5,071,826
Debt Service	743,104
Educational Programs	2,918,123
Other Purposes (Expendable)	3,126,776
Other Purposes (Nonexpendable)	714,887
Unrestricted	(57,407,288)
Total Net Position	\$ (25,584,616)
	Ψ (<u>22,201,010</u>)

Statement of Activities For the Year Ended June 30, 2021

			C	harges for	<u></u>	ram Revenues Operating Grants and		ital Grants and	Net (Expense) Revenue and Changes in Net Position Governmental
Functions		Expenses		Services	C	ontributions	Cor	ntributions	Activities
Governmental Activities									
Instruction	\$	52,567,159	\$	2,069,029	\$	19,482,045	\$	141	\$ (31,015,944)
Instruction-Related Services:									
Instructional Supervision and Administration		1,877,331		-		774,578		-	(1,102,753)
Instructional Library, Media and Technology		1,255,751		-		166,232		-	(1,089,519)
School Site Administration		4,242,945		90,668		775,036		-	(3,377,241)
Pupil Services:									
Home-to-School Transportation		1,089,337		-		4,281		-	(1,085,056)
Food Services		3,580,220		-		6,541,023		-	2,960,803
All Other Pupil Services		3,584,547		-		1,046,081		-	(2,538,466)
General Administration:									
Centralized Data Processing		1,092,797		-		431,491		-	(661,306)
All Other General Administration		5,626,155		5,606		1,312,920		-	(4,307,629)
Plant Services		7,472,142		120,118		697,306		-	(6,654,718)
Ancillary Services		3,547		-		4,856		-	1,309
Community Services		130,356		-		2,652		-	(127,704)
Interest on Long-Term Debt		1,163,026		-		-		-	(1,163,026)
Transfers Between Agencies		461,928		-		93,228		-	(368,700)
Depreciation - Unallocated		67,952		-		-		-	(67,952)
Total Governmental Activities	\$	84,215,193	\$	2,285,421	\$	31,331,729	\$	141	(50,597,902)
	_						-		

General Revenues

Taxes and Subventions:	
Property Taxes, Levied for General Purposes	\$ 11,349,805
Property Taxes, Levied for Debt Service	1,162,117
Property Taxes, Levied for Other Specific Purposes	126,818
Federal and State Aid Not Restricted for Specific Purposes	42,846,297
Interest and Investment Earnings	267,705
Miscellaneous	1,540,656
Total General Revenues	57,293,398
Change in Net Position	6,695,496
Net Position - Beginning of Year (As Restated - Note M)	(32,280,112)
Net Position - Ending	\$ (25,584,616)

Balance Sheet – Governmental Funds June 30, 2021

	General	De	Child evelopment	Nonmajor overnmental	
	 Fund		Fund	 Funds	 Total
Assets					
Cash in County Treasury	\$ 17,228,477	\$	131,577	\$ 8,862,815	\$ 26,222,869
Cash on Hand and in Banks	49,747		-	154,590	204,337
Cash in Revolving Fund	15,000		-	150	15,150
Accounts Receivable	15,007,922		846,049	994,403	16,848,374
Due from Other Funds	1,094,612		745,707	72,600	1,912,919
Stores Inventories	390,498		-	122,200	512,698
Prepaid Expenditures	 187,039		-	 -	 187,039
Total Assets	\$ 33,973,295	\$	1,723,333	\$ 10,206,758	\$ 45,903,386
Liabilities and Fund Balance:					
Liabilities:					
Accounts Payable	\$ 4,408,880	\$	132,789	\$ 819,750	\$ 5,361,419
Due to Other Funds	818,307		583,467	511,145	1,912,919
Tax Revenue Anticipation Notes	5,000,000		-	-	5,000,000
Unearned Revenue	 343,044		638,252	 -	 981,296
Total Liabilities	 10,570,231		1,354,508	 1,330,895	 13,255,634
Fund Balance:					
Nonspendable	592,537		-	122,350	714,887
Restricted	2,971,466		368,825	8,519,538	11,859,829
Assigned	17,688,109		-	233,975	17,922,084
Unassigned	2,150,952		-	-	2,150,952
Total Fund Balance	 23,403,064		368,825	 8,875,863	 32,647,752
Total Liabilities and Fund Balances	\$ 33,973,295	\$	1,723,333	\$ 10,206,758	\$ 45,903,386

net position was:

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position June 30, 2021

Total fund balances governmental funds:	\$	32,647,752
Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position and different from amounts reported in governmental funds because:		
Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets are accumulated depreciation.		
Capital assets relating to governmental activities, at historical cost 101,320,013		
Accumulated depreciation (51,697,50) Net	<u>5)</u>	49,622,513
 Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it incurred. The additional liability for unmatured interest owing at the end of the period was: Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Lor term liabilities relating to governmental activities consist of: 	ne is od	(592,584)
General obligation bonds payable 29,438,082	2	
Net OPEB liability 15,472,440		
Capital leases payable 936,47:		
Net pension liability 66,472,260	0	
Retirement incentive liability 564,893	3	
Compensated absences 1,027,92	1	
Total	((113,912,077)
Deferred gain or loss on debt refunding: In the government wide financial statement deferred gain or loss on debt refunding is recognized as a deferred outflow of resources (for a loss) or a deferred inflow of resources (for a gain) and subsequent amortized over the life of the debt. Deferred gain or loss on debt refunding recognized as a deferred outflow of resources or deferred inflow of resources on the statement of	of Iy ed	

26,021

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position, Continued June 30, 2021

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	17,262,154	
Deferred inflows of resources relating to pensions	(9,117,097)	_
	Net	8,145,057

Deferred outflows and inflows of resources relating to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources relating to OPEB	1,198,36	9
Deferred inflows of resources relating to OPEB	(2,719,66	7)
	Net	(1,521,298)
Total net position governmental activities:		\$ (25,584,616)

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds For the Year Ended June 30, 2021

Revenues	General Fund	Child Development Fund	Nonmajor Governmental Funds	Total
State Apportionment	\$ 27,577,753	\$ -	\$ -	\$ 27,577,753
Education Protection Account Funds	\$ 27,577,755 14,442,695	φ -	φ -	\$ 27,377,733 14,442,695
Property Taxes	11,476,623	-	1,162,117	12,638,740
Federal Revenue	11,948,739	- 1,471,460	5,551,586	18,971,785
Other State Revenue	9,110,966	2,106,080	489,499	11,706,545
Interest	108,490	2,100,080	56,953	165,443
Fair Market Value Adjustment	71,643	- 547	33,766	105,956
Other Local Revenue	5,840,596	94,057	260,695	6,195,348
Total Revenues	\$ 80,577,505	\$ 3,672,144	\$ 7,554,616	\$ 91,804,265
Total Revenues	\$ 80,377,303	\$ 3,072,144	\$ 7,334,010	\$ 91,804,203
Expenditures				
Current Expenditures:				
Instruction	47,496,359	2,296,088	-	49,792,447
Instruction - Related Services	6,310,440	630,049	-	6,940,489
Pupil Services	4,623,748	109,407	3,496,912	8,230,067
Ancillary Services	-	-	3,547	3,547
Community Services	86,368	-	-	86,368
General Administration	4,899,498	195,676	176,534	5,271,708
Plant Services	6,786,163	356,587	-	7,142,750
Other Outgo	326,792	-	135,136	461,928
Capital Outlay	676,692	-	1,447,822	2,124,514
Debt Service:				
Principal	453,230	-	115,000	568,230
Interest	39,114		980,831	1,019,945
Total Expenditures	71,698,404	3,587,807	6,355,782	81,641,993
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	8,879,101	84,337	1,198,834	10,162,272
Other Financing Sources (Uses):				
Proceeds from Sale of Bonds	-	-	3,000,000	3,000,000
Total Other Financing Sources (Uses)	-	-	3,000,000	3,000,000
Ç ()				
Net Change in Fund Balance	8,879,101	84,337	4,198,834	13,162,272
Fund Balance, Beginning of Year	14,523,963	284,488	4,677,029	19,485,480
Fund Balance, End of Year	\$ 23,403,064	\$ 368,825	\$ 8,875,863	\$ 32,647,752
Total change in fund balances, governmental funds:

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

\$ 13,162,272

	5
ental activities in the statement of activities are different nmental funds because:	Amounts reported for governmental activities from amounts reported in governmental funds l
ental funds, the costs of capital assets are reported as hen the assets are acquired. In the statement of activities, allocated over their estimated useful lives as depreciation ween capital outlay expenditures and depreciation expense	expenditures in the period when the assets costs of capital assets are allocated over
outlay 2,124,514	Expenditures for capital outlay
(3,630,939)	Depreciation expense
Net (1,506,425)	
ttal funds, repayments of long-term debt are reported as ment-wide statements, repayments of long-term debt are pilities. Expenditures for repayment of the principal portion 568,230	expenditures. In the government-wide stat
ental funds, proceeds from debt are recognized as Other government-wide statements, proceeds from debt are abilities. Amounts recognized in governmental funds as (3,000,000)	Financing Sources. In the government-w
liquidated with current resources: In the government-wide e accrued in connection with any liabilities incurred during ected to be liquidated with current financial resources, in bsences and long-term debt. Examples include special retirement incentives financed over time and structured expenses incurred for such obligations were: (564,893)	statements, expenses must be accrued in co the period that are not expected to be liq addition to compensated absences and l termination benefits such as retirement inc
-term debt: In governmental funds, interest on long-term od that it becomes due. In the government-wide statement in the period that it is incurred. Unmatured interest owing	debt is recognized in the period that it become of activities, it is recognized in the period the
s matured interest paid during the period but owing from (154,154)	at the end of the period, less matured inte the prior period was:

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

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

(56, 427)

(882, 871)

(881, 311)

11,075

\$ 6,695,496

Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year the difference between OPEB expenses and actual employer OPEB contributions was:

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding for the period is:

Change in net position of governmental activities:

The accompanying notes to the financial statements are an integral part of this statement.

Notes to the Financial Statements For the Year Ended June 30, 2021

A. Summary of Significant Accounting Policies

National School District (District) accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

1. <u>Reporting Entity</u>

The District operates under a locally elected Board of Education form of government and provides educational services to grades K-6 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, special revenue funds, capital facilities funds, debt service funds, and student-related activities.

2. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

Based on the criteria in GASB Statements 14 as amended by Statements 39 and 61, the District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB statements.

3. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from general revenues of the District.

Notes to the Financial Statements, Continued June 30, 2021

Fund Financial Statements. The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service programs, construction and maintenance of school facilities, and repayment of long-term debt.

Fiduciary funds are used to account for assets held by the District in a trustee or agency capacity for others that cannot be used to support the District's own programs.

Major Governmental Funds

The District reports the following major governmental funds:

General Fund: The general fund is the primary operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund.

Child Development Fund: This fund is used to account separately for federal, state, and local revenues to operate child development programs.

Non-Major Governmental Funds

The District reports the following non-major governmental funds categorized by the fund type:

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following nonmajor special revenue funds:

Associated Student Body Fund: This fund is used to account separately for the activities of associated student body organizations operated by the District.

Cafeteria Special Revenue Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code §38091 through §38093*). The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code §38091 and §38100*).

Capital Projects Funds: Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The District maintains the following nonmajor capital projects funds:

Building Fund: This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code §15146*) and may not be used for any purpose other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code §17462*) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code §41003*).

Capital Facilities Fund: The Capital Facilities Fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code §17620 through §17626*). The authority for these levies may be county or city ordinances (*Government Code §65970 through §65981*) or private agreements between the District and the developer. All funds, including interest earned, are restricted to the purposes specified in *Government Code §65981* or *Government Code §65995*, or items specified in agreements with the developer (*Government Code §66006*).

County School Facilities Fund: This fund is established pursuant to *Education Code* §17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D) or the 2016 State School Facilities Fund (Proposition 51). The fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants as provided in the Leroy F. Green School Facilities Act of 1998 (*Education Code* §17070.10 et seq.).

Special Reserve Fund for Capital Outlay Projects: The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (*Education Code §42840*). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to another capital projects fund. Other authorized resources that may be deposited in the Special Reserve Fund for Capital Outlay Projects are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code §17462*) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code §41003*).

Debt Service Funds: Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt. The District maintains the following nonmajor debt service funds:

Bond Interest and Redemption Fund: The bond interest and redemption fund is used for the repayment of bonds issued for the District (*Education Code* §15125 through §15262). The County of San Diego Auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the County Treasurer from taxes levied by the County Auditor-Controller.

Notes to the Financial Statements, Continued June 30, 2021

4. Basis of Accounting – Measurement Focus

Government-Wide and Fiduciary Financial Statements. The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. The governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

Notes to the Financial Statements, Continued June 30, 2021

5. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid or at year end, whichever is sooner.

6. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1st. A public hearing must be conducted to receive comments prior to adoption. The District's governing board has satisfied these requirements.

These budgets are revised by the District's governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts.

7. <u>Revenues and Expenses</u>

a. <u>Revenues – Exchange and Non-Exchange</u>

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as to not distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, property taxes, interest, certain grants, and other local sources.

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

Notes to the Financial Statements, Continued June 30, 2021

b. Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide financial statements.

8. <u>Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net</u> <u>Position</u>

a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation (FDIC). All cash held by the financial institutions is fully insured or collateralized. For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

In accordance with Education Code §41001, the District maintains substantially all its cash in the San Diego County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California Government Code §53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with San Diego County Treasury was not available.

b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued using the first-in/first-out (FIFO) method and consist of expendable supplies held for consumption. Reported inventories are equally offset by a non-spendable fund balance designation, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures during the benefiting period.

Notes to the Financial Statements, Continued June 30, 2021

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

- .

	Estimated
Asset Class	Useful Life
Buildings & Improvements	20 - 50 Years
Land Improvements	10 - 25 Years
Equipment	5 - 15 Years

d. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The balance of the liabilities is recognized in the government-wide financial statements at year end.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

e. Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

Notes to the Financial Statements, Continued June 30, 2021

f. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers in and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

g. Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact (such as revolving cash accounts or principal of a permanent fund).

Restricted Fund Balance represents amounts that are subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations, or may be imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Committed fund balance amounts are typically done through adoption and amendment of the budget or resolution. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

June 30, 2021

Unassigned Fund Balance represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose 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.

h. Minimum Fund Balance Policy

The District maintains a minimum reserve, within the general fund, of at least 3%. The minimum reserve shall apply towards the established minimum Reserve for Economic Uncertainties or an amount that meets or exceeds the requirements by law. The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. Because amounts in the nonspendable, restricted, committed, and assigned categories are subject varying constraints in use, the Reserve for Economic Uncertainties consists of balances that are otherwise unassigned.

i. Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

j. <u>Pensions</u>

For purposes of measuring the net pension liability, deferred outflows of resources relating to pension, deferred inflows of resources relating to pension, and pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan), and additions to/deductions from the CalPERS Plan and CalSTRS Plan fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain timeframes. For this report, the following time frames are used:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

Notes to the Financial Statements, Continued June 30, 2021

k. Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report the following timeframes are used:

Valuation Date	January 1, 2020
Measurement Date	December 31, 2020
Measurement Period	July 1, 2019 to December 31, 2020

9. Property Taxes

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

10. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

11. Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs:	Quoted prices (unadjusted) in active markets for identical assets or liabilities
	that a government can access at the measurement date.
Level 2 Inputs:	Inputs other than quoted prices included within Level 1 that are observable for
	an asset or liability, either directly or indirectly.
Level 3 Inputs:	Unobservable inputs to an asset or liability.

Notes to the Financial Statements, Continued June 30, 2021

12. New Accounting Pronouncements

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2021. Those newly implemented pronouncements are as follows:

Description	Date Issued
GASB Statement 84, Fiduciary Activities	01/2017
GASB Statement 90, Majority Equity Interest – an amendment of GASB Statements 14 and 61	08/2018
GASB Statement 93, Replacement of Interbank Offered Rates	03/2020
GASB Implementation Guide No. 2019-1, Implementation Guidance Update – 2019	04/2019
GASB Implementation Guide No. 2019-2, Fiduciary Activities	06/2019

The implementation of new accounting guidelines resulted in the following changes during the fiscal year ended June 30, 2021:

• Associated Student Body Funds were previously accounted for as fiduciary funds. It was determined by the District, as a result of applying definitions in GASB Statement No. 84, that the funds are governmental rather than fiduciary. The District established a special revenue fund to account for these activities.

Implementation of these standards did not result in any additional changes to financial accounting or reporting for the District.

Notes to the Financial Statements, Continued June 30, 2021

B. Compliance and Accountability

1. Finance Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures", violations of finance-related legal and contractual provisions, if any are reported below, along with actions taken to address such violations:

Violation	Action Taken
None Reported	Not Applicable

2. Deficit Fund Balance or Fund Net Position of Individual Funds

The following funds are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

	Deficit	
Fund Name	Amount	Remarks
None	Not Applicable	Not Applicable

C. Fair Value Measurements

The District's investments at June 30, 2021, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follows:

		Fair Value Measurement Using					
		Significant					
		Quoted Prices in Other Significant				nificant	
		Active Markets Observable Unobservable			oservable		
		for Identical Inputs Inputs			nputs		
	 Amount	Assets	(Level 1)		(Level 2)	(L	evel 3)
External investment pools measured at fair value							
San Diego County Treasury	\$ 26,222,869	\$	-	\$	26,222,869	\$	-
Total investments by fair value level	\$ 26,222,869	\$	-	\$	26,222,869	\$	-

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 §41001). The fair value of the District's investments in the pool is reported in the accounting financial statements as amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of the 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.

The San Diego County Treasury is not registered with the Securities and Exchange Commission (SEC) as an investment company; however, the County Treasury acts in accordance with investment policies monitored by a Treasury Oversight Committee consisting of members appointed by participants in the investment pool and up to five members of the public having expertise, or an academic background in, public finance. In addition, the County Treasury is audited annually by an independent auditor.

Notes to the Financial Statements, Continued June 30, 2021

D. Cash and Investments

As of June 30, 2021, the District held the following cash and cash equivalents:

		Child	Nonmajor	
	General	Development	Governmental	
	Fund	Fund	Funds	Total
Cash In County Treasury	\$ 17,156,832	\$ 131,029	\$ 8,829,049	\$ 26,116,910
Fair Market Value Adjustment	71,645	548	33,766	105,959
Cash In Banks and Revolving Fund	64,747		154,740	219,487
Total Cash and Cash Equivalents	\$ 17,293,224	\$ 131,577	\$ 9,017,555	\$ 26,442,356

1. Cash in County Treasury

In accordance with Education Code §41001, the District maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$26,116,910 as of June 30, 2021). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$26,222,869. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

2. Cash on Hand, In Banks, and in Revolving Fund

Cash balances on hand and in banks (\$204,337 as of June 30, 2021) and in revolving fund (\$15,150 as of June 30, 2021) are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

3. Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

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	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

National School District Notes to the Financial Statements C

Notes to the Financial Statements, Continued June 30, 2021

4. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. <u>Credit Risk</u>

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county treasury is restricted by Government Code §53635 pursuant to §53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of risk.

At June 30, 2021, credit risk for the District's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
County Treasurer's Investment Pool	Unrated	Not Applicable	\$ 26,222,869

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name.

At June 30, 2021, the District's bank balances, including revolving cash, did not exceed FDIC insurance limitations and as such were not exposed to custodial credit risk.

