



## Compass Charter Schools

### Finance Committee Meeting

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#### Date and Time

Tuesday January 23, 2018 at 2:00 PM PST

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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>

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

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#### Agenda

##### I. Opening Items

Opening Items

- A. Call the Meeting to Order
- B. Record Attendance and Guests

##### II. CONSENT ITEMS

- A. Consent Items

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.

- Approval of January 23, 2018 Regular Meeting Agenda
- Approval of November 21, 2017 Regular Meeting Minutes

**B.** Approval of the November 21, 2017 Regular Meeting Minutes

**III. COMMUNICATIONS**

**A.** Committee Member Communication

- Joe Cummings
- Kathy Granger

**IV. REPORTS**

**A.** Staff Report

**V. PUBLIC COMMENT**

Finance

**A.** Public Comment

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 December Financials
- B. Review and Approval of the Amended 2017-18 Operating Budget

**VIII. Closing Items**

- A. Upcoming Meetings
  - Board of Directors Meeting
  - 6 pm - Monday, January 29
  
  - Finance Committee Meeting
  - 2 pm - Tuesday, February 20
- B. Adjourn Meeting

# Coversheet

## Consent Items

**Section:** II. CONSENT ITEMS  
**Item:** A. Consent Items  
**Purpose:** Vote  
**Submitted by:** J.J. Lewis

**RECOMMENDATION:**  
A motion to approve the consent items.

## Coversheet

### Approval of the November 21, 2017 Regular Meeting Minutes

**Section:** II. CONSENT ITEMS  
**Item:** B. Approval of the November 21, 2017 Regular Meeting Minutes  
**Purpose:** Approve Minutes  
**Submitted by:** Miguel Aguilar  
**Related Material:** Minutes for Finance Committee Meeting on November 21, 2017

**RECOMMENDATION:**

N/A - motion covered through consent items motion.

APPROVED



## Compass Charter Schools

### Minutes

#### Finance Committee Meeting

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##### **Date and Time**

Tuesday November 21, 2017 at 2:00 PM

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CCS Central Office: 850 Hampshire Road, Suite P, Thousand Oaks, CA 91361  
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##### **Committee Members Present**

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

##### **Committee Members Absent**

*None*

##### **