

Citizens' Bond Oversight Committee
Of the Lakeside Union School District
Wednesday, March 31, 2021
4:30 pm

Zoom Meeting:

Meeting ID: 971 2929 1751

Passcode: 541961

[Public Comment Form](#)

Please take notice that the Governor of California issued Executive Order N-29-20 on March 17, 2020. This Order provides, in part, as follows: "All requirements in...the Brown Act expressly or impliedly requiring the physical presence of members, the clerk or other personnel of the body, or of the public as a condition of participation in or quorum for a public meeting are hereby waived."

Members of the public may attend the Committee meeting, observe the meeting, and/or participate in public comment telephonically by logging onto Zoom with the meeting ID and password listed at the top. Members of the public who wish to participate in public comment are encouraged to email Aimee McReynolds, Bond Clerk, 1 hour in advance of the meeting amcreynolds@lsusd.net using the [Public Comment Form](#).

MEETING AGENDA

1. Welcome and Call to Order -
2. Public Comment -

ACTION ITEMS

3. Approval of Minutes from the January 27, 2021 meeting -

DISCUSSION ITEMS

4. Discuss Term Limits & Term Expirations for CBOC Members -
5. Review of 19/20 Annual Bond Audit Report – Erin Garcia
6. Review of Draft Annual Report to the Community –
7. Project Update -
 - Lakeside Farms Modernization & parking lot upgrade
 - Tierra del Sol – Gymnasium
 - Tierra del Sol – Multipurpose Room Modernization
 - Lindo Park – Multipurpose Room Improvements
8. Financial Report –
 1. Revenue Transactions -
 2. Budget Status Report -
 3. Bond Management Detail Report -

9. Setting GO Bond Tax Rates: An Overview – Dale Scott, District’s Financial Advisor.

10. Adjournment -

Next Meeting: Wednesday, May 26, 2021 – Via Zoom, 4:30 pm

Members of the public who require disability modification or accommodation in order to participate in the meeting should contact Aimee McReynolds at (619) 390-2612 or in writing, at least twenty-four (24) hours before the meeting.
(Government Code section 54954.2)

Citizens' Bond Oversight Committee
of the Lakeside Union School District

MEETING MINUTES for Wednesday, September 30, 2020

(held via Zoom teleconference)

1. **Call to Order and Roll Call** – Kathy Kassel called the meeting to order at 4:31 p.m.
CBOC members present: David Suter, Frank Hilliker, John Heredia, Kathy Kassel, Liz Higgins.
CBOC member absent: Britni Cobb and Jennifer Lee Clancy.
Staff members present: Erin Garcia, Todd Owens, Aimee McReynolds, and Shannon Johnston.
2. **Public Comment** – There were no public comments.
3. **Review and approve meeting minutes from Wednesday, September 30, 2020** – Liz Higgins motioned to approve the meeting minutes from September 30, 2020, and John Heredia seconded the motion. Motion carried with 5-0.
4. **Project Update and Schedule-** Todd Owens gave an update, including when each project was submitted the Division of State Architect for approval, and the scheduled bid opening and construction start for each of the following projects:
 - **Lakeside Farms Modernization & Parking Lot** – Liz Higgins asked about the rectangular hole in the parking lot at Lakeside Farms and noted what a large project this is. Todd Owens explained that a lot of buried trash was discovered that had to be dug up and removed before the parking lot grading could begin. He also explained that Whillock Construction will use the large pile of concrete and asphalt currently sitting on the lot as recycled Class II base for the new parking lot at Lakeside Farms. He informed the Committee of his commitment to pursue a parking prohibition on the street across from the school to protect the children from running across multiple lanes of traffic to be dropped off or picked up from school. Liz Higgins noted that there is already a parking prohibition for the hours of 10pm – 6am, which was just recently changed. Todd explained that he will still pursue one during school hours for the safety of the students and families.