Notes to the Financial Statements, Continued June 30, 2021

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. Investments in any one issuer that represent five percent or more of the total investments are either an external investment pool and are therefore exempt. As such, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District maintains pooled investments with the San Diego County Treasury with a fair value of \$26,222,869. The average weighted maturity for this pool was 613 days at June 30, 2021.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

1. Investment Accounting Policy

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is a 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

Notes to the Financial Statements, Continued June 30, 2021

E. Accounts Receivable

There are no significant receivables which are not scheduled for collection within one year of year end. Accounts receivable balances as of June 30, 2021 consisted of:

	Ma	jor Funds		
		Child	Nonmajor	
	General	Development	Governmental	
	Fund	Fund	Funds	Total
Federal Government:				
Education Stabilization	\$ 1,871,343	\$ -	\$ -	\$ 1,871,343
Special Education	1,130,678	-	-	1,130,678
Title I Part A	161,513	-	-	161,513
Head Start Program	-	842,152	-	842,152
Child Nutrition Program	-	-	903,970	903,970
Other Federal Programs	18,425	-	-	18,425
State Government:				
LCFF State Aid	6,904,731	-	-	6,904,731
Lottery	333,280	-	-	333,280
Special Education	1,166,083	-	-	1,166,083
In Person Instruction	613,713	-	-	613,713
Expanded Learning Opportunities	223,473	-	-	223,473
Child Nutrition Program	-	-	72,644	72,644
Other State Programs	-	3,351	-	3,351
Local Sources				
Interest	21,818	546	12,688	35,052
After School Education and Safety	1,853,382	-	-	1,853,382
Charter School Fees	467,775	-	-	467,775
Insurance Reimbursement	91,641	-	-	91,641
Other Local Sources	150,067		5,101	155,168
Total Accounts Receivable	\$ 15,007,922	\$ 846,049	\$ 994,403	\$ 16,848,374

F. Prepaid Expenditures

As of June 30, 2021, prepaid expenditures consisted of:

	General			
	Fund			
Prepaid Subscriptions and Fees	\$	42,556		
Prepaid License Fees		51,965		
Prepaid Insurance		92,518		
Total	\$	187,039		

Notes to the Financial Statements, Continued June 30, 2021

G. Capital Assets

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

Governmental activities:	Beginning Balances	Increases	Decreases	Ending Balances	
Capital assets not being depreciated:					
Land	\$ 3,585,589	\$ -	\$ -	\$ 3,585,589	
Work in progress		700,966		700,966	
Total capital assets not being depreciated	3,585,589	700,966	-	4,286,555	
Capital assets being depreciated:					
Land improvements	10,763,167	738,206	-	11,501,373	
Buildings and improvements	73,167,474	414,832	-	73,582,306	
Equipment	11,856,050	270,510	176,776	11,949,784	
Total capital assets being depreciated	95,786,691	1,423,548	176,776	97,033,463	
Less accumulated depreciation for:					
Land improvements	(6,348,014)	(499,690)	-	(6,847,704)	
Buildings and improvements	(33,217,374)	(2,372,348)	-	(35,589,722)	
Equipment	(8,677,954)	(758,901)	(176,776)	(9,260,079)	
Total accumulated depreciation	(48,243,342)	(3,630,939)	(176,776)	(51,697,505)	
Total capital assets being depreciated, net	47,543,349	(2,207,391)		45,335,958	
Governmental activities capital assets, net	\$ 51,128,938	\$ (1,506,425)	\$ -	\$ 49,622,513	

Depreciation was charged to functions as follows:

Instruction	\$ 2,419,182
Instruction Related	466,283
Pupil Services	55,309
Community Services	43,995
General Administration	230,176
Plant Services	348,042
Unallocated	 67,952
Total	\$ 3,630,939

Notes to the Financial Statements, Continued June 30, 2021

H. Interfund Balances & Activities

1. <u>Due to and From Other Funds</u>

Balances due to and due from other funds at June 30, 2021 consisted of the following:

Interfund Receivable (Due From Other Funds)	Interfund Payable (Due To Other Funds)		Amount	Purpose
General Fund	Nonmajor Governmental Funds	\$	472,256	Restricted maintenance
General Fund	Nonmajor Governmental Funds		38,889	Indirect costs and OPEB allocation
General Fund	Child Development Fund		583,467	Expenses transfer and indirect costs
Child Development Fund	General Fund		745,707	Revenue transfer
Nonmajor Governmental Funds	General Fund		2,186	Expense adjustments
Nonmajor Governmental Funds	General Fund		70,414	Redevelopment funds
-	Total	\$	1,912,919	-

I. Accounts Payable

Accounts payable balances as of June 30, 2021, consisted of:

		Child	Nonmajor	Total
	General	Development	Governmental	Governmental
	Fund	Fund	Funds	Funds
Vendors Payable	\$ 1,458,300	\$ 85,589	\$ 787,652	\$ 2,331,541
Payroll and Benefits	504,478	47,200	32,098	583,776
LCFF Repayment	2,378,603	-	-	2,378,603
Special Education	50,853	-	-	50,853
Charter School In-Lieu Tax	16,646			16,646
Total Accounts Payable	\$ 4,408,880	\$ 132,789	\$ 819,750	\$ 5,361,419

Notes to the Financial Statements, Continued June 30, 2021

J. Unearned Revenue

Unearned revenue balances as of June 30, 2021, consisted of:

	(General	Dev	velopment	
		Fund		Fund	 Total
Federal Programs					
Title II Supporting Instruction	\$	23,538	\$	-	\$ 23,538
Title IV Student Support		88,945		-	88,945
Title III LEP		222,036		-	222,036
Other Federal		8,525		-	8,525
State Programs					
Early Education Expansion		-		638,252	 638,252
Total Unearned Revenue	\$	343,044	\$	638,252	\$ 981,296
	-		-		

K. Short Term Debt Activity

The District accounts for short-term debts for maintenance purposes through the General Fund. The proceeds from loans are shown in the financial statements as other financing sources.

In March 2021, the District entered into the County of San Diego and San Diego County School Districts Tax and Revenue Anticipation Note Program (TRANS) Series 2020B-2 in the amount of \$5,000,000. The notes mature on January 31, 2022 and were sold to supplement the District's cash flows and bear interest at a rate of 0.25%. Principal and interest on the notes will be paid through taxes, income, revenue, and cash receipts received by the District which are considered unrestricted revenues. The notes are secured by a pledge of unrestricted revenues to be received by the District during the 2020-21 and 2021-22 fiscal years an amount equal to 100% of the principal and interest on the notes at maturity. Total repayment includes \$5,000,000 in principal and estimated interest in the amount of \$12,500. The District will not be subject to prepayment prior to maturity.

	Begi	nning			Ending		
Description	Balance		Issued	Redeemed		Balance	
Tax Revenue Anticipation Notes	\$	-	\$ 5,000,000	\$	-	\$ 5,000,000	

Notes to the Financial Statements, Continued June 30, 2021

L. Fund Balance Classifications of the Governmental Funds

Ending fund balance classifications of the governmental funds for the year ended June 30, 2021, consisted of:

	General Fund	Child Development Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable Fund Balance				
Revolving Cash	\$ 15,000	\$ -	\$ 150	\$ 15,150
Inventory	390,498	-	122,200	512,698
Prepaid Expenditures	187,039		-	187,039
Total Nonspendable Fund Balance	592,537		122,350	714,887
Restricted Fund Balance				
Child Nutrition Program	-	-	2,640,153	2,640,153
Lottery: Instructional Materials	579,216	-	-	579,216
California Clean Energy Act	53,344	-	-	53,344
COVID-19 LEA Response Funds	68,369	-	-	68,369
Expanded Learning Opportunities	2,160,204	-	-	2,160,204
Student Activity Funds	-	-	64,455	64,455
Child Development	-	368,825	-	368,825
Other Restricted Programs	110,333	-	-	110,333
Debt Service	-	-	743,104	743,104
State School Facilities	-	-	14,845	14,845
Capital Facilities Projects	-	-	5,056,981	5,056,981
Total Restricted Fund Balance	2,971,466	368,825	8,519,538	11,859,829
Assigned Fund Balance				
LCAP Carryover	5,334,166	-	-	5,334,166
Department and Site Carryover	1,221,082	-	-	1,221,082
Curriculum Adoption	6,498,325	-	-	6,498,325
Custodial Support and Materials	749,787	-	-	749,787
OPEB Implementation	1,001,031	-	-	1,001,031
Facilities Improvements	998,762	-	-	998,762
Protection Against Revenue Loss	1,884,956	-	-	1,884,956
Capital Facilities Projects	-	-	233,975	233,975
Total Assigned Fund Balance	17,688,109		233,975	17,922,084
Unassigned Fund Balance				
For Economic Uncertanties	2,150,952			2,150,952
Total Fund Balance	\$ 23,403,064	\$ 368,825	\$ 8,875,863	\$ 32,647,752

Notes to the Financial Statements, Continued June 30, 2021

M. Adjustment to Beginning Net Position

As a result of the implementation of GASB Statement No. 84, the District adjusted beginning fund balance/net position as follows:

	Governmental Activities	Associated Student Body Fund	
Beginning Net Position/Fund Balance as Reported in June 30, 2020 Audit Report Adjustments to Beginning Net :Position	\$ (32,343,258)	\$ -	
Inclusion of Associated Student Body Funds as governmental under GASB 84	63,146	63,140	6
Beginning Net Position/Fund Balance, as Restated	\$ (32,280,112)	\$ 63,140	6

N. Long Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2021, are as follows:

	Beginning Balance	Increases Decreases		Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds	\$ 25,330,000	\$ 3,000,000	\$ 115,000	\$ 28,215,000	\$ 574,000
Bond Premiums	1,234,362	-	11,280	1,223,082	4,963
Total GO Bonds	26,564,362	3,000,000	126,280	29,438,082	578,963
Net OPEB Liability	14,006,031	2,329,802	863,387	15,472,446	-
Net Pension Liability	67,091,543	-	619,283	66,472,260	-
Capital Leases	1,389,705	-	453,230	936,475	460,385
Early Retirement Incentive	-	564,893	-	564,893	211,835
Compensated Absences	971,494	56,427		1,027,921	1,027,921
Total Governmental Activities	\$110,023,135	\$ 5,951,122	\$ 2,062,180	\$113,912,077	\$ 2,279,104

*Other long-term liabilities

- Payments for general obligation bonds are made from the bond interest and redemption fund.
- Payments for capital leases are made from the general fund.
- Payments for pension contributions are made from the general fund, child development fund, and cafeteria fund.
- Payments for OPEB contributions are made from the general fund, child development fund, and cafeteria fund.
- Payments for compensated absences are made from the general fund, child development fund, and cafeteria fund.

Notes to the Financial Statements, Continued June 30, 2021

2. General Obligation Bonds

The District's bonded debt consists of various issues of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds pay primarily for acquiring or constructing capital facilities. The District repays general obligation bonds from voter-approved property taxes.

On November 4, 2014, registered voters authorized the issuance of \$26,100,000 principal amount of general obligation bonds. Of the total amount originally authorized, all amounts have been issued.

On November 8, 2016, registered voters authorized the issuance of \$30,000,000 principal amount of general obligation bonds. Of the total amount originally authorized, \$27,000,000 remains unissued.

General obligation bonds at June 30, 2021 consisted of the following:

										ŀ	Amo	ount of
		Date of I	ssue	Inter	Interest Rate		Maturity Date		y Date	Original Issue		al Issue
2014 Election Series A		05/15/1	15	3.00	-5.00%	ó	08/01/45		\$	18	,000,000	
2014 Election Series B		07/27/	16	2.00	-4.00%	ó	08	3/0	1/46		8	,100,000
2016 Election Series A		11/16/2	20	1.	15%		08	3/0	1/26		3	,000,000
Total GO Bonds										\$	29	,100,000
									·			
	Е	Beginning							Ending		Du	e Within
		Balance	I	ncreases	Decrease			Balance			Or	ne Year
2014 Election Series A												
Principal	\$	17,310,000	\$	-	\$	-		\$	17,310,000		\$	135,000
Premium		447,696		-		-			447,696			3,492
2014 Election Series B												
Principal		8,020,000		-		115,00)		7,905,000			15,000
Premium		786,666		-		11,28)		775,386			1,471
2016 Election Series A												
Principal		-		3,000,000					3,000,000			424,000
Total	\$	26,564,362	\$	3,000,000	\$	126,28)	\$	29,438,082		\$	578,963

Notes to the Financial Statements, Continued June 30, 2021

Year Ended			
June 30,	Principal	Interest	Total
2022	\$ 574,000	\$ 1,014,770	\$ 1,588,770
2023	1,067,000	992,168	2,059,168
2024	907,000	971,841	1,878,841
2025	735,000	953,283	1,688,283
2026	735,000	933,334	1,668,334
2027-2031	2,707,000	4,342,863	7,049,863
2032-2036	4,230,000	3,738,304	7,968,304
2037-2041	6,395,000	2,802,318	9,197,318
2042-2046	9,330,000	1,294,600	10,624,600
2047-2051	1,535,000	30,700	1,565,700
Total	\$ 28,215,000	\$ 17,074,181	\$ 45,289,181

The annual requirements to amortize the bonds outstanding at June 30, 2021 are as follows:

Premium

Bond premium arises when the market rate of interest is higher than the stated interest rate on the bond. Generally Accepted Accounting Principles (GAAP) require that the premium increase the face value of the bond and then amortize the premium over the life of the bond.

Effective interest on general obligation bonds issued at a premium are as follows:

	2014 Election		2014 Election		
		Series A	Series B		
Total Interest Payments	\$	14,651,113	\$	7,637,831	
Less Bond Premium		(500,388)		(818,382)	
Net Interest Payments		14,150,725		6,819,449	
		10,000,000		0.400.000	
PAR Amount of Bonds		18,000,000		8,100,000	
Periods		30		30	
Effective Interest Rate		2.62%		2.81%	

Notes to the Financial Statements, Continued June 30, 2021

3. <u>Capital Leases</u>

On March 30, 2016, the District entered into a capital lease agreement with Municipal Finance Corporation for the purchase of equipment valued at \$1,714,000. The lease is payable in three annual installments consisting of principal and interest at 2.50%. The final payment on the lease was made during the 2019-20 fiscal year.

On March 30, 2016, the District entered into a capital lease agreement with Municipal Finance Corporation for the purchase of equipment valued at \$1,040,000. The lease is payable in six annual installments consisting of principal and interest at 2.70% commencing August 2017 and concluding August 2022.

On November 4, 2019, the District entered into a capital lease agreement with Apple Inc. for the purchase of equipment valued at \$1,151,203. The lease is payable through an initial payment in November 2019 plus three annual installments consisting of principal and interest at 2.70% commencing August 2020 and concluding August 2022.

Minimum future lease payments as of June 30, 2021 are as follows:

Year Ended						
June 30,	I	Principal	I	nterest		Total
2022	\$	460,385	\$	31,960	\$	492,345
2023		476,090		16,255	_	492,345
Total	\$	936,475	\$	48,215	\$	984,690

4. <u>Compensated Absences</u>

Total unpaid employee compensated absences as of June 30, 2021, amounted to \$1,027,921. This amount is included as part of long-term liabilities in the government-wide financial statements.

5. Net Pension Liability

The District's beginning net pension liability was \$67,091,543 and decreased by \$619,283 during the year ended June 30, 2021 for an ending net pension liability of \$66,472,260. See Note O for additional information regarding the net pension liability.

6. Total OPEB Liability

The District's beginning total OPEB liability was \$14,006,031 and increased by \$1,466,415 during the year ended June 30, 2021 for an ending total OPEB liability of \$15,472,446. See Note P for additional information regarding the total OPEB liability.

Notes to the Financial Statements, Continued June 30, 2021

O. Pension Plans

1. General Information about the Pension Plans

a. Plan Descriptions

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

b. Benefits Paid

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

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

	CalSTRS		
	Before	After	
Hire Date	Jan. 1, 2013	Jan. 1, 2013	
Benefit Formula	2% at 60	2% at 62**	
Benefit Vesting Schedule	5 Years	5 Years	
Benefit Payments	Monthly for life	Monthly for life	
Retirement Age	55-60	55-62	
Monthly Benefits as a % of Eligible Compensation	1.1 - 2.4%	1.0 - 2.4%*	
Required Employee Contribution Rates (2020-21)	10.250%	10.205%	
Required Employer Contribution Rates (2020-21)	16.150%	16.150%	
Requried State Contribution Rates (2020-21)	10.328%	10.328%	

*Amounts are limited to 120% of Social Security Wage Base.

**The contribution rate for CalSTRS 2% at 62 members is based, in part, on the normal cost of benefits and may increase or decrease in future years.

Notes to the Financial Statements, Continued June 30, 2021

	CalPERS			
	Before	After		
Hire Date	Jan. 1, 2013	Jan. 1, 2013		
Benefit Formula	2% at 60	2% at 62**		
Benefit Vesting Schedule	5 Years	5 Years		
Benefit Payments	Monthly for life	Monthly for life		
Retirement Age	50-62	52-67		
Monthly Benefits as a % of Eligible Compensation	1.1 - 2.5%	1.0 - 2.5%*		
Required Employee Contribution Rates (2020-21)	7.000%	7.000%		
Requried State Contribution Rates (2020-21)	20.700%	20.700%		

*Amounts are limited to 120% of Social Security Wage Base

c. <u>Contributions</u>

CalSTRS

For the fiscal year ended June 30, 2021, California Education Code §22950 requires members to contribute monthly to the system 10.205% (if hired on or after January 1, 2013) or 10.25% (if hired before January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS board have been established at 16.15% of creditable compensation for the fiscal year ended June 30, 2021. Rates are defined in Education Code §22950.5 through the fiscal year ending June 30, 2021. Beginning in the fiscal year ending on June 30, 2022, and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Those adjustments are limited to 1% annually, not to exceed 20.25% of creditable compensation. For 2020-21, the employer rate reflects a 2.95% reduction from the rate that was originally required in the funding plan.

CalPERS

California Public Employees' Retirement Law §20814(c) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the fiscal year ended June 30, 2021, the employee contribution rate was 7.00% and the employer contribution rate was 20.700% of covered payroll. For 2020-21, the employer rate reflects a 1.98% reduction from the rate originally adopted by the board on April 21, 2020, due to an amendment of Government Code §20825.2.

Notes to the Financial Statements, Continued June 30, 2021

On Behalf Payments

Consistent with California Education Code §22955.1, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the fiscal year ended June 30, 2021 the State contributed 10.328% of salaries creditable to CalSTRS. Consistent with the requirements of generally accepted accounting principles, the District has recorded these contributions as revenue and expense in the fund financial statements (current financial resources measurement focus). The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District (economic resources measurement focus). Contributions reported for on behalf payments are based on the District's proportionate share of the States contribution for the fiscal year. Contributions made by the state on behalf of the District and the State's pension expense associated with District employees for the past three fiscal years are as follows:

CalSTRS							
	On Behalf	On Behalf	On Behalf				
Year Ended	Contribution	Contribution	Pension				
June 30,	Rate	Amount	Expense				
2019	9.828%	\$ 4,065,532	\$ (758,966)				
2020	10.328%	3,056,266	78,744				
2021	10.328%	3,054,322	2,160,746				
	Call	PERS					
	On Behalf	On Behalf	On Behalf				
Year Ended	Contribution	Contribution	Pension				
June 30,	Rate	Amount	Expense				
2019	N/A	\$ 1,367,933	N/A				

The contributions made by the State during the fiscal year ended June 30, 2019, included amounts resulting from Senate Bill (SB) 90 settlement in which the State contributed an additional \$2.2 Billion to CalSTRS and \$904 Million to CalPERS during the 2018-19 fiscal year in order to reduce employer contribution rates in 2019-20 and 2020-21. In addition, the State contributed an additional \$1.1 Billion to CalSTRS during the 2019-20 fiscal year and \$297 Million to CalSTRS during the 2020-21 fiscal year as a continuing settlement associated with SB90.

