



Compass Charter Schools

Finance Committee Meeting

Date and Time

Tuesday April 17, 2018 at 2:00 PM PDT

CCS Central Office: 850 Hampshire Road, Suite P, Thousand Oaks, CA 91361
3305 Buckman Springs Road, Pine Valley, CA 91962
3625 Thousand Oaks Blvd., Suite 245 Westlake Village, CA 91362

Please join my meeting from your computer, tablet or smartphone.
<https://global.gotomeeting.com/join/188967613>
You can also dial in using your phone: (312) 757-3121; Access Code: 188-967-613

For questions or requests regarding accessibility, please call Miguel Aguilar at (805) 807-8199.

Agenda

	Purpose	Presenter	Duration
I. Opening Items			
A. Call the Meeting to Order		Kathy Granger	1 m
B. Record Attendance and Guests		Miguel Aguilar	1 m
II. CONSENT ITEMS			
A. Consent Items	Vote	Kathy Granger	1 m
Consent Items - Items under Consent Items will be voted on in one motion unless a member of the Committee requests that an item be removed and voted on separately, in which case, the Committee Chair will determine when it will be called and considered for action. Due to the set-up of BoardOnTrack, approval of any meeting minutes will be done through consent, unless removed and voted on separately as noted above, using the same vote count.			
<ul style="list-style-type: none">• Approval of April 17, 2018 Regular Meeting Agenda• Approval of March 20, 2018 Regular Meeting Minutes			
B. Approval of the March 20, 2018 Regular Meeting Minutes	Approve Minutes	Kathy Granger	

Approve minutes for Finance Committee Meeting on March 20, 2018

III. COMMUNICATIONS

A. Committee Member Communication	FYI	Kathy Granger	10 m
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- Joe Cummings
- Kathy Granger

IV. REPORTS

A. Staff Report	FYI	J.J. Lewis	5 m
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V. PUBLIC COMMENT

A. Public Comment	FYI	Kathy Granger	5 m
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Addressing the Committee – Committee meetings are meetings of the Board of Directors and will be held in a civil, orderly and respectful manner. All public comments or questions should be addressed to the Committee through the Chair of the Committee. To ensure an orderly meeting and an equal opportunity for each speaker, persons wishing to address the Committee must send a Speaker Request Message through the form of a text message or chat box message to Miguel Aguilar, Executive Assistant to the CEO (805-807-8199). Messages must contain speaker name, contact number or email, and subject matter and sent prior to the beginning of the Public Comment section of the meeting. Members of the public may address the Committee on any matter within the Committee’s jurisdiction and have **three (3) minutes each** to do so. The total time of each subject will be fifteen (15) minutes, unless additional time is requested by a Committee Member and approved by the Committee.

The Committee may not deliberate or take action on items that are not on the agenda. However, the Committee may give direction to staff following a presentation. The Chair is in charge of the meeting and will maintain order, set the time limits for the speakers and the subject matter, and will have the prerogative to remove any person who is disruptive of the Committee meeting. The Finance Committee may place limitations on the total time to be devoted to each topic if it finds that the numbers of speakers would impede the Committee’s ability to conduct its business in a timely manner. The Finance Committee may also allow for additional public comment and questions after reports and presentations if it deems necessary.

VI. UNFINISHED BUSINESS

VII. NEW BUSINESS

A. Review and Discussion of the March Financials	Discuss	J.J. Lewis	10 m
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B. REVIEW AND DISCUSSION OF FY19 Budget Priorities	Discuss	J.J. Lewis	20 m
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VIII. Closing Items

A. Upcoming Meetings Finance Committee Meeting 2 pm - Tuesday, May 15	FYI	J.J. Lewis	1 m
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B. Adjourn Meeting	FYI	Kathy Granger	1 m
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Cover Sheet

Consent Items

Section: II. CONSENT ITEMS
Item: A. Consent Items
Purpose: Vote
Key Result: Committee Attendance
Submitted by: J.J. Lewis

RECOMMENDATION:
A motion to approve the consent items.

Cover Sheet

Approval of the March 20, 2018 Regular Meeting Minutes

Section: II. CONSENT ITEMS
Item: B. Approval of the March 20, 2018 Regular Meeting Minutes
Purpose: Approve Minutes
Submitted by: Miguel Aguilar
Related Material: Minutes for Finance Committee Meeting on March 20, 2018

RECOMMENDATION:
N/A - motion covered through consent items motion.

DRAFT



Compass Charter Schools

Minutes

Finance Committee Meeting

Date and Time

Tuesday March 20, 2018 at 2:00 PM

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Committee Members Present

J. Cummings (remote), J. Lewis, K. Granger (remote)

Committee Members Absent

None

Guests Present

M. Aguilar

I. Opening Items

A. Call the Meeting to Order

K. Granger called a meeting of the Finance committee of Compass Charter Schools to order on Tuesday Mar 20, 2018 @ 2:09 PM.

B. Record Attendance and Guests

II. CONSENT ITEMS

A. Consent Items

J. Cummings made a motion to approve the consent items.

K. Granger seconded the motion.

The committee **VOTED** unanimously to approve the motion.

Roll Call

J. Cummings Aye

K. Granger Aye

B. Approval of the February 20, 2018 Regular Meeting Minutes

J. Cummings made a motion to approve minutes from the Finance Committee Meeting on 02-20-18.

K. Granger seconded the motion.

The committee **VOTED** unanimously to approve the motion.

Roll Call

J. Cummings Aye

K. Granger Aye

III. COMMUNICATIONS

A. Committee Member Communication

No committee member communication.

IV. REPORTS

A. Staff Report

Mr. Lewis shared that we are in the beginning stages of the 2017-18 audit with Christy White Associates, who will be on-site this Friday, March 23, to begin work on the attendance and HR portions of the audit. He also shared the March enrollment update, and noted enrollment will close on Friday, March 30 for the current 2017-18 school year.

V. PUBLIC COMMENT

A. Public Comment

No public comment.

VI. NEW BUSINESS

A. Review and Discussion of the Second Interim Reports

Mr. Lewis and Mr. Scott Warner, School Business Manager from CSMC, led the committee in a review of the second interim reports.

B. Review and Discussion of the February Financials

Mr. Lewis led the committee in a review of the February financials.

VII. Closing Items

A. Upcoming Meetings

The next Finance Committee Meeting is on Tuesday, April 17 at 2:00 pm.

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 2:25 PM.

Respectfully Submitted,
M. Aguilar

Cover Sheet

Staff Report

Section: IV. REPORTS
Item: A. Staff Report
Purpose: FYI
Key Result: CEO Support & Evaluation
Submitted by: J.J. Lewis
Related Material: Staff Report - April.pdf

RECOMMENDATION:
N/A - For Discussion Only



Staff Report
April 17, 2018

This report is meant to provide updates to the Board of Directors Finance Committee:

2017-18 Audit

Christy White Associates was on-site on Friday, March 23 to begin work on our 2017-18 audit. They reviewed attendance compliance, as well as HR compliance. Once we close the books, they will return to review our financial compliance.

2018-19 Funding Update

The Advisory Commission on Charter Schools will take up our SB740 Funding Determination Requests at their June 12 meeting. The packet, along with CDE recommendation, will be released by June 2.

Attendance – P-2 Reporting

Our Information Services Team worked on our P-2 Reports with assistance from CSMC. Each authorizer had a different deadline in April for submission, as they review the report and submit it on our behalf to the County Office of Education.

	<u>Total ADA</u>	<u>Average Daily Attendance Rate</u>
CCS of Fresno	128.39	97.07%
CCS of LA	426.11	93.57%
CCS of San Diego	374.83	96.63%

California Credit Union (checking account)

The secondary account for CCS is a checking account at California Credit Union. Balances are as of the end of the reported month:

- March: \$50,052.75

California Credit Union (Money Market account)

CCS has a secondary investment account at California Credit Union. Balances are as of the end of the reported month:

- March: \$250,365.98

Chase Bank (checking account)

The primary account for CCS is a checking account at Chase Bank. Balances are as of the end of the reported month:

- March: \$543,746.11

Enrollment

As of Thursday, April 5, our enrollment for the 2017-18 year stands at:

- CCS of Fresno: 157
- CCS of LA: 514
- CCS of San Diego: 418

JP Morgan Chase (CD account)

CCS has a laddered CD account through JP Morgan Chase. Balances are as of the end of the reported month:

- March: \$2,005,421.32

Cover Sheet

Review and Discussion of the March Financials

Section: VII. NEW BUSINESS
Item: A. Review and Discussion of the March Financials
Purpose: Discuss
Key Result: Cash On Hand
Submitted by: J.J. Lewis
Related Material: Compass - BS - March 18.pdf
Compass - CR - March 18.pdf
Compass - PL - March 18.pdf

RECOMMENDATION:
N/A - For Discussion Only

Compass Charter Schools

March 2018

Group Description	Account	Account Description	
Liquidity Ratio			8.4
Assets			
Current Assets			
Cash	9120-010	Cash in Bank(s)	\$360,782
Cash	9121-010	California Credit Union - Checking	\$50,053
Cash	9125-020	Cash in County Treasury Account	\$1,830,580
Cash	9125-030	Cash in County Treasury Account	\$150,306
Cash	9125-050	Cash in County Treasury Account	\$993,879
Investments	9150-010	Investments	\$1,986,407
Investments	9151-010	California Credit Union - Money	\$250,000
Accounts Receivables	9290-040	Due from Grantor Governments	\$183,499
Accounts Receivables	9290-050	Due from Grantor Governments	\$15,528
Prepaid Expenses	9330-010	Prepaid Expenses	\$18,115
Other Current Assets	9335-010	Employee Advances	\$2,102
Total Current Assets			\$5,841,252
Fixed Assets			
Total Fixed Assets			-
Other Assets			
Security Deposits	9350-010	Security Deposits	\$5,000
Total Other Assets			\$5,000
Total Assets			\$5,846,252
Liabilities And Net Assets			
Current Liabilities			
Accounts Payable	9500-010	Accounts Payable-System	\$72,213
Accounts Payable	9505-010	Accounts Payable-Accrual	\$100,000
Accounts Payable	9506-010	Credit Card Payable	\$1,035
Accounts Payable	9590-040	Due to Grantor Governments	\$16,968
Accounts Payable	9590-050	Due to Grantor Governments	\$57,185
Accounts Payable	9590-060	Due to Grantor Governments	\$63,883
Accrued Salaries, Payroll Taxes, Postemployment Benefits	9501-010	Accrued Salaries	\$216,269
Deposits held on behalf of other employees	9661-010	Summer Holdback	\$170,649
Total Current Liabilities			\$698,203
Long Term Liabilities			
Loans Payable	9620-010	Security Deposit Payable - ILead	\$25,000
Total Long Term Liabilities			\$25,000
Total Liabilities			\$723,203

Net Assets			
Unrestricted Net Assets	9780-020-15	Temporarily Restricted Net Assets	\$3,944
Unrestricted Net Assets	9780-020-53	Temporarily Restricted Net Assets	\$31,170
Unrestricted Net Assets	9780-030-15	Temporarily Restricted Net Assets	\$6,888
Unrestricted Net Assets	9780-030-53	Temporarily Restricted Net Assets	\$61,041
Unrestricted Net Assets	9780-040-15	Temporarily Restricted Net Assets	\$3,312
Unrestricted Net Assets	9780-040-53	Temporarily Restricted Net Assets	\$18,287
Unrestricted Net Assets	9790-010	Undesignated Fund Balance	\$5,051,851
Unrestricted Net Assets	9790-020	Undesignated Fund Balance	(\$16,802)
Unrestricted Net Assets	9790-030	Undesignated Fund Balance	\$32,177
Unrestricted Net Assets	9790-040	Undesignated Fund Balance	(\$3,405)
Unrestricted Net Assets	9790-050	Undesignated Fund Balance	(\$371,765)
Unrestricted Net Assets	9790-060	Undesignated Fund Balance	\$2,993,664
Profit/Loss YTD			(\$2,687,312)
Total Net Assets			\$5,123,048
Total Liabilities And Net Assets			\$5,846,252

Compass Charter Schools

Check Register 3/1/2018 through 3/31/2018

Payment Number	Payment Date	Payee Name	Rec Status	Check Amount	Account	Account Description	Transaction Description	Invoiced GL Amount
51998	3/1/2018	K12 Management, Inc.	Cleared	\$24,820.00	4100-020-92	Approved Textbooks and Core Curricula Materials	KVSP OLS Monthly, Fulltime Serv.Fee, Matls	\$7,684.00
					4100-040-92	Approved Textbooks and Core Curricula Materials	KVSP OLS Monthly, Fulltime Serv.Fee, Matls	\$13,820.00
					4100-030-92	Approved Textbooks and Core Curricula Materials	KVSP OLS Monthly, Fulltime Serv.Fee, Matls	\$3,316.00
51999	3/1/2018	K12 Management, Inc.	Cleared	\$71,616.00	4100-020-92	Approved Textbooks and Core Curricula Materials	KVSP OLS Monthly, Computer Monthly Services Fee-Del Mar	\$26,762.00
					4100-030-92	Approved Textbooks and Core Curricula Materials	KVSP OLS Monthly, Computer Monthly Services Fee-Fresno	\$9,338.00
					4100-040-92	Approved Textbooks and Core Curricula Materials	KVSP OLS Monthly, Computer Monthly Services Fee-LA	\$35,516.00
52011	3/2/2018	Global Student Network	Cleared	\$175.00	4200-010-83	Books and Other Reference Materials	Plao Courseware Unlimited 6 Months	\$175.00
52014	3/2/2018	Homeschool Buyers Co-op	Cleared	\$185.17	4200-010-83	Books and Other Reference Materials	Top Secret Adventures The Americas Bundle, Handling Fee	\$85.27
					4200-010-83	Books and Other Reference Materials	Education City-1 Yr. Subscription, Handling Fee	\$54.95
					4200-010-83	Books and Other Reference Materials	MyOn Subscription-Expiring 01/31/19, Handling Fee	\$44.95
52012	3/2/2018	Grow and Make LLC	Cleared	\$145.00	4200-010-83	Books and Other Reference Materials	Grow & Make 6 Month DIY Kit Subscription	\$145.00
52018	3/2/2018	Little Passports, Inc.	Cleared	\$310.94	4200-010-83	Books and Other Reference Materials	World Edition 6 Month, Coral Reef Kit	\$310.94
52022	3/2/2018	QUILL CORPORATION	Cleared	\$337.04	4200-010-83	Books and Other Reference Materials	Epson Workforce WF-2760	\$86.19
					4200-010-83	Books and Other Reference Materials	Dry-Erase Cleaner, Page Markers	\$93.75
					4200-010-83	Books and Other Reference Materials	Little Kids Write, Mental Math, Hot Dots Flas	\$157.10
52023	3/2/2018	Rainbow Resource Center	Cleared	\$1,500.05	4200-010-83	Books and Other Reference Materials	Gamma Level Math	\$98.56
					4200-010-83	Books and Other Reference Materials	Draw-Write-Now Workbook, Book 2,3,4,5,6,8, Sticker Pack	\$146.80
					4200-010-83	Books and Other Reference Materials	Dustless White Chalk, Wrinkle in Time, Student Pack	\$78.18
					4200-010-83	Books and Other Reference Materials	Alphabet Chartlet, Days of the Week Chartle, Colors Chart	\$111.76
					4200-010-83	Books and Other Reference Materials	Crayola Washable Erase Large Crayons - 8	\$46.23
					4200-010-83	Books and Other Reference Materials	My First School Book, Journey into the Human Body Kit	\$188.05
					4200-010-83	Books and Other Reference Materials	Letters & Sounds, Tall-Stackers Smart Shapes	\$147.68
					4200-010-83	Books and Other Reference Materials	Explode the Code Book 2, 3, 4	\$24.60