Todd Owens explained that the budget for the modernization project at Lakeside farms has increased due to some soil conditions that required the architect to adjust the plans, particularly in the location of the new school office structure. The project is on track to be ready to bid in April and begin construction in June of this year.
 - **Tierra del Sol Gymnasium** – Todd Owens asked the Citizens' Bond Oversight Committee if they would like to attend the Lakeside Union groundbreaking ceremony for the Tierra del Sol gymnasium, being planned for early March. He also offered to invite some Lakeside Chamber of Commerce members that may be interested in attending the ceremony as well.

Erin Garcia explained that the gymnasium bid opening was last week and unfortunately, was currently coming in at approximately one million dollars over budget. Frank Hilliker mentioned that some material costs are through the roof right now. John Heredia asked who the architect is on the project is and Todd Owens responded it is Studio WC. John Heredia noted that maybe their cost estimate was old because projects at his school district (Chula Vista Elementary) are still coming in with good bids. Erin Garcia also explained that the District will be pursuing some value engineering options to pare down the costs.
 - **Tierra del Sol – Multi-Purpose Room** – Todd Owens explained that the Tierra del Sol MPR was on track and moving through Division of State Architect (DSA) process as expected.

- **Lindo Park – Multipurpose Room Improvements** – project plans are currently being reviewed by Division of State Architect and is proceeding well. This project is expected to begin construction as soon as school is out in June.

5. Financial Update – Erin Garcia presented two reports: 1) Revenue Transactions, and 2) Consolidated Budget Status report.

Revenue Transactions – Erin Garcia explained that this report includes actual revenue transactions do date, as well as five projected future revenues, such as the sale of the Series C Measure L bonds, expected in August 2021. The current Revenue total is \$33,489,905. This represents all of the revenue we have available to plan for, however the district has not allocated 100% to projects at this time. Liz Higgins asked about two line items that were identified as belonging to the State School Facilities Fund. Erin explained that that was an error, both of those items are projected interest earnings for the Bond Fund and that staff will get this corrected.

Consolidated Budget Status Report – Erin Garcia pointed out the following items:

- The budget for the TdS gymnasium project, #749, will need to be increased, but there are funds available from savings from previous completed projects and from unallocated funds in project #760.
- Three projects will be able to be closed soon, #745 Video Surveillance, #750 Central Kitchen, and #753 Districtwide Parking Lots. We anticipate that final bills will be paid over the next couple of months and we anticipate that there will be savings that can be reallocated to other projects.
- Three large projects (746-LF modernization, 748-LP MPR, and 754-TdS MPR) will bid in April/May 2021, so we will know then if those budgets need to be increased or not.
- As a reminder, project #760 labeled in Orange as a future project, will be allocated to a final project to improve energy efficiencies districtwide (upgrade HVAC, LED lighting, etc.).

Liz Higgins expressed an interest in wanting to see the following:

- Bond Management account #736 – would like to see a detailed listing of what exactly is being charged here. Frank Hilliker added that he would like to see what percentage of the total bond was being spent on bond management.
- What is the balance of the bond account at the County Treasury?
- The amount of the local property taxes last year (2019) and this year (2020) that were used to pay off the bonds. Also, how are the bond payments affecting the tax rates?

Erin Garcia agreed to provide information at the next committee meeting to address these items.

6. San Diego Tax Payers Association, Bond Transparency Scorecard – Erin Garcia presented the results of the 2020 San Diego Tax Payers Association Bond Transparency Scorecard and reported that the Lakeside Union School District received an A-. She explained that A- was the highest score received by 17 out 29 school districts with current bond programs, with the remaining 12 districts receiving lower ratings. The ratings are based on a total of 27 total points and no district was able to meet two out of the 27 criteria that requires the annual performance audit to include an expanded scope. There are very few audit firms that are able to provide such an expanded audit, some from out-of-state, and such an audit would cost approximately \$30,000 - \$50,000. This cost would be in addition to the cost of the required annual financial audit. At this point in time, the district would prefer not to incur this additional cost. There was discussion, and John Heredia and Kathy Kassel agreed that it's not worth the added cost to increase the SDTPA scorecard from an A-.