Notes to the Financial Statements, Continued June 30, 2021

d. Contributions Recognized

For the fiscal year ended June 30, 2021 (measurement period June 30, 2020), the contributions recognized for each plan were:

	Governmental Fund Financial Statements (Current Financial Resources Measurement Foc						
		CalSTRS	(CalPERS		Total	
Contributions - Employer	\$	4,770,205	\$	1,951,920	\$	6,722,125	
Contributions - State On Behalf Payments		3,054,322		-		3,054,322	
Total Governmental Funds	\$	7,824,527	\$	1,951,920	\$	9,776,447	
				ide Financial S rces Measurer			
		CalSTRS	(CalPERS		Total	
Contributions - Employer	\$	5,060,239	\$	1,912,954	\$	6,973,193	
Contributions - State On Behalf Payments Total Government-Wide	\$	5,060,239	\$	- 1,912,954	\$	- 6,973,193	

2. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2020 (measurement date) the District reported net pension liabilities for its proportionate share of the net pension liability of each plan as follows:

		portionate Share of t Net Pension Liability			
	CalSTRS	CalPERS	Total		
Governmental Activities	\$ 46,203,327	\$ 20,268,933	\$ 66,472,260		

Notes to the Financial Statements, Continued June 30, 2021

The District's net pension liability for each Plan is measured as the proportionate share of the total net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2020. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to measurement date June 30, 2020 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2020 and June 30, 2021 were as follows:

		CalPERS		
	District's	District's		
	Proportionate	Proportionate	District	Proportionate
	Share	Share*	Employees	Share
Governmental Activities				
Proportion June 30, 2020	0.0531%	0.0300%	0.0831%	0.0656%
Proportion June 30, 2021	0.0477%	0.0312%	0.0789%	0.0661%
Change in Proportion	-0.0054%	0.0012%	-0.0042%	0.0005%

*Represents State's Proportionate Share on behalf of District employees.

a. Pension Expense

	Governmental Activities				
	CalSTRS	CalPERS	Total		
Change in Net Pension Liability (Asset)	\$ (1,764,341)	\$ 1,145,058	\$ (619,283)		
State On Behalf Pension Expense	2,160,746	-	2,160,746		
Employer Contributions to Pension Expense	4,770,205	1,951,920	6,722,125		
Change in Contributions Subsequent to Measurement Date	290,034	(38,966)	251,068		
Change in Other Deferred Outflows/Inflows of Resources	179,806	1,071,280	1,251,086		
Total Pension Expense - Governmental	\$ 5,636,450	\$ 4,129,292	\$ 9,765,742		

Notes to the Financial Statements, Continued June 30, 2021

b. Deferred Outflows and Inflows of Resources

At June 30, 2021, The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources					s
		CalSTRS		CalPERS		Total
Governmental Activities						
Pension contributions subsequent to measurement date	\$	4,770,205	\$	1,951,920	\$	6,722,125
Differences between actual and expected experience		82,132		1,086,524		1,168,656
Changes in assumptions		3,849,252		88,198		3,937,450
Changes in employer's proportionate share		3,943,931		156,189		4,100,120
Net difference between projected and actual earnings		928,047		405,756		1,333,803
Total Deferred Outflows of Resources	\$	13,573,567	\$	3,688,587	\$	17,262,154
		Defe	rred Ir	flows of Reso	ources	
		CalSTRS	(CalPERS		Total
Governmental Activities						
Differences between actual and expected experience	\$	1,118,723	\$	-	\$	1,118,723
Changes in employer's proportionate share		7,558,927		439,447		7,998,374
Total Deferred Inflows of Resources	\$	8,677,650	\$	439,447	\$	9,117,097

Pension contributions made subsequent to the measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2022. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five-year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Governmental Activities						
	Deferre	d Outflows	Deferred	l Inflows		
Year Ended	of Re	esources	of Res	ources	Net Effect	
June 30,	CalSTRS	CalPERS	CalSTRS	CalPERS	on Expenses	
2022	\$ 6,976,144	\$ 2,586,048	\$ (3,010,360)	\$ (219,724)	\$ 6,332,108	
2023	2,685,115	492,863	(3,009,875)	(219,723)	(51,620)	
2024	3,054,886	382,486	(1,193,051)	-	2,244,321	
2025	717,251	227,190	(1,193,048)	-	(248,607)	
2026	70,085	-	(205,726)	-	(135,641)	
Thereafter	70,086	-	(65,590)	-	4,496	
Total	\$ 13,573,567	\$ 3,688,587	\$ (8,677,650)	\$ (439,447)	\$ 8,145,057	

Notes to the Financial Statements, Continued June 30, 2021

c. Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2021, were based on actuarial valuations determined using the following actuarial assumptions:

	CalSTRS	CalPERS	
Fiscal Year	June 30, 2021	June 30, 2021	
Measurement Date	June 30, 2020	June 30, 2020	
Valuation Date	June 30, 2019	June 30, 2019	
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	
Experience Study Period	2015 - 2018	1997 - 2015	
Actuarial Assumptions:			
Discount Rate	7.10%	7.15%	
Inflation	2.75%	2.50%	
Wage Growth	3.50%	(3)	
Investment Rate of Return	7.10%	7.15%	
Post Retirement Benefit Increase	(1)	(4)	
Mortality	(2)	(5)	

- (1) CalSTRS post-retirement benefit increases assumed at 2% simple (annually) maintaining 85% purchasing power level.
- (2) CalSTRS base mortality tables are custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set to equal 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.
- (3) Varies by entry age and service.
- (4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.50% thereafter.
- (5) CalPERS mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvement using the Society of Actuaries 90% of scale MP-2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Notes to the Financial Statements, Continued June 30, 2021

a. Discount Rate

The discount rate used to measure the total pension liability was 7.10% for CalSTRS and 7.15% for CalPERS. The projection of cash flows used to determine the discount rates assumed the contributions from the plan members, employers, and state contributing agencies (where applicable) will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate, and the use of the discount bond rate calculations is not necessary for either plan. The stress test results are presented in detailed reports that can be obtained from CalPERS and CalSTRS respective websites.

The CalPERS discount rate was increased from 7.50% to 7.65% at measurement date June 30, 2015 (Fiscal year June 30, 2016) to correct for an adjustment to exclude administrative expenses. Subsequently CalPERS discount rate was decreased from 7.65% to 7.15% at measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from actuarially determined amounts.

The CalSTRS discount rate was adjusted from 7.60% to 7.10% for measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from a new actuarial experience study.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed their ALM November 2019 with new policies in effect on July 1, 2021. CalPERS completed their ALM in 2018 with new policies in effect on July 1, 2018. Both CalSTRS and CalPERS conduct new ALM's every 4 years.

The long-term expected rate of return on pension plan investments was determined using a buildingblock method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

The tables below reflect the long-term expected real rate of return by asset class. The rate of return was calculated using capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

CalSTRS				
		Long-Term		
	Assumed Asset	Expected Real		
Asset Class	Allocation	Rate of Return*		
Public Equity	42.00%	4.80%		
Real Estate	15.00%	3.60%		
Private Equity	13.00%	6.30%		
Fixed Income	12.00%	1.30%		
Risk Mitigating Strategies	10.00%	1.80%		
Inflation Sensitive	6.00%	3.30%		
Cash/Liquidity	2.00%	-0.40%		
*20 year average				

CalPERS					
	Assumed Asset	Real Return	Real Return		
Asset Class ⁽¹⁾	Allocation	Years 1 - 10 ⁽²⁾	Years 11+ ⁽³⁾		
Global Equity	50.00%	4.80%	5.98%		
Fixed Income	28.00%	1.00%	2.62%		
Inflation Assets	0.00%	0.77%	1.81%		
Private Equity	8.00%	6.30%	7.23%		
Real Assets	13.00%	3.75%	4.93%		
Liquidity	1.00%	0.00%	-0.92%		

(1) In the basic financial statements, fixed income is included in global debt securities; liquidity is included in short term investments; inflation assets are included in both global equity securities and global debt securities.

(2) An expected inflation of 2.00% is used for this period.

(3) An expected inflation of 2.92% is used for this period
June 30, 2021

b. <u>Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate</u>

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	 CalSTRS	 CalPERS	
1% Decrease	6.10%	6.15%	
Net Pension Liability	\$ 69,806,792	\$ 29,140,288	
Current Discount Rate	7.10%	7.15%	
Net Pension Liability	\$ 46,203,327	\$ 20,268,933	
1% Increase	8.10%	8.15%	
Net Pension Liability	\$ 26,715,344	\$ 12,906,154	

Notes to the Financial Statements, Continued June 30, 2021

3. Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability

CalSTRS

	Increase (Decrease)					
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability _(a) - (b) - (c)	
Balance at June 30, 2020						
(Previously Reported)	\$ 273,564,599	\$ 198,506,172	\$ 75,058,427	\$ 27,090,759	\$ 47,967,668	
Changes for the year						
CalSTRS auditor adjustment	(1,578)	-	(1,578)	(624)	(954)	
Change in proportionate share	(13,915,287)	(10,097,324)	(3,817,963)	1,088,991	(4,906,954)	
Service cost	5,789,626	-	5,789,626	2,290,134	3,499,492	
Interest	18,405,331	-	18,405,331	7,280,380	11,124,951	
Difference between expected						
and actual experience	(759,593)	-	(759,593)	(300,463)	(459,130)	
Change in assumptions	811,652	-	811,652	321,056	490,596	
Change in benefits	-	-	-	-	-	
Contributions:						
Employer	-	4,795,814	(4,795,814)	(1,897,023)	(2,898,791)	
Employee	-	2,946,117	(2,946,117)	(1,165,361)	(1,780,756)	
State on oehalf	-	3,507,563	(3,507,563)	(1,387,445)	(2,120,118)	
Net investment income	-	7,969,079	(7,969,079)	(3,152,235)	(4,816,844)	
Other income	-	80,000	(80,000)	(31,645)	(48,355)	
Benefit payments ⁽¹⁾	(12,639,902)	(12,639,902)	-	-	-	
Administrative expenses	-	(172,638)	172,638	68,288	104,350	
Borrowing costs	-	(74,689)	74,689	29,544	45,145	
Other expenses		(5,008)	5,008	1,981	3,027	
Net changes	(2,309,751)	(3,690,988)	1,381,237	3,145,578	(1,764,341)	
Balance at June 30, 2021	\$ 271,254,848	\$ 194,815,184	\$ 76,439,664	\$ 30,236,337	\$ 46,203,327	

(1) - Includes refunds of employee contributions

Notes to the Financial Statements, Continued June 30, 2021

CalPERS

	Increase (Decrease)					
	Total Pension Plan Fiduciary Net Pen					
	Liability	Net Position	Liability			
	(a)	(b)	(a) - (b)			
Balance at June 30, 2020						
(Previously Reported)	\$ 63,846,965	\$ 44,723,090	\$ 19,123,875			
Changes for the year						
Change in proportionate share	429,096	300,571	128,525			
Service cost	1,521,258	-	1,521,258			
Interest	4,561,175	-	4,561,175			
Difference between expected						
and actual experience	298,891	-	298,891			
Change in assumptions	-	-	-			
Change in benefits	-	-	-			
Contributions:						
Employer	-	1,893,346	(1,893,346)			
Employee	-	692,287	(692,287)			
Nonemployer	-	597,173	(597,173)			
Net plan to plan resource movement	-	108	(108)			
Net investment income	-	2,245,038	(2,245,038)			
Benefit payments ⁽¹⁾	(3,085,851)	(3,085,851)	-			
Administrative expenses	-	(63,161)	63,161			
Other expenses		-	-			
Net changes	3,724,569	2,579,511	1,145,058			
Balance at June 30, 2021	\$ 67,571,534	\$ 47,302,601	\$ 20,268,933			

(1) – Includes refunds of employee contributions

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports available on their respective websites.

Notes to the Financial Statements, Continued June 30, 2021

P. Postemployment Benefits Other than Pension Benefits (OPEB)

1. Plan Description

The District's defined benefit OPEB plan (the Plan), provides OPEB for all permanent fulltime employees of the District. The Plan is a single-employer defined benefit OPEB plan administered by the District. Authority to establish and amend the benefit terms and financing requirements lies with the District's board of directors. No assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75.

Certificated Employees

The District provides retiree medical including prescription drug benefits to eligible retirees to the retiree's attainment of age 65. Eligibility for retiree medical benefits requires retirement under CalSTRS on or after age 55 with at least 15 years of full-time District eligible service. The District's contribution is 100% of the cost for retiree only medical coverage. The retiree may cover their spouse and eligible dependents on a self-pay basis.

Classified Employees

The District provides retiree medical including prescription drug benefits to eligible retirees to the retirees' attainment of age 65. Eligibility for retiree medical benefits requires retirement under CalPERS on or after age 55 with at least 10 years of full-time District eligible service. The District's contribution for the cost of retiree only medical coverage varies based on eligible service at retirement as follows:

	District
Service	Contribution
at Retirement	Percentage
15+ Years	100%
14 Years	90%
13 Years	80%
12 Years	70%
11 Years	60%
10 Years	50%

Management Employees

Management employees receive the same benefits as their respective employee group.

Board Members

Board members not already in receipt of retiree medical benefits do not receive benefits.

Notes to the Financial Statements, Continued June 30, 2021

Employees Covered by Benefit Terms

At measurement date, December 31, 2020, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	94.00
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	490.00
	584.00

Contributions

The District makes contributions to the Plan on a pay-as-you-go basis at 100% of the premium for certificated employees and a pro-rated premium for classified employees as noted above. For the fiscal year ended June 30, 2021, the District made 100% of premium payments.

Notes to the Financial Statements, Continued June 30, 2021

2. Total OPEB Liability of the Plan

The District's total OPEB liability was measured as of December 31, 2020, and was determined by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of January 1, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Fiscal Year	July 1 st to June 30 th
Measurement Date	December 31, 2020
Funding Policy	Pay-as-you-go
Discount Rate	2.12% per annum
Inflation	2.75% per annum
Salary Increases	2.75% plus Merit Scale
Pre-retirement Turnover	Based on 2017 experience studies for CalPERS and
	CalSTRS pension plan termination rates
Mortality Rates	Pub G.H – 2010 Generaltional MP 2019 mortality table for
	CalPERS members and the Pub T.H-2010 Generational MP
	2019 mortality table for CalSTRS members.
Retirement Rates	Ranges from 7.5% to 100% based on age with 100%
	retiring by age 70.
Retirement Eligibility Age	55 for CalSTRS members, 50 for CalPERS members
Participant Rates	97.5% of active employees are assumed to elect retiree
	health coverage at retirement, selecting similar plans as
	current retirees.
Spouse Coverage	30% of future retirees electing coverage are assumed to
	elect coverage for their spouse. Spouses are assumed to be
	the same age as retiree.
Average Claim Costs	Based on premiums, expected claims are expected to range
	from \$7,984 to \$14,823
Medical Trend Rates	6.0% decreasing to 5.0%

Discount Rate

The discount rate of 2.12% is the average of the range of 3-20 year municipal bond rate indices: S&P Municipal Bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO index, and Fidelity GO AA 20 Year Bond Index.

The discount rate has decreased from the prior discount rate of 2.92%.

Notes to the Financial Statements, Continued June 30, 2021

Actuarial Cost Method

The actuarial cost method used to determine the allocation of the retiree health actuarial liability to the past (accrued), current and future periods is the Entry Age Normal (EAN) cost method. The EAN cost method is a projected benefit cost method which means the cost is based on the projected benefit expected to be paid at retirement.

The EAN normal cost equals the level annual amount of contribution from the employee's date of hire (entry date) to their retirement date that is sufficient to fund the projected benefit. As required by GASB 75, the normal cost is calculated to remain level as a percentage of pay. The EAN actuarial accrued liability equals the present value of all future benefits for retired and current employees and their beneficiaries less the portion expected to be funded by future normal costs.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2020	\$ 14,006,031
Changes for the year:	
Service cost	1,094,647
Interest	431,640
Changes of assumptions	803,515
Experience differences	(221,811)
Benefit payments ⁽¹⁾	(641,576)
Net change	1,466,415
Balance at June 30, 2021	\$ 15,472,446

(1) – Including refunds of member contributions

Sensitivity of the total OPEB liability to changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	Valuation			
	1% Decrease	Discount Rate	1% Increase (3.12%)	
	(1.12%)	(2.12%)		
Total OPEB Liability	\$ 16,506,735	\$ 15,472,466	\$ 14,471,981	

Sensitivity of the total OPEB liability to changes in the health care cost trend rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

		Healthcare Cost		
	1% Decrease	Trends Rate	1% Increase	
	5.00%	6.00%	7.00%	
	Decreasing to	Decreasing to	Decreasing to	
	4.00%	5.00%	6.00%	
Total OPEB Liability	\$ 13,673,103	\$ 15,472,446	\$ 17,591,254	

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the District recognized OPEB expense of \$1,285,239. At June 30, 2021 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of	Deferred Inflows of	
	Resources	Resources	
Differences between actual and expect experience Changes of assumptions Contibutions made subsequent to measurement date	\$- 1,049,894 148,475	\$ (2,385,593) (334,074)	
Total	\$ 1,198,369	\$ (2,719,667)	

Notes to the Financial Statements, Continued June 30, 2021

Year Ended June 30,	0	Deferred utflows of Resources	Deferred Inflows of Resources		lows of Net Effect on	
2022 2023 2024 2025 2026 Thereafter	\$	269,668 121,193 121,193 121,193 121,193 121,193 443,929	\$	(362,241) (362,241) (362,241) (362,241) (362,241) (362,241) (908,462)	\$	(92,573) (241,048) (241,048) (241,048) (241,048) (464,533)
Total	\$	1,198,369	\$	(2,719,667)	\$	(1,521,298)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Q. Risk Management

The District is exposed to risk of losses due to:

- Torts,
- Theft of, damage to, or destruction of assets,
- Business interruption,
- Errors or omissions,
- Job related illness or injuries to employees,
- Natural disasters,
- Other risks associated with public entity risk pools

Risk management is the process of managing the District's activities to minimize the adverse effects of these risks. The main element of risk management are risk control (to minimize the losses that strike an organization) and risk financing (to obtain finances to provide for or restore the economic damages of those losses). Risk financing techniques include risk retention, risk transfer to and from an insurer, and risk transfer to a non-insurer.

The District has implemented the risk financing technique of risk transfer to an insurer. The District has purchased property & liability insurance as well as workers compensation insurance to cover any losses resulting from the risks identified above.

There have been no significant changes in property and liability or workers compensation coverage during the current fiscal year.

Notes to the Financial Statements, Continued June 30, 2021

R. Participation in Joint Powers Authorities

The District is a member of two joint powers agreements (JPA) entities, the Southern California Regional Liability Excess Fund and the Protected Insurance Program for Schools for the operation of a common risk management and insurance programs for property and liability coverage, workers compensation, and other employee benefits. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year.

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

S. Commitments and Contingencies

1. State and Federal Allowances, Awards, and Grants

The District has received state and federal funds for specific purposes that are subject review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

2. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District as of June 30, 2021.

3. Construction Commitments

As of June 30, 2021, the District had the following construction commitments:

			Expected Date
	Co	mmitment	of Completion*
Construction in Process:			
Roofing Repair and Replacement - Modular Buildings	\$	157,020	August 2021
HVAC Replacement - Modular Buildings		56,804	September 2021

*Expected date of completion subject to change.