					4200-010-83	Books and Other Reference Materials	Pattern Block Book with CD, Explore Colonial America!	\$327.92
					4200-010-83	Books and Other Reference Materials	Power Pen Learning Book, Book of Easy Telling Time	\$134.04
					4200-010-83	Books and Other Reference Materials	Great Gatsby, Grapes of Wrath, Pigma Graphic Pen, BLK	\$71.43
					4200-010-83	Books and Other Reference Materials	Pottery Wheel for Beginners, Phonic Dictation 1-2, 2-3	\$124.80
52017	3/2/2018	Lakeshore Learning Materials	Cleared	\$34.81	4200-010-83	Books and Other Reference Materials	Art Tissue Paper, Best But School Glue Gallon	\$34.81
52006	3/2/2018	Cricket Media	Outstanding	\$33.95	4200-010-83	Books and Other Reference Materials	DIG Magazine, History Mag.-Print	\$33.95
52025	3/2/2018	Scientifics Direct	Cleared	\$85.85	4200-010-83	Books and Other Reference Materials	Konus Youth Microscope Set, Smartphone Pyramid Projector	\$85.85
52026	3/2/2018	Steve Spangler Science	Cleared	\$80.98	4200-010-83	Books and Other Reference Materials	Snap Circuits Green, Salt Water Monster Truck	\$80.98
52002	3/2/2018	Baker Creek Heirloom Seeds	Cleared	\$62.50	4200-010-83	Books and Other Reference Materials	Red Rubine Brussels Sprout, Glass Gem Corn, Snow White Carro	\$62.50
52003	3/2/2018	B & H Foto & Electronics	Cleared	\$568.14	4200-010-83	Books and Other Reference Materials	Square Trade 3 Yr. Warranty, Filament for the Jr, & Mini 3D	\$568.14
52000	3/2/2018	All About Learning Press, Inc.	Cleared	\$255.45	4200-010-83	Books and Other Reference Materials	All About Spelling Level 2	\$47.90
					4200-010-83	Books and Other Reference Materials	Basic Reading Interactive Kit, Basic Spelling Interactive Ki	\$207.55
52001	3/2/2018	Barnes & Noble, Inc.	Cleared	\$255.23	4200-010-83	Books and Other Reference Materials	ABC See Hear Do, Nature's Day	\$37.58
					4200-010-83	Books and Other Reference Materials	The Never Girls Collection, Mercy Watson	\$136.15
					4200-010-83	Books and Other Reference Materials	To Kill A Mockingbird	\$81.50
52024	3/2/2018	Raddish Kids	Cleared	\$193.82	4200-010-83	Books and Other Reference Materials	6 Month Raddish Membership, Sibling Matls	\$193.82
52027	3/2/2018	Signing Online	Cleared	\$119.57	4200-010-83	Books and Other Reference Materials	Wild Tales Universal Set, Wild Tales Student Pack	\$119.57
52004	3/2/2018	CM School Supply	Cleared	\$124.94	4200-010-83	Books and Other Reference Materials	Telling Time, Tetherball, Time For Kids Information Text	\$124.94
52010	3/2/2018	Gardener's Supply Company	Cleared	\$166.20	4200-010-83	Books and Other Reference Materials	Wooden Insect Hotel With Stake, Gardener's Tool Roll	\$166.20
52019	3/2/2018	LittleBits Electronics, Inc.	Cleared	\$94.95	4200-010-83	Books and Other Reference Materials	Droid Inventor Kit	\$94.95
52021	3/2/2018	Peaceful Valley Farm & Garden Suuply	Cleared	\$24.98	4200-010-83	Books and Other Reference Materials	Peat Pellets-Standard, Tomato & Vegetable	\$24.98
52020	3/2/2018	Demme Learning	Cleared	\$111.36	4200-010-83	Books and Other Reference Materials	Pre-Algebra Level Up Base Set	\$111.36
52016	3/2/2018	Kiwi Crate - USE K1009	Cleared	\$439.72	4200-010-83	Books and Other Reference Materials	Doodle 12-Month Renewing Subscription	\$219.86
					4200-010-83	Books and Other Reference Materials	Kiwi 12-Month Renewing Subscription	\$219.86
52015	3/2/2018	Jammin' Music	Cleared	\$180.00	4200-010-83	Books and Other Reference Materials	February: Beginner Piano	\$60.00

					4200-010-83	Books and Other Reference Materials	February: Beginner Piano, 6th Grade	\$60.00
					4200-010-83	Books and Other Reference Materials	February: Beginner Piano, 6th Grade	\$60.00
52013	3/2/2018	Home Science Tools	Cleared	\$128.41	4200-010-83	Books and Other Reference Materials	Kit-Crime Scene Science Classroom Kit	\$128.41
52008	3/2/2018	Easy Grammar Systems	Cleared	\$41.07	4200-010-83	Books and Other Reference Materials	Easy Grammar Ultimate Series 180 Daily Teaching Lessons	\$41.07
52009	3/2/2018	EMH Sports USA Inc	Cleared	\$100.00	4200-010-83	Books and Other Reference Materials	January Chatsworth Basketball	\$36.00
					4200-010-83	Books and Other Reference Materials	January Chatsworth Basketball	\$36.00
					4200-010-83	Books and Other Reference Materials	Jan 1/18-1/29/18 Month Basketball Class, 4 Sessions	\$28.00
52007	3/2/2018	Discount School Supply	Cleared	\$201.85	4200-010-83	Books and Other Reference Materials	Alphabet Stickers, Mega Craft Kit	\$201.85
52005	3/2/2018	A Child's Dream	Cleared	\$76.85	4200-010-83	Books and Other Reference Materials	Golden Eye Sewing Needles, Wood Tooth Fairy Box	\$76.85
52050	3/6/2018	Fat Brain Holding, LLC	Outstanding	\$86.80	4200-010-83	Books and Other Reference Materials	Kinetic Revolution, Disgusting Science, Jokes & Riddles Bk.	\$86.80
52053	3/6/2018	Home Science Tools	Cleared	\$325.29	4200-010-83	Books and Other Reference Materials	Pyrex Beaker Set of 5, The Elements Book, Solar Power Study	\$261.69
					4200-010-83	Books and Other Reference Materials	Be-Hovabathova-Bator Thermal Air Incubator	\$63.60
52031	3/6/2018	Academy of Science for Kids, LLC	Cleared	\$63.20	4200-010-83	Books and Other Reference Materials	Remote Control Machines: Animals	\$63.20
52040	3/6/2018	Bonnie Terry Learning	Cleared	\$144.73	4200-010-83	Books and Other Reference Materials	The Writing Pack	\$144.73
52079	3/6/2018	Singapore Math Inc.	Cleared	\$250.59	4200-010-83	Books and Other Reference Materials	Primary Math WQorkbook US Edition, Home Instr.Guide	\$60.90
					4200-010-83	Books and Other Reference Materials	Magnetic Ten Frame Boards, Earlybird CC Ed Acivity Book A	\$189.69
52082	3/6/2018	Signing Online	Cleared	\$150.00	4200-010-83	Books and Other Reference Materials	Beginner ASL 101	\$75.00
					4200-010-83	Books and Other Reference Materials	Beginning ASL 101	\$75.00
52084	3/6/2018	Teachers Synergy, LLC	Cleared	\$118.45	4200-010-83	Books and Other Reference Materials	California Famous Men of the Gold Rush Reading Passages	\$32.99
					4200-010-83	Books and Other Reference Materials	National Park Research Project, The Story of White Sands	\$57.98
					4200-010-83	Books and Other Reference Materials	Tom Sawyer Chapter Summary Cards	\$27.48
52086	3/6/2018	Lauren Vargas	Cleared	\$519.38	4200-010-83	Books and Other Reference Materials	Feb. Literature Based Writing Program	\$67.50
					4200-010-83	Books and Other Reference Materials	Feb. Literature Analysis Class	\$67.50
					4200-010-93	Books and Other Reference Materials	Feb.. Writing Instruction	\$300.00
					4200-010-83	Books and Other Reference Materials	Irvine Feb. Language SArts Class	\$84.38
52087	3/6/2018	Young Lamplighters	Cleared	\$3,878.84	4200-010-83	Books and Other Reference Materials	January Month of Service	\$311.11

					4200-010-83	Books and Other Reference Materials	January Month of Service	\$295.55
					4200-010-83	Books and Other Reference Materials	January Month of Service	\$311.11
					4200-010-83	Books and Other Reference Materials	January Month of Service	\$311.11
					4200-010-83	Books and Other Reference Materials	January Month of Service	\$295.55
					4200-010-83	Books and Other Reference Materials	January Month of Service	\$316.66
					4200-010-83	Books and Other Reference Materials	January Month of Service	\$311.11
					4200-010-83	Books and Other Reference Materials	January Month of Service	\$295.55
					4200-010-83	Books and Other Reference Materials	January Month of Service	\$295.55
					4200-010-83	Books and Other Reference Materials	January Month of Service	\$311.11
					4200-010-83	Books and Other Reference Materials	January Month of Service	\$217.77
					4200-010-83	Books and Other Reference Materials	January Month of Service	\$295.55
					4200-010-83	Books and Other Reference Materials	January Month of Service	\$311.11
52041	3/6/2018	CM School Supply	Cleared	\$456.43	4200-010-83	Books and Other Reference Materials	Snakes, Lincoln's Hat, Volcanos & Earthquakes	\$168.32
					4200-010-83	Books and Other Reference Materials	Canvas Panel, Bistro Chalk Markers, Crayola Large Crayons	\$115.16
					4200-010-83	Books and Other Reference Materials	Hoppity Ball, Geo Board, Bubble Wand, Squigglets	\$172.95
52042	3/6/2018	A Child's Dream	Cleared	\$78.48	4200-010-83	Books and Other Reference Materials	Christmas Spirit, Fairy or Gnome House Building Kit	\$78.48
52044	3/6/2018	Cultured Owl LLC	Cleared	\$29.95	4200-010-83	Books and Other Reference Materials	The Tourist: Japan	\$29.95
52046	3/6/2018	Explorer Field Trips	Cleared	\$810.00	4200-010-83	Books and Other Reference Materials	SoCal Special - 2 Day Non-Hopper Student Kit	\$180.00
					4200-010-83	Books and Other Reference Materials	SoCal Special - 2 Day Non-Hopper Teacher Kit	\$360.00
					4200-010-83	Books and Other Reference Materials	Sea World CA Teacher Kit	\$200.00
					4200-010-83	Books and Other Reference Materials	Teacher's Kit LA Zoo	\$70.00
52028	3/6/2018	All About Learning Press, Inc.	Cleared	\$107.85	4200-010-83	Books and Other Reference Materials	All About Reading Pre-Reading Basic Pkge.-Ziggy Zebra Puppet	\$107.85
52045	3/6/2018	Discount School Supply	Cleared	\$343.12	4200-010-83	Books and Other Reference Materials	Acct: 35404490 / Washable Chubbie Markers, Air-Dry Clay	\$343.12
52043	3/6/2018	Conejo Recreation & Park District	Cleared	\$102.00	4200-010-83	Books and Other Reference Materials	Jan./Feb Otters Swimming CLU	\$51.00
					4200-010-83	Books and Other Reference Materials	Jan./Feb Dolphins Swimming CLU	\$51.00
52030	3/6/2018	AF386 Group LLC	Cleared	\$69.82	4200-010-83	Books and Other Reference Materials	Q the Robot + UNO Board + NPN Driver Add-On Bundle	\$69.82

52078	3/6/2018	Scholastic Inc	Cleared	\$251.83	4200-010-83	Books and Other Reference Materials	Hogwarts 3-D Puzzle	\$251.83
52081	3/6/2018	Steve Spangler Science	Cleared	\$58.21	4200-010-83	Books and Other Reference Materials	Shocking Science, Flat Fizzers, Hand Boiler	\$58.21
52085	3/6/2018	Ventura County Office of Education	Cleared	\$465.26	5800-010-84	Professional/Consulting Services and Operating Expenditures	CalSTRS & CalPers Retirement Billing	\$465.26
52083	3/6/2018	Teaching Textbooks Inc.	Cleared	\$69.95	4200-010-83	Books and Other Reference Materials	Pre-Algebra Textbook and Answer Key	\$69.95
52080	3/6/2018	Studies Weekly, Inc.	Cleared	\$74.85	4200-010-83	Books and Other Reference Materials	Second Grade Science, Character Education Studies Weekly	\$74.85
52077	3/6/2018	Raddish Kids	Cleared	\$289.08	4200-010-83	Books and Other Reference Materials	6 Month Memebership	\$144.54
					4200-010-83	Books and Other Reference Materials	6 Month Raddish Membership	\$144.54
52029	3/6/2018	Arbor Learning Community	Cleared	\$2,333.50	4200-010-83	Books and Other Reference Materials	Fullerton Feb.-Lit.Circle, Math Enrichment, Robotics, Physic	\$285.00
					4200-010-83	Books and Other Reference Materials	Jan.-Discovering Physics,Discovering Nature,Robotics	\$360.00
					4200-010-83	Books and Other Reference Materials	Feb.-Discovering Physics:Light, Sound, Circuits	\$75.00
					4200-010-83	Books and Other Reference Materials	Feb.-Mandarin Class	\$102.50
					4200-010-83	Books and Other Reference Materials	Feb-Discovering Creative Writing	\$67.50
					4200-010-83	Books and Other Reference Materials	Fullerton Feb.HS Lit. & Composition, HS Biology	\$265.00
					4200-010-83	Books and Other Reference Materials	Jan.-Discovering Forensics,Advanced Class,	\$228.00
					4200-010-83	Books and Other Reference Materials	Jan & Feb-Discovering Botany & Zoology	\$120.00
					4200-010-83	Books and Other Reference Materials	Fullerton Feb.-HS Lit. & Composition, HS Biology	\$265.00
					4200-010-83	Books and Other Reference Materials	Feb-Exploring Simple Mechanics Grades 1-2	\$75.00
					4200-010-83	Books and Other Reference Materials	Feb.-Discovering Creative Writing, Discovering Physics	\$142.50
					4200-010-83	Books and Other Reference Materials	Jan.-Discovering Creative Writing,Robotics Comp. Science	\$348.00
52051	3/6/2018	Foreign Languages For Kids By Kids	Cleared	\$254.99	4200-010-83	Books and Other Reference Materials	Super Set #1(DVDs)	\$254.99
52052	3/6/2018	Global Student Network	Cleared	\$800.00	4200-010-83	Books and Other Reference Materials	HQT for English, for World History, for Geometry, for Earth	\$800.00
52048	3/6/2018	Exploration Education	Cleared	\$148.04	4200-010-83	Books and Other Reference Materials	Standard Physical Science (4th to 6th Grades)	\$148.04
52064	3/6/2018	Lakeshore Learning Materials	Cleared	\$282.65	4200-010-83	Books and Other Reference Materials	Cust: 168860 / Ant Farm, Buttterfly Nursery, Stampers Marker	\$157.03
					4200-010-83	Books and Other Reference Materials	American Symbols Paperback Library	\$125.62

52065	3/6/2018	Little Passports, Inc.	Cleared	\$835.67	4200-010-83	Books and Other Reference Materials	Science Expeditions 6 mo. Subscription	\$159.44
					4200-010-83	Books and Other Reference Materials	3 Month Subscription USA Edition	\$57.55
					4200-010-83	Books and Other Reference Materials	Early Explorers Edition - 6 Mo. Subscription	\$134.05
					4200-010-83	Books and Other Reference Materials	USA Edition-6 mo. Subscription	\$108.19
					4200-010-83	Books and Other Reference Materials	USA Edition 6 Mo. Subscription	\$108.81
					4200-010-83	Books and Other Reference Materials	USA Edition 6 Mo. Subscription	\$108.19
					4200-010-83	Books and Other Reference Materials	Science Expeditions Edition- 6 Mo. Subscription	\$159.44
52057	3/6/2018	The Critical Thinking Co.	Cleared	\$47.47	4200-010-83	Books and Other Reference Materials	Think Analogies A1, Wood Roots Beginning	\$47.47
52066	3/6/2018	The Learning Village	Cleared	\$2,835.04	4200-010-83	Books and Other Reference Materials	Feb. TLV Enrichment	\$260.00
					4200-010-83	Books and Other Reference Materials	February TLV Enrichment	\$293.33
					4200-010-83	Books and Other Reference Materials	February TLV Enrichment	\$260.00
					4200-010-83	Books and Other Reference Materials	February TLV Enrichment	\$260.00
					4200-010-83	Books and Other Reference Materials	Feb. TLV Enrichment	\$273.33
					4200-010-83	Books and Other Reference Materials	Feb. TLV Enrichment	\$260.00
					4200-010-83	Books and Other Reference Materials	February TLV Enrichment	\$176.00
					4200-010-83	Books and Other Reference Materials	Feb. TLV Enrichment	\$272.38
					4200-010-83	Books and Other Reference Materials	February TLV Enrichment	\$260.00
					4200-010-83	Books and Other Reference Materials	Feb. TLV Enrichment	\$260.00
					4200-010-83	Books and Other Reference Materials	February TLV Enrichment	\$260.00
52034	3/6/2018	Analytical Grammar/Junior Analytical Grammar	Cleared	\$49.95	4200-010-83	Books and Other Reference Materials	Mechanics Set	\$49.95
52037	3/6/2018	BookShark LLC	Cleared	\$1,170.91	4200-010-83	Books and Other Reference Materials	Math-U-See Gamma, Customization: Artistic Pursuits	\$331.34
					4200-010-83	Books and Other Reference Materials	Tops 33 Magnetism, Tops 32 Electricity, The Grammar Ace Wkbk	\$839.57
52038	3/6/2018	B & H Foto & Electronics	Cleared	\$95.65	4200-010-83	Books and Other Reference Materials	SanDisk Memory Card & an Ultra Card, Electronic Drum Kit	\$95.65
52047	3/6/2018	EMH Sports USA Inc	Cleared	\$128.00	4200-010-83	Books and Other Reference Materials	February PE-Milliken Park	\$28.00
					4200-010-83	Books and Other Reference Materials	February Chatsworth Nerf Dodgeball	\$36.00