7. Adjournment – Meeting adjourned at 5:18 pm.

**CITIZENS' BOND OVERSIGHT COMMITTEE
TERM LIMITS AND EXPIRATIONS**

COMMITTEE MEMBER	MEMBERS POSITION	TERM BEGAN	TERM EXPIRATION	TERM NUMBER (limit 3)
Britni Cobb	Parent Active in PTA/PTO	3/12/2020	2/28/2022	1ST TERM
David Suter	Parent of a Child Enrolled In The District	4/1/2020	3/31/2022	2ND TERM
Frank Hilliker	Member-At-Large	4/1/2021	3/31/2023	2ND TERM
Jennifer Lee Clancy	Member-At-Large	3/12/2020	2/28/2022	1ST TERM
John Heredia	Bona Fide Taxpayer's Association	3/21/2021	2/28/2023	2ND TERM
Kathy Kassel	Member of the Local Business Community	4/1/2021	3/31/2023	2ND TERM
Liz Higgins	Senior Representative	4/1/2021	3/31/2023	2ND TERM

CBOC Members:

Britini Cobb
David Sutter
Frank Hilliker
Jennifer Lee Clancy
John Heredia
Kathy Kassel
Liz Higgins

Contact the CBOC

12335 Woodside Avenue
Lakeside, CA 92040
619.390.2612

Website:

www.lsusd.net
Departments
Bond Programs

CBOC Meetings:

Meetings are open to the public.
Check the website for meeting
times, agendas, and minutes.

2021/22 CBOC Meeting Schedule:

Wednesday, September 29, 2021
Wednesday, January 26, 2022
Wednesday, March 30, 2022
Wednesday, May 25, 2022

Lakeside Union School District
Citizens' Bond Oversight Committee

**2019-2020 Annual Report
Measure L**

To: The Board of Trustees and the Citizens of the Lakeside Union
School District

The Citizens' Bond Oversight Committee is pleased to present its Annual
Report to the Community. The CBOC is an independent committee
appointed to inform the public concerning the Lakeside Union School
District's voter-approved bond programs.

Citizens' Bond Oversight Committee (CBOC) meetings are open to the
public. Please check the website for meeting times, agendas, and minutes:
<https://www.lsusd.net/Page/267>

For the 2019-2020 fiscal year, the committee found the following:

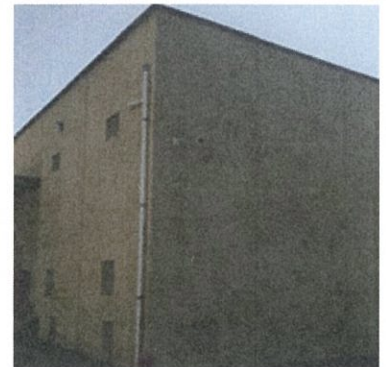
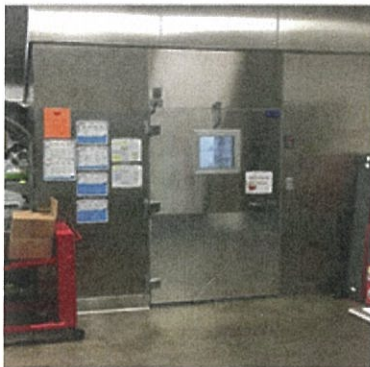
- Bond funds have been expended consistent with the bond language;
- No bond proceeds have been used for teacher, administrative salaries, or
school operating expenses; and
- An annual independent performance audit and financial audit have been
completed as required.