Notes to the Financial Statements, Continued June 30, 2021

T. Deferred Outflows of Resources

The 2014 Election Series A General Obligation Bonds issued May 2015 included prepaid bond insurance. Based on the provisions of GASB 65, the prepaid bond insurance is recorded as a deferred outflow of resources and being amortized over the life of the bonds using the economic interest method.

In accordance with GASB Statement No. 68 & 71, payments made subsequent to the pension plan measurement date and other items as outlined in the GASB pronouncement have been recorded as deferred outflows of resources.

In accordance with GASB Statement No. 75 certain items related to OPEB as identified in the GASB statement are recorded as deferred outflows of resources.

A summary of the deferred outflows of resources as of June 30, 2021, is as follows:

Description		eginning alance	Inc	creases	Dec	reases		Ending Balance
Prepaid Bond Insurance	\$	26,226	\$	-	\$	205	\$	26,021
Pension Related								-
CalSTRS	1	2,344,800	:	8,496,639	7	,267,872	1	3,573,567
CalPERS		4,948,397		3,350,302	4	,610,112		3,688,587
OPEB Related		753,695		951,986		507,312		1,198,369
Total Deferred Outflows of Resources	\$ 1	8,073,118	\$ 12	2,798,927	\$ 12	,385,501	\$	8,486,544

Future amortization of deferred outflows of resources is as follows:

Year Ending	P	repaid]	Pension		OPEB	
June 30,	Ins	urance		Related]	Related	 Total
2022	\$	250	\$	9,562,192	\$	269,668	\$ 9,832,110
2023		311		3,177,978		121,193	3,299,482
2024		364		3,437,372		121,193	3,558,929
2025		432		944,441		121,193	1,066,066
2026		500		70,085		121,193	191,778
Thereafter		24,164		70,086		443,929	 538,179
Total	\$	26,021	\$	17,262,154	\$	1,198,369	\$ 18,486,544

Notes to the Financial Statements, Continued June 30, 2021

U. Deferred Inflows of Resources

In accordance with GASB Statement No. 68 & 71, items as outlined in the GASB statement have been recorded as deferred inflows of resources.

In accordance with GASB Statement No. 75 certain items related to OPEB as identified in the GASB statement are recorded as deferred inflows of resources.

A summary of the deferred inflows of resources as of June 30, 2021, is as follows:

Description	Beginning Balance			ncreases	Ι	Decreases	Ending Balance
Pension Related							
CalSTRS	\$	6,979,043	\$	5,366,084	\$	3,667,477	\$ 8,677,650
CalPERS		666,943		-		227,496	439,447
OPEB Related		2,860,097		221,811		362,241	2,719,667
Total Deferred Inflows of Resources	\$	10,506,083	\$	5,587,895	\$	4,257,214	\$ 11,836,764

Future amortization of deferred inflows of resources is as follows:

Year Ending June 30,	Pension Related	OPEB Related	Total
2022	\$ 3,230,084	\$ 362,241	\$ 3,592,325
2023	3,229,598	362,241	3,591,839
2024	1,193,051	362,241	1,555,292
2025	1,193,048	362,241	1,555,289
2026	205,726	362,241	567,967
Thereafter	65,590	908,462	974,052
Total	\$ 9,117,097	\$ 2,719,667	\$ 11,836,764

Notes to the Financial Statements, Continued June 30, 2021

V. Upcoming Accounting Guidance

The Governmental Accounting Standards Board (GASB) issues pronouncements and additional guidance for governmental agencies to establish consistent accounting across all governments in the United States. The following table represents items that have been issued by GASB that will become effective in future periods:

Description	Date Issued	Fiscal Year Effective
GASB Statement 87, Leases	06/2017	2021-22
GASB Statement 89, Accounting for Interest Cost Incurred before the End of a Construction Period	06/2018	2021-22
GASB Statement 91, Conduit Debt Obligations	05/2019	2022-23
GASB Statement 92, Omnibus 2020	01/2020	2021-22
GASB Statement 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements	03/2020	2022-23
GASB Statement 96, Subscription-Based Information Technology Arrangements	05/2020	2022-23
GASB Statement 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements 14, 84 and supersession of GASB Statement 32	06/2020	2021-22
GASB Statement 98, The Annual Comprehensive Financial Report	10/2021	2021-22
GASB Implementation Guide No. 2019-3, Leases	08/2019	2021-22
GASB Implementation Guide No. 2020-1, Implementation Guidance Update – 2020	04/2020	2021-22
GASB Implementation Guide No. 2021-1, Implementation Guidance Update – 2021	05/2021	2021-22 Thru 2023-24

The effects of the upcoming guidance and pronouncements on the District's financial statements has not yet been determined.

Notes to the Financial Statements, Continued June 30, 2021

W. COVID-19 Considerations

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in a mandatory school property closure affecting the National School District from March 16, 2020 and continuing into the Fall of the 2020-21 school year. California Governor Gavin Newsom issued a state-wide executive order mandating that schools remain closed until the county in which the school is located is off the COVID-19 watch list for fourteen consecutive days. The 2020-21 fiscal year opened in a fully distance learning model, until such time as campuses were re-opened.

In addition to school closures, new regulations and safety measures were required to be put in place by all schools in California as part of a re-opening plan. The National School District established and followed a re-opening plan that they believe is providing a safe environment for the students and teachers.

The federal and state government have established temporary funding to assist in the additional costs that resulted from the COVID-19 pandemic. All California school districts are eligible for these funds. Some funding provided as a result of COVID-19 is intended to be spent over multiple years. The District has taken all of the requirements of each funding source into consideration in preparation of budgets for upcoming years.

Required Supplementary Information

Budgetary Comparison Schedule – General Fund For the Year Ended June 30, 2021

	Budgeted	Amounts		Variance to
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues	0			
LCFF Sources				
State Apportionment	\$ 38,130,281	\$ 33,676,290	\$ 27,577,753	\$ (6,098,537)
Education Protection Account	3,959,376	9,287,401	14,442,695	5,155,294
Property Taxes	11,528,746	10,523,315	11,476,623	953,308
Federal Revenue	10,187,400	16,593,070	11,948,739	(4,644,331)
Other State Revenue	5,180,487	10,559,634	9,110,966	(1,448,668)
Interest Income	98,365	98,365	108,490	10,125
Fair Market Value Adjustment	-	-	71,643	71,643
Other Local Revenue	5,132,860	5,908,074	5,840,596	(67,478)
Total Revenues	74,217,515	86,646,149	80,577,505	(6,068,644)
Expenditures				
Current Expenditures:				
Certificated Salaries	30,603,989	29,229,674	29,088,177	141,497
Classified Salaries	10,809,255	10,278,784	9,821,146	457,638
Employee Benefits	19,240,373	18,630,091	18,158,184	471,907
Books and Supplies	4,039,578	6,206,800	4,645,799	1,561,001
Services and Other Operating	10,399,152	10,766,511	8,880,417	1,886,094
Other Outgo	238,271	321,825	306,166	15,659
Transfers of Indirect Costs	(353,540)	(353,540)	(370,521)	16,981
Capital Outlay	399,855	581,407	676,692	(95,285)
Debt Service		••••;•••	••••	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Principal	765,786	473,054	453,230	19,824
Interest	34,214	34,214	39,114	(4,900)
Total Expenditures	76,176,933	76,168,820	71,698,404	4,470,416
Excess (Deficiency) of Revenues				
Over Expenditures	(1,959,418)	10,477,329	8,879,101	(1,598,228)
Gver Experiences	(1,937,410)	10,777,529	0,079,101	(1,370,220)
Net Change in Fund Balance	(1,959,418)	10,477,329	8,879,101	(1,598,228)
Fund Balance - Beginning of Year	14,523,963	14,523,963	14,523,963	-
Fund Balance - End of Year	\$ 12,564,545	\$ 25,001,292	\$ 23,403,064	\$ (1,598,228)

Budgetary Comparison Schedule – Child Development Fund For the Year Ended June 30, 2021

		Budgeted	Amo	unts				ariance to nal Budget
		Original		Final		Actual		Positive Negative)
Revenues								
Federal Revenue	\$	1,175,167	\$	1,387,670	\$	1,471,460	\$	83,790
Other State Revenue		2,350,319		2,350,319		2,106,080		(244,239)
Fair Market Value Adjustment		-		-		547		547
Other Local Revenue		-		94,057		94,057		-
Total Revenues		3,525,486		3,832,046		3,672,144		(159,902)
Expenditures								
Current Expenditures:								
Certificated Salaries		1,079,808		1,173,778		1,007,046		166,732
Classified Salaries		721,942		741,025		694,862		46,163
Employee Benefits		748,537		773,186		818,492		(45,306)
Books and Supplies		186,000		333,000		252,438		80,562
Services and Other Operating		585,659		607,517		619,293		(11,776)
Transfers of Indirect Costs		203,540		203,540		195,676		7,864
Total Expenditures		3,525,486		3,832,046		3,587,807		244,239
Excess (Deficiency) of Revenues								
Over Expenditures		-		-		84,337		84,337
Net Change in Fund Balance		_		_		_		_
Fund Balance - Beginning of Year		284,488		284,488		284,488		_
Fund Balance - End of Year	\$	284,488	\$	284,488	\$	368,825	\$	84,337
	Ŷ	201,100	Ŷ	201,100	Ŷ	500,025	Ŷ	01,007

Schedule of the District's Proportionate Share of the Net Pension Liability - CalSTRS Last Ten Fiscal Years*

					Fisca	l Year				
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
District's proportion of the net pension liability (asset)	0.0477%	0.0531%	0.0474%	0.0572%	0.0525%	0.0573%	0.0536%	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 46,203,327	\$ 47,967,668	\$ 43,525,315	\$ 52,880,205	\$ 42,387,683	\$ 38,568,249	\$ 31,335,267	N/A	N/A	N/A
State's proportionate share of the net pension liability (asset) associated with the District	30,236,336	27,090,759	26,796,151	25,168,499	27,463,212	20,183,709	17,824,986	N/A	N/A	N/A
Total	\$ 76,439,663	\$ 75,058,427	\$ 70,321,466	\$ 78,048,704	\$ 69,850,895	\$ 58,751,958	\$ 49,160,253	N/A	N/A	N/A
District's covered payroll**	29,350,053	28,547,187	25,150,333	30,232,774	26,037,830	26,473,649	23,760,497	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	157.42%	168.03%	173.06%	174.91%	162.79%	145.69%	131.88%	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	71.82%	72.56%	70.99%	69.46%	70.04%	74.02%	76.52%	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on measurement date, as such covered payroll represented for each fiscal year is the covered payroll from the prior year as identified on the schedule of contributions.

Schedule of the District's Contributions - CalSTRS

Last Ten Fiscal Years*

					Fiscal	l Year				
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contractually required contribution	\$ 4,770,205	\$ 5,018,859	\$ 4,647,482	\$ 3,629,193	\$ 3,803,283	\$ 2,793,859	\$ 2,350,860	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(4,770,205)	(5,018,859)	(4,647,482)	(3,629,193)	(3,803,283)	(2,793,859)	(2,350,860)	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<u>\$ </u>	N/A	N/A	N/A
District's covered payroll**	\$ 29,536,873	\$ 29,350,053	\$ 28,547,187	\$ 25,150,333	\$ 30,232,774	\$ 26,037,830	\$ 26,473,649	N/A	N/A	N/A
Contributions as a percentage of covered payroll	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on the fiscal year.

Schedule of the District's Proportionate Share of the Net Pension Liability – CalPERS Last Ten Fiscal Years*

					Fisca	l Year				
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
District's proportion of the net pension liability (asset)	0.0661%	0.0656%	0.0653%	0.0699%	0.0698%	0.0700%	0.0719%	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 20,268,933	\$ 19,123,875	\$ 17,417,168	\$ 16,692,943	\$ 13,779,359	\$ 10,322,837	\$ 8,165,863	N/A	N/A	N/A
District's covered payroll**	\$ 9,600,598	\$ 9,182,992	\$ 8,709,877	\$ 8,981,012	\$ 8,448,756	\$ 7,788,055	\$ 7,563,145	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	211.12%	208.25%	199.97%	185.87%	163.09%	132.55%	107.97%	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	70.00%	70.05%	70.85%	71.87%	73.90%	79.43%	83.38%	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on measurement date, as such covered payroll represented for each fiscal year is the covered payroll from the prior year as identified on the schedule of contributions.

Schedule of the District's Contributions - CalPERS

Last Ten Fiscal Years*

					Fisca	l Year				
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contractually required contribution	\$ 1,951,920	\$ 1,893,334	\$ 1,658,632	\$ 1,352,731	\$ 1,247,283	\$ 1,000,924	\$ 916,732	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(1,951,920)	(1,893,334)	(1,658,632)	(1,352,731)	(1,247,283)	(1,000,924)	(916,732)	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A
District's covered payroll**	\$ 9,429,565	\$ 9,600,598	\$ 9,182,992	\$ 8,709,877	\$ 8,981,012	\$ 8,448,756	\$ 7,788,055	N/A	N/A	N/A
Contributions as a percentage of covered payroll	20.700%	19.721%	18.062%	15.531%	13.888%	11.847%	11.771%	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on the fiscal year.

Schedule of Changes in the District's Total OPEB Liability and Related Ratios – NSD Retiree Health Benefit Plan Last Ten Fiscal Years*

					Fisca	l Year				
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total OPEB liability:										
Service cost	\$ 1,094,647	\$ 1,039,765	\$ 1,088,861	\$ 1,053,567	N/A	N/A	N/A	N/A	N/A	N/A
Interest	431,640	611,260	527,954	497,078	N/A	N/A	N/A	N/A	N/A	N/A
Differences between expected			-	-	N/A	N/A	N/A	N/A	N/A	N/A
and actual experience	(221,811)	(2,732,453)	-	-	N/A	N/A	N/A	N/A	N/A	N/A
Changes of assumptions	803,515	408,413	(534,519)	-	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments	(641,576)	(733,982)	(680,465)	(648,062)	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total OPEB										
liability	1,466,415	(1,406,997)	401,831	902,583	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - beginning	14,006,031	15,413,028	15,011,197	14,108,614	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - ending	\$ 15,472,446	\$ 14,006,031	\$ 15,413,028	\$ 15,011,197	N/A	N/A	N/A	N/A	N/A	N/A
Covered payroll	36,625,298	36,993,539	33,246,000	\$ 33,246,000	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB liability as a percentage of covered payroll	42.24%	37.86%	46.36%	45.15%	N/A	N/A	N/A	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Notes to Required Supplementary Information For the Year Ended June 30, 2021

Excess of Expenditures Over Appropriations

As of June 30, 2021, the District's expenditures which exceeded appropriations in the following categories:

	Excess	
Appropriations Category	Expenditures	Reason for Excess Expenditures
General Fund:		
Capital Outlay	\$ 95,285	The District underestimated costs associated with capital outlay.
Debt Service Interest	4,900	The District underestimated the debt service interest on capital leases.
Child Development Fund:		
Employee benefits	45,306	The District underestimated employee benefit costs due to additional STRS on-behalf payments.
Services and Other Operating	11,776	The District underestimated service and operating costs for child development

Amounts in excess of appropriations were not considered a violation of any laws, regulations, contracts or grant agreements and did not have a direct or material effect on the financial statements.

Notes to Required Supplementary Information, Continued For the Year Ended June 30, 2021

Schedule of District's Proportionate Share – CalSTRS

- 1. Benefit Changes: There were no changes to benefits during the periods being reported.
- 2. Changes in Assumptions: Assumptions used in determining the total pension liability of the CalSTRS Plan changed due to actuarial experience studies. Changes in assumptions effective in fiscal year 2020-21 (measured as of June 30, 2020) were to termination rates and service retirement rates based on the experience study for the period July 1, 2015, through June 30, 2018. Changes in assumptions effective in fiscal year 2017-18 (measured as of June 30, 2017) were to price inflation, wage growth, discount rate and mortality tables based on the experience study for the period July 1, 2015, through June 1, 2010, through June 30, 2015.

Schedule of District's Contributions - CalSTRS

The total pension liability for California State Teachers' Retirement System (CalSTRS) for measurement date June 30, 2020, was determined with a valuation completed June 30, 2019 (released in May 2020). In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
Measurement Date	06/30/14	06/30/15	06/30/16	06/30/17
Valuation Date	06/30/13	06/30/14	06/30/15	06/30/16
Experience Study	07/01/06 - 06/30/10	07/01/06 - 06/30/10	07/01/06 - 06/30/10	07/01/06 - 06/30/15
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return ⁽¹⁾	7.60%	7.60%	7.60%	7.10%
Consumer Price Inflation	3.00%	3.00%	3.00%	2.75%
Wage Growth (Average)	3.75%	3.75%	3.75%	3.50%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple
Reporting Period	June 30, 2019	June 30, 2020	June 30, 2021	
Measurement Date	06/30/18	06/30/19	06/30/20	
Valuation Date	06/30/17	06/30/18	06/30/19	
Experience Study	07/01/06 - 06/30/15	07/01/06 - 06/30/15	07/01/15 - 06/30/18	
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	
Investment Rate of Return ⁽¹⁾	7.10%	7.10%	7.10%	
Consumer Price Inflation	2.75%	2.75%	2.75%	
Wage Growth (Average)	3.50%	3.50%	3.50%	
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	

(1) – Net of investment expenses but gross of administrative expenses.

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

Additional information can be obtained by reviewing the CalSTRS Actuarial Experience Study on the CalSTRS website.

Notes to Required Supplementary Information, Continued For the Year Ended June 30, 2021

Schedule of District's Proportionate Share - CalPERS

- 1. Benefit Changes: There were no changes to benefits during the periods being reported.
- 2. Changes in Assumptions. On December 21, 2016, the CalPERS Board lowered the discount rate for funding purposes from 7.50% to 7.00% using a three-year phase-in beginning with the June 30, 2016, actuarial valuations and the June 30, 2017 valuations for the School Pool. The final scheduled decrease from 7.25% to 7.00% for the school pool valuation occurred in the June 30, 2019, valuation. The CalPERS Board adopted new actuarial assumptions based on the recommendations in the December 2017 CalPERS Experience Study and Review of Actuarial Assumptions. This study reviewed the retirement rates, termination rates, mortality rates, rates of salary increases, and inflation assumption for the Plan. These new assumptions are incorporated into the June 30, 2018, actuarial valuations.

Schedule of District's Contributions – CalPERS

The total pension liability for California Public Employees Retirement System – School Pool (CalPERS) for measurement date June 30, 2020, was determined with a valuation completed June 30, 2019. In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
Measurement Date	06/30/14	06/30/15	06/30/16	06/30/17
Valuation Date	06/30/13	06/30/14	06/30/15	06/30/16
Experience Study	07/01/97 - 06/30/11	07/01/97 - 06/30/11	07/01/97 - 06/30/11	07/01/97 - 06/30/11
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.50%	7.65%	7.65%	7.15%
Consumer Price Inflation	2.75%	2.75%	2.75%	2.75%
Wage Growth (Average)	3.00%	3.00%	3.00%	3.00%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	2.00% Simple
Reporting Period	June 30, 2019	June 30, 2020	June 30, 2021	
Measurement Date	06/30/18	06/30/19	06/30/20	
Valuation Date	06/30/17	06/30/18	06/30/19	
Experience Study	07/01/97 - 06/30/15	07/01/97 - 06/30/15	07/01/97 - 06/30/15	
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	
Investment Rate of Return	7.50%	7.50%	7.15%	
Consumer Price Inflation	2.50%	2.50%	2.50%	
Wage Growth (Average)	3.00%	3.00%	2.75%	
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple	

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the December 2017 experience study report (based on demographic data from 1997 to 2015) available on the CalPERS website.