					4200-010-83	Books and Other Reference Materials	February PE-Milliken Park	\$28.00
					4200-010-83	Books and Other Reference Materials	February Chatsworth Nerf Dodgeball	\$36.00
52068	3/6/2018	Demme Learning	Cleared	\$328.50	4200-010-83	Books and Other Reference Materials	Math U-See Gamma Universal Set	\$176.94
					4200-010-83	Books and Other Reference Materials	Alpha Level Up Set, Alpha Student Pack	\$151.56
52070	3/6/2018	Martial Arts International	Cleared	\$140.00	4200-010-83	Books and Other Reference Materials	Feb. Additional Instruction	\$75.00
					4200-010-83	Books and Other Reference Materials	Feb. Karate Lessons	\$65.00
52072	3/6/2018	Nasco Modesto	Cleared	\$154.55	4200-010-83	Books and Other Reference Materials	Horrid Henry Book Set, Magic Tree House	\$154.55
52073	3/6/2018	Noonan Family Swim School Inc	Cleared	\$75.00	4200-010-83	Books and Other Reference Materials	Feb. Swimming Classes 1x Per Week Murrieta	\$75.00
52071	3/6/2018	Marlene Halvorson	Cleared	\$25.00	4200-010-83	Books and Other Reference Materials	Feb. Music Lessons With Marlee	\$25.00
52076	3/6/2018	Rainbow Resource Center	Cleared	\$3,192.30	4200-010-83	Books and Other Reference Materials	Butterfly Friends Bead Set, Make Glitter Clay Charms	\$210.54
					4200-010-83	Books and Other Reference Materials	My Hand Art Idea Book & Craft Kit, Drawing Pencil Kit	\$323.54
					4200-010-83	Books and Other Reference Materials	Beast Academy Curriculum Package	\$116.60
					4200-010-83	Books and Other Reference Materials	Stencil Art, Pet pals Bake Shop Clay Variety Pack	\$181.17
					4200-010-83	Books and Other Reference Materials	Drawing Journal, Sew Mini Treats Kit, Make Clay Charms	\$233.17
					4200-010-83	Books and Other Reference Materials	Hot Dots Academic Vocab Card Set, Hot Dots Talking Power	\$157.14
					4200-010-83	Books and Other Reference Materials	Learn to Speak Film, Pretend Checkbook, X-Scope	\$207.68
					4200-010-83	Books and Other Reference Materials	Kidicut Safety Scissors 5", Drawing Pencil Sharpener	\$206.14
					4200-010-83	Books and Other Reference Materials	Kumon Writing Workbook, My Book of Subtraction	\$47.90
					4200-010-83	Books and Other Reference Materials	All About Reading Level 1, Review Box, Basic Interactive Kit	\$204.38
					4200-010-83	Books and Other Reference Materials	Flower Crowns Kit, Drawing Pencil Kit, Fairy Tree Craft Kit	\$202.02
					4200-010-83	Books and Other Reference Materials	Stencil Art, My First Crayola Gingerpaint Kit	\$218.57
					4200-010-83	Books and Other Reference Materials	Letter Sounds DVD, Sight Words Volume 1 DVD	\$112.26
					4200-010-83	Books and Other Reference Materials	Math In Focus Student Pack, Homeschool Answer Kery	\$186.07
					4200-010-83	Books and Other Reference Materials	Wooden Steep & Serve Tea Set	\$27.00
					4200-010-83	Books and Other Reference Materials	Little House Birthday, Winter on the Farm, Cooking Class	\$205.03
					4200-010-83	Books and Other Reference Materials	Acrylic Boxed Set, Piano Classics for Beginners	\$112.92

					4200-010-83	Books and Other Reference Materials	My Side of the Mountain, Explorer:Nature Ranger	\$151.64
					4200-010-83	Books and Other Reference Materials	Daily Language Review, Spectrum Reading	\$48.13
					4200-010-83	Books and Other Reference Materials	Phonics Placemat, Learning About Money Placement	\$19.90
					4200-010-83	Books and Other Reference Materials	Learn to Draw, Crayola Metallic Colored Pencils 8 Count	\$20.50
52049	3/6/2018	Education.com	Cleared	\$119.94	4200-010-83	Books and Other Reference Materials	Premium Annual Plan Coupon Code FEB500S	\$59.94
					4200-010-83	Books and Other Reference Materials	Annual Subscription	\$60.00
52039	3/6/2018	Bitsbox	Cleared	\$625.55	4200-010-83	Books and Other Reference Materials	3 Month Subscription: Deluxe Bitsbox	\$119.85
					4200-010-83	Books and Other Reference Materials	Levels 1-12 Bitsbox	\$299.00
					4200-010-83	Books and Other Reference Materials	3 Month Subscription: Deluxe Bitsbox	\$119.85
					4200-010-83	Books and Other Reference Materials	3 Month Subscription Basic Bitsbox	\$86.85
52075	3/6/2018	QUILL CORPORATION	Cleared	\$1,154.62	4200-010-83	Books and Other Reference Materials	Acer Aspire 15.6" Notebook, Briefcase	\$359.11
					4200-010-83	Books and Other Reference Materials	/ Staples, D-Ring Binder	\$18.30
					4200-010-83	Books and Other Reference Materials	Copy Paper, Dry Erase Markers, Notebook	\$132.82
					4200-010-83	Books and Other Reference Materials	/ Brother Color Ink, Blk. Ink, Printer Paper	\$96.31
					4200-010-83	Books and Other Reference Materials	Acct: 8251962 / Acer Aspire 15.6" Notebook, Briefcase	\$359.11
					4200-010-83	Books and Other Reference Materials	Elite Microscope, Post-It Notes, Markers	\$188.97
52067	3/6/2018	Moving Beyond the Page	Cleared	\$797.82	4200-010-83	Books and Other Reference Materials	Science Unit-Dirt & Plants, Little House in the Big Wood	\$25.86
					4200-010-83	Books and Other Reference Materials	Full Year Package	\$771.96
52035	3/6/2018	Art + Soul Collective	Cleared	\$850.00	4200-010-83	Books and Other Reference Materials	Sept. & Oct. Art & Soul Collective	\$210.00
					4200-010-83	Books and Other Reference Materials	Newport Beach Oct. Homeschool-Poetry Through Art	\$140.00
					4200-010-83	Books and Other Reference Materials	Newport Beach January - Elements of Art	\$180.00
					4200-010-83	Books and Other Reference Materials	Main Studio Sept & Oct. Art + Soul Collective	\$180.00
					4200-010-83	Books and Other Reference Materials	Newport Beach Oct. Homeschool-Poetry Through Art	\$140.00
52062	3/6/2018	Kiwi Crate - USE K1009	Cleared	\$182.00	4200-010-83	Books and Other Reference Materials	Kiwi Crate 6 Mo. Subscription, Dekluxe Add-On for Kiwi Crate	\$182.00
52036	3/6/2018	Barnes & Noble, Inc.	Cleared	\$378.60	4200-010-83	Books and Other Reference Materials	/ Call Of The Wild & White Fang, Cosmos	\$243.69
					4200-010-83	Books and Other Reference Materials	lassic Chapter Book Collection (Pokemon)	\$72.78

					4200-010-83	Books and Other Reference Materials	Biology Workbook for Dummies	\$62.13
52058	3/6/2018	David Christensen	Cleared	\$39.00	4200-010-83	Books and Other Reference Materials	Feb. Elementary Group Piano Homeschool Campus Burbank Wed	\$39.00
52060	3/6/2018	The Electric Carnival	Cleared	\$182.55	4200-010-83	Books and Other Reference Materials	Book and Complete Kit	\$182.55
52061	3/6/2018	Ishary Corp.	Cleared	\$3,360.00	4200-010-83	Books and Other Reference Materials	Dec.,Jan.,Feb. Math, Reading Instruction	\$840.00
					4200-010-83	Books and Other Reference Materials	Dec. Jan. Feb. Math, Reading Instruction	\$840.00
					4200-010-83	Books and Other Reference Materials	Dec.Jan.Feb. Math, Reading Instruction	\$840.00
					4200-010-83	Books and Other Reference Materials	Dec.Jan., Feb. Math, Reading Instruction	\$840.00
52063	3/6/2018	LEGO Brand Retail , Inc	Cleared	\$443.77	4200-010-83	Books and Other Reference Materials	Space & Airport Set, Lge.Bldg.Plates	\$443.77
52059	3/6/2018	EDC Educational Services	Cleared	\$127.23	4200-010-83	Books and Other Reference Materials	Art Treasury, Beautiful Room, Chess Book, Home Designer	\$127.23
52033	3/6/2018	California Athletics	Cleared	\$105.00	4200-010-83	Books and Other Reference Materials	January-Recreational Games Class- Riverside	\$105.00
52056	3/6/2018	Matthew Landin	Cleared	\$297.00	4200-010-83	Books and Other Reference Materials	Full Story Pack	\$99.00
					4200-010-83	Books and Other Reference Materials	Full Story Pack	\$99.00
					4200-010-83	Books and Other Reference Materials	All 52 Stories Europe Stories	\$99.00
52055	3/6/2018	Home School Coaches	Cleared	\$185.00	4200-010-83	Books and Other Reference Materials	January-Burbank:Pots, Pans & Passports: Culinary Arts Class	\$48.00
					4200-010-83	Books and Other Reference Materials	January-Burbank-Pots,Pans & Passports-Culinary Arts Class	\$48.00
					4200-010-83	Books and Other Reference Materials	January IEW Acient History-Jonathan Vincve Homeschool Camp	\$44.00
					4200-010-83	Books and Other Reference Materials	January - Burbank-Creative Writing for Books/TV/Film/Anim	\$45.00
52032	3/6/2018	Aroma Dough Inc.	Cleared	\$38.98	4200-010-83	Books and Other Reference Materials	Aroma Dough 10-Pack	\$38.98
52054	3/6/2018	Homeschool Buyers Co-op	Cleared	\$489.70	4200-010-83	Books and Other Reference Materials	Family Tree Fitness-Fitness 4 Homeschool-1 Yr. Membership	\$41.95
					4200-010-83	Books and Other Reference Materials	Rand McNally World Atlas Subscription	\$44.95
					4200-010-83	Books and Other Reference Materials	ST Math	\$124.40
					4200-010-83	Books and Other Reference Materials	Plato Comprehensive Package, Annual Subscription	\$154.00
					4200-010-83	Books and Other Reference Materials	ST Math	\$124.40
52088	3/7/2018	Kajitani Education	Cleared	\$79.00	4200-010-83	Books and Other Reference Materials	Individual Membership Online Mutlplication Program	\$79.00
52089	3/7/2018	Nancy Larson Science	Cleared	\$316.45	4200-010-83	Books and Other Reference Materials	Science 1 Complete Program	\$316.45

52107	3/13/2018	Fat Brain Holding, LLC	Cleared	\$62.84	4200-010-83	Books and Other Reference Materials	FM Radio Soldering Kit with Tools, Interstate 9V Battery	\$62.84
52122	3/13/2018	Kiwi Crate - USE K1009	Cleared	\$407.30	4200-010-83	Books and Other Reference Materials	Kiwi Crate - 6 Month Subscription	\$117.98
					4200-010-83	Books and Other Reference Materials	Art Box 6 Months Doodle Crate	\$117.98
					4200-010-83	Books and Other Reference Materials	6 Mo. Subscription Kiwi Crate, Monthly Book Kiwi Crate Delux	\$171.34
52123	3/13/2018	Lakeshore Learning Materials	Cleared	\$194.45	4200-010-83	Books and Other Reference Materials	Roll-On Painters, Gel-Bead Sensory Shapes	\$194.45
52124	3/13/2018	Little Passports, Inc.	Cleared	\$216.79	4200-010-83	Books and Other Reference Materials	USA Edition 6 Month	\$107.77
					4200-010-83	Books and Other Reference Materials	World Edition 6 Month Plan	\$109.02
52094	3/13/2018	A Tree of Knowledge	Cleared	\$90.00	4200-010-83	Books and Other Reference Materials	Feb. Language Arts-Rolling Hills Library	\$90.00
52099	3/13/2018	Allison Saleh	Outstanding	\$60.00	4200-010-83	Books and Other Reference Materials	January - Guitar Lessons	\$60.00
52126	3/13/2018	Language Door Inc	Cleared	\$799.00	4200-010-83	Books and Other Reference Materials	January Spanish Beginner II - Encino	\$99.50
					4200-010-83	Books and Other Reference Materials	February Spanish Beginner II - Encino	\$99.50
					4200-010-93	Books and Other Reference Materials	Feb. Spanish Instruction T/TH	\$600.00
52100	3/13/2018	Cynthia Dapello	Cleared	\$300.00	4200-010-83	Books and Other Reference Materials	February Language Arts Instruction	\$300.00
52128	3/13/2018	National Geographic For Kids	Cleared	\$15.00	4200-010-83	Books and Other Reference Materials	Nat'l Geographic Kids Magazine US Delivery	\$15.00
52129	3/13/2018	Penelope Pauley	Cleared	\$715.00	4200-010-93	Books and Other Reference Materials	Feb. Drama Instruction T/TH	\$600.00
					4200-010-83	Books and Other Reference Materials	Winter Production 2018-Shakspeare's A Comedy of Jan, Feb	\$115.00
52095	3/13/2018	Barnes & Noble, Inc.	Cleared	\$224.52	4200-010-83	Books and Other Reference Materials	Electric Plane Launcher, Nanotechnology	\$183.48
					4200-010-83	Books and Other Reference Materials	Technic Stunt Truck, My Book Of Amazing Time	\$41.04
52090	3/13/2018	All About Learning Press, Inc.	Cleared	\$99.70	4200-010-83	Books and Other Reference Materials	All About Spelling Level 1 Materials, Student Packet	\$99.70
52091	3/13/2018	Academy of Science for Kids, LLC	Cleared	\$139.04	4200-010-83	Books and Other Reference Materials	Kids First Chemistry Set, Creative Cosmetics Lab	\$139.04
52127	3/13/2018	Mojo Learning Inc.	Cleared	\$199.99	4200-010-83	Books and Other Reference Materials	ASD Reading 1 Year Subscription	\$199.99
52125	3/13/2018	LittleBits Electronics, Inc.	Cleared	\$284.90	4200-010-83	Books and Other Reference Materials	Droid Inventor Kit	\$94.95
					4200-010-83	Books and Other Reference Materials	Gizmos & Gadgets Kit, 1st Edition	\$189.95
52108	3/13/2018	Firestorm Freerunning & ...	Cleared	\$780.00	4200-010-83	Books and Other Reference Materials	Feb. - Parkour/Strength Training/ Balance	\$85.00

		Acrobatics			4200-010-83	Books and Other Reference Materials	Feb. Parkour/Freerunning Instruction	\$280.00
					4200-010-83	Books and Other Reference Materials	Firestorm - 4 Classes February	\$85.00
					4200-010-83	Books and Other Reference Materials	Feb. Little Heroes	\$85.00
					4200-010-83	Books and Other Reference Materials	Feb. - Parkour/Strength Training/ Balance	\$85.00
					4200-010-83	Books and Other Reference Materials	Feb. - Parkour	\$75.00
					4200-010-83	Books and Other Reference Materials	Feb. - Parkour Ninja Warrior	\$85.00
52116	3/13/2018	Innoved Inc.	Cleared	\$540.00	4200-010-83	Books and Other Reference Materials	Jan, Feb. Creative Writing (Grades 2-4)	\$390.00
					4200-010-83	Books and Other Reference Materials	Jan, Feb. Creative Writing (Grades 2-4)	\$150.00
52115	3/13/2018	Impact Program	Outstanding	\$56.25	4200-010-83	Books and Other Reference Materials	February Cypress - Exploring Reading & Literature	\$56.25
52134	3/13/2018	Singapore Math Inc.	Cleared	\$64.62	4200-010-83	Books and Other Reference Materials	Earlybird Kindergarten Math STD ED Textbook, Activity Bk.	\$64.62
52135	3/13/2018	Samara Rice	Cleared	\$118.00	4200-010-83	Books and Other Reference Materials	Feb. Studio-Piano Lessons 30 Minutes once a week	\$118.00
52136	3/13/2018	Showbiz Kids	Cleared	\$230.00	4200-010-83	Books and Other Reference Materials	February Online - Vocal Classes	\$230.00
52133	3/13/2018	School Specialty	Cleared	\$119.29	4200-010-83	Books and Other Reference Materials	Laurencwe King Secret Garden Coloring Book	\$119.29
52117	3/13/2018	Los Angeles County Office Of Education	Outstanding	\$200.00	5200-010-92	Travel and Conferences	Crystal Villegas/Event-Strategies for Common Core Writing	\$200.00
52119	3/13/2018	Institute for Excellence in Writing	Cleared	\$87.40	4200-010-83	Books and Other Reference Materials	Portable Walls, Fix It Gammar: Nose Tree Teacher's Manual	\$87.40
52120	3/13/2018	Inspire In-Home Tutoring, Inc.	Cleared	\$1,248.00	4200-010-83	Books and Other Reference Materials	Feb. Tutoring	\$576.00
					4200-010-83	Books and Other Reference Materials	1 Hour Tutoring/ Week for 4 Weeks February	\$192.00
					4200-010-83	Books and Other Reference Materials	1 Hour Tutoring/ Week for 4 Weeks February	\$192.00
					4200-010-83	Books and Other Reference Materials	Feb. Tutoring - Math & ELA - 5th Grade	\$288.00
52098	3/13/2018	Candi Chavez	Cleared	\$265.00	4200-010-83	Books and Other Reference Materials	February Pinao Lessons	\$65.00
					4200-010-83	Books and Other Reference Materials	February Piano Lessons	\$100.00
					4200-010-83	Books and Other Reference Materials	February Piano Lessons	\$100.00
52103	3/13/2018	Claremont Community School of Music	Cleared	\$144.00	4200-010-83	Books and Other Reference Materials	February Trumpet Lessons	\$144.00
52121	3/13/2018	Intro 2 Skateboarding	Cleared	\$540.00	4200-010-83	Books and Other Reference Materials	January - Intro to Skateboarding	\$80.00
					4200-010-83	Books and Other Reference Materials	Costa Mesa February - Intro 2 Skate	\$100.00