Please visit the website for a history of the Proposition V and Measure L
bond programs: <https://www.lsusd.net/Page/267>

Kathy Kassel
Chair, LUSD Citizens' Bond Oversight Committee

2019/20 Project Highlights & Expenditures		
Project Description	School Site	Expense Amount
Monitor Replacement and AppleTV Installation	Districtwide	\$ (47,518)
Bond Management & Administration Costs	Districtwide	\$ 147,521
Fire Alarm Replacement	Eucalyptus Hills and Winter Gardens	\$ 277,182
Shade Structures	Eucalyptus Hills and Winter Gardens	\$ 651,200
Roof Replacement	Lakeside Middle School	\$ 248,234
Flooring Replacement	Lakeside Farms	\$ 458,406
HVAC Replacement	Lindo Park	\$ 148,754
Walkway Maintenance	Lemon Crest	\$ 74,500
Security Camera Installation	Districtwide	\$ 295,999
Modernization Project	Lakeside Farms	\$ 19,316
Improve Existing MPR	Lindo Park	\$ 12,391
Gym Modernization	Tierra Del Sol Middle	\$ 201,468
Renovation	Central Kitchen	\$ 216,191
Vacant Lot Improvements	Lakeside Farms	\$ 69,880
Parking Lot Improvements	Districtwide	\$ 194,537
Total Construction-Related Expenditures		\$ 2,968,061

Central Kitchen Remodel



Eucalyptus Hills Parking Lot



Lakeview Parking Lot



Riverview Parking Lot



Lemon Crest Parking Lot



2020/21 Planned Projects

In addition to finalizing the projects that began in 2019/20, the following projects will begin the construction phase in 2020/21:

Project Description	School Site
Improve Parking Lots	Eucalyptus Hills, Riverview, Lemon Crest, Lakeview
Modernization (Food Service, Office, Restrooms, Parking Lot)	Lakeside Farms
Modernization of Multipurpose Room	Lindo Park
Modernization of Multipurpose Room	Tierra del Sol
Gymnasium	Tierra del Sol

Bond Financial Summary

Measure L - Budget Overview				
	Bond Authorization	Revenues	Expenditures	Fund Balance
Total Bonds Authorized	\$31,000,000			
Series A Bonds Issued	\$ (2,900,000)	\$2,900,000		
Series B Bonds Issued	\$(15,000,000)	\$15,000,000		
Interest Earned		\$573,052		
Prop V Refinancing (2015 & 2016)		\$676,243		
Developer Fee Contributions				
Bond Program Expenditures			\$7,161,880	
Totals as of 6/30/2020:	\$13,100,000	\$19,149,295	\$7,161,880	\$11,987,415

The final bond issuance of \$13.1 million is expected to be sold in August 2021.

SDCTA Bond Transparency update 2020

LUSD received a grade of A-, a 92% rating, from the San Diego Taxpayers Educational Foundation's (SDTEF) Transparency Scorecard for transparency and accountability in 2020.



Revenue Transactions

Actual and projected revenue transactions.

Revenue Transactions

Date	Fiscal Year	Type	Amount	Revenue Category	Revenue SubCategory	Fund Category	Fund Code
04/16/2015	FY 14-15	Actual	2,900,000	Bond Revenue	Bond Issue	Local	21-39 - Bond Fund
06/30/2015	FY 14-15	Actual	325,729	Augmenting Revenue	Other	Local	21-39 - Bond Fund
06/30/2015	FY 14-15	Actual	8,916	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
06/30/2015	FY 14-15	Actual	10	Augmenting Revenue	Other	Local	21-39 - Bond Fund
06/30/2016	FY 15-16	Actual	7,909	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
06/30/2016	FY 15-16	Actual	1,518	Augmenting Revenue	Other	Local	21-39 - Bond Fund
06/30/2017	FY 16-17	Actual	9,168	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
06/30/2017	FY 16-17	Actual	25,302	Augmenting Revenue	Other	Local	21-39 - Bond Fund
06/30/2017	FY 16-17	Actual	350,514	Augmenting Revenue	Other	Local	21-39 - Bond Fund
06/30/2018	FY 17-18	Actual	9,925	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
11/15/2018	FY 18-19	Actual	15,271,075	Bond Revenue	Bond Issue	Local	21-39 - Bond Fund
03/12/2019	FY 18-19	Actual	6,852	Bond Revenue	Earned Interest	Local	21-39 - Bond Fund
06/30/2019	FY 18-19	Actual	11,003	Augmenting Revenue	Other	Local	21-39 - Bond Fund
06/30/2019	FY 18-19	Actual	230,560	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
06/30/2019	FY 18-19	Actual	(271,075)	Bond Revenue	Cost of Issuance	Local	21-39 - Bond Fund
12/18/2019	FY 19-20	Actual	81,193	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
03/16/2020	FY 19-20	Actual	70,881	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
06/23/2020	FY 19-20	Actual	64,930	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
06/30/2020	FY 19-20	Actual	51,736	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
09/01/2020	FY 20-21	Actual	90,000	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
11/17/2020	FY 20-21	Actual	38,757	Augmenting Revenue	Other	Local	21-39 - Bond Fund
01/15/2021	FY 20-21	Actual	24,719	Augmenting Revenue	Earned Interest	Local	13-00 - Cafeteria Special Revenue Fund
04/15/2021	FY 20-21	Projected	20,000	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
07/15/2021	FY 21-22	Projected	20,000	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
07/31/2021	FY 21-22	Projected	1,000,000	Augmenting Revenue	Earned Interest	Local	21-39 - Bond Fund
08/15/2021	FY 21-22	Projected	13,100,000	Bond Revenue	Bond Issue	Local	25-19 - Developer Fees
Total			33,449,625			Local	21-39 - Bond Fund