Notes to Required Supplementary Information, Continued For the Year Ended June 30, 2021

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

- 1) Benefit Changes: There were no changes to benefit terms.
- 2) Changes in Assumptions: In 2020 the discount rate changed from 3.80% to 2.92%. In 2021 the discount rate changed from 2.92% to 2.12%. There have been no additional changes in assumptions.
- 3) No assets are accumulated in a trust that meets the criteria in GASB Statement No. 75 Paragraph 4.
- 4) The following are the discount rates used for each period:

Year	Discount Rate
2018	3.40%
2019	3.80%
2020	2.92%
2021	2.12%

Combining Statements as Supplementary Information

Combining Balance Sheet – Nonmajor Governmental Funds June 30, 2021

	Special Revenue Funds		Debt Service Fund Bond Interest and Redemption Fund		Capital Project Funds		Total Nonmajor Governmental Funds	
Assets	\$	1,723,171	\$	743,104	\$	6,396,540	\$	8,862,815
Cash in County Treasury Cash on Hand and in Banks	Φ	1,723,171	Φ	/43,104	Φ	0,390,340	Φ	8,802,813 154,590
Cash in Revolving Fund		154,590		-		-		154,590
Accounts Receivable		980,646		-		13,757		994,403
Due from Other Funds		2,186		_		70,414		72,600
Stores Inventories		122,200		_		-		122,200
Total Assets	\$	2,982,943	\$	743,104	\$	6,480,711	\$	10,206,758
				,,	+			
Liabilities and Fund Balance:								
Liabilities:								
Accounts Payable	\$	117,096	\$	-	\$	702,654	\$	819,750
Due to Other Funds		38,889		-		472,256		511,145
Total Liabilities		155,985		-		1,174,910		1,330,895
Fund Balance:								
Nonspendable		122,350		-		-		122,350
Restricted		2,704,608		743,104		5,071,826		8,519,538
Assigned		-		-		233,975		233,975
Total Fund Balance		2,826,958		743,104		5,305,801		8,875,863
Total Liabilities and Fund Balances	\$	2,982,943	\$	743,104	\$	6,480,711	\$	10,206,758

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds June 30, 2021

Revenues	Special Revenue Funds	Debt Service Fund Bond Interest and Redemption Fund	Capital Project Funds	Total Nonmajor Governmental Funds
Property Taxes	\$ -	\$ 1,162,117	\$ -	\$ 1,162,117
Federal Revenue	ء - 5,551,586	\$ 1,102,117	φ -	5,551,586
Other State Revenue	489,499	-	-	489,499
Interest	3,554	5,783	47,616	56,953
Fair Market Value Adjustment	7,166	5,765	26,600	33,766
Other Local Revenue	4,856	-	255,839	260,695
Total Revenues	\$ 6,056,661	\$ 1,167,900	\$ 330,055	\$ 7,554,616
	\$ 0,000,001	\$ 1,107,500	\$ 550,055	\$ 1,551,610
Expenditures Current Expenditures:				
Pupil Services	3,496,912	-	-	3,496,912
Ancillary Services	3,547	-	-	3,547
General Administration	174,846	-	1,688	176,534
Other Outgo	-	-	135,136	135,136
Capital Outlay	-	-	1,447,822	1,447,822
Debt Service:				
Principal	-	115,000	-	115,000
Interest	-	980,831	-	980,831
Total Expenditures	3,675,305	1,095,831	1,584,646	6,355,782
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,381,356	72,069	(1,254,591)	1,198,834
Other Financing Sources (Uses):				
Proceeds From Sale of Bonds	-	-	3,000,000	3,000,000
Total Other Financing Sources (Uses)	-		3,000,000	3,000,000
Net Change in Fund Balance	2,381,356	72,069	1,745,409	4,198,834
Fund Balance, Beginning of Year	445,602	671,035	3,560,392	4,677,029
Fund Balance, End of Year	\$ 2,826,958	\$ 743,104	\$ 5,305,801	\$ 8,875,863

Combining Balance Sheet – Nonmajor Special Revenue Funds June 30, 2021

	Stuc	sociated lent Body Fund	(Cafeteria Fund		Total Nonmajor Special Revenue Funds
Assets						
Cash in County Treasury	\$	-	\$	1,723,171	\$	1,723,171
Cash on Hand and in Banks		64,917		89,673		154,590
Cash in Revolving Fund		-		150		150
Accounts Receivable		-		980,646		980,646
Due from Other Funds		-		2,186		2,186
Stores Inventories		-		122,200	_	122,200
Total Assets	\$	64,917	\$	2,918,026	\$	2,982,943
Liabilities and Fund Balance:						
Liabilities:						
Accounts Payable	\$	462	\$	116,634	\$	117,096
Due to Other Funds		-		38,889		38,889
Total Liabilities		462		155,523		155,985
Fund Balance:						
Nonspendable		-		122,350		122,350
Restricted		64,455		2,640,153		2,704,608
Total Fund Balance		64,455		2,762,503		2,826,958
Total Liabilities and Fund Balances	\$	64,917	\$	2,918,026	\$	2,982,943

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds June 30, 2021

P	Associated Student Body Fund		Cafeteria Fund			Total Nonmajor Special Revenue Funds
Revenues Federal Revenue	\$		¢	E E E 1 E 9 (¢	5 551 506
Other State Revenue	Ф	-	\$	5,551,586 489,499	\$	5,551,586 489,499
Interest		-		489,499 3,554		489,499 3,554
Fair Market Value Adjustment		-		5,554 7,166		5,554 7,166
Other Local Revenue		- 4,856		7,100		4,856
Total Revenues	\$	4,856	\$	6,051,805	\$	6,056,661
Expenditures Current Expenditures:						
Pupil Services		-		3,496,912		3,496,912
Ancillary Services		3,547		-		3,547
General Administration		-		174,846		174,846
Total Expenditures		3,547		3,671,758		3,675,305
Excess (Deficiency) of Revenues						
Over (Under) Expenditures		1,309		2,380,047		2,381,356
Net Change in Fund Balance		1,309		2,380,047		2,381,356
Fund Balance, Beginning of Year		63,146		382,456		445,602
Fund Balance, End of Year	\$	64,455	\$	2,762,503	\$	2,826,958

Combining Balance Sheet – Nonmajor Capital Projects Funds June 30, 2021

		Building Fund		Capital Facilities Fund	Fa	nty School acilities Fund	F I Cap	Special Reserve Fund for ital Outlay Projects		Total Nonmajor Capital Projects Funds
Assets Cash in County Treasury	\$	2,886,321	\$	2,790,384	\$	14,819	\$	705,016	\$	6,396,540
Accounts Receivable	φ	4,969	φ	2,790,38 4 7,547	Φ	26	φ	1,215	φ	13,757
Due From Other Funds		-,,,0)		70,414		-		1,215		70,414
Total Assets	\$	2,891,290	\$	2,868,345	\$	14,845	\$	706,231	\$	6,480,711
Liabilities and Fund Balance:										
Liabilities:										
Accounts Payable	\$	700,966	\$	1,688	\$	-	\$	-	\$	702,654
Due To Other Funds		-		-		-		472,256		472,256
Total Liabilities		700,966		1,688		-		472,256		1,174,910
Fund Balance:										
Restricted		2,190,324		2,866,657		14,845		-		5,071,826
Assigned						-		233,975		233,975
Total Fund Balance		2,190,324		2,866,657		14,845		233,975		5,305,801
Total Liabilities and Fund Balances	\$	2,891,290	\$	2,868,345	\$	14,845	\$	706,231	\$	6,480,711

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Projects Funds June 30, 2021

Special Total Reserve Nonmajor Capital County School Capital Fund for Building Facilities Projects Facilities Capital Outlay Fund Fund Fund Projects Funds Revenues \$ \$ \$ Interest \$ 14,424 25,005 140 8,047 \$ 47,616 Fair Market Value Adjustment 12,002 11,604 2,932 26,600 62 255,839 Other Local Revenues 255,839 26,426 292,448 202 10,979 330,055 Total Revenues \$ \$ \$ \$ \$ Expenditures Current Expenditures: General Administration 1,688 1,688 _ --Other Outgo 135,136 135,136 -_ Capital Outlay 700,966 746,856 1,447,822 Total Expenditures 836,102 1,688 746,856 1,584,646 -Excess (Deficiency) of Revenues Over (Under) Expenditures 290,760 202 (809,676) (735,877) (1,254,591) **Other Financing Sources (Uses):** Proceeds From Sale of Bonds 3,000,000 3,000,000 Total Other Financing Sources (Uses) 3,000,000 3,000,000 --Net Change in Fund Balance 290,760 2,190,324 202 (735,877) 1,745,409 Fund Balance, Beginning of Year 969,852 3,560,392 2,575,897 14,643 2,190,324 Fund Balance, End of Year 2,866,657 \$ 14,845 233,975 5,305,801 \$ \$ \$

Other Supplementary Information

Local Education Agency Organization Structure June 30, 2021

The National School District was established in 1871. There were no changes in the boundaries of the District during the current fiscal year. The District is currently operating ten elementary schools for kindergarten through grade six and one preschool. In addition, the District has authorized Integrity Charter School, which serves students in grades kindergarten through eighth grade.

GOVERNING BOARD

Name	Office	Term and Term Expiration
Maria Dalla	President	Four Year Term Expires December 2022
Maria Betancourt-Castañeda	Clerk	Four Year Term Expires December 2022
Alma Sarmiento	Member	Four Year Term Expires December 2022
Rocina Lizarraga	Member	Four Year Term Expires December 2024
Michelle Gates	Member	Four Year Term Expires December 2024
	ADMINISTRATION	
	Leighangela Brady, Ed.D. Superintendent	
	Leticia Hernandez, Ed.D. Assistant Superintendent Human Resources	
	Sharmila Kraft, Ed.D. Assistant Superintendent Educational Services	
	Arik Avanesyans Assistant Superintendent Business Services	

Schedule of Instructional Time Year Ended June 30, 2021

Grade Level	Minimum Daily Minutes Offered	Instructional Days Offered Traditional Calendar	J-13A Credited Days	Status
Kindergarten	180	180	N/A	Complied
1st Grade	230	180	N/A	Complied
2nd Grade	230	180	N/A	Complied
3rd Grade	230	180	N/A	Complied
4th Grade	240	180	N/A	Complied
5th Grade	240	180	N/A	Complied
6th Grade	240	180	N/A	Complied

This schedule provides the information necessary to determine if the District has complied with Article 8 (commencing with Section 46200) of Chapter 2 of Part 26 of the Education Code. The requirements are as follows:

1) EC §46207: As a condition of apportionment the following annual instructional minutes must be offered:

٠	To pupils in Kindergarten	36,000 minutes
٠	To pupils in grades 1 to 3	50,400 minutes
٠	To pupils in grades 4 to 8	54,000 minutes
•	To pupils in grades 9 to 12	64,800 minutes

2) EC §46208: As a condition of apportionment 180 school days must be offered for traditional calendars. In order to qualify as a school day the following minimum daily minutes must be met:

•	EC §46112:Grades 1 to 3	230 minutes
•	EC §46113: Grades 4 to 8	240 minutes
•	EC §46114: Kindergarten	180 minutes
•	EC §46141: Grades 9 to 12	240 minutes

Under Senate Bill 98 and Senate Bill 820, annual instructional minutes requirements were waived for the 2020-21 school year. For school districts and classroom-based charter schools, in order for a day to count as a day of instruction towards meeting the annual instructional day requirement, students must be scheduled to attend for the school day established by the local governing board and the school day must be equivalent to at least a minimum day of instruction as follows:

- 180 instructional minutes in TK/Kindergarten, continuation high schools, opportunity schools, and students concurrently enrolled in a community college.
- 230 instructional minutes in grades 1 to 3
- 240 minutes in grades 4 to 12

As a result of the COVID-19 pandemic, the District operated a portion of the year under distance learning and a portion of the year under in person classroom instruction.
Schedule of Financial Trends and Analysis Year Ended June 30, 2021

General Fund	Budget 2022 (See Note 1)	2021	2020	2019
Revenues and Other Financing Sources	\$ 79,891,552	\$ 80,577,505	\$ 72,004,191	\$ 72,565,062
Expenditures and Other Financing Uses	81,477,447	71,698,404	73,846,481	74,855,392
Net Change in Fund Balance	(1,585,895)	8,879,101	(1,842,290)	(2,290,330)
Ending Fund Balance	\$ 21,817,169	\$ 23,403,064	\$ 14,523,963	\$ 16,366,253
Available Reserves (See Note 2)	\$ 21,448,728	\$ 19,839,061	\$ 6,661,665	\$ 6,681,853
Available Reserves as a Percentage of Total Outgo	26.32%	27.67%	9.02%	8.93%
Long Term Debt	\$ 31,744,109	\$ 31,967,371	\$ 27,954,067	\$ 28,756,154
Average Daily Attendance at P2	4,820	N/A	4,820	4,977

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

The general fund balance has increased by \$7,036,811 over the past two years. The fiscal year 2021-22 budget projects a decrease of \$1,585,895. For a district of this size, the State recommends available reserves of 3% of total general fund expenditures and other financing uses (total outgo).

Total long-term debt has increased by \$3,211,217 over the past two years.

As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

Notes:

- 1. Budget 2022 is included for analytical purposes only and has not been subjected to audit.
- 2. Available reserves consist of all unassigned fund balances contained within the general fund and all assigned fund balances designated for economic uncertainty.

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

The fund balances for all funds as reported by the District in their unaudited financial statements are in agreement with the fund balances reported in the accompanying audited financial statements.

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS Annual Financial and Budget Report with the audited financial statements. Funds that required no adjustment are not presented.

Schedule of Charter Schools Year Ended June 30, 2021

The National School District charters the following charter schools:

Charter Schools	Charter Number	Included inAudit?
Integrity Charter School	0553	No