					4200-010-83	Books and Other Reference Materials	Cost Mesa Feb. Skateboarding Classes	\$100.00
					4200-010-83	Books and Other Reference Materials	February - Skateboarding 1st Grade Level	\$100.00
					4200-010-83	Books and Other Reference Materials	Feb. Skateboarding Lessons, Fountain Valley	\$80.00
					4200-010-83	Books and Other Reference Materials	Cost Mesa Feb. Private Skateboarding Lessons 02/12&02/26	\$80.00
52104	3/13/2018	Cogito International Inc.	Cleared	\$1,800.00	4200-010-93	Books and Other Reference Materials	Sept.-Feb. Speech Instruction	\$1,800.00
52105	3/13/2018	Shane Cammell	Cleared	\$175.00	4200-010-83	Books and Other Reference Materials	February Guitar Lessons	\$175.00
52093	3/13/2018	Art Steps, Inc.	Cleared	\$226.00	4200-010-83	Books and Other Reference Materials	Mission Viejo - Feb. - Art Class	\$62.50
					4200-010-83	Books and Other Reference Materials	Mission Viejo - Feb. - Art Class	\$62.50
					4200-010-83	Books and Other Reference Materials	Feb. Yorba Linda / Art Class	\$101.00
52106	3/13/2018	Explorer Field Trips	Cleared	\$895.00	4200-010-83	Books and Other Reference Materials	Disney Two (2-Day Non-Hopper) Teacher Kit, Student Kit	\$685.00
					4200-010-83	Books and Other Reference Materials	Custom Teacher/Student Kit Wild Water Adventures	\$210.00
52118	3/13/2018	Los Angeles County Office Of Education	Outstanding	\$200.00	5200-010-92	Travel and Conferences	Katherine Hooper/Event-Strategies for Common Core Writing	\$200.00
52114	3/13/2018	Homeschool Spanish Academy Inc.	Cleared	\$43.80	4200-010-83	Books and Other Reference Materials	February: Spanish 5th Grade	\$43.80
52111	3/13/2018	Gigi V. Frack	Cleared	\$95.00	4200-010-83	Books and Other Reference Materials	Feb. - Kid Yoga Classes	\$95.00
52132	3/13/2018	Rainbow Resource Center	Cleared	\$1,139.36	4200-010-83	Books and Other Reference Materials	Paper Snatchers Origami Kit, Owl Wind Chime Paint Kit	\$129.86
					4200-010-83	Books and Other Reference Materials	Shiller Math Kit 1 Basic	\$259.15
					4200-010-83	Books and Other Reference Materials	Math In Focus Manipulative Kit, Math In Focus Workbook	\$89.04
					4200-010-83	Books and Other Reference Materials	Rockets, Radar & Robotics: Technology Based Writing Lessons	\$47.09
					4200-010-83	Books and Other Reference Materials	Explode the Code Book, Complete Writer: Writing with Ease	\$34.39
					4200-010-83	Books and Other Reference Materials	Paper Snatchers Origami Kit, Owl Wind Chime Paint Kit	\$159.72
					4200-010-83	Books and Other Reference Materials	Math In Focus Grade 3 Workbook/Enrichment A&B	\$67.70
					4200-010-83	Books and Other Reference Materials	Modern Cursive Chart, Spanish Vocabulary Bookmark	\$148.12
					4200-010-83	Books and Other Reference Materials	History Pockets-American Revolution, Colonial America	\$85.61
					4200-010-83	Books and Other Reference Materials	Spy Mad Libs, Stepping Into STEM, Ticket to Ride-USA 1910	\$118.68

52112	3/13/2018	Homeschool Buyers Co-op	Cleared	\$253.11	4200-010-83	Books and Other Reference Materials	Raz-Kids Reading Program One Year Subscription	\$74.95
					4200-010-83	Books and Other Reference Materials	World and I School + World and I Kids - 1 Year Subscription	\$31.00
					4200-010-83	Books and Other Reference Materials	Science Fusin - Grade 2 Homeschool Kit	\$147.16
52097	3/13/2018	CM School Supply	Cleared	\$34.76	4200-010-83	Books and Other Reference Materials	Spot It! Animals, Charades for Kids	\$34.76
52102	3/13/2018	Cultured Owl LLC	Cleared	\$160.00	4200-010-83	Books and Other Reference Materials	The Explorer (Japan, China, Madagascar)	\$80.00
					4200-010-83	Books and Other Reference Materials	Countries: Brazil, France, Italy, B The Explorer	\$80.00
52113	3/13/2018	History Unboxed	Cleared	\$140.91	4200-010-83	Books and Other Reference Materials	3-Month Subscription: Ancient History - Teens	\$140.91
52092	3/13/2018	Anaheim Ballet School	Cleared	\$58.00	4200-010-83	Books and Other Reference Materials	February Ballet Class	\$58.00
52109	3/13/2018	Gardener's Supply Company	Cleared	\$176.32	4200-010-83	Books and Other Reference Materials	Seed Starting Mix, Cherry Tomato Organic Seeds	\$55.84
					4200-010-83	Books and Other Reference Materials	Growease Seed Starter Kit, Wooden Plant Markers	\$49.56
					4200-010-83	Books and Other Reference Materials	Roosting Pockets, Demeter Corrugated Raised Bed	\$70.92
52110	3/13/2018	Guitar Ninjas	Cleared	\$135.00	4200-010-83	Books and Other Reference Materials	February - Guitar Lessons (In Studio)	\$135.00
52096	3/13/2018	Beautiful Feet Books	Cleared	\$213.82	4200-010-83	Books and Other Reference Materials	Around the World with Picture Books Pack	\$213.82
52131	3/13/2018	QUILL CORPORATION	Cleared	\$1,604.21	4200-010-83	Books and Other Reference Materials	Woodcase for Pencils, Sketch Pad	\$102.29
					4200-010-83	Books and Other Reference Materials	Highlighters, Chalk, Dry Erase Wipes	\$164.79
					4200-010-83	Books and Other Reference Materials	MEGear Acc. Samsung Galaxy Tab 2 Case	\$21.40
					4200-010-83	Books and Other Reference Materials	Laptop Computer, 2 yr. Warranty, Case	\$458.19
					4200-010-83	Books and Other Reference Materials	Brother HLL2380DW Printer	\$112.00
					4200-010-83	Books and Other Reference Materials	Ink Cartridge, Sharpies, Pencils, Copy Paper	\$227.24
					4200-010-83	Books and Other Reference Materials	Ink Cartridges	\$60.11
					4200-010-83	Books and Other Reference Materials	Laptop Computer, 2 Yr. Warranty, Case	\$458.19
52101	3/13/2018	Creative Creatures & Co.	Cleared	\$294.00	4200-010-83	Books and Other Reference Materials	Jan.,Feb. - Burbank:All About Animals:Illustration & Charact	\$98.00
					4200-010-83	Books and Other Reference Materials	February Mixed Media Homeschool Campus Burbank	\$49.00
					4200-010-83	Books and Other Reference Materials	January Mixed Media Homeschool Campus Burbank	\$49.00
					4200-010-83	Books and Other Reference Materials	Jan.,Feb. - Burbank:All About Animals:Illustration & Charact	\$98.00
52130	3/13/2018	Portal Languages Costa Mesa	Cleared	\$430.00	4200-010-83	Books and Other Reference Materials	Costa Mesa Jan.,Feb.-Elementary Spanish	\$160.00

					4200-010-83	Books and Other Reference Materials	Costa Mesa Jan.,Feb.-Elementary Spanish	\$180.00
					4200-010-83	Books and Other Reference Materials	Costa Mesa-Jan.,Feb.- Elementary Spanish	\$90.00
52148	3/14/2018	Time4Learning	Cleared	\$615.00	4200-010-83	Books and Other Reference Materials	February All Subject	\$25.00
					4200-010-83	Books and Other Reference Materials	February 5th Grade Curriculum	\$25.00
					4200-010-83	Books and Other Reference Materials	Feb 5th Grade Online Access	\$25.00
					4200-010-83	Books and Other Reference Materials	February Algebra 2, Geometry, Englis 2, English 3	\$35.00
					4200-010-83	Books and Other Reference Materials	February Time 4 Learning Grade 1	\$25.00
					4200-010-83	Books and Other Reference Materials	Feb 2nd Grade Online Access	\$25.00
					4200-010-83	Books and Other Reference Materials	February Elementary Curriculum	\$25.00
					4200-010-83	Books and Other Reference Materials	February 7th Grade Online Access-See Description	\$25.00
					4200-010-83	Books and Other Reference Materials	February Time 4 Learning Grade 8	\$25.00
					4200-010-83	Books and Other Reference Materials	February Elementary Curriculum	\$25.00
					4200-010-83	Books and Other Reference Materials	February Time 4 Learning 7th Grade	\$25.00
					4200-010-83	Books and Other Reference Materials	February High School Curriculum	\$35.00
					4200-010-83	Books and Other Reference Materials	February All Subjects	\$25.00
					4200-010-83	Books and Other Reference Materials	February Time 4 Learning Elementary Curriculum	\$25.00
					4200-010-83	Books and Other Reference Materials	February All Subjects 7th Grade	\$25.00
					4200-010-83	Books and Other Reference Materials	February 11th Grade Online Access-See Description	\$35.00
					4200-010-83	Books and Other Reference Materials	February HS Curriculum	\$35.00
					4200-010-83	Books and Other Reference Materials	February Middle School Curriculum	\$25.00
					4200-010-83	Books and Other Reference Materials	February 3rd Grade Online Access-See Description	\$25.00
					4200-010-83	Books and Other Reference Materials	Feb 7th Grade Online Access	\$25.00
					4200-010-83	Books and Other Reference Materials	February All Courses	\$25.00
					4200-010-83	Books and Other Reference Materials	February - Sixth Grade Curriculum	\$25.00
					4200-010-83	Books and Other Reference Materials	February - 8th Grade Curriculum	\$25.00
52144	3/14/2018	The Talk Team	Cleared	\$1,725.00	5810-010-65	Educational Consultants	Services 01/09-02/22/18	\$920.00
					5810-010-65	Educational Consultants	Services 01/09-02/15/18	\$805.00

52140	3/14/2018	Law Office of Jennifer McQuarrie	Cleared	\$50.00	5805-010-84	Legal Services	Review and Research Waiver of EDD Claims	\$50.00
52145	3/14/2018	Law Office of Young, Minney & Corr	Cleared	\$11,145.87	5805-010-80	Legal Services	Services Through 02/28/18	(\$586.63)
					5805-010-65	Legal Services	Services Through 02/28/18	\$9,229.50
					5805-010-80	Legal Services	Services Through 02/28/18	\$2,503.00
52141	3/14/2018	Orange Center School District	Cleared	\$11,870.32	9590-030	Due to Grantor Governments	2% Oversight & Admin. Fee Due	\$11,870.32
52142	3/14/2018	Presence Learning, Inc.	Cleared	\$1,183.70	5810-010-65	Educational Consultants	Evaluation Review of Records	\$1,183.70
52139	3/14/2018	Edlen Electrical	Cleared	\$188.00	4300-010-82	Materials and Supplies	San Diego Kids Expo & Fair	\$188.00
52138	3/14/2018	Alliance Career Training Solutions	Cleared	\$1,800.00	5811-010-86	Student Transportation	Room Rental 04/24-04/25 up to 20 Students	\$1,800.00
52137	3/14/2018	Auditory Processing Ctr. of Pasadena	Cleared	\$1,450.00	5810-010-65	Educational Consultants	CAPD & Audiological Evaluation 1/27/18	\$1,450.00
52152	3/14/2018	Urban Workshop	Cleared	\$150.00	4200-010-83	Books and Other Reference Materials	Jan., Feb. - Urban Workshop Level 2	\$150.00
52153	3/14/2018	WriteAtHome, Inc.	Cleared	\$475.00	4200-010-83	Books and Other Reference Materials	MS Comp 3 Annual Qty. 1	\$475.00
52154	3/14/2018	Young Lamplighters	Cleared	\$3,878.84	4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$295.55
					4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$295.55
					4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$295.55
					4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$316.66
					4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$217.77
					4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$295.55
					4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$295.55
					4200-010-83	Books and Other Reference Materials	February Month of Service - Young Lamplighters	\$295.55
52155	3/14/2018	Aram Melkonyan	Cleared	\$294.16	4100-010-91	Approved Textbooks and Core Curricula Materials	REIMB: Concurrent Scholar Enrollment	\$294.16
52151	3/14/2018	Top Billing Entertainment Academy	Cleared	\$300.00	4200-010-83	Books and Other Reference Materials	Jan, Feb. - Vocal Lessons	\$300.00

52150	3/14/2018	Traditional Equitation School	Cleared	\$298.00	4200-010-83	Books and Other Reference Materials	January Riding Lessons	\$231.00
					4200-010-83	Books and Other Reference Materials	February Riding Lessons (Western)	\$67.00
52147	3/14/2018	The Critical Thinking Co.	Cleared	\$80.21	4200-010-83	Books and Other Reference Materials	US History Detective Booko, Reading Detective Rx	\$80.21
52149	3/14/2018	Teacher Created Resources	Cleared	\$131.74	4200-010-83	Books and Other Reference Materials	Weekly Writing Lessons Book, Real World Math Book	\$131.74
52146	3/14/2018	Biola University	Cleared	\$500.00	4200-010-83	Books and Other Reference Materials	March, April, May, Class Instruction Voyager's Comm. Spring Sem	\$500.00
52143	3/14/2018	Professional Tutors of America Inc.	Cleared	\$75.00	5800-010-65	Professional/Consulting Services and Operating Expenditures	Consult January 2018	\$75.00
52158	3/16/2018	Global Teletherapy	Cleared	\$384.00	5810-010-65	Educational Consultants	ST Services 02/06-02/27/18	\$384.00
52156	3/16/2018	Department of Justice	Cleared	\$79.00	5874-010-84	Personnel Services	Fingerprint	\$79.00
52157	3/16/2018	8x8, Inc	Cleared	\$1,241.54	5900-010-84	Communications (Tele., Internet, Copies, Postage, Messenger)	/ Phone Service 01/01/-01/31/18	\$677.98
					5900-010-84	Communications (Tele., Internet, Copies, Postage, Messenger)	Phone Service 02/01-02/28/18	\$563.56
52160	3/16/2018	Tricor America, Inc.	Cleared	\$132.61	5900-030-80	Communications (Tele., Internet, Copies, Postage, Messenger)	Services for Dec. 2017 / Fuel Surcharge	\$33.76
					5900-020-80	Communications (Tele., Internet, Copies, Postage, Messenger)	Services for Dec. 2017 / Fuel Surcharge	\$17.24
					5900-010-80	Communications (Tele., Internet, Copies, Postage, Messenger)	Services for Nov. 20417 / Fuel Sircharge	\$6.38
					5900-040-80	Communications (Tele., Internet, Copies, Postage, Messenger)	Services for Nov. 20417 / Fuel Sircharge	\$17.24
					5900-040-80	Communications (Tele., Internet, Copies, Postage, Messenger)	Services for Dec. 2017 / Fuel Surcharge	\$17.24
					5900-020-80	Communications (Tele., Internet, Copies, Postage, Messenger)	Services for Nov. 20417 / Fuel Sircharge	\$17.24
					5900-010-80	Communications (Tele., Internet, Copies, Postage, Messenger)	Services for Dec. 2017 / Fuel Surcharge	\$8.87
					5900-030-80	Communications (Tele., Internet, Copies, Postage, Messenger)	Services for Nov. 20417 / Fuel Sircharge	\$14.64
52159	3/16/2018	Oxford Consulting Services Inc.	Cleared	\$4,065.00	5810-010-65	Educational Consultants	Services Provided in February 2018	\$4,065.00
52161	3/21/2018	Bethel Encino Church & Preschool	Cleared	\$8,000.00	5600-010-84	Space Rental/Leases Expense	April 2018 Rent	\$8,000.00
52162	3/21/2018	New Jerusalem Elementary School District	Outstanding	\$50,000.00	9505-010	Accounts Payable-Accrual	Settlement with NJESD - Installment Payment	\$50,000.00
52164	3/21/2018	Water Court LLC	Cleared	\$8,419.88	5600-010-84	Space Rental/Leases Expense	Acct. water850p-academy2 / April 2018 Rent	\$8,419.88
52163	3/21/2018	Trinity Cristo Rey Church	Outstanding	\$5,000.00	5600-010-93	Space Rental/Leases Expense	April 2018 Rent	\$5,000.00
52167	3/23/2018	Blackbird & Company	Cleared	\$1,650.68	4200-010-83	Books and Other Reference Materials	El Deafo-A Graphic Novel, Flora & Ulysses	\$63.80