Budget vs. Commitments and Expenditures

Project Name	Percent of Total Bond	Budgets		Commitments		Expenditures	
	% of Total Bond	Total Budget	Total Commitments	% Budget Committed	Total Expenditures	% Budget Spent	
700 - District-Wide (A) - Wireless Infrastructure	0.94%	314,541	314,541	100.0%	314,541	100.0%	
700 - District-Wide (G) - Security Camera Infrastructure Upgrade	0.59%	196,290	196,290	100.0%	196,290	100.0%	
700 - Measure L - Meas L Bond Admin - All Series	0.83%	278,593	278,593	100.0%	278,593	100.0%	
715 - L TECHNOLOGY - Technology upgrade/expansion	4.90%	1,639,814	1,639,814	100.0%	1,639,814	100.0%	
734- District-Wide - Monitor Replacements	2.74%	917,482	917,482	100.0%	917,482	100.0%	
736 - Measure L - Series B - Bond Management	2.39%	800,000	717,453	89.7%	427,481	53.4%	
737- EH & WG - Fire Alarm Replacement	0.90%	301,315	301,314	100.0%	301,314	100.0%	
738- MS-Shade Structure - EH/WG Shade Structure	2.08%	694,773	694,773	100.0%	694,773	100.0%	
739- LMS Roof - Old Hall Roof Replacement	0.80%	268,037	268,038	100.0%	268,038	100.0%	
740- LF/LMS Flooring - LF/LMS Flooring	1.40%	467,819	467,819	100.0%	467,819	100.0%	
742- Lindo Park - Lindo Park HVAC	0.47%	156,694	156,694	100.0%	156,694	100.0%	
744- Lemon Crest - LC - Walkway Maintenance	0.22%	74,500	74,500	100.0%	74,500	100.0%	
745 - District Wide Video Surveillance	1.05%	352,130	352,130	100.0%	352,130	100.0%	
746- Lakeside Farms - Modernization	11.12%	3,720,000	317,400	8.5%	247,306	6.6%	
747- Lakeside Farms - LF - Parking Lot	4.22%	1,413,000	938,379	66.4%	539,472	38.2%	
748- Lindo Park - LP Multipurpose Improvements	12.75%	4,264,320	386,550	9.1%	301,425	7.1%	
749- Tierra Del Sol - TDS Gym Modernization	21.00%	7,025,000	6,919,170	98.5%	293,219	4.2%	
750 - Central Kitchen Remodel Phase I	2.05%	685,254	685,254	100.0%	685,254	100.0%	
752- Lakeside Farms - LF-Vacant Lot	0.21%	69,880	69,880	100.0%	69,880	100.0%	
753 - District Wide Parking Lots	5.41%	1,810,000	1,448,102	80.0%	1,444,500	79.8%	
754 - Tierra Del Sol - TDS MPR Modernization	5.53%	1,850,000	166,161	9.0%	15,250	0.8%	
755 - Modernization and Energy Savings Program	0.30%	100,000	-	0.0%	-	0.0%	
760 - Contingency/Unallocated	18.09%	6,050,182	-	0.0%	-	0.0%	
Totals	100%	33,449,625	17,310,338	51.7%	9,685,775	29.0%	