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

Schedule of Expenditures of Federal Awards Year Ended June 30, 2021

Induction Function Function Experiments CHILD NUTRITION CLUSTER: U.S. Department of Education Food Service Program 10.559 13006 \$ - \$ \$ \$ 5.438.408 Food Service Program 10.559 13396 - 113,178 - 551,386 SPECIAL EDUCATION (IDEA) CLUSTER: U.S. Department of Education - 1032,149 - 65028 IDEA Basic Local Assistance 84.027 15197 - 65028 IDEA Preschool Grants 84.173 13430 - 37,591 IDEA Preschool Grants 84.173 13430 - 37,591 IDEA Preschool Grants 84.173 13430 - 1,135,208 Fish ADD WILDLIFE CLUSTER: U.S. Department of the Interior - 1,135,208 - 1,352,008 Driver Program U.S. Willife Restoration 15,611 - 1,388 OTHER PROCRAMS: U.S. Department of Education - 1,343 - 1,440 U.S. Department of Education - 1,343 - 1,048,648 - 1,248,648 ESSA School Improvement 84.010 14329 - 1,048,648 - 1,248,648 CARES Act - Elementary and Secondary School Emergency Relief TI 84.425D 15536 - 1,248,939 Governor's Emer	Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Expenditures	Total Federal Expenditures
U.S. Department of AgriculturePassed through California Department of EducationFood Service Program - Noncash Commodities10.5591306\$ - \$ \$ 5,438,408Food Service Program - Noncash Commodities10.55913396- 113,178Total Child Nutrition Cluster- \$ 5,551,586SPECIAL EDUCATION (IDEA) CLUSTER:U.S. Department of EducationPassed through California Department of EducationDEA Basic Local Assistance84.02715197- 65,028IDEA Preschool Grants84.17313430- 440Total Special Education (IDEA) CLUSTER:- 1,135,208U.S. Department of the Interior- 1,135,208FISH AND WILDLIFE CLUSTER:- 1,135,208U.S. Department of Education- 1,388OTHER PROCRAMS: 1,388U.S. Department of Education 1,388CARES Act - Learning Loss Mitigation21.01925516- 5,498,754U.S. Department of Education 1,048,648ESSA School Improvement84.01014329- 1,048,648ESSA School Improvement84.01015438- 18,425CARES Act - Elementary and Secondary School Emergency Relief 184.425C15517- 2,229,959Governor's Emergency Education Relief84.36714341 5,1048,648ESSA School Improvement84.36714341		Trumber	Tumber	Experienteres	Experiatures
Passed through California Department of Education Food Service Program - Noncash Commodities 10.559 13306 \$ - \$ \$ 5,438,408 Food Service Program - Noncash Commodities 10.559 13306 \$ - \$ 5,438,408 Food Service Program - Noncash Commodities 10.559 13306 \$ - \$ 5,5438,408 SPECIAL EDUCATION (IDEA) CLUSTER: - \$ 5,551,586 - \$ 5,531,586 SPECIAL EDUCATION (IDEA) CLUSTER: - \$ 1,032,149 - \$ 1,032,149 DEA Basic Local Assistance 84.027 15197 - \$ 65,028 IDEA Preschool Grants 84.173 13430 - \$ 37,591 IDEA Preschool Staff Development 84.173 13431 - \$ 440 Total Special Education (IDEA) CLUSTER: - \$ 1,135,208 - \$ 1,135,208 US. Department of the Interior Direct Program - \$ 1,388 OTHER PROGRAMS: - \$ 1,388 - \$ 1,388 U.S. Department of Education 21.019 25516 - \$ 5,498,754 U.S. Department of Education - \$ 1,388 - \$ 1,388 OTHER PROGRAMS: - \$ 1,388 - \$ 1,288 U.S. Department of Education - \$ 2,492 - \$ 2,498,754 U.S. Department of	CHILD NUTRITION CLUSTER:				
Food Service Program 10.559 13006 \$ - \$ 5.438.408 Food Service Program - Noncash Commodities 10.559 13396 - - 113.178 Total Chall Nutrition Cluster 10.559 13396 - - 5.551.586 SPECIAL EDUCATION (IDEA) CLUSTER: - - 5.551.586 - 1.032.149 DEA Basic Local Assistance 84.027 13379 - 1.032.149 IDEA Mental Health 84.027 15197 - 6.5028 IDEA Preschool Staff Development 84.173 13431 - 440 Total Special Education (IDEA) Cluster - 1.135.208 - 1.135.208 US. Department of the Interior - 1.135.008 - 1.135.208 US. Department of Education 1.048.1173 13431 - 440 US. Department of Education 21.019 25516 - 5.498.754 US. Department of Education - 1.048.648 - 1.048.648 US. Department of Education	U.S. Department of Agriculture				
Food Service Program - Noncash Commodities 10.559 13396 - 113,178 Total Child Nutrition Cluster - 5,551,586 SPECIAL EDUCATION (IDEA) CLUSTER: - 5,551,586 U.S. Department of Education - 1,032,149 IDEA Basic Local Assistance 84.027 15197 - 6,5028 IDEA Mental Health 84.027 15197 - 6,5028 IDEA Preschool Grants 84.173 13430 - 37,591 IDEA Preschool Grants 84.173 13431 - 440 Total Special Education (IDEA) Cluster - 1,135,208 FISH AND WILDLIFE CLUSTER: - 1,135,208 U.S. Department of the Interior Direct Program - 1,388 OTHER PROGRAMS: - - 1,388 U.S. Department of Education 21.019 25516 - 5,498,754 U.S. Department of Education - 1,048,648 - 1,048,648 - 1,048,648 - 1,048,648 - 2,129,186 - 2,289,959 Governor's Emergency Education Relief 84,4010 15547	Passed through California Department of Education				
Total Child Nutrition Cluster-5,551,386SPECIAL EDUCATION (IDEA) CLUSTER: U.S. Department of EducationPassed through California Department of Education-1,032,149IDEA Basic Local Assistance84.02713379-1,032,149IDEA Mental Health84.02715197-65,028IDEA Preschool Grants84.17313430-37,591IDEA Preschool Staff Development84.17313431-440Total Special Education (IDEA) Cluster-1,135,208FISH AND WILDLIFE CLUSTER: U.S. Department of the Interior Direct Program U.S Wildlife Restoration15.6111,388OTHER PROGRAMS: U.S. Department of Education CARES Act - Learning Loss Mitigation21.01925516-5,498,754U.S. Department of Education CARES Act - Learning Loss Mitigation21.01925516-1,048,648ESSA School Improvement84.01014329-1,048,64818,425CARES Act - Elementary and Secondary School Emergency Relief84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief84.425D15517-2,289,959Governor's Emergency Education Relief84.36714346-65,636Total U.S. Department of Education5,101,338U.S. Department of Education5,101,338U.S. Department of EducationTotal U.S. Department of Education <t< td=""><td>Food Service Program</td><td>10.559</td><td>13006</td><td>\$ -</td><td>\$ 5,438,408</td></t<>	Food Service Program	10.559	13006	\$ -	\$ 5,438,408
SPECIAL EDUCATION (IDEA) CLUSTER: U.S. Department of Education Passed through California Department of Education IDEA Basic Local Assistance 84.027 13379 - 1,032,149 IDEA Mental Health 84.027 15197 - 65,028 IDEA Preschool Grants 84.173 13430 - 37,591 IDEA Preschool Grants 84.173 13430 - 37,591 Total Special Education (IDEA) Cluster - 1,135,208 - 1,135,208 FISH AND WILDLIFE CLUSTER: - - 1,388 - - 1,388 OTHER PROGRAMS: - - - 1,388 - - 1,388 OTHER PROGRAMS: - - - 1,048,648 - - 1,048,648 - - 1,048,648 - - 1,048,648 - - 1,048,648 - - 1,048,648 - - 1,048,648 - - 1,048,648 - - 1,048,648 - - 2,249,059 - 1,048,648 - - 1,048,648 - - <t< td=""><td>Food Service Program - Noncash Commodities</td><td>10.559</td><td>13396</td><td></td><td>113,178</td></t<>	Food Service Program - Noncash Commodities	10.559	13396		113,178
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Total Child Nutrition Cluster				5,551,586
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	SPECIAL EDUCATION (IDEA) CLUSTER:				
IDEA Basic Local Assistance84.02713379-1,032,149IDEA Mental Health84.02715197-65.028IDEA Preschool Grants84.17313430-37.591IDEA Preschool Grants84.17313431-440Total Special Education (IDEA) Cluster-1,135.208-FISH AND WILDLIFE CLUSTER:1,388U.S. Department of the Interior1,388Direct ProgramU.S. Wildlife Restoration15.6111,388OTHER PROGRAMS:1,388U.S. Department of the Treasury1,048,648Passed through California Department of Education1,048,648CARES Act - Learning Loss Mitigation21.01925516-5,498,754U.S. Department of Education1,048,648ESSA School Improvement84.01014329-1,048,648ESSA School Improvement84.01015438-1,29,198CARES Act - Elementary and Secondary School Emergency Relief84.425D15536-1,29,198Governor's Emergency Education Relief84.36514346-65,636Title II English Learner Student Program84.36514346-65,636Total U.S. Department of Education1,01,338U.S. Department of Health and Human ServicesPasseed through California Department of Education-					
IDEA Mental Health84.02715197-65,028IDEA Preschool Grants84.17313430-37,591IDEA Preschool Staff Development84.17313430-440Total Special Education (IDEA) Cluster-1,135,208FISH AND WILDLIFE CLUSTER:U.S. Department of the InteriorDirect Program1,388OTHER PROGRAMS:U.S. Wildlife Restoration15,6111,388OTHER PROGRAMS:U.S. Department of the TreasuryPassed through California Department of Education1,488CARES Act - Learning Loss Mitigation21,01925516-5,498,754U.S. Department of Education1,048,648ESSA School Improvement84,01014329-1,048,648ESSA School Improvement84,01015438-1,291,186CARES Act - Elementary and Secondary School Emergency Relief T84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief T84.425C15517-2,229,599Governor's Emergency Education Relief84.36514346-65,633Title II English Learner Student Program84.36514346-65,636Title II Supporting Effective Instruction84.36714341-145,263Total U.S. Department of Education5,101,338-5,101,338U.S. Department of Health and Human Ser					
IDEA Preschool Grants84.17313430-37,591IDEA Preschool Staff Development84.17313431-440Total Special Education (IDEA) Cluster-1,135,208FISH AND WILDLIFE CLUSTER:U.S. Department of the InteriorDirect Program0.5 Wildlife Restoration15.611U.S. Wildlife Restoration15.6111,388OTHER PROGRAMS:U.S. Department of the TreasuryPassed through California Department of Education21.01925516-5,498,754U.S. Department of Education21.01925516-5,498,754U.S. Department of Education11.01925516-1,048,648ESSA School Improvement84.01014329-1,048,648ESSA School Improvement84.01015438-18,425CARES Act - Elementary and Secondary School Emergency Relief84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief TI84.36714341-2,289,595Governor's Emergency Education Relief84.36714341-145,363Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education5,101,338-U.S. Department of Health and Human Services83,790-Passed through California Department of Education1,387,670U.S. Department of Health an	IDEA Basic Local Assistance	84.027	13379	-	1,032,149
IDEA Preschool Staff Development Total Special Education (IDEA) Cluster84.17313431-440Total Special Education (IDEA) Cluster-1,135,208FISH AND WILDLIFE CLUSTER: U.S. Department of the Interior Direct Program U.S Wildlife Restoration5,6111,388OTHER PROGRAMS: U.S. Department of the Treasury Passed through California Department of Education CARES Act - Learning Loss Mitigation21.01925516-5,498,754Passed through California Department of Education Title I84.01014329-1,048,648ESSA School Improvement84.01014329-1,048,648CARES Act - Elementary and Secondary School Emergency Relief II84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief II84.425D15547-2,289,959Governor's Emergency Education Relief84.36514346-65,636Title II Supporting Effective Instruction84.36514341-143,538U.S. Department of Education5,101,338-1,237,670Total U.S. Department of Education1,387,670Passed through California Department of Education1,387,670CARES Act - Elementary and Secondary School Emergency Relief II84,36514341-143,536Title II Supporting Effective Instruction84,36514344-65,636Title II Supporting Effective Instruction5,101,338 <td>IDEA Mental Health</td> <td>84.027</td> <td>15197</td> <td>-</td> <td>65,028</td>	IDEA Mental Health	84.027	15197	-	65,028
Total Special Education (IDEA) Cluster	IDEA Preschool Grants	84.173	13430	-	37,591
FISH AND WILDLIFE CLUSTER: U.S. Department of the Interior Direct Program U.S Wildlife Restoration15.6111,388OTHER PROGRAMS: U.S. Department of the Treasury Passed through California Department of Education CARES Act - Learning Loss Mitigation21.01925516-5,498,754U.S. Department of Education CARES Act - Learning Loss Mitigation21.01925516-5,498,754U.S. Department of Education Title I84.01014329-1,048,648EBS School Improvement CARES Act - Elementary and Secondary School Emergency Relief84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief II84.425D15547-2,289,959Governor's Emergency Education Relief84.36514346-65,636Title II Engish Learner Student Program84.36514346-65,636CARES Act - Elementary and Secondary School Emergency Relief II84.425D15547-2,289,959Governor's Emergency Education Relief84.36714341-145,363Total U.S. Department of EducationU.S. Department of EducationU.S. Department of EducationHard colspan="2">5,101,338U.S. Department of Education5,101,338U.S. Department of Education <t< td=""><td>IDEA Preschool Staff Development</td><td>84.173</td><td>13431</td><td>-</td><td>440</td></t<>	IDEA Preschool Staff Development	84.173	13431	-	440
U.S. Department of the Interior Direct Program U.S Wildlife Restoration15.6111,388OTHER PROGRAMS: U.S. Department of Education CARES Act - Learning Loss Mitigation21.01925516-5,498,754U.S. Department of Education Title I84.01014329-1,048,648ESSA School Improvement CARES Act - Elementary and Secondary School Emergency Relief84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief II84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief II84.425D15547-22,289,959Governor's Emergency Education Relief84.425C15517-242,121Title II English Learner Student Program84.36514346-65,636Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education5,101,338U.S. Department of Health and Human Services1,471,460Passed through Californ	Total Special Education (IDEA) Cluster				1,135,208
Direct ProgramU.S Wildlife Restoration15.6111,388OTHER PROGRAMS:U.S. Department of the TreasuryPassed through California Department of Education21.01925516-5,498,754U.S. Department of Education21.01925516-5,498,754Passed through California Department of Education14329-1,048,648ESSA School Improvement84.01014329-1,048,648ESSA School Improvement84.01015438-18,425CARES Act - Elementary and Secondary School Emergency Relief84.425D15547-2,228,959Governor's Emergency Education Relief84.425C15517-242,121Title II English Learner Student Program84.36514346-65,636Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education5,101,338-U.S. Department of Health and Human Services33,70010016-1,387,670Child Development Corona Virus Response and Relief93,57515555-83,79033,700Total U.S. Department of Health and Human Services1,2071,552-12,071,552	FISH AND WILDLIFE CLUSTER:				
Direct ProgramU.S Wildlife Restoration15.6111,388OTHER PROGRAMS:U.S. Department of the TreasuryPassed through California Department of Education21.01925516-5,498,754U.S. Department of Education21.01925516-5,498,754Passed through California Department of Education14329-1,048,648ESSA School Improvement84.01014329-1,048,648ESSA School Improvement84.01015438-18,425CARES Act - Elementary and Secondary School Emergency Relief84.425D15547-2,228,959Governor's Emergency Education Relief84.425C15517-242,121Title II English Learner Student Program84.36514346-65,636Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education5,101,338-U.S. Department of Health and Human Services33,70010016-1,387,670Child Development Corona Virus Response and Relief93,57515555-83,79033,700Total U.S. Department of Health and Human Services1,2071,552-12,071,552	U.S. Department of the Interior				
U.S. Wildlife Restoration15.6111,388OTHER PROGRAMS:U.S. Department of the TreasuryPassed through California Department of Education21.01925516-5,498,754U.S. Department of Education21.01925516-5,498,754U.S. Department of Education14329-1,048,648ESSA School Improvement84.01015438-18,425CARES Act - Elementary and Secondary School Emergency Relief84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief II84.425D15547-2,289,959Governor's Emergency Education Relief84.36514346-65,636Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education5,101,338-1,387,670U.S. Department of Health and Human Services5,101,338-1,387,670Passed through California Department of Education1,387,670U.S. Department of Health and Human Services1,387,670Passed through California Department of Education1,387,670U.S. Department of Health and Human Services1,2071,552Passed through California Department of Health and Human Services1,2071,552					
U.S. Department of the TreasuryPassed through California Department of EducationCARES Act - Learning Loss Mitigation21.01925516-5,498,754U.S. Department of EducationPassed through California Department of EducationTitle I84.01014329-1,048,648ESSA School Improvement84.01015438-18,425CARES Act - Elementary and Secondary School Emergency Relief84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief II84.425D15547-2,289,959Governor's Emergency Education Relief84.36514346-65,636Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education5,101,338-5,101,338U.S. Department of Health and Human Services6,6706,670Passed through California Department of Health and Human Services1,471,460Total U.S. Department of Health and Human Services1,471,460Child Development Corona Virus Response and Relief93.57515555-83,790Total U.S. Department of Health and Human Services1,471,460Total U.S. Department of Health and Human Services-1,471,460Child Development Corona Virus Response and Relief93.57515555-83,790Total U.S. Department of Health and Human Services-1,471,460Total	-	15.611	-	-	1,388
Passed through California Department of Education CARES Act - Learning Loss Mitigation21.01925516-5,498,754U.S. Department of Education-1,048,648-1,048,648Passed through California Department of Education-1,048,648-1,048,648Title I84.01014329-1,048,648ESSA School Improvement84.01015438-1,8425CARES Act - Elementary and Secondary School Emergency Relief84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief II84.425D15547-2,289,959Governor's Emergency Education Relief84.36514346-65,636Title III English Learner Student Program84.36514346-65,636Total U.S. Department of Education5,101,338-U.S. Department of Health and Human Services1,387,670Passed through California Department of Health and Human Services-1,471,460Total U.S. Department of Health and Human Services-1,471,460Total U.S. Department of Health and Human Services-1,2071,552	OTHER PROGRAMS:				
Passed through California Department of Education CARES Act - Learning Loss Mitigation21.01925516-5,498,754U.S. Department of Education-1,048,648-1,048,648Passed through California Department of Education-1,048,648-1,048,648Title I84.01014329-1,048,648ESSA School Improvement84.01015438-1,8425CARES Act - Elementary and Secondary School Emergency Relief84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief II84.425D15547-2,289,959Governor's Emergency Education Relief84.36514346-65,636Title III English Learner Student Program84.36514346-65,636Total U.S. Department of Education5,101,338-U.S. Department of Health and Human Services1,387,670Passed through California Department of Health and Human Services-1,471,460Total U.S. Department of Health and Human Services-1,471,460Total U.S. Department of Health and Human Services-1,2071,552	U.S. Department of the Treasury				
CARES Act - Learning Loss Mitigation21.01925516-5,498,754U.S. Department of EducationPassed through California Department of EducationTitle I84.01014329-1,048,648ESSA School Improvement84.01015438-18,425CARES Act - Elementary and Secondary School Emergency Relief84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief II84.425D15547-2,289,959Governor's Emergency Education Relief84.425C15517-242,121Title III English Learner Student Program84.36514346-65,636Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education-5,101,338-5,101,338U.S. Department of Health and Human Services93.60010016-1,387,670Passed through California Department of Health and Human Services1,471,460Total U.S. Department of Health and Human Services-1,471,460Total U.S. Department of Health and Human Services-1,471,460					
U.S. Department of EducationPassed through California Department of EducationTitle I84.010ESSA School Improvement84.010CARES Act - Elementary and Secondary School Emergency Relief84.425DCARES Act - Elementary and Secondary School Emergency Relief84.425DCARES Act - Elementary and Secondary School Emergency Relief II84.425DGovernor's Emergency Education Relief84.425CTitle III English Learner Student Program84.365Title III Supporting Effective Instruction84.367Total U.S. Department of Education-U.S. Department of Health and Human ServicesPassed through California Department of Health and Human ServicesTotal U.S. Department of Health and Human ServicesTotal U.S. Department of Health and Human Services-10016-1010-1010-1010-10110-10110-10110-10110-10110-10110-10110-10110-10110-10110-10110-10110-10110-10110-10110-10110-10110-101010-1010110 <td></td> <td>21.019</td> <td>25516</td> <td>-</td> <td>5,498,754</td>		21.019	25516	-	5,498,754
Title I84.01014329-1,048,648ESSA School Improvement84.01015438-18,425CARES Act - Elementary and Secondary School Emergency Relief84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief II84.425D15547-2,289,959Governor's Emergency Education Relief84.425C15517-242,121Title III English Learner Student Program84.36514346-65,636Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education-5,101,338-5,101,338U.S. Department of Health and Human ServicesPassed through California Department of Education-1,387,670Child Development Corona Virus Response and Relief93.57515555-83,790Total U.S. Department of Health and Human Services-1,471,460Total U.S. Department of Health and Human Services-1,2071,552					
ESSA School Improvement84.01015438-18,425CARES Act - Elementary and Secondary School Emergency Relief84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief II84.425D15547-2,289,959Governor's Emergency Education Relief84.425C15517-242,121Title III English Learner Student Program84.36514346-65,636Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education-5,101,338-5,101,338U.S. Department of Health and Human Services93.60010016-1,387,670Passed through California Department of Education-1,471,460-1,471,460Total U.S. Department of Health and Human Services-1,471,460-1,2071,552Total U.S. Department of Health and Human Services-1,2071,552-83,790	Passed through California Department of Education				
CARES Act - Elementary and Secondary School Emergency Relief84.425D15536-1,291,186CARES Act - Elementary and Secondary School Emergency Relief II84.425D15547-2,289,959Governor's Emergency Education Relief84.425C15517-242,121Title III English Learner Student Program84.36514346-65,636Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education-5,101,338-5,101,338U.S. Department of Health and Human Services93.60010016-1,387,670Passed through California Department of Education-1,471,460-1471,460Total U.S. Department of Health and Human Services-1,2071,552-83,790	Title I	84.010	14329	-	1,048,648
CARES Act - Elementary and Secondary School Emergency Relief II84.425D15547-2,289,959Governor's Emergency Education Relief84.425C15517-242,121Title III English Learner Student Program84.36514346-65,636Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education-5,101,338-5,101,338U.S. Department of Health and Human Services5,101,338Passed through California Department of Education-1,387,670Child Development Corona Virus Response and Relief93.57515555-83,790Total U.S. Department of Health and Human Services-1,471,4601,471,460Total Other Programs-12,071,552-12,071,552	ESSA School Improvement	84.010	15438	-	18,425
Governor's Emergency Education Relief84.425C15517-242,121Title III English Learner Student Program84.36514346-65,636Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education-5,101,338-5,101,338U.S. Department of Health and Human Services5,101,338Passed through California Department of Education-1,387,670Head Start93.60010016-1,387,670Child Development Corona Virus Response and Relief93.57515555-83,790Total U.S. Department of Health and Human Services-1,471,460-Total Other Programs-12,071,552-12,071,552	CARES Act - Elementary and Secondary School Emergency Relief	84.425D	15536	-	1,291,186
Title III English Learner Student Program84.36514346-65,636Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education-5,101,338-5,101,338U.S. Department of Health and Human Services5,101,338Passed through California Department of Education-1,387,670Head Start93.60010016-1,387,670Child Development Corona Virus Response and Relief93.57515555-83,790Total U.S. Department of Health and Human Services-1,471,460-1,2071,552Total Other Programs-12,071,552-12,071,552	CARES Act - Elementary and Secondary School Emergency Relief II	84.425D	15547	-	2,289,959
Title II Supporting Effective Instruction84.36714341-145,363Total U.S. Department of Education-5,101,338U.S. Department of Health and Human ServicesPassed through California Department of EducationHead Start93.60010016-1,387,670Child Development Corona Virus Response and Relief93.57515555-83,790Total U.S. Department of Health and Human Services-1,471,460-1,2071,552	Governor's Emergency Education Relief	84.425C	15517	-	242,121
Total U.S. Department of Education-5,101,338U.S. Department of Health and Human Services-5,101,338Passed through California Department of Education93.60010016-Head Start93.60010016-1,387,670Child Development Corona Virus Response and Relief93.57515555-Total U.S. Department of Health and Human Services-1,471,460Total Other Programs-12,071,552	Title III English Learner Student Program	84.365	14346	-	65,636
U.S. Department of Health and Human ServicesPassed through California Department of EducationHead Start93.60010016-1,387,670Child Development Corona Virus Response and Relief93.57515555-83,790Total U.S. Department of Health and Human Services-1,471,460Total Other Programs-12,071,552	Title II Supporting Effective Instruction	84.367	14341	-	145,363
Passed through California Department of Education93.60010016-1,387,670Head Start93.60010016-1,387,670Child Development Corona Virus Response and Relief93.57515555-83,790Total U.S. Department of Health and Human Services-1,471,460Total Other Programs-12,071,552	Total U.S. Department of Education			-	5,101,338
Passed through California Department of Education93.60010016-1,387,670Head Start93.60010016-1,387,670Child Development Corona Virus Response and Relief93.57515555-83,790Total U.S. Department of Health and Human Services-1,471,460Total Other Programs-12,071,552	U.S. Department of Health and Human Services				
Child Development Corona Virus Response and Relief93.5751555-83,790Total U.S. Department of Health and Human Services-1,471,460Total Other Programs-12,071,552					
Total U.S. Department of Health and Human Services-1,471,460Total Other Programs-12,071,552	•	93.600	10016	-	1,387,670
Total Other Programs – 12,071,552	Child Development Corona Virus Response and Relief	93.575	15555	-	83,790
Total Other Programs – 12,071,552	1 1			-	1,471,460
-	-				12,071,552
	-			\$ -	\$ 18,759,734

See accompanying notes to schedule of expenditures of federal awards.