					4200-010-83	Books and Other Reference Materials	Year Pack Early Bird B Bundle	\$209.98
					4200-010-83	Books and Other Reference Materials	Hatchling Volume 2 Complete Bundle	\$528.75
					4200-010-83	Books and Other Reference Materials	Year Pack-Writing, Grammar:The Bill of Writes, A Sentence	\$682.10
					4200-010-83	Books and Other Reference Materials	A Year Pack-Level 2A	\$166.05
52178	3/23/2018	Easy Grammar Systems	Cleared	\$33.12	4200-010-83	Books and Other Reference Materials	Daily Grams: Grade 7 Teacher Text	\$33.12
52180	3/23/2018	Gardener's Supply Company	Cleared	\$154.45	4200-010-83	Books and Other Reference Materials	Greensand, 5 LBS, Seed Stsarting Mix, 9 Qts.	\$154.45
52181	3/23/2018	Green Acres Ranch Inc.	Cleared	\$540.00	4200-010-83	Books and Other Reference Materials	February - Riding Lessons	\$180.00
					4200-010-83	Books and Other Reference Materials	February - Riding Lessons	\$180.00
					4200-010-83	Books and Other Reference Materials	February - Riding Lessons	\$180.00
52193	3/23/2018	Rainbow Resource Center	Cleared	\$548.98	4200-010-83	Books and Other Reference Materials	All About Spelling Level 3 Matl's, Level 2, Level Teachers	\$243.70
					4200-010-83	Books and Other Reference Materials	Days of Math,Days of Writing for First Grade,Daily Handwriti	\$53.65
					4200-010-83	Books and Other Reference Materials	Tacky Glue, Nature Log For Kids, Pretend & Play Money	\$121.32
					4200-010-83	Books and Other Reference Materials	GeoBoard,Color Tiles-1",Math Balance,White Board Eraser	\$68.15
					4200-010-83	Books and Other Reference Materials	Sculpey III Sampler	\$62.16
52169	3/23/2018	Brave Writer LLC	Cleared	\$249.00	4200-010-83	Books and Other Reference Materials	Writer's Jungle Online Class	\$249.00
52170	3/23/2018	BookShark LLC	Cleared	\$837.62	4200-010-83	Books and Other Reference Materials	Level 3 All Subject Package - Customized	\$837.62
52171	3/23/2018	Baker Creek Heirloom Seeds	Cleared	\$33.75	4200-010-83	Books and Other Reference Materials	Strawberry Melon, Banana, Dwarf Collection, Sweet Potato	\$33.75
52165	3/23/2018	All About Learning Press, Inc.	Cleared	\$159.85	4200-010-83	Books and Other Reference Materials	All About Spelling Level 1 Materials (2nd Edition)	\$159.85
52179	3/23/2018	Fundamental Foundations	Cleared	\$666.66	4200-010-83	Books and Other Reference Materials	Jan., Feb. Core Classes	\$666.66
52173	3/23/2018	Burbank Music Academy	Cleared	\$260.00	4200-010-83	Books and Other Reference Materials	February Piano Lessons	\$130.00
					4200-010-83	Books and Other Reference Materials	February Piano Lessons	\$130.00
52188	3/23/2018	Little Passports, Inc.	Cleared	\$218.04	4200-010-83	Books and Other Reference Materials	USA Edition: 6-Month Plan	\$109.02
					4200-010-83	Books and Other Reference Materials	USA Edition: 6-Month Plan	\$109.02
52175	3/23/2018	Bright Solutions for Dyslexia, Inc.	Outstanding	\$1,360.00	4200-010-93	Books and Other Reference Materials	Sept. - Feb. Yoga Instruction	\$1,360.00
52189	3/23/2018	Kajitani Education	Outstanding	\$79.00	4200-010-83	Books and Other Reference Materials	Multiplication Nation	\$79.00

52190	3/23/2018	Play Well TEKnologies	Outstanding	\$110.00	4200-010-83	Books and Other Reference Materials	February Play-Well @ Classical Conversations	\$50.00
					4200-010-83	Books and Other Reference Materials	February Play Well @ Classical Conversations	\$60.00
52176	3/23/2018	Cultured Owl LLC	Cleared	\$80.00	4200-010-83	Books and Other Reference Materials	3 Months See Description for Countries The Explorer	\$80.00
52194	3/23/2018	Riverside Dance Academy	Cleared	\$320.00	4200-010-83	Books and Other Reference Materials	February Dance Class	\$320.00
52191	3/23/2018	Play Your Part, Inc	Outstanding	\$100.00	4200-010-83	Books and Other Reference Materials	Mission Viejo Studio Feb-Let's Play Music-Beg.Keyboarding	\$100.00
52192	3/23/2018	QUILL CORPORATION	Cleared	\$2,077.12	4200-010-83	Books and Other Reference Materials	Black Toner Cartridge, Rugged Case	\$157.66
					4200-010-83	Books and Other Reference Materials	Black&Tri-Color Ink Cartridge, Copy Paper	\$106.57
					4200-010-83	Books and Other Reference Materials	15.6" Notebook,LCD Touchscreen, Bag	\$548.03
					4200-010-83	Books and Other Reference Materials	Sharpie Highlighters, Alphabet Pack	\$80.08
					4200-010-83	Books and Other Reference Materials	Pencils, Markers, Gel Pens, Ink	\$237.45
					4200-010-83	Books and Other Reference Materials	Growth Chart, Sentence Strips	\$28.92
					4200-010-83	Books and Other Reference Materials	Upper Bounce Two-Way Foldable Rebounder	\$74.42
					4200-010-83	Books and Other Reference Materials	Laptop Computer 15.6", Blue Bag,2 Yr. Warranty	\$618.17
					4200-010-83	Books and Other Reference Materials	Copy Paper, Colored Pencils, Composition Bk.	\$170.85
					4200-010-83	Books and Other Reference Materials	Canon Color Ink Tank, Multi-Pack	\$54.97
52177	3/23/2018	Explorer Field Trips	Cleared	\$900.00	4200-010-83	Books and Other Reference Materials	KidSpace Children's Museum Student Kit	\$40.00
					4200-010-83	Books and Other Reference Materials	Disneyworld Behind the Scenes Teacher Kit-2 Day Non-Hop	\$550.00
					4200-010-83	Books and Other Reference Materials	KidSpace Children's Museum Teacher Kit	\$60.00
					4200-010-83	Books and Other Reference Materials	Catalina Undersea Student Kit	\$250.00
52166	3/23/2018	The Aerial Studio	Cleared	\$392.00	4200-010-83	Books and Other Reference Materials	Jan., Feb. - Homeschool Aerial	\$196.00
					4200-010-83	Books and Other Reference Materials	Jan., Feb. - Homeschool Aerial	\$196.00
52168	3/23/2018	Barnes & Noble, Inc.	Cleared	\$108.18	4200-010-83	Books and Other Reference Materials	Who Was George Washington?	\$65.57
					4200-010-83	Books and Other Reference Materials	The America's Test Kitchen Cooking School Ckbk.	\$42.61
52182	3/23/2018	Houghton Mifflin Harcourt	Cleared	\$18.90	4200-010-83	Books and Other Reference Materials	Go Math! Online Interactive Student Edition W/Personal Math	\$18.90
52183	3/23/2018	Home Science Tools	Cleared	\$62.85	4200-010-83	Books and Other Reference Materials	Cow eye Dissection Kit, Stellar Scope Star Locator	\$62.85
52185	3/23/2018	Kiwi Crate - USE K1009	Cleared	\$219.86	4200-010-83	Books and Other Reference Materials	Tinker 12-Month Renewing Subscription	\$219.86

52186	3/23/2018	KidsArt - Sherman Oaks	Outstanding	\$132.00	4200-010-83	Books and Other Reference Materials	February - Homeschool Drawing & Painting	\$132.00
52187	3/23/2018	Lakeshore Learning Materials	Cleared	\$890.73	4200-010-83	Books and Other Reference Materials	Jumbo Pencils, Graphing Paper, Watercolor Pap	\$203.04
					4200-010-83	Books and Other Reference Materials	Fractions Discovery Can, Volume Discovery Can	\$118.74
					4200-010-83	Books and Other Reference Materials	Learning to Get Along Book Set, STEM Journal	\$568.95
52184	3/23/2018	Amy Hite	Outstanding	\$140.00	4200-010-83	Books and Other Reference Materials	Guitar Lessons February 2018	\$140.00
52197	3/23/2018	Scientifics Direct	Cleared	\$395.61	4200-010-83	Books and Other Reference Materials	All Terrain Robot, Evolution Robot	\$182.85
					4200-010-83	Books and Other Reference Materials	The Chemistry Lab., Hand Boiler, Moon In My Room,	\$212.76
52198	3/23/2018	The Young Scientists Club	Cleared	\$189.93	4200-010-83	Books and Other Reference Materials	Space, Volcano Madness, Animal Science, Science Explosion	\$189.93
52199	3/23/2018	Barnabas Robotics Inc	Cleared	\$171.00	4200-010-83	Books and Other Reference Materials	February 2018-Burbank:Build Your Own Robot Level 2	\$53.00
					4200-010-83	Books and Other Reference Materials	January 2018-Burbank:Build Your Own Robot Level 2	\$118.00
52196	3/23/2018	Singapore Math Inc.	Cleared	\$112.49	4200-010-83	Books and Other Reference Materials	Primary Mathematics CC ED Textbk, Workbk., Teacher's Guide	\$112.49
52172	3/23/2018	Bitsbox	Cleared	\$119.85	4200-010-83	Books and Other Reference Materials	3 Month Deluxe Bitsbox	\$119.85
52195	3/23/2018	School Specialty	Cleared	\$603.29	4200-010-83	Books and Other Reference Materials	Paper,Art Markers,Colored Pencils	\$173.09
					4200-010-83	Books and Other Reference Materials	Baseball Bat,Glove,Kettlebell,Exercise Tube	\$430.20
52208	3/28/2018	The Critical Thinking Co.	Outstanding	\$90.06	4200-010-83	Books and Other Reference Materials	Practical Critical Thinking/Teacher's Manual, James Madison	\$90.06
52209	3/28/2018	A Child's Dream	Cleared	\$118.70	4200-010-83	Books and Other Reference Materials	Peg Doll Craft Collections, Hair Sampler, Sun Catcher Kit	\$118.70
52210	3/28/2018	Cricket Media	Outstanding	\$111.84	4200-010-83	Books and Other Reference Materials	Muse Digital Subscription - 1 Year	\$9.99
					4200-010-83	Books and Other Reference Materials	Dig Into History -1 Year Print Subscription	\$33.95
					4200-010-83	Books and Other Reference Materials	Cobblestone - 1 Year Print Subscription	\$33.95
					4200-010-83	Books and Other Reference Materials	AskPrint Subscription - 1 Year	\$33.95
52223	3/28/2018	Lakeshore Learning Materials	Cleared	\$2,247.17	4200-010-83	Books and Other Reference Materials	Listening Center Headphones, Mag.White Bd.	\$78.80
					4200-010-83	Books and Other Reference Materials	Pencil Grips = Pack of 12	\$28.69
					4200-010-83	Books and Other Reference Materials	Classroom CD Player with Bluetooth,Mag.Pocket	\$566.99
					4200-010-83	Books and Other Reference Materials	Magnetic Write&Wipe Board/Kit,Trays	\$468.03
					4200-010-83	Books and Other Reference Materials	Grade Paiting Bowls,Smelly Markers,Pockets	\$56.38
					4200-010-83	Books and Other Reference Materials	Hear Myself Alphabet Sound Center, Time Timer	\$389.10

					4200-010-83	Books and Other Reference Materials	See It Grow Plant Lab, Basketball, Kickball	\$659.18
52202	3/28/2018	Art of Problem Solving (AoPS Inc)	Cleared	\$68.10	4200-010-83	Books and Other Reference Materials	Pre Algebra Text & Solutions	\$68.10
52203	3/28/2018	BLICK Art Materials	Cleared	\$158.06	4200-010-83	Books and Other Reference Materials	Liquitex Basics Acrylic Colors-Set of 6	\$158.06
52201	3/28/2018	Academy of Science for Kids, LLC	Cleared	\$260.94	4200-010-83	Books and Other Reference Materials	Telescope & Astronomy Kit, Butterfly Pavilion W/Cert.Caterpi	\$260.94
52216	3/28/2018	Freshi Films, LLC	Outstanding	\$117.00	4200-010-83	Books and Other Reference Materials	Burbank-Dec. Beginning Video Coding & Design	\$45.00
					4200-010-83	Books and Other Reference Materials	Burbank-Dec.,Jan. Video Game Coding & Design	\$72.00
52200	3/28/2018	All About Learning Press, Inc.	Cleared	\$192.80	4200-010-83	Books and Other Reference Materials	All About Reading, Spelling, Homophones, Level 2 & 3	\$192.80
52205	3/28/2018	Barnes & Noble, Inc.	Cleared	\$337.26	4200-010-83	Books and Other Reference Materials	The 50 States:Explore, Activity Bk.	\$98.43
					4200-010-83	Books and Other Reference Materials	Harry Potter Paperback Boxed Set Bks. 1-7	\$78.58
					4200-010-83	Books and Other Reference Materials	The Adventures of Tintin Three-In-One	\$160.25
52227	3/28/2018	Outschool, Inc.	Cleared	\$949.00	4200-010-83	Books and Other Reference Materials	Basic Math You Need, Advanced Grammar & Parts of Speech	\$300.00
					4200-010-83	Books and Other Reference Materials	Feb 5-Mar 5:Basic Math You Need,Feb 8: Math, Art for Teens	\$300.00
					4200-010-83	Books and Other Reference Materials	Ecological Relationships	\$60.00
					4200-010-83	Books and Other Reference Materials	Home School Art Classes, One Day	\$40.00
					4200-010-83	Books and Other Reference Materials	Feb 7 - Feb 28: Tween Gratitude Project	\$29.00
					4200-010-83	Books and Other Reference Materials	Ecological Relationships	\$60.00
					4200-010-83	Books and Other Reference Materials	Feb 15 - Mar 1: Intro to Piano	\$30.00
					4200-010-83	Books and Other Reference Materials	Jan. 27 - Feb 24 How to Draw Anime Manga Cats	\$50.00
					4200-010-83	Books and Other Reference Materials	Developing a Positive Self Image, Valentine's Day Math	\$80.00
52226	3/28/2018	Memoria Press	Cleared	\$93.46	4200-010-83	Books and Other Reference Materials	CopyBook II, Phonics Flashcards, Spelling Workout Level E	\$93.46
52232	3/28/2018	Singapore Math Inc.	Cleared	\$30.06	4200-010-83	Books and Other Reference Materials	Primary Mathematics CC ED Textbook 1A	\$30.06
52233	3/28/2018	Teaching Textbooks Inc.	Cleared	\$194.90	4200-010-83	Books and Other Reference Materials	Alegebra 2 2.0 Complete Set	\$194.90
52234	3/28/2018	Timberdoodle.com	Cleared	\$823.85	4200-010-83	Books and Other Reference Materials	Secular Kindergarten 2017 Timberdoodle Curriculum Kit-Elite	\$823.85
52235	3/28/2018	Teachers Synergy, LLC	Cleared	\$239.08	4200-010-83	Books and Other Reference Materials	Personal Financial Literacy, Veterans Day Math & Literay Act	\$144.50
					4200-010-83	Books and Other Reference Materials	Main Idea & Details Reading Comprehension, March Reading	\$94.58