GREEN = COMPLETE

YELLOW = IN PROGRESS

ORANGE = FUTURE

Consolidated Contract Summary

Contract Status Summaries by Project

School Name - Project Name	Contract Name	Contract Date	Current Contract AMT	Expenditures & Retentions	Remaining Balance
Grand Total			996,046	706,074	289,972
700 - Measure L - Meas L Bond Admin - All Series Total			278,593	278,593	-
700 - Measure L - M	Bandis Tallman LLC	05/20/15	7,500	7,500	-
700 - Measure L - M	Bank Counsel	05/20/15	8,500	8,500	-
700 - Measure L - M	BEST BEST & KRIEGER	02/25/16	-	-	-
700 - Measure L - M	BNY Mellon - Bond Sale Fee	05/20/15	750	750	-
700 - Measure L - M	BNY Mellon 2017-2018	10/27/16	750	750	-
700 - Measure L - M	BNY Melon - 2016-2017	04/23/16	750	750	-
700 - Measure L - M	CDIAC	05/21/15	725	725	-
700 - Measure L - M	Contingency Funds	05/21/15	536	536	-
700 - Measure L - M	County of San Diego	05/20/15	1,500	1,500	-
700 - Measure L - M	DALE SCOTT & CO	04/02/18	5,400	5,400	-
700 - Measure L - M	DALE SCOTT & CO 2014	05/20/15	114,537	114,537	-
700 - Measure L - M	DALE SCOTT & CO 2016	06/10/16	5,050	5,050	-
700 - Measure L - M	DALE SCOTT & CO 2017	03/20/17	5,000	5,000	-
700 - Measure L - M	FACJPA-SDCSS MUFG Un	04/21/16	12,250	12,250	-
700 - Measure L - M	Jones Hall, APLC	05/20/15	36,489	36,489	-
700 - Measure L - M	LUSD	07/01/18	4,058	4,058	-
700 - Measure L - M	LUSD SALARIES 2015-16	07/01/15	41,944	41,944	-
700 - Measure L - M	LUSD SALARIES 2016-17	07/01/16	7,221	7,221	-
700 - Measure L - M	LUSD SALARIES 2017-18	10/13/16	7,883	7,883	-
700 - Measure L - M	SDCSS - AcctAbil 16/17	10/13/16	5,250	5,250	-
700 - Measure L - M	SDCSS-14-15 Auditor Response	02/11/16	1,100	1,100	-
700 - Measure L - M	SDCSS-BOC Support	02/11/16	1,500	1,500	-
700 - Measure L - M	Wilkinson - Bond Audit - 15-16	12/12/16	3,200	3,200	-
700 - Measure L - M	Wilkinson 2016-17 Bond Audit	08/25/17	3,500	3,500	-
700 - Measure L - M	Wilkinson-Bond Audits 14-15	02/05/16	3,200	3,200	-
736 - Measure L - Series B - Bond Management Total			717,453	427,481	289,972
736 - Measure L - S	BNY Mellon 2018-2019	01/01/19	750	750	-
736 - Measure L - S	BNY Mellon 2019-2020	01/01/19	750	750	-
736 - Measure L - S	BNY Mellon 2020-2021	04/23/20	750	750	-
736 - Measure L - S	BNY Mellon 2021-2022	04/23/21	750	-	750
736 - Measure L - S	BNY Mellon 2022-2023	04/23/22	750	-	750
736 - Measure L - S	BNY Mellon Cost Of Issuance	11/07/18	500	500	-
736 - Measure L - S	Colbi Technologies	03/19/20	1,000	1,000	-
736 - Measure L - S	Colbi Technologies - Dec 2020	01/29/21	3,358	3,358	-
736 - Measure L - S	Colbi Technologies - Jan 2021	02/25/21	3,358	3,358	-
736 - Measure L - S	Colbi Technologies - Quality B	06/25/20	5,000	5,000	-
736 - Measure L - S	Colbi Technologies - Recon	08/17/20	250	250	-
736 - Measure L - S	Colbi Technologies - Reconcile	05/15/20	375	375	-
736 - Measure L - S	Colbi Technologies 2021/22	07/01/21	7,500	-	7,500