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2021

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with requirements of 2 CFR §200.502 *Basis for Determining Federal Awards Expended* and 2CFR §200.510(b) *Schedule of Expenditures of Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Summary of Significant Accounting Policies

The expenditures reported on the schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Indirect Cost Rate

Indirect costs were calculated in accordance with 2 CFR §200.412 *Direct and Indirect Costs*. The District used an indirect cost rate of 5.96% based on the rate approved by the California Department of Education for each program which did not have a pre-defined allowable indirect cost rate. The District did not elect to use the 10% de minimis cost rate as covered in 2 CFR §200.414 *Indirect Costs*. The following programs utilized a lower indirect cost rate based on program restrictions or other factors determined by the District:

		Indirect
Program	CFDA #	Cost Rate
Food Service Program	10.559	5.00%
Title III English Learner	84.365	2.00%

Schoolwide Program

The District operates "schoolwide programs" at all school sites. Using federal funding, schoolwide programs are designed to upgrade an entire educational program within a school for all students, rather than limiting services to certain targeted students. The following federal program amounts were expended by the District in it's schoolwide programs:

		Amount
Program	CFDA #	Expended
Title I	84.010	\$ 1,048,648

Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2021

Personal Protective Equipment (PPE)

As a result of the COVID-19 Pandemic the District received personal protective equipment (PPE) valued at \$57,399 from the federal government.

Reconciliation of Revenues

The District is permitted to bill for Medi-Cal administrative activities and services provided as a Provider Type 55 (LEA Provider) which under the provisions of 2CFR §200.330 distinguishes the District as a contractor rather than a subrecipient of the federal funds. As such, the program has not been included in the schedule of expenditures of federal awards.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balance and the related expenditures reported on the Schedule of Expenditures of Federal Awards:

Total Federal Revenues on Statement of Revenues, Expenditures, and Changes in Fund Balance	\$ 18,971,785
Less: Amounts representing Medi-Cal	(212,051)
Total Federal Expenditures on Schedule of Expenditures of Federal Awards	\$ 18,759,734

Other Independent Auditors' Reports

Brian K. Hadley, CPA Aubrey W. Mann, CPA Kevin A. Sproul, CPA

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

To the Board of Education National School District National City, 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 governmental activities and each major fund of National School District (District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise National School District's basic financial statements, and have issued our report thereon dated January 31, 2022.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether National 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*.

218 West Douglas Avenue, El Cajon, CA 92020 Phone: 619-447-6700 | Fax: 619-447-6707 | whllp.com

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King & Co LIP

El Cajon, California January 31, 2022 Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Education National School District National City, California

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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

Wilkinson Hadley King a Co LLP El Cajon, California

El Cajon, California January 31, 2022



Independent Auditor's Report on State Compliance

To the Board of Education National School District National City, California

Report on State Compliance

We have audited the National School District's compliance with the types of compliance requirements described in the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, Section 19810, that could have a direct and material effect on each of the District's state programs identified below for the fiscal year ended June 30, 2021.

Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's Audit Guide 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance, prescribed in Title 5, California Code of Regulations, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the comptroller General of the United States; and the State's audit guide 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about each school's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

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

Local Education Agencies Other Than Charter Schools

Α.	Attendance and Distance Learning	Yes
В.	Teacher Certification and Misassignments	Yes
C.	Kindergarten Continuance	Yes
F.	Instructional Time	Yes
G.	Instructional Materials	Yes
H.	Ratio of Administrative Employees to Teachers	Yes
I.	Classroom Teacher Salaries	Yes
J.	Early Retirement Incentive	N/A
Κ.	Gann Limit Calculation	Yes
L.	School Accountability Report Card	Yes
О.	K-3 Grade Span Adjustment	Yes
Q.	Apprenticeship: Related and Supplemental Instruction	N/A
R.	Comprehensive School Safety Plan	Yes
S.	District of Choice	N/A

School Districts, County Offices of Education, and Charter Schools

T. California Clean Energy Jobs Act	Yes
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes

Charter Schools

Y. Independent Study - Course Based	N/A
AA. Attendance	N/A
BB. Mode of Instruction	N/A
CC. Nonclassroom Based Instruction/Independent Study	N/A
DD. Determination of Funding for Nonclassroom Based Instruction	N/A
FF. Charter School Facility Grant Program	N/A

The term N/A is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

Opinion on State Compliance

In our opinion, National School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2021.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing. This report is an integral part of an audit performed in accordance with 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, Section 19810. Accordingly, this report is not suitable for any other purpose.

Wilkinson Hadley King & Co LLP

El Cajon, California January 31, 2022 Auditor's Results, Findings & Recommendations

Schedule of Auditor's Results Year Ended June 30, 2021

FINANCIAL STATEMENTS

Type of auditor's report issued:			Unmod	lified	
Internal control over financial report	rting:				
One or more material weaknes	-		Yes	Х	No
One or more significant deficie			_		_
not considered material weak			Yes	X	No
Noncompliance material to financia	al statements noted?		Yes	X	No
FEDERAL AWARDS					
Internal control over major program	ns:				
One or more material weaknes			Yes	Х	No
One or more significant deficie			_		
not considered material weak			Yes	X	No
Type of auditor's report issued on c	compliance for major programs:		Unmod	lified	
Compliance supplement utilized for	single audit		July 202		_
		Dece	ember 202	1 Addend	um
Any audit findings disclosed that ar	-			37	
reported in accordance with 2 CF	K 9200.516?		_Yes	<u> </u>	_No
Identification of major programs:					
CFDA Number(s) Name of	of Federal Program or Cluster				
84.027 Special	Education Cluster				
21.019 CRF L	earning Loss Mitigation				
84.425D CARES	S Act ESSE Relief				
84.425D CARES	S Act ESSE Relief II				
84.425C Govern	or's Emergency Education				
Dollar threshold used to distinguish	between Type A				
and Type B programs			\$750,0	000	
Auditee qualified as low-risk audite	e?	X	Yes		No
STATE AWARDS					
Any audit findings disclosed that ar	e required to be reported				
in accordance with 2020-21 Gui					
of California K-12 Local Educe	-		Yes	X	No
Type of auditor's report issued on c	compliance for state programs:		Unmod	lified	

Schedule of Findings and Questioned Costs Year Ended June 30, 2021

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), or the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Finding codes as identified in the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting are as follows:

Five Digit Code	AB 3627 Finding Type	
10000	Attendance	
20000	Inventory of Equipment	
30000	Internal Control	
40000	State Compliance	
42000	Charter School Facilities	
43000	Apprenticeship: Related and Supplemental Instruction	
50000	Federal Compliance	
60000	Miscellaneous	
61000	Classroom Teacher Salaries	
62000	Local Control Accountability Plan	
70000	Instructional Materials	
71000	Teacher Misassignments	
72000	School Accountability Report Card	

A. Financial Statement Findings

None

B. Federal Awards

None

C. State Award Findings

None

Schedule of Prior Year Audit Findings Year Ended June 30, 2021

		Explanation if Not
Finding/Recommendation	Status	Implemented
Finding 2020-001		

Finding 2020-001 Instructional Time

In our review and testing of the instructional minutes at Otis Elementary School, the minutes calculated to 53,335 which was 665 minutes short of the minimum required of 54,000 for grade five on an annual basis.

Implement procedures over all instructional minutes calculations to ensure that minimum instructional minutes are met at each school site for each grade level. Review the waiver of the penalty which typically requires the District to make up the missing minutes for two consecutive years.

Finding 2020-002 GANN Limit

In review of the GANN Limit calculations for 2019-20, a variance of prior year amounts was identified when comparing the Final Prior Year Appropriations Limit to the 2018-19 Actual Appropriations Limit calculation of \$2,412.

Establish proper review procedures over the GANN Limit calculation to ensure the correct prior year amount is being utilized in the calculation.

N/A – Annual Minutes Requirement were waived for 2020-21 under Senate Bill 98 and Senate Bill 820.

Implemented

EXHIBIT C

February 9, 2022

Charter #553

Audit Report

June 30, 2021

WILKINSON HADLEY KING & CO. LLP

Integrity Charter School Financial Statements and Supplemental Information Year Ended June 30, 2021

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT	2
FINANCIAL STATEMENTS	4
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to the Financial Statements	
SUPPLEMENTARY INFORMATION	22
LEA Organization Structure	22
Schedule of Instructional Time	
Schedule of Financial Trends & Analysis	
Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements	
Notes to Supplementary Information	
OTHER INDEPENDENT AUDITOR'S REPORTS	28
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>	
Independent Auditor's Report on State Compliance	
AUDITOR'S RESULTS, FINDINGS & RECOMMENDATIONS	33
Schedule of Auditor's Results	
Schedule of Findings and Questioned Costs	
Schedule of Prior Year Audit Findings	



Independent Auditor's Report

To the Board of Directors of Integrity Charter School San Diego, California

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Integrity Charter School (the School), which comprise the consolidated statement of financial position as of June 30, 2021, and the related consolidated statements of activities, consolidated functional expenses, and consolidated cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the School as of June 30, 2021, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

218 West Douglas Avenue, El Cajon, CA 92020 Phone: 619-447-6700 | Fax: 619-447-6707 | whllp.com

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information, as required by the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2022, on our consideration of the School'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 School'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 School's internal control over financial reporting and compliance.

Wilkinson Habley King & Co., LLP El Cajon, California

El Cajon, California January 31, 2022 Financial Statements

Statement of Financial Position

June 30, 2021

Assets	
Cash and cash equivalents	\$ 7,131,324
Accounts receivable	847,085
Prepaid expenses	28,982
Security deposits	12,000
Property and equipment, net	113,089
Total Assets	\$ 8,132,480
Liabilities and Net Assets	
Liabilities	
Accounts payable - vendors	\$ 583,475
Accounts payable - grantor government	341,698
Unearned revenue	142,702
Total Liabilities	 1,067,875
Net Assets	
Without donor restrictions	
Undesignated	6,561,249
Invested in property and equipment, net of related debt	113,089
	 6,674,338
With donor restrictions	
Restricted for nutrition program	73,558
Restricted for state programs	 316,709
	 390,267
Total Net Assets	 7,064,605
Total Liabilities and Net Assets	\$ 8,132,480

The accompanying notes are an integral part of this statement.

Statement of Activities Year Ended June 30, 2021

Revenue, Support, and Gains	Without Donor Restrictions		With Donor Restrictions			Total
Local Control Funding Formula (LCFF) sources						
State aid	\$	2,160,839	\$	_	\$	2,160,839
Education protection account state aid	Ψ	1,279,044	Ψ	-	Ψ	1,279,044
Transfers in lieu of property taxes		441,153		_		441,153
Total LCFF sources		3,881,036				3,881,036
Federal contracts and grants		-		761,941		761,941
State contracts and grants		304,051		705,342		1,009,393
Local contracts and grants		-		-		-
Interest income		91,611		-		91,611
Net assets released from restriction -		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Grant restrictions satisfied		1,166,320		(1,166,320)		_
Total revenue, support, and gains		5,443,018		300,963		5,743,981
Expenses and Losses						
Program services expense		4,018,171		-		4,018,171
Supporting services expense		918,639		_		918,639
Total expenses and losses		4,936,810		-		4,936,810
Change in Net Assets		506,208		300,963		807,171
Net Assets, Beginning of Year		6,168,130		89,304		6,257,434
Net Assets, End of Year	\$	6,674,338	\$	390,267	\$	7,064,605

The accompanying notes are an integral part of this statement.

Statement of Functional Expenses Year Ended June 30, 2021

	Ē	Program Services Educational Programs		Supporting Services Management and General		Total
Salaries and wages	\$	1,782,156	\$	491,510	\$	2,273,666
e	φ	· · · ·	φ		Φ	
Pension expense		455,510		125,627		581,137
Other employee benefits		267,538		73,786		341,324
Payroll taxes		46,229		12,750		58,979
Fees for services:						
Professional consulting		664,010		183,131		847,141
Communication		3,030		-		3,030
Occupancy		421,224		-		421,224
Operations and housekeeping		5,081		-		5,081
Depreciation		12,196		-		12,196
Insurance		-		24,765		24,765
Other expenses:						
Books and supplies		361,197		-		361,197
Miscellaneous		-		7,070		7,070
Total expenses by function		4,018,171		918,639		4,936,810

The accompanying notes are an integral part of this statement.

Statement of Cash Flows Year Ended June 30, 2021

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	\$ 5,231,662
Receipts from property taxes	441,153
Receipts from operating interest	91,611
Payments to employees for services provided	(3,504,399)
Payments to vendors	(1,158,539)
Net Cash From Operating Activities	 1,101,488
Net Change in Cash and Cash Equivalents	1,101,488
Cash and Cash Equivalents, Beginning of Year	 6,029,836
Cash and Cash Equivalents, End of Year	\$ 7,131,324
Reconciliation of Change in Net Assets to Net Cash	
Used For Operating Activities	
Change in net assets	\$ 807,171
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	12,196
Changes in operating assets and liabilities	
(Increase) Decrease in assets	(70.002)
Accounts receivable	(79,883)
Prepaid expenses	(845)
Increase (Decrease) in liabilities	
Accounts payable - vendors	541,154
Accounts payable - grantor government	(249,293)
Accrued expenses and other liabilities	(29,340)
Unearned revenue	 100,328
Net Cash From Operating Activities	\$ 1,101,488

Notes to the Financial Statements Year Ended June 30, 2021

A. Principal Activity and Summary of Significant Accounting Policies

Organization

Integrity Charter School (the School) is a nonprofit public benefit School established in May of 2003. The School is authorized by National School district (the District). The School is organized and operated exclusively for educational and charitable purposes pursuant to and within the meaning of section 501(c)(3) of the Internal Revenue Code. The School's mission is to provide quality education to students in kindergarten through eighth grade.

Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. The School uses the accrual basis of accounting, under which revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

Cash and Cash Equivalents

The School considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivables consist primarily of noninterest-bearing amounts due to the School for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the School.

Property and Equipment

The School records property and equipment additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The School reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2021.

Investments

The School records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values on the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition

The School recognizes revenue from sales when the products are transferred and services are provided. The School records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Some federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. In such cases the revenue is recognized once all performance requirements have been met.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and developing activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional bases in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Income Taxes

The School is a 509(a)(1) publicly supported non-profit organization that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The School is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The School may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2021, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The School follows provisions of uncertain tax positions as addressed in ASC 958. The School recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2021.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the School to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk

The School manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the School to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the School has not experienced losses in any of these accounts. Credit risk associated with contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies.

LCFF Revenues and Payments in Lieu of Property Taxes

The School's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the schools' average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the school, which is funding in lieu of property taxes, and education protection account funds paid by the state under proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 67.57% of the School's revenue.

The School is not at risk of losing these funding sources, as long as the schools maintain a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

New Accounting Guidance

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2020-21 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2017-11 - Earnings Per Share (Topic 260)	Jan-18
FASB Accounting Standards Update 2017-11 - <i>Distinguising Liabilities</i> from Equity (Topic 480)	Jan-18
FASB Accounting Standards Update 2017-11 - Derivatives and Hedging (Topic 815)	Jan-18
FASB Accounting Standards Update 2019-05 - Financial Instruments, Credit Losses (Topic 326)	May-19
FASB Accounting Standards Update 2019-11 - Codification Improvements to Financial Instruments, Credit Losses (Topic 326)	Nov-19
FASB Accounting Standards Update 2020-03 - Codification Improvements to Financial Instruments	Mar-20
FASB Accounting Standards Update 2020-04 - <i>Reference Rate Reform</i> (<i>Topic 848</i>)	Mar-20
FASB Accounting Standards Update 2021-01 - <i>Reference Rate Reform</i> (<i>Topic 848</i>)	Jan-21
FASB Accounting Standards Update 2021-03 - Intangibles Goodwill and Other (Topic 350)	Mar-21

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The School has adopted provisions of effective Accounting Standards Updates. The implementation of these items did not result in a change to financial presentation for the School.

Subsequent Events

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through January 31, 2022, the date the financial statements were available to be issued.

B. Liquidity and Availability

The School's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$ 7,131,324
Accounts receivable	847,085
Prepaid expenses	 28,982
	\$ 8,007,391

C. Fair Value Measurements and Disclosures

The School reports certain assets and liabilities at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that we can access at the measurement date.
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.
- Level 3: Unobservable inputs for the asset or liability. In these situations, the School develops inputs using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the School's assessment of the quality, risk, or liquidity profile of the asset or liability.

The School has funds at the San Diego County Treasury which invests funds in various markets such as CDs, money market, and U.S. government obligations. Those CDs and U.S. government obligations are valued by the custodians of the securities using pricing models based on credit quality, time to maturity, stated interest rates, and market rate assumptions and are classified within Level 2.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

The following table presents assets and liabilities measured at fair value on a recurring basis at June 30, 2021:

Assets	 Total	Active for I	d Prices in Markets dentical evel 1)	Obse	ificant Other ervable Inputs (Level 2)	Un	ignificant observable Inputs (Level 3)
Treasury and Operating investments Cash in county treasury	\$ 7,118,071	\$	-	\$	7,118,071	\$	-

D. Cash and Cash Equivalents

The School's cash and cash equivalents on June 30, 2021, consisted of the following:

Cash in county treasury	\$ 7,118,071
Cash in bank accounts	 13,253
Total cash and cash equivalents	\$ 7,131,324

Cash in County Treasury

The School is a voluntary participant and therefore maintains a portion of its cash in the San Diego County Treasury as part of the common investment pool (\$7,118,071 as of June 30, 2021). The County Treasury is restricted by Government Code §53635 pursuant to §53601 to invest in time deposits, U.S. Government Securities, state registered warrants, notes or bonds, State Treasurer's investment pool, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse agreements.

The fair value of the School's investment in this pool is reported in the accompanying financial statements at amounts based upon the School's pro-rata share of the fair value provided by the County Treasury for the entire County Treasury 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 Treasury, which are recorded on an amortized cost basis. Cash may be added or withdrawn from the investment pool without limitation.