52213	3/28/2018	Cartridge Express	Cleared	\$62.15	4200-010-83	Books and Other Reference Materials	Canon Black/Color Printer Ink	\$62.15
52236	3/28/2018	TalkBox.Mom	Cleared	\$429.00	4200-010-83	Books and Other Reference Materials	French Monthly Subscription Beginning with Box #6 French	\$429.00
52238	3/28/2018	Weil Tennis Academy	Outstanding	\$1,275.00	4200-010-83	Books and Other Reference Materials	February Tennis Instruction	\$1,275.00
52237	3/28/2018	Cynthia Delgadillo	Cleared	\$79.18	4200-010-83	Books and Other Reference Materials	Wipe-Clean Dinosaur Activities, Build Your Own Monster Truck	\$79.18
52222	3/28/2018	Ivy Kids LLC	Outstanding	\$1,362.15	4200-010-83	Books and Other Reference Materials	February 3 Month Subscription	\$110.85
					4200-010-83	Books and Other Reference Materials	December Start 6 Month Subscription	\$209.70
					4200-010-83	Books and Other Reference Materials	Dec.6 Month Subscription to Ivy Kids With Sibling Extras Add	\$239.70
					4200-010-83	Books and Other Reference Materials	Ivy Kids Kit - Over in Australia, Roaring Rockets	\$77.90
					4200-010-83	Books and Other Reference Materials	Feb. Three Months Recurring Ivy Kit Subscription	\$110.85
					4200-010-83	Books and Other Reference Materials	Jan. 2018 Little Engine That Could 1 Month	\$82.90
					4200-010-83	Books and Other Reference Materials	Dec. 6 Month Recurring Ivy Kit Subscription	\$209.70
					4200-010-83	Books and Other Reference Materials	March Ivy Kids - 3 Month Subscription	\$110.85
					4200-010-83	Books and Other Reference Materials	January Start Ivy 6 Month Subscription	\$209.70
52214	3/28/2018	Discount School Supply	Cleared	\$180.69	4200-010-83	Books and Other Reference Materials	Decorate A Piggy Bank,Your Own Puppy	\$180.69
52215	3/28/2018	Explorer Field Trips	Cleared	\$2,125.00	4200-010-83	Books and Other Reference Materials	Disney Parks-1 & 2 Day Kits-Student & Teacher Kit	\$405.00
					4200-010-83	Books and Other Reference Materials	Student Kit - Monterey Bay Aquarium	\$70.00
					4200-010-83	Books and Other Reference Materials	Monterey Bay Aquarium-Teacher Kit,Fresno Chaffee Zoo	\$185.00
					4200-010-83	Books and Other Reference Materials	San Diego Zoo Teacher Kit, Universal Studios Hollywood T Kit	\$495.00
					4200-010-83	Books and Other Reference Materials	Student Kit - Monterey Bay Aquarium	\$70.00
					4200-010-83	Books and Other Reference Materials	Teacher Kit - Monterey Bay Aquarium	\$130.00
					4200-010-83	Books and Other Reference Materials	1 Teacher Kit & 1 Adult Disney on Ice	\$115.00
					4200-010-83	Books and Other Reference Materials	Teacher Kit for California Science Center	\$165.00
					4200-010-83	Books and Other Reference Materials	Catalina Undersea Teacher Kit	\$490.00
52207	3/28/2018	Build It Workspace, Inc.	Cleared	\$150.00	4200-010-83	Books and Other Reference Materials	Feb. Los Alamitos Build It Robtic Team	\$150.00
52221	3/28/2018	History Unboxed	Cleared	\$66.09	4200-010-83	Books and Other Reference Materials	Box-Jam 10A Jamestown, Lit-Ame-1AZ Timeline	\$66.09
52219	3/28/2018	Home Science Tools	Cleared	\$100.05	4200-010-83	Books and Other Reference Materials	Rock Hound Backpack Kit, Crack Open Geodes	\$100.05

52220	3/28/2018	Homeschool Buyers Co-op	Outstanding	\$339.27	4200-010-83	Books and Other Reference Materials	Top Secret Adventures Ancient Civilizations Bundle	\$85.27
					4200-010-83	Books and Other Reference Materials	Which Way USA? Western States Bundle	\$73.83
					4200-010-83	Books and Other Reference Materials	Primary DreamBox Math Sunscription, Addt'l Student	\$94.90
					4200-010-83	Books and Other Reference Materials	Top Secret Adventures Ancient Civilizations Bundle	\$85.27
52231	3/28/2018	Rainbow Resource Center	Cleared	\$828.13	4200-010-83	Books and Other Reference Materials	My Book of Measurement: Length, Geometry & Measurement	\$21.60
					4200-010-83	Books and Other Reference Materials	Hooked On Phonics Learn To Read All About Letters	\$57.44
					4200-010-83	Books and Other Reference Materials	Math In Focus Grade 3 Extra Practice A & B	\$93.97
					4200-010-83	Books and Other Reference Materials	If You Were A Noun, A Verb, A Adjective, A Conjunction	\$196.19
					4200-010-83	Books and Other Reference Materials	Saxon Math 3 Home Study Kit, Interrmediate 3 Manipulative Ki	\$222.75
					4200-010-83	Books and Other Reference Materials	Colors & Shapes, Fraction Activities,Spectrum Sight Words	\$28.60
					4200-010-83	Books and Other Reference Materials	Focus On Astronomy Elementary Package	\$59.30
					4200-010-83	Books and Other Reference Materials	Reeves/Carson Watercolor Pads, Easy Origami	\$148.28
52212	3/28/2018	Conejo Recreation & Park District	Cleared	\$430.00	4200-010-83	Books and Other Reference Materials	Laser Team Stealth, Basketball, Homeschool Tennis	\$260.00
					4200-010-83	Books and Other Reference Materials	Girls Yoga, Homeschool Tennis	\$170.00
52204	3/28/2018	Brainy Toys, Inc	Cleared	\$44.94	4200-010-83	Books and Other Reference Materials	Conduct Dough Lights	\$44.94
52224	3/28/2018	Little Passports, Inc.	Cleared	\$134.05	4200-010-83	Books and Other Reference Materials	Early Explorers - 6 Month	\$134.05
52225	3/28/2018	Moving Beyond the Page	Cleared	\$468.24	4200-010-83	Books and Other Reference Materials	Complete Online Curriculum, Manipulatives	\$468.24
52218	3/28/2018	Grow and Make LLC	Outstanding	\$254.75	4200-010-83	Books and Other Reference Materials	Vegetable Garden DIY Starter Growing Kit	\$164.75
					4200-010-83	Books and Other Reference Materials	3 Months: Monthly DIY Kit Subscription	\$90.00
52211	3/28/2018	1 Creative Spot	Outstanding	\$1,100.00	4200-010-93	Books and Other Reference Materials	Jan., Feb. Art Instruction T/TH	\$1,100.00
52230	3/28/2018	QUILL CORPORATION	Outstanding	\$327.53	4200-010-83	Books and Other Reference Materials	/ Sony Stero Over Ear Headphones, Black	\$43.48
					4200-010-83	Books and Other Reference Materials	Brother Geniune Blk.High Yield Ink Cartridges	\$86.69
					4200-010-83	Books and Other Reference Materials	Mechanical Pencils, Crayons, Scissors	\$106.77
					4200-010-83	Books and Other Reference Materials	/Epson Combo Ink 4 Pack, Black Ink	\$90.59
52228	3/28/2018	Once Upon a Storybook	Cleared	\$354.67	4200-010-83	Books and Other Reference Materials	A House Is a House For Me, Take Away The A, Good Night	\$354.67
52229	3/28/2018	Performing Arts Empire	Outstanding	\$339.50	4200-010-83	Books and Other Reference Materials	February: Ballet, Musical, Theatre, Acro	\$106.00

					4200-010-83	Books and Other Reference Materials	December: Ballet/Musical Theater/Acro Clas	\$127.50
					4200-010-83	Books and Other Reference Materials	February: Tap, Musical Theater & Hip Hop	\$106.00
52217	3/28/2018	Gardener's Supply Company	Cleared	\$63.59	4200-010-83	Books and Other Reference Materials	Dark Green Zucchini Organic Seeds, Nitrile Gloves	\$63.59
52206	3/28/2018	Barnabas Robotics Inc	Cleared	\$126.00	4200-010-83	Books and Other Reference Materials	Feb. Lakewood - Introduction to Robotics	\$63.00
					4200-010-83	Books and Other Reference Materials	Jan. Lakewood-Introduction to Robotics	\$63.00
52242	3/29/2018	CharterSAFE	Cleared	\$3,661.00	3603-010-84	Worker Compensation Insurance	April Premium 2017-2018 Workers Comp.	\$3,661.00
52243	3/29/2018	Kaiser Foundation Health Plan Inc	Cleared	\$26,855.10	3403-010-84	Health & Welfare Benefits	April 2018 Health Insurance	\$26,855.10
52239	3/29/2018	K12 Management, Inc.	Cleared	\$22,590.00	4100-020-92	Approved Textbooks and Core Curricula Materials	KVSP OLS Monthly, Computer Monthly Serv. Fees-Del Mar	\$7,514.00
					4100-030-92	Approved Textbooks and Core Curricula Materials	KVSP OLS Monthly, Computer Monthly Serv. Fees-Fresno	\$3,408.00
					4100-040-92	Approved Textbooks and Core Curricula Materials	KVSP OLS Monthly, Computer Monthly Serv. Fee-LA	\$11,668.00
52248	3/29/2018	Specialized Therapy Services	Cleared	\$478.75	5810-010-65	Educational Consultants	Assistive Technology Services, Audiology, Speech	\$478.75
52249	3/29/2018	VALLEYPBS	Cleared	\$5,000.00	5815-010-82	Advertising/Recruiting	Dog Days of Summer Sponsorship	\$5,000.00
52240	3/29/2018	K12 Management, Inc.	Cleared	\$22,420.00	4100-020-92	Approved Textbooks and Core Curricula Materials	KVSP OLS Monthly, Computer Monthly Serv. Fees-Del Mar	\$6,836.00
					4100-030-92	Approved Textbooks and Core Curricula Materials	KVSP OLS Monthly, Computer Monthly Serv. Fees-Fresno	\$3,266.00
					4100-040-92	Approved Textbooks and Core Curricula Materials	KVSP OLS Monthly, Computer Monthly Serv. Fees-LA	\$12,318.00
52241	3/29/2018	Allstate Building & Office Maintenance, Inc.	Cleared	\$500.00	5500-010-84	Operation and Housekeeping Services	Services Rendered to April 1st	\$500.00
52246	3/29/2018	Proforma	Cleared	\$460.77	5815-010-82	Advertising/Recruiting	Cust: 004645 / CCS T-Shirts	\$460.77
52247	3/29/2018	Playworks Education Energized	Cleared	\$2,000.00	5811-010-93	Student Transportation	Half Day Power of Play 01/19/18	\$2,000.00
52245	3/29/2018	Presence Learning, Inc.	Cleared	\$1,651.60	5810-010-65	Educational Consultants	SLP Evaluation Qty. 4	\$1,651.60
52244	3/29/2018	Leaps & Bounds	Cleared	\$52.50	5810-010-65	Educational Consultants	Occupational Therapy (30 min)	\$52.50
Total Check Amount				\$379,968.56	Total GL Amount			\$379,968.56

Compass Charter Schools

March 2018 - March 2018

		March		July - March Summary				2017-2018	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$638,324	\$635,742	\$3,744,630	\$3,912,479	(\$167,849)	-4.3%	\$5,819,704	\$1,662,969
8012	Education Protection Account Revenue	\$225,574	\$235,814	\$287,122	\$297,362	(\$10,240)	-3.4%	\$533,175	\$229,666
8019	Prior Year Income/Adjustments	\$263,626	-	\$192,488	-	\$192,488	0.0%	-	(\$179,442)
8096	Charter Schools Funding In-Lieu of Property Taxes	\$97,870	\$124,342	\$574,925	\$650,096	(\$75,171)	-11.6%	\$1,023,122	\$448,197
LCFF		\$1,225,394	\$995,897	\$4,799,165	\$4,859,936	(\$60,771)	-1.3%	\$7,376,001	\$2,161,390
8181	Special Education - Entitlement	-	\$22,125	-	\$44,250	(\$44,250)	-100.0%	\$110,625	\$110,625
Federal Revenue		-	\$22,125	-	\$44,250	(\$44,250)	-100.0%	\$110,625	\$110,625
8550	Mandated Block Grant	-	\$30,224	\$45,810	\$76,034	(\$30,224)	-39.8%	\$106,258	\$60,448
8560	State Lottery Revenue			\$101,934	\$101,934	(\$0)	0.0%	\$170,408	\$50,330
8590	All Other State Revenues			-	-	-	0.0%	-	-
8599	Prior Year State Income	\$90,487	-	\$100,157	\$9,670	\$90,487	935.8%	\$9,670	(\$90,487)
Other State Revenue		\$90,487	\$30,224	\$247,901	\$187,638	\$60,263	32.1%	\$286,336	\$20,291
8650	Rental Income	\$49,750	\$49,750	\$436,000	\$436,000	(\$0)	0.0%	\$582,250	\$96,500
8660	Interest Income	\$2,652	\$2,000	\$16,089	\$17,426	(\$1,337)	-7.7%	\$23,426	\$7,337
8682	Foundation Grants/Donations	\$202	-	\$3,188	\$2,866	\$322	11.3%	\$2,866	(\$322)
8685	School Site fundraising			-	-	-	0.0%	-	-
8699	All Other Local Revenue	(\$3,295)	-	\$214,836	\$142,842	\$71,994	50.4%	\$142,842	(\$71,994)
8793	SPED State/Other Transfers of Apportionments from JPA	\$27,444	\$78,531	\$177,348	\$291,258	(\$113,910)	-39.1%	\$526,850	\$326,018
8986	Rental Income			-	-	-	0.0%	-	-
Local Revenue		\$76,754	\$130,281	\$847,461	\$890,392	(\$42,932)	-4.8%	\$1,278,234	\$357,539
Total Revenue		\$1,392,635	\$1,178,527	\$5,894,527	\$5,982,216	(\$87,690)	-1.5%	\$9,051,196	\$2,649,845
1100	Teachers' Salaries	\$309,184	\$300,000	\$2,419,694	\$2,404,785	(\$14,909)	-0.6%	\$3,304,785	\$885,091
1200	Certificated Pupil Support Salaries	\$66,459	\$66,533	\$537,612	\$537,685	\$73	0.0%	\$737,284	\$199,672
1300	Certificated Pupil Support Salaries	\$20,693	\$20,676	\$179,722	\$179,690	(\$32)	0.0%	\$241,718	\$61,996
Certificated Salaries		\$396,335	\$387,209	\$3,137,028	\$3,122,160	(\$14,868)	-0.5%	\$4,283,787	\$1,146,759
2200	Classified Support Salaries (Maintenance, Food)	\$27,533	\$27,000	\$240,365	\$240,488	\$123	0.1%	\$321,488	\$81,123
2300	Classified Supervisor and Administrator Salaries	\$40,451	\$42,000	\$378,302	\$381,399	\$3,097	0.8%	\$507,399	\$129,097
2400	Clerical, Technical, and Office Staff Salaries	\$37,234	\$35,771	\$323,838	\$321,992	(\$1,846)	-0.6%	\$429,305	\$105,467
Classified Salaries		\$105,219	\$104,771	\$942,505	\$943,879	\$1,374	0.1%	\$1,258,192	\$315,687
3101	State Teachers' Retirement System, certificated positions	\$59,491	\$52,070	\$495,103	\$480,530	(\$14,573)	-3.0%	\$636,741	\$141,638
3313	OASDI	\$5,790	\$5,700	\$50,781	\$50,732	(\$49)	-0.1%	\$67,832	\$17,051
3323	Medicare	\$6,994	\$6,900	\$56,882	\$56,773	(\$109)	-0.2%	\$77,473	\$20,591
3403	Health & Welfare Benefits	\$99,933	\$36,130	\$455,550	\$415,963	(\$39,587)	-9.5%	\$524,354	\$68,804