736 - Measure L - S	Colbi Technologies 2022/23	07/01/22	7,500	-	7,500
736 - Measure L - S	DALE SCOTT & CO	03/23/20	400	400	-
736 - Measure L - S	DALE SCOTT & CO 2020/21	07/01/21	6,000	-	6,000
736 - Measure L - S	DALE SCOTT & CO 2021/22	06/30/22	6,500	-	6,500
736 - Measure L - S	DALE SCOTT & CO 2022/23	06/30/23	6,500	-	6,500
736 - Measure L - S	DALE SCOTT & CO 6/30/19	02/13/20	1,000	1,000	-
736 - Measure L - S	DALE SCOTT & CO YE 06/30/18	04/26/19	5,000	5,000	-
736 - Measure L - S	ERIC HALL & ASSOCIAT	01/01/19	28,800	28,800	-
736 - Measure L - S	ERIC HALL & ASSOCIAT 19/20	07/01/19	79,200	79,200	-
736 - Measure L - S	ERIC HALL & ASSOCIAT 21/22	07/01/21	79,200	-	79,200
736 - Measure L - S	ERIC HALL & ASSOCIAT 22/23	07/01/22	79,200	-	79,200
736 - Measure L - S	ERIC HALL & ASSOCIAT SDCTA	11/14/19	23,750	23,750	-
736 - Measure L - S	ERIC HALL & ASSOCIATES 20/21	06/06/19	79,200	39,600	39,600
736 - Measure L - S	Jones Hall, APLC	11/15/18	66,789	66,789	-
736 - Measure L - S	LUSD Salaries 18/19	07/01/19	4,429	4,429	-
736 - Measure L - S	LUSD Salaries 19/20	07/01/19	22,547	22,547	-
736 - Measure L - S	LUSD Salaries 20/21	07/01/20	18,193	14,721	3,472
736 - Measure L - S	LUSD Salaries 21/22	07/01/21	20,000	-	20,000
736 - Measure L - S	LUSD Salaries 22/23	07/01/22	20,000	-	20,000
736 - Measure L - S	Qualit Bidders - November	11/06/20	2,508	2,508	-
736 - Measure L - S	Quality Bidders- October	10/09/20	1,573	1,573	-
736 - Measure L - S	San Diego County Off	10/31/19	10,000	10,000	-
736 - Measure L - S	Standard & Poor's	10/12/18	19,000	19,000	-
736 - Measure L - S	Treasurer-Tax Collec	11/02/18	1,500	1,500	-
736 - Measure L - S	Underwriter Fees	11/08/18	79,075	79,075	-
736 - Measure L - S	Wilkinson 2017-2018 Bond Audit	04/01/19	4,000	4,000	-
736 - Measure L - S	Wilkinson 2018-2019 Bond Audit	03/24/20	3,500	3,500	-
736 - Measure L - S	Wilkinson 2019-2020 Bond Audit	01/28/21	4,000	4,000	-
736 - Measure L - S	Wilkinson 2020/21	07/01/21	4,000	-	4,000
736 - Measure L - S	Wilkinson 2021/22	07/01/22	4,500	-	4,500
736 - Measure L - S	Wilkinson 2022/23	07/01/23	4,500	-	4,500