Cash in Bank

The remainder of the School's cash, (\$13,253 as of June 30, 2021), is held in financial institutions which are insured by the Federal Deposit Insurance School (FDIC) up to a limit of \$250,000 per depositor. As of June 30, 2021, the School held nothing in excess of the FDIC insured amounts. The School reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The School has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

E. Accounts Receivable

As of June 30, 2021, The School's accounts receivable consisted of the following:

Federal Government	
Child Nutrition	\$ 80,446
Other Federal Programs	4,606
State Government	
State Aid	649,968
Lottery Funding	11,886
Expanded Learning	45,710
Other State Programs	20,370
Other Local Sources	
Other local sources	 34,099
Total Accounts Receivable	\$ 847,085
	\$ · · · · ·

F. <u>Prepaid Expenses</u>

As of June 30, 2021, The School's prepaid expenses consisted of the following:

Prepaid rent	\$ 28,982
Total Prepaid Expenses	\$ 28,982

G. Property and Equipment

Property and equipment for the School consisted of the following at June 30, 2021:

	Beginning Balance		А	dditions	De	letions	Ending Balance
Non-Depreciable Capital Assets							
Work in Progress	\$	12,000	\$	-	\$	-	\$ 12,000
Total Non-Depreciable Capital Assets		12,000		-		-	12,000
Depreciable Capital Assets							
Leasehold Improvements	\$	179,926	\$	-	\$	-	\$ 179,926
Buildings and Improvements		251,203		-		-	251,203
Equipment, Furniture, and Fixtures		8,225		-		-	8,225
Total Depreciable Capital Assets		439,354		-		-	439,354
Total Capital Assets		451,354		-		-	451,354
Less Accumulated Depreciation	((326,069)		(12,196)		-	(338,265)
Capital Assets, Net	\$	125,285	\$	(12,196)	\$	-	\$ 113,089

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

H. Unearned Revenue

As of June 30, 2021, unearned revenue consisted of the following:

Unearned Revenue, beginning of period Increases in deferred revenue due to cash	\$ 42,374
received during the period Decreases in deferred revenue due to	142,702
performance obligations met during the period	(42,374)
Unearned Revenue, end of period	\$ 142,702
Federal Programs	
Title I	\$ 13,991
Esser	12,277
Esser II	43,251
Other federal programs	10,406
State Programs	
After School Education & Safety	2,802
In Person Instruction	 59,975
	\$ 142,702

I. Leases

The School entered into a lease agreement for use of equipment. The agreement does not contain a purchase option and does not meet the requirements for capitalization. As such, the lease has not been recorded on the statement of financial position. The agreement for equipment provides for monthly payments of \$389 for the copiers through June 2022. The agreement contains a termination clause providing for cancellation after a specified number of days written notice to the lessor, but it is unlikely that the School will cancel the agreement prior to the expiration date.

In June 2009, the School entered into a lease agreement for their building with 707 National City Boulevard Fund, a nonprofit Public Benefit Corporation, which is a related organization to the School. The 701 National City Boulevard Fund (landlord) is tax exempt under Section 501 (c)(6) of the Internal Revenue Code.

The lease was for a period of seven years beginning July 2009 and expired June 20, 2016. In July 2016 the lease agreement was extended for an additional ten years and expires August 1, 2026. Terms of the lease call for monthly basic rent payments of \$25,000. In addition to the monthly basic rents, the School will be obligated to reimburse the Landlord for real property taxes, insurance premiums, and other direct costs associated with the building.
Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

Also, as part of the lease agreement the School paid a security deposit in the amount of \$12,000 as noted above in Note F. Future minimum lease payments are as follows:

Year Ended June 30	Rental Lease	Copier Lease	Total
2022	347,782	4,668	\$ 352,450
2023	358,215	-	358,215
2024	368,961	-	368,961
2025	380,030	-	380,030
2026	391,431	-	391,431
Total minimum lease payments	\$ 1,846,419	\$ 4,668	\$ 1,851,087

J. <u>Restricted Net Assets</u>

The School receives grants from federal and state agencies that are restricted for specific purposes. Once the restricted purpose has been fulfilled, the assets are released from restriction. During the 2020-21 fiscal year the School received the Expanded Learning Opportunities Grant which is a multi-year restricted grant. At June 30, 2021, net assets were restricted for the following purposes:

Restricted for nutrition programs	
Child Nutrition program	\$ 73,558
Restricted for other state programs	
California Clean Energy	\$ 53,360
Expanded Learning Opportunities	206,234
Other educational programs	 57,115
	390,267
Total net assets with donor restrictions	\$ 390,267

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as follows for the year ended June 30, 2021.

Beginning restricted net assets	\$	89,304
Restricted grants reveiced		1,467,283
Net assets released from restriction:		
Restricted purpose satisfied	(1,166,320)
Ending restricted net assets	\$	390,267

Integrity Charter School Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

K. Employee Retirement System

Qualified employees are covered under a multiple-employer defined benefit pension plan by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS). The risks of participating in this multi-employer plan are different from single-employer plans in the following aspects:

- a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- c. If the Schools choose to stop participating in some of its multi-employer plans, the Schools may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Schools participation in this plan for the fiscal year ended June 30, 2020, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three-digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2021, 2020 and 2019 is for the plan's year-end at June 30, 2021, 2020 and 2019, respectively. The zone status is based on information that the School received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

Period to Period Comparability:

Integrity Charter School increased in CalSTRS contributions from 2019 to 2020 by 19% followed by an additional increase in 2021 of 2%. The increase in 2020 & 2021 was in large due to rising contribution rates along with an increase in revenues that cause salaries to also rise, increasing contributions further.

				Ре	ension	Protection A	ct	
		EIN/		Zone Status				FIP/RP Status
	Per	nsion Plan		У	lear E	Inded June 30),	Pending/
Pension Fund	N	Jumber		2021		2020	2019	Implemented
CalSTRS		37023		Yellow		Yellow	Yellow	No
CalPERS	59	9733398		Yellow		Yellow	Yellow	No
			Co	ntributions			Number of	Surcharge
Pension Fund		2021		2020		2019	Employees	Imposed
CalSTRS	\$	499,108	\$	486,483	\$	448,281	44	No
CalPERS		81,448		62,509		57,997	9	No
Total	\$	580,556	\$	548,992	\$	506,278	53	

Integrity Charter School Notes to the Financial Statements (Continued) Year Ended June 30, 2021

CalSTRS:

The Schools contribute to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2021, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 16.15% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The School made contributions as noted above. For the year ended June 30, 2021 the State contributed \$319,182 (10.328% of certificated salaries) on behalf of the Schools.

L. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2016-02 - Leases (Topic 842)	Feb-16	2022-23
FASB Accounting Standards Update 2016-13 - Credit Losses (Topic326)	Jun-16	2023-24
FASB Accounting Standards Update 2017-04 - Intangibles, Goodwill & Other (Topic 350)	Jan-17	2023-24
FASB Accounting Standards Update 2017-12 - Derivatives and Hedging (Topic 815)	Aug-17	2021-22
FASB Accounting Standards Update 2018-01 - Leases (Topic 842)	Jan-18	2022-23
FASB Accounting Standards Update 2018-10 - Codification Improvements to Topic 842 Leases	Jul-18	2021-22
FASB Accounting Standards Update 2018-11 - Leases Targeted Improvements (Topic 842)	Jul-18	2022-23
FASB Accounting Standards Update 2018-12 - Financial Services Insurance (Topic 944)	Aug-18	2024-25
FASB Accounting Standards Update 2018-14 - Compensation, Retirement Benefits - Defined Benefit Plans (Topic 715-20)	Aug-18	2022-23
FASB Accounting Standards Update 2018-15 - Intangibles, Goodwill and Other, Internal Use Software (Topic 350-40)	Aug-18	2021-22
FASB Accounting Standards Update 2018-16 - Derivatives and Hedging (Topic 815)	Oct-18	2021-22
FASB Accounting Standards Update 2018-17 - Consolidation (Topic 810)	Oct-18	2021-22
FASB Accounting Standards Update 2018-18 - Collaborative Arrangements (Topic 808)	Nov-18	2021-22
FASB Accounting Standards Update 2018-19 - Codification Improvements for Credit Losses (Topic 326)	Nov-18	2023-24
FASB Accounting Standards Update 2018-20 - Leases (Topic 842)	Dec-18	2022-23
FASB Accounting Standards Update 2019-01 - Leases (Topic 842)	Mar-19	2022-23
FASB Accounting Standards Update 2019-02 - Entertainment Film Costs (Topic 926-20)	Mar-19	2021-22
FASB Accounting Standards Update 2019-09 - Financial Services, Insurance (Topic 944)	Nov-19	2024-25
FASB Accounting Standards Update 2019-10 - Financial Instruments, Credit Losses	Nov-19	2023-24

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2019-10 - Derivatives and Hedging (Topic 815)	Nov-19	2021-22
FASB Accounting Standards Update 2019-12 - Income Taxes (Topic 740)	Dec-19	2022-23
FASB Accounting Standards Update 2020-01 - Investments (Topics 321, 323, and 815)	Jan-20	2022-23
FASB Accounting Standards Update 2020-05 - Revenue from Contracts with Customers (Topic 606)	Jun-20	2022-23
FASB Accounting Standards Update 2020-05 - Leases (Topic 842)	Jun-20	2022-23
FASB Accounting Standards Update 2020-06 - Debt (Topic 470-20)	Aug-20	2024-25
FASB Accounting Standards Update 2020-06 - Derivatives and Hedging (Topic 815-40)	Aug-20	2024-25
FASB Accounting Standards Update 2020-07 - Not-For-Profit Entities (Topic 958)	Sep-20	2021-22
FASB Accounting Standards Update 2020-08 - Codification Improvements for Receivables (Topic 310-20)	Oct-20	2022-23
FASB Accounting Standards Update 2020-10 - Codification Improvements	Nov-20	2025-26
FASB Accounting Standards Update 2021-02 - <i>Franchisors Revenue</i> (<i>Topic 952-606</i>)	Jan-21	2022-23
FASB Accounting Standards Update 2021-04 - <i>Earnings Per Share</i> (<i>Topic 260</i>)	May-21	2022-23
FASB Accounting Standards Update 2021-04 - Debt Modifications and Extinguishments (Topic 470-50)	May-21	2022-23
FASB Accounting Standards Update 2021-04 - Stock Compensation (Topic 718)	May-21	2022-23
FASB Accounting Standards Update 2021-04 - Derivatives and Hedging (Topic 815-40)	May-21	2022-23
FASB Accounting Standards Update 2021-05 - Leases (Topic 842)	Jul-21	2022-23
FASB Accounting Standards Update 2021-07 - <i>Stock Compensation</i> (<i>Topic 718</i>)	Oct-21	2022-23
FASB Accounting Standards Update 2021-08 - Business Combinations (Topic 805)	Oct-21	2024-25
FASB Accounting Standards Update 2021-09 - Leases (Topic 842)	Nov-21	2022-23

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the School.

Notes to the Financial Statements (Continued)

Year Ended June 30, 2021

M. COVID-19 Impact and Considerations

The 2020-21 school year continued to be impacted by the COVID-19 pandemic. The School was funded based on 2019-20 levels and was held harmless for attendance. The School met all the criteria for re-opening for in person instruction and provided in person instruction every day of the 2020-21 school year. K-5th grades attended school on site for in person instruction 5 days per week. Grades 6-12 participated in a hybrid program where they attended school on site for in person instruction at least 2 days per week and participated in distance learning from home via Google Classroom and Zoom the other days. The School followed all the state regulations and requirements regarding attendance accounting and instruction for in person and distance learning. All K-12 students had the option to participate in 100% distance learning. By April 19, 2021 the hybrid program for grades 6-12 was eliminated and students returned to 5 day per week full day on site instruction until the end of the school year. 100% distance learning remained an option when the hybrid program was eliminated. The School has been allocated COVID relief state and federal revenue, is expensing it according to allowable uses, and appropriately reporting it so that the School can continue to comply with state regulations and keep on site and in person instruction SCOVID pandemic.

Supplementary Information

LEA Organization Structure Year Ended June 30, 2021

Integrity Charter School (Charter #553) was formed pursuant to Education Code Section 47600 under an agreement with National School District granted in May of 2003 and renewed in June of 2006, June of 2011, and April of 2016. Integrity Charter School provides services for Kindergarten through eighth grade.

Name	Office	Term and Term Expiration
Sam Caldera	President	Two Year Term Expires June 30, 2021
Lorey Hernandez Portilla	Treasurer	Two Year Term Expires June 30, 2022
Rosa Mendez	Secretary	Two Year Term Expires June 30, 2022
John Collins	Member	Two Year Term Expires June 30, 2022
Leonor Garcia-Rodriguez	Member	Two Year Term Expires June 30, 2021

GOVERNING BOARD

ADMINISTRATION

Susie Fahey Executive Director

Teresa Hart Sanchez Assistant Director

Schedule of Instructional Time Year Ended June 30, 2021

	Minimum Daily			
	Minutes	Instructional	J-13A	
Grade Level	Offered	Days Offered	Credited Days	Status
Kindergarten	180	180	N/A	Complied
1st Grade	230	180	N/A	Complied
2nd Grade	240	180	N/A	Complied
3rd Grade	240	180	N/A	Complied
4th Grade	240	180	N/A	Complied
5th Grade	240	180	N/A	Complied
6th Grade	240	180	N/A	Complied
7th Grade	240	180	N/A	Complied
8th Grade	240	180	N/A	Complied

Schedule of Financial Trends & Analysis Year Ended June 30, 2021

	Budget 2022	2021	2020	2019
Revenues Expenses Change in Net Assets	\$ 6,103,194 5,773,668 329,526	\$ 5,743,981 4,936,810 807,171	\$ 5,217,648 4,543,177 674,471	\$ 4,948,184 4,220,133 728,051
Ending Net Assets	\$ 7,394,131	\$ 7,064,605	\$ 6,257,434	\$ 5,582,963
Unrestricted Net Assets	<u>\$ -</u>	\$ 6,674,338	\$ 6,168,130	\$ 5,493,946
Unrestricted net assets as a percentage of total expenses	0%	135%	136%	130%
Total Long Term Debt	\$ -	\$ -	\$ -	\$ -
ADA at P2	371	N/A	353	330

The School's ending net assets has decreased by \$1,481,642 (26.54%) over the past two fiscal years. The decrease is in large due to rising expenditures due to the Covid-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded based on the 2019-20 average daily attendance (ADA) reported.

The 2021-22 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$329,526 and ADA is projected to be 371 for the 2021-22 fiscal year.

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements Year Ended June 30, 2021

June 30, 2021 annual financial alternative form net assets:	\$ 7,064,605
Adjustments and reclassifications:	
June 30, 2021 audited financial statements net assets:	\$ 7,064,605

See Accompanying Notes to Supplementary Information

Integrity Charter School Notes to Supplementary Information

Year Ended June 30, 2021

A. Purpose of Schedules

LEA Organization Structure

This schedule provides information about the School's charter number, district of authorization, members of the governing board, and members of administration.

Schedule of Instructional Time

In addition, this schedule provides the information necessary to determine if the Charter Schools have complied with Education Code §47612 & §47612.5 which require the following:

- 1) EC §47612: As a condition of apportionment 175 school days must be offered for traditional calendar. If a multi-track calendar is utilized, each track must offer 175 school days.
- 2) EC §47612.5: As a condition of apportionment the following annual instructional minutes must be offered:

•	To pupils in Kindergarten	36,000 minutes
•	To pupils in grades 1 to 3	50,400 minutes
•	To pupils in grades 4 to 8	54,000 minutes
•	To pupils in grades 9 to 12	64,800 minutes

Under Senate Bill 98 and Senate Bill 820, annual instructional minutes requirements were waived for the 2020-21 school year. For school districts and classroom-based charter schools, in order for a day to count as a day of instruction towards meeting the annual instructional day requirement, students must be scheduled to attend for the school day established by the local governing board and the school day must be equivalent to at least a minimum day of instruction as follows:

- 180 instructional minutes in TK/Kindergarten, continuation high schools, opportunity schools, and students concurrently enrolled in a community college.
- 230 instructional minutes in grades 1 to 3
- 240 minutes in grades 4 to 12

As a result of the COVID-19 pandemic, the District and Charter Schools operated a portion of the year under distance learning and a portion of the year under in person classroom instruction.

Instructional time for distance learning is calculated based on the time value of synchronous and/or asynchronous instruction and assignments made by and certified by a certificated employee of the LEA. Instructional time for in-person instruction is calculated based on time scheduled under the immediate physical supervision and control of a certificated employee of the LEA.

Schedule of Financial Trends & Analysis

This schedule displays summarized information from the current year and two previous years, along with budget information for the upcoming year. The information from this schedule is used to evaluate whether there are any financial indicators the School will not be able to continue operations in the next fiscal year. Based upon the information presented, the School appears to have sufficient reserves to continue operations for the 2021-22 fiscal year.

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements

This schedule provides information necessary to reconcile between the audited financial statements and the financial data submitted to the sponsoring school district via the unaudited actual financial report.

Other Independent Auditor's Reports

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

To the Board of Directors Integrity Charter School San Diego, 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 governmental activities and each major fund of Integrity Charter School (the School), as of and for the year ended June 30, 2021, and the related Notes to the Financial Statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated January 31, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School'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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Habley King & Co., LLP El Cajon, California

January 31, 2022



Independent Auditor's Report on State Compliance

To the Board of Directors Integrity Charter School San Diego, California

Report on State Compliance

We have audited the Integrity Charter School's (the School) compliance with the types of compliance requirements described in the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, Section 19810, that could have a direct and material effect on each of the School's state programs identified below for the fiscal year ended June 30, 2021.

Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance, prescribed in Title 5, California Code of Regulations, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the comptroller General of the United States; and the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about each school's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School's compliance with those requirements.

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

Description	Procedures Performed
Local Education Agencies Other Than Charter Schools	
A. Attendance and Distance Learning	Yes
B. Teacher Certification and Misassignments	N/A
C. Kindergarten Continuance	N/A
F. Instructional Time	N/A
G. Instructional Materials	N/A
H. Ratio of Administrative Employees to Teachers	N/A
I. Classroom Teacher Salaries	N/A
J. Early Retirement Incentive	N/A
K. Gann Limit Calculation	N/A
L. School Accountability Report Card	N/A
O. K-3 Grade Span Adjustment.	N/A
Q. Apprenticeship: Related and Supplemental Instruction	N/A
R. Comprehensive School Safety Plan.	N/A
S. District of Choice	N/A
chool Districts, County Offices of Education, and Charter Schools	
T. California Clean Energy Jobs Act	N/A
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools	
AA. Attendance	Yes
BB. Mode of Instruction	Yes
CC. Nonclassroom Based Instruction/Independent Study	N/A
DD. Determination of Funding for Nonclassroom Based Instruction	N/A
FF. Charter School Facility Grant Program	N/A

The term N/A is used above to mean either the School did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

Opinion on State Compliance

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2021.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing. This report is an integral part of an audit performed in accordance with 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, Section 19810. Accordingly, this report is not suitable for any other purpose.

Wilkinson Habley King & Co., LLP El Cajon, California January 31, 2022

Auditor's Results, Findings & Recommendations

Schedule of Auditor's Results Year Ended June 30, 2021

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
One or more material weakness(es) identified?	Yes	Х	No
One or more significant deficiencies identified that are			
not considered material weakness(es)?	Yes	Х	No
Noncompliance material to financial statements noted?	Yes	Х	No
STATE AWARDS			
Any audit findings disclosed that are required to be reported			
in accordance with 2020-21 Guide for Annual Audits			
of California K-12 Local Education Agencies?	Yes	Х	No
Type of auditor's report issued on compliance for state programs:	Unmodified		

Schedule of Findings and Questioned Costs Year Ended June 30, 2021

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, or the 2020-21 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting (the Audit Guide). Finding codes as identified in the Audit Guide are as follows:

Five Digit Code	AB 3627 Finding Type		
10000	Attendance		
20000	Inventory of Equipment		
30000	Internal Control		
40000	State Compliance		
42000	Charter School Facilities		
43000	Apprenticeship: Related and Supplemental Instruction		
50000	Federal Compliance		
60000	Miscellaneous		
61000	Classroom Teacher Salaries		
62000	Local Control Accountability Plan		
70000	Instructional Materials		
71000	Teacher Misassignments		
72000	School Accountability Report Card		

A. Financial Statement Findings

None

B. State Award Findings

None

INTEGRITY CHARTER SCHOOL

Schedule of Prior Year Audit Findings Year Ended June 30, 2021

Finding/Recommendation	Status	Explanation if Not Implemented	
There were no findings in the prior year audit.	N/A	N/A	