3503	State Unemployment Insurance	\$390	\$1,350	\$47,777	\$47,749	(\$28)	-0.1%	\$51,800	\$4,023
3603	Worker Compensation Insurance	\$3,661	\$3,662	\$71,998	\$67,991	(\$4,007)	-5.9%	\$79,280	\$7,282
3903	Other Employee Benefits	(\$7,130)	\$1,357	(\$498)	\$5,928	\$6,426	108.4%	\$10,000	(\$50)
Employee Benefits		\$169,130	\$107,170	\$1,177,592	\$1,125,666	(\$51,927)	-4.6%	\$1,447,480	\$259,340
Total Personnel Expenses		\$670,684	\$599,150	\$5,257,125	\$5,191,705	(\$65,420)	-1.3%	\$6,989,459	\$1,721,786
4100	Approved Textbooks and Core Curricula Materials	\$45,318	\$551,250	\$741,000	\$1,102,475	\$361,475	32.8%	\$1,125,707	(\$104,370)
4200	Books and Other Reference Materials	\$70,291	\$117,416	\$459,357	\$561,437	\$102,080	18.2%	\$931,000	\$471,643
4300	Materials and Supplies	\$1,047	\$3,822	\$16,252	\$21,624	\$5,372	24.8%	\$30,000	\$13,748
4315	Classroom Materials and Supplies	\$226	\$1,828	\$751	\$4,181	\$3,430	82.0%	\$11,000	\$10,249
4400	Noncapitalized Equipment	-	\$1,000	-	\$2,000	\$2,000	100.0%	\$5,000	\$5,000
4430	Noncapitalized Student Equipment	-	\$3,000	-	\$6,000	\$6,000	100.0%	\$15,000	\$15,000
Books and Supplies		\$116,881	\$678,317	\$1,217,360	\$1,697,717	\$480,357	28.3%	\$2,117,707	\$411,270
5200	Travel and Conferences	\$5,947	\$8,914	\$42,931	\$48,258	\$5,327	11.0%	\$75,000	\$32,069
5210	Training and Development Expense	-	\$1,000	\$113,934	\$115,703	\$1,769	1.5%	\$118,703	\$4,489
5300	Dues and Memberships	\$2,054	\$1,443	\$22,774	\$15,670	(\$7,104)	-45.3%	\$20,000	(\$14,755)
5400	Insurance			\$28,559	\$28,559	\$0	0.0%	\$28,559	\$0
5500	Operation and Housekeeping Services	\$500	\$611	\$5,947	\$6,168	\$222	3.6%	\$8,000	\$2,053
5501	Utilities	\$235	\$877	\$2,054	\$3,369	\$1,315	39.0%	\$6,000	\$3,946
5600	Space Rental/Leases Expense	\$67,441	\$62,210	\$679,130	\$622,650	(\$56,480)	-9.1%	\$809,279	\$130,149
5601	Building Maintenance			-	-	-	0.0%	\$1,750	\$1,750
5602	Other Space Rental	\$100	-	\$917	\$817	(\$100)	-12.2%	\$40,000	\$39,083
5605	Equipment Rental/Lease Expense	-	\$4,713	\$7,117	\$15,862	\$8,744	55.1%	\$30,000	\$22,202
5610	Equipment Repair	\$199	-	\$398	\$199	(\$199)	-100.0%	\$1,000	\$602
5800	Professional/Consulting Services and Operating Expenditures	\$3,843	\$5,927	\$32,970	\$32,218	(\$752)	-2.3%	\$50,000	\$17,030
5803	Banking and Payroll Service Fees	\$400	\$286	\$5,367	\$5,141	(\$226)	-4.4%	\$6,000	\$608
5805	Legal Services	\$11,196	\$9,648	\$74,001	\$71,057	(\$2,944)	-4.1%	\$100,000	\$16,884
5806	Audit Services	-	\$3,961	\$14,693	\$22,616	\$7,923	35.0%	\$34,500	\$19,808
5807	Legal Settlements			\$12,000	\$12,000	-	0.0%	\$12,000	-
5809	Employee Tuition Reimbursement			\$7,305	-	(\$7,305)	0.0%	\$11,000	\$3,695
5810	Educational Consultants	\$10,991	\$28,203	\$189,742	\$215,390	\$25,648	11.9%	\$300,000	\$108,555
5811	Student Transportation	\$2,899	\$12,436	\$16,389	\$37,691	\$21,302	56.5%	\$75,000	\$50,906
5815	Advertising/Recruiting	\$17,348	\$28,295	\$126,394	\$165,114	\$38,719	23.5%	\$250,000	\$114,107
5873	Financial Services	-	\$21,400	\$171,265	\$192,666	\$21,401	11.1%	\$256,866	\$85,601
5874	Personnel Services	\$79	\$18	\$1,490	\$1,447	(\$44)	-3.0%	\$1,500	\$10
5875	District Oversight Fee	\$1,930	\$2,657	\$18,548	\$18,873	\$325	1.7%	\$147,950	\$129,402
5877	IT Services	\$59	\$7,500	\$67,427	\$82,367	\$14,940	18.1%	\$104,867	\$37,440
5890	Interest Expense/Fees	-	\$159	\$14,207	\$14,524	\$317	2.2%	\$15,000	\$793
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$1,483	\$6,500	\$47,941	\$59,452	\$11,511	19.4%	\$78,952	\$30,455
Services & Other Operating Expenses		\$126,704	\$206,759	\$1,703,502	\$1,787,810	\$84,309	4.7%	\$2,581,926	\$836,880
7999	Repayment of Revenue			\$403,852	\$203,852	(\$200,000)	-98.1%	\$203,852	(\$200,000)
Other Outgo				\$403,852	\$203,852	(\$200,000)	-98.1%	\$203,852	(\$200,000)
Total Operational Expenses		\$243,586	\$885,075	\$3,324,713	\$3,689,380	\$364,666	9.9%	\$4,903,485	\$1,048,150

Total Expenses	\$914,270	\$1,484,226	\$8,581,839	\$8,881,084	\$299,246	3.4%	\$11,892,944	\$2,769,936
Net Income	\$478,365	(\$305,699)	(\$2,687,312)	(\$2,898,868)	\$211,556	7.3%	(\$2,841,748)	(\$120,090)

Cover Sheet

REVIEW AND DISCUSSION OF FY19 Budget Priorities

Section: VII. NEW BUSINESS
Item: B. REVIEW AND DISCUSSION OF FY19 Budget Priorities
Purpose: Discuss
Key Result: Cash Reserve Ratio
Submitted by: J.J. Lewis
Related Material: CSDC -Charter Currents - Governors Budget Full.pdf

RECOMMENDATION:
N/A - For Discussion Only



Plugged-in information for California's charter movement

Governor's Budget Proposes Full Funding for LCFF While Bolstering State Reserves

January 24, 2018

Eric Premack
Executive Director & Founder
Charter Schools Development Center

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Governor Brown's proposed 2018-19 state budget would fully fund the Local Control Funding Formula (LCFF), boost funding for the Charter School Facility Grant Program, and provide substantial "one-time" grants for schools, all while bolstering the state's budget reserves. Continued economic expansion, surging state tax revenues, and a booming stock market continue to generate a positive budget outlook. This article provides CSDC's annual in-depth review of the Governor's budget, including our suggestions on initial budget development for charter schools' 2018-19 budget.

Economy and State Budget Picture

Estimated state General Fund revenues continue to grow as favorable economic conditions are projected by the Governor to continue through the 2018-19 fiscal year. State revenues will grow to an estimated \$130 billion in 2018-19. Compared with estimates used to build the state's current (2017-18) budget last June, estimated revenues, which were already anticipated to grow, are up another \$4.7 billion through the end of 2018-19.

This optimistic outlook, however, is subject to a substantial downside. California's economy is at significant risk if the stock market drops, geopolitical conflicts arise, or if a recession occurs. The economic recovery is now in its eighth year, and arguably "overdue" for a correction or recession. The governor's staff estimate that state revenue losses during a moderate recession "would exceed \$20 billion per year for two years, continue with several more years of revenue declines in the range of \$15 billion, and lead to a permanently lower revenue."

Federal tax law changes enacted at the end of 2017 could have various and major impacts on the state's economy and state tax revenues. Since the tax reform laws were enacted after most of the key Governor's budget proposals were completed, Finance Director Michael Cohen emphasized that the budget proposal does not contemplate the impact of federal tax law changes, although the upcoming May Budget Revision will, and that their full impact may not be known until 2019 or later.

California's tax and revenue structure is highly dependent on volatile sources. The largest source is the personal income tax and the top one percent of earners now pay nearly half of total income taxes. During his budget press conference, Governor Brown noted that due to federal tax laws that now cap the deductibility of state and local taxes, "people with higher incomes will be tempted to leave . . . we'll have to look at it very carefully." Capital gains taxes now constitute over 10 percent of state revenues and are highly dependent on volatile stock prices.

To help cushion against a downturn, the Governor proposes adding a \$3.5 billion supplemental deposit to the state's "Rainy Day Fund," bringing the fund to \$13.5 billion, or roughly 10 percent of revenues by the end of 2018-19. For now, however, the surging state revenues make for a positive budget climate and the state's constitutional education funding formulas compel large funding increases for schools.

Proposition 98, Expiring One-Time Expenditures Make \$6 Billion Available for Education

Funding for California’s K-12 schools and community colleges is dictated largely by constitutional funding formulas that establish a minimum funding floor for K-14 education and require the state to spend at least amounts specified by formula for education purposes. These formulas, known as the Proposition 98 funding guarantee, often serve as the central focus of state funding proposals for California’s schools. These complex formulas center on three “tests” that generally require the state to spend at least 40 percent of the state’s general-purpose tax revenues, or at least an inflation-adjusted per-pupil amount for schools and community colleges.

The complex, formulaic tests are driven by factors such as state tax revenues, school enrollment, and other factors and can be sensitive to peculiar, year-over-year changes. With continued increases in state revenues, these formulas compel large increases in funding for schools in 2018-19. The Governor estimates that Proposition 98 funding increases by a total of \$3.8 billion over current levels, including a \$3.1 billion increase in 2018-19, plus an additional estimated \$687 million due to the increasing 2017-18 funding guarantee.

This \$3.8 billion increase, combined with \$2.2 billion of funding that is available due to expiring “one-time” programs and \$215 million in unspent funds, allows the Governor to propose \$6.3 billion of augmentations for K-14 education. Of this, approximately \$5 billion is proposed for funding K-12 schools while the remainder is for community colleges. As explained in more detail below, the Governor proposes to spend the bulk of this \$5 billion on a mix of ongoing and one-time items, including increasing funding for the Local Control Funding Formula, a \$1.8 billion “one-time” per-ADA grant, and a handful of smaller initiatives.

Governor Seeks to Cement Legacy by Fully Funding LCFF

The Governor proposes a \$3 billion increase in funding for the Local Control Funding Formula, including over \$100 million to provide a 2.51 percent cost-of-living adjustment (COLA) and \$2.9 billion to close the gap between current funding and fully fund the target rates established by LCFF. When the LCFF was established in 2013-14, so-called “target” funding rates were established, largely based on what funding schools would have received if the budget cuts during the Great Recession had not occurred.

At the time LCFF was initiated, shortly after the Great Recession, the state could not afford the then-estimated \$17 billion additional cost to fully fund

these target LCFF rates. Instead, the state computed “base” rates reflecting each local education agency’s historical funding, compared these with the target LCFF amounts, and used available state funding to fund the gap between the base and target rates. State budget officials estimated it would take eight years for the state to reach full funding under the LCFF. Since 2013-14, the state has poured billions of additional dollars into the LCFF to bring funding closer to target levels each year. The state will come close to full funding in the current year (97 percent per the Governor’s estimates).

If approved, the Governor’s proposed funding augmentation for 2018-19 would complete the shift to full funding, two years ahead of the original estimate. The resulting target funding rates for 2018-19 are displayed in the table below.

Governor’s Proposed 2018-19 LCFF Rates				
	Grade Span			
	K-3	4-6	7-8	9-12
Target Base Rate (including 2.51% COLA)	\$7,374	\$7,484	\$7,707	\$8,931
K-3 CSR Grade Span Adjustment	\$767			
9-12 Career/Tech Grade-Span Adjustment				\$232
K-3 and 9-12 Adjustment Percentage	10.4%			2.6%
Supplemental and Concentration Factors				
Supplemental Add-On	20 percent			
Concentration Threshold	55 percent			
Concentration Add-On	50 percent for eligible unduplicated pupils above a 55 percent threshold			

As in prior years, FCMAT has posted an updated version of the [LCFF Calculator](#) to help estimate school-specific LCFF funding. Version v18.2c includes updated assumptions that reflect the Governor’s proposal to fully fund LCFF in 2018-19 and provide a 2.51 percent COLA along with future year estimated COLAs for those preparing multi-year revenue estimates. As the state transitions to full funding, CSDC presumes complex calculators like this will no longer be needed because the relatively simple LCFF target rates are easier to compute. For now, however, CSDC continues to recommend the FCMAT calculator.

The FCMAT calculator also reflects the Department of Finance’s estimated LCFF COLAs for fiscal years 2018-19 through 2022-23, as follows:

Estimated LCFF Cost-of-Living Adjustments (Department of Finance January 2018 Governor's Budget Estimates)					
Year	2018-19	2019-20	2020-21	2021-22	2022-23
Estimated COLA (no recession)	2.51%	2.41%	2.80%	3.17%	3.12%

These COLAs, in turn, reflect the Department's assumption of no recession and continued economic growth—arguably a “rosy scenario.” CSDC suggests “dual track” long-term funding estimates, including both using the more optimistic ones reflected in the table above and in the updated FCMAT calculator as well as separately estimating LCFF revenues after zeroing out the 2019-20 and subsequent years to reflect a less optimistic scenario.

Governor to Propose Additional LCFF “Proportionality” Linkages

While the budget proposes to fully fund LCFF and the formula's simplicity is drawing kudos from many quarters, others continue to criticize the shift to local control. Various child advocacy organizations continue to call for more restrictions how schools and districts spend the additional supplemental and concentration dollars generated by low-income, English learner, and foster youth (“unduplicated pupils” in finance-speak).

The current Local Control Accountability Plan (LCAP) template requires (1) displaying the increase in funding generated by unduplicated pupils and (2) requires a general description of how services for them have been increased or improved and how this increase is proportional to the increase in supplemental and concentration funding. The law does not, however, require strict accounting for such spending and the law gives schools substantial flexibility to spend the additional funds “schoolwide” for all pupils, not just the unduplicated, high-need ones. In practice, most schools and districts are spending a large share of the increased funding on schoolwide expenditure such as higher teacher salaries and to meet the spiraling cost of employer retirement contributions.

This spending pattern infuriates some child advocacy groups who have filed lawsuits against a few districts to compel more restrictive spending. Some legislators are also critical, including Assembly Member Shirley Weber (D—San Diego) who has authored [legislation](#) to compel additional reporting on expenditures of the LCFF funds for unduplicated pupils.

To date, Governor Brown and the State Board of Education have resisted pressure to further restrict expenditure of supplemental and concentration

funds. Veteran Capitol reporter Dan Walters challenged Brown on this issue during his budget press conference. Brown offered a spirited defense of LCFF, noting “the only thing the state can do is add regulations and administrative burden” and concluded “the age of micro-management from Washington or Sacramento is over as far as I am concerned.”

The budget summary document, however, notes that “to improve student achievement and transparency, the Budget proposes requiring school districts to create a link between their local accountability plans and their budgets to show how increased funding is being spent to support [unduplicated pupils].” What this means in practice is unclear, especially given that the required LCAP template arguably already requires doing so. CSDC asked Brown’s staff about what they had in mind: they noted that they plan to post the computations yielding supplemental and concentration funds on the internet—something that the [CDE already does, albeit in somewhat cryptic form](#). They also said forthcoming budget trailer bill language will speak to the issue, but assured that they were not proposing formally restricting LCFF supplemental and concentration funds.

As noted above, the current LCAP template requires schools and districts to display the percentage increase in funding for unduplicated pupils and describe the increase in the quantity or quality of services provided for such students, above and beyond what is provided for all students. This is a somewhat slippery task because it requires schools to compare a very precise percentage increase in funding with a more subjective gauge of the quantity and/or quality of services offered. With the shift to fully funding LCFF, current law calls for changes to the complex “proportionality” computation that schools must use.

More specifically, for the past several years while the state transitions from “base” to “target” funding under LCFF, the law has called for a complex, six-step computation that compares prior *spending* of supplemental and concentration grant funds with future budgeted supplemental and concentration grant *revenues*. With full funding, however, the law shifts to call for different and simpler computation that will serve as the basis for gauging proportionality. Specifically, law calls for simply dividing the anticipated LCFF supplemental and concentration funds by all other LCFF funds (for charter schools this includes LCFF base plus grade span adjustments). CSDC plans to publish additional guidance on this topic after the Governor’s proposals on point are available. For now, charter schools that are just starting to develop their 2018-19 LCAPs should keep in mind that the proportionality topic remains controversial and that they will likely need to beef up the section of their LCAP that addresses this topic.

Proposed \$28 Million Boost to Charter Facilities Grant May Still Fall Short of Need

The Governor proposes increasing funding for the [Charter School Facility Grant Program](#) by \$28.3 million over current-year levels. Under current law, the program reimburses up to 75 percent of eligible lease and other specified costs, not to exceed \$1,117 per ADA for eligible schools. Eligible schools include those serving student populations where 55 percent or more of the students enrolled are from low-income households and/or if the charter school is located in an attendance area of a district-operated elementary school where 55+ percent of the students are low income. While this augmentation is welcome, it may fall far short of amounts needed to fund a looming deficit in current-year funding and growth in 2018-19 demand as detailed below.

Recent expansions of this program, including increasing the maximum reimbursement from a cap of \$750 to \$1,117 per ADA in 2017, requires increased funding. The fixed \$112 million line-item appropriation for this program was not increased in the current, 2017-18 state budget despite this expansion. While the program had a surplus of funds in prior years, including an estimated \$12.5 million surplus in 2016-17, CSDC anticipates a substantial shortfall in funding for 2017-18. While this shortfall would shrink significantly in 2018-19 under the Governor's proposal for increased funding, he proposes no additional funds to cover the looming deficit for 2017-18 and sweeps the surpluses from prior years back into state coffers.

The size of the current-year (2017-18) shortfall is difficult to estimate due to the newly increased cap and lack of data on current-year attendance and school costs. Current figures indicate that reimbursing estimated 2017-18 lease costs alone will exceed the \$112 million appropriation. The estimated shortfall is likely to grow substantially after increased attendance and other reimbursable costs such as maintenance are figured in. Key data elements will not be known until after the close of the fiscal year.

CSDC has carefully reviewed all known entitlement and funding data for 2017-18. Based on this analysis, we estimate the 2017-18 shortfall at between 15 and 35 percent. After extrapolating based on current known data, factoring-in recent trends and other adjustments, *CSDC currently suggests budgeting for a 25 percent shortfall in funding for this program for the current, 2017-18 fiscal year* and reducing estimated entitlements accordingly until additional information is available.

Under current law, any deficit remaining from 2017-18 would have first call on funds appropriated in the 2018-19 budget. The Department of Finance, however, has not yet released its proposed "trailer bill" legislation and tells

CSDC they are considering amendments to current law. While they have been tight-lipped about the specifics, CSDC anticipates they may propose deleting the above-referenced provision that gives prior-year deficits first call on current-year funds. If so, the entire \$140 million, if approved for 2018-19, would be directed toward reimbursing 2018-19 entitlements and any 2017-18 deficit would remain unfunded.

Recent law also gave this program a cost-of-living adjustment, increasing the estimated entitlement to \$1,145 per ADA for 2018-19. Given all of the unknown factors, estimating actual funding is especially difficult for 2018-19. As noted above, we do not know current-year baseline funding figures, nor do we know how the Legislature will react to the Governor's proposal to increase funding, whether prior-year deficits will continue to have first call, etc. Nonetheless, schools will need to make guesstimates as they assemble their budgets over the next several months.

Extrapolating the above-described estimates for 2017-18, CSDC estimates that funding could fall perhaps 5 to 15 percent short in 2018-19, even if the Governor's proposed \$28.3 million augmentation is approved and if none of the 2018-19 funds are used to backfill any 2017-18 deficit. If current law holds firm and 2018-19 funds are used to backfill the 2017-18 deficit, the 2017-18 deficit would shrink of course, and the 2018-19 deficit would grow. Pending release of trailer bill language and gauging legislative reaction, CSDC suggests that schools budget for a 25 percent shortfall in 2017-18 and a 10 percent shortfall in 2018-19—and that schools monitor CSDC's updates throughout the budget process. New schools may want to budget for a larger 2018-19 deficit, perhaps in the 25-30 percent range, in case current law holds firm and 2018-19 funds are used to backfill the 2017-18 deficit.

The Governor also proposes allowing the state to issue \$640 million in state school facilities bonds in 2018-19 as part of the \$9 billion authorized when voters approved Proposition 51 in 2016. The Governor also proposes no additional funding for the [Clean Energy Grant Program](#) because the requirement to direct funds toward this five-year program ends in the current year after the voters authorized it in 2012. Schools have until February 28 of this year to file an expenditure plan to claim funding from the ample remaining funds and must encumber the funds by June 30, 2019.

One-Time Per-ADA Grant

The Governor proposes spending \$1.8 billion for yet another round of per-ADA grants. CSDC estimates this would, if approved, provide just over \$300 per ADA for eligible schools. According to Administration staff, the proposal would allocate the funds using the same grant terms as in 2017-18, including

allocating the funds on the basis of prior-year ADA and allowing the funds to be spent on any one-time purpose designated by recipients' governing boards. The funds would also be scored against any outstanding state-mandated cost claims for those school districts that are still owed for prior years. Many school districts and no charter schools currently have outstanding mandated cost claims, but they would share in the funding nonetheless.

Based on recent years' experience, CSDC anticipates that the Legislative Analyst and legislators may oppose this proposal and/or seek to redirect some of the funds toward other priorities. The Analyst continues to urge the Legislature to target these funds on those districts with outstanding mandate reimbursement claims—a move that would disadvantage charter schools and those districts with no pending claims. In recent years, legislators have been inclined to divert some of the funds the Governor proposes to provide through unrestricted grants toward other, more restricted purposes, including recent budgets that targeted some such funds on teacher professional development and other items. Given this trend, CSDC cautions against banking on these funds for high-priority needs until later in the budget process as funding prospects become clear.

Statewide System of Support

The Governor proposes to spend \$76 million on various initiatives to provide a so-called “statewide system of support” to assist schools and districts that are failing to meet their LCAP goals. These proposals include the following:

- \$55.2 million for county offices of education, allocated through a mix of base grants plus additional funds for counties supporting districts that are eligible for “differentiated assistance” under a kinder and gentler system of intervening in low-performing districts
- \$4 million for selected county offices to serve as regional leads in the evolving support system
- \$10 million to special education local plan areas (SELPAs) to provide technical assistance to county offices and districts that are struggling to meet performance goals for special education students
- \$7 million to augment the budget of the [California Collaborative for Educational Excellence](#) to provide assistance to the above-referenced county offices and SELPAs and to bring its total funding to \$11.3 million/year

Lottery

At the beginning of the fiscal year, CDE and the Lottery Commission estimated 2017-18 lottery revenues at \$194 per ADA, including \$146 per ADA for unrestricted purposes and \$48 per ADA for instructional materials. First quarter revenues have come in a bit higher, but CSDC suggests continuing to budget at the above-referenced levels for both the 2017-18 and 2018-19 school years pending further updates.

CalPERS and CalSTRS Rate Increases Holding Steady, For Now

Estimated employer contribution rates for CalPERS and CalSTRS remain at levels previously reported by CSDC and as summarized in the following tables.

The italicized rates shown below for 2018-19 and beyond are CalPERS' most recent estimates. CalPERS typically adjusts these rates each year and we will provide an update on these estimates in our May Budget Revision update.

Increasing CalPERS Employer Contribution Rates									
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Employer Rate	13.888%	15.531%	<i>18.1%</i>	<i>20.8%</i>	<i>23.8%</i>	<i>25.2%</i>	<i>26.1%</i>	<i>26.8%</i>	<i>27.3%</i>

The CalSTRS employer contribution rates shown below are fixed in statute and will be as follows, unless the Legislature amends them. CSDC is not aware of any current proposals to change them.

CalSTRS Contribution Rates						
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Employer	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%

While both pension systems posted major investment gains in 2016-17 and are likely doing so again this year as the stock market soars, both remain seriously underfunded. Three major appellate lawsuits are also pending that address various high-stakes questions over the sanctity of current public employees' pensions.

We anticipate that these cases will be consolidated and argued before the California Supreme Court in the near future. The outcome of these cases could dictate whether public employers, including charter schools, are allowed to

reduce the pension benefits of current employees—so CSDC is monitoring them closely. The Supreme Court currently has one vacancy. Given the court’s current composition, Governor Brown’s appointment of a new justice could play a strong role in the outcome of these cases.

Federal Government Budget Mess Makes Funding Picture Especially Foggy

At the time this article was drafted, the federal government was operating without an adopted budget and the continuing resolution that had allowed the government to remain open had expired, thereby forcing much of the government to shut down. While a new, temporary continuing resolution is in place, there is still no actual budget. Given this uncertainty, CSDC is deferring offering funding estimates—stay tuned for further updates when the dust settles.

Governor Proposes LCAPs for SELPAs

Governor Brown has largely backed off his efforts of last year to substantially reform the state’s inequitable special education funding formulas and opaque special education local plan areas (SELPAs). CSDC is very disappointed to hear this, especially since charter schools generally are on the short end of the special education funding stick and would likely benefit from equalization and because many charter schools complain that their local SELPAs are often unsupportive and have opaque funding allocation practices.

The Governor’s budget summary did, however, note that achievement by special education students is lagging and that poor special education subgroup performance is a leading cause for identifying schools and districts in need of improvement under the evolving [“Dashboard” accountability system](#). To address this, he proposes that each SELPA develop its own LCAP document (some are already calling it a “SELCAP”) that would, much like a school or district LCAP, describe how the funds and services provided by the SELPA will align with the expenditures and services specified in the LCAPs of the member schools and districts.

CSDC was curious as to how SELPAs with multiple members could accomplish this goal, especially when the instructional practices and expenditures of member schools and districts vary widely. Department of Finance staff offered few specifics in response, other than to note that they are aware of the challenge and that forthcoming budget trailer bill language will address the issue.

The budget also proposes fully funding the 2.51 percent statutory COLA for state special education funding and providing an additional \$10 million in ongoing funding for SELPAs to work with county offices of education to provide assistance to LEAs failing to make progress with special education students.

Schools, Colleges Arm Wrestle for Control of Career-Technical Education

The current, 2017-18 year is the last of the three-year Career Technical Education Incentive Grant (CTEIG) program—a program designed to provide three years of start-up funds to help districts and charter schools to launch CTE programs. The Governor proposes no additional funding for this program and he has consistently asserted that ongoing funding should come from the LCFF, without the state dictating how much districts and schools should spend on CTE.

The Governor is, however, proposing a \$200 million augmentation to the community college system budget to add a K-12 component to the college system’s [Strong Workforce Program](#). While details on this proposal are scant at this time, pending release of budget trailer bill language, the proposal will provide funding “to encourage the establishment and support of K-12 CTE programs that are aligned with needed industry skills.” The budget also will provide \$12 million “to fund local industry experts who will provide technical support to local educational agencies operating, or proposing to operate, CTE programs.”

The Governor’s proposal appears to reflect skepticism regarding the capacity of the K-12 system to play a controlling role in the direction of CTE programs and emphasizes the need for both K-12 schools and community colleges to engage industry experts when designing CTE programs.

Assembly Education Committee Chair Patrick O’Donnell (D—Long Beach) disagrees with the Governor. He is authoring [Assembly Bill 1743](#), which would provide \$500 million/year to continue and expand CTEIG. O’Donnell said,

“The proposal to shift responsibility for the program to the California Community College Chancellor’s Office is a step in the wrong direction . . . CTE is a critical component of robust K-12 education programs designed to ensure that students are well prepared for both college and a career . . . [D]edicated state funding for K-12 CTE programs is essential to the ongoing success of these important programs.”

O'Donnell is a 20-year middle and high school social studies teacher and is known for his strong ties to the California Teachers Association (CTA); he states that “this is a top priority for me this session.” CSDC presumes this issue could reflect a budding turf war between the CTA and the separate organization that represents unionized community college faculty.

Mandate Block Grant

The budget includes funding to continue the Mandate Block Grant and to continue last year’s new practice of adding a tiny COLA. Estimated funding rates for charter schools (which are substantially lower than school districts’) are as follows:

- Grades K-8: \$16.30/ADA
- Grades 9-12: \$45.15/ADA

Teacher Workforce

The Governor proposes allowing existing, “one-time” teacher workforce programs to expire while offering two new proposals focusing on the perennial shortage of special education teachers, including the following:

- \$50 million, one-time, to support locally sponsored, one-year, intensive, mentored clinical residency preparation programs for special education teachers, and
- A second \$50 million for one-time competitive grants for districts to attract and retain special education teachers.

These grants would be administered by the Commission on Teacher Credentialing. Few other details on these proposals is available until the related budget trailer bill language is available.

CSDC reminds charter schools that the 2015-16 state budget provided one-time teacher professional development grants of \$1,466 per certificated staff member for various professional development activities. As a condition of funding, recipients’ boards needed to approve an expenditure plan and must file an expenditure report no later than July 1, 2018. [CDE has posted a template, instructions, and has an online reporting portal](#) available; all recipient schools should file by the July 1 deadline.

Child Care, State Preschool, And Early Education

Governor Brown proposes to increase funding for Child Care and State Preschool programs, including the following:

- Expanding the existing State Preschool program, the third of three previously agreed upon expansions, adding another 2,959 slots;
- Providing a 2.51 percent COLA plus an additional 2.8 percent increase for State Preschool funding; and
- Providing a 2.51 percent COLA for Child Care grants plus additional regional rate adjustments.

The Governor also proposes a new, one-time Early Education Expansion Program. The program would provide “\$167 million of one-time state and federal funds to increase the availability of inclusive early education and care for children age 0 to 5 years old, especially in low-income areas and in areas with relatively low access to care.” Here, too, details are scant pending the release of budget trailer bill language. CSDC is told that school districts and other prospective providers, including charter schools, would be eligible to apply for these grants.

Minimum Wage & Overtime Exemption Reminders

We remind charter schools that the state minimum wage increased to \$11/hour for employers with 26 or more employees (\$10.50/hour for 25 or fewer employees) on January 1, 2018, and will increase again next year as part of a multi-year shift toward a minimum wage of \$15/hour by 2022 (2023 for employers with 25 or fewer employees). Some localities have higher minimum wages.

Charter schools should ensure that their hourly staff wages meet these requirements (or local ones if higher). We also remind charter schools that salaried employees who are exempt from overtime must generally earn at least twice the state minimum wage for full-time employment when computed on a monthly basis (i.e., \$3,813.33/month for large employers in 2018). If not, the employee generally does not qualify to be exempt from overtime.

Since some charter schools employ teachers or administrative staff who make less than this on a monthly basis, they must either raise the affected staff members’ salaries or reclassify them as hourly staff who are subject to overtime. These computations can be very complex, so CSDC recommends actively monitoring them with assistance from an expert to ensure compliance. The liability of back wages, taxes, and penalties is not worth taking a risk in this area. Schools should also figure this in to their long-term planning because when the minimum wage reaches \$15/hour, the minimum monthly salary for exempt staff will reach \$5,200/month.

Budgeting and Planning Prospects for 2018-19 and Beyond

Reactions to the Governor's proposals have been generally positive or muted. The Legislative Analyst's initial review notes that the Governor's funding estimates for education are reasonable and fairly close to the Analyst's independent estimates. The Governor's estimates, however, do differ in a few key respects, including an assumed increase in statewide K-12 enrollment in 2017-18 that may not materialize and could put downward pressure on the funding formulas when actual data becomes available before the May Budget Revision.

The Analyst also noted that, even if estimated state revenues increase significantly, little additional education funding would be guaranteed under the Proposition 98 formulas. Thus, while the Proposition 98 formulas have driven significant increases in funding for education and provide a higher funding floor, the downward potential for these formulas is significant and the upward potential is limited. The Analyst also uses the word "reasonable" to describe many of the Governor's key education funding proposals, noting the Legislature may have differing priorities. As noted above, however, the Analyst is critical of the \$1.8 billion one-time grant and suggests targeting it on districts with outstanding mandated cost claims but is supportive of the notion of using one-time appropriations to spend much of the funding increase to avoid making ongoing commitments in case education funding declines in a recession.

CSDC believes the Governor's budget proposals generally are a reasonable starting point for preliminary 2018-19 budgeting purposes, with the caveats and exceptions noted above. As in recent years, longer-term estimates remain iffy given the volatile nature of state tax revenues, the age of the current economic recovery cycle, and the vulnerability of the economy to the vagaries of the stock and other markets and geopolitical events.

A moderate recession could cost the state \$20 billion/year for two or more years. Fortunately, the state's growing budget reserves would provide a significant cushion for perhaps one year in the event of a recession. The Proposition 98 education funding guarantee and schools would still likely take a hit during a recession, wiping out "one-time" funds, while tempting the state to suspend or cut the Proposition 98 guarantee, enact funding deferrals, eliminate COLAs, and perhaps enact some baseline cuts.

To accommodate the wide range of potential scenarios, CSDC continues to suggest dual-track long-term financial planning wherein schools model scenarios both with (1) continuation of existing funding programs and COLAs as well as (2) with zero COLAs. We also continue to suggest that schools attempt to build toward or maintain cash reserves that can meet two to three

months' worth of expenses in order to withstand potential funding deferrals and other contingencies. As always, CSDC will continue to closely monitor the state budget process and provide additional updates as warranted.

We hope you found this article informative and helpful. Please [click here to provide feedback](#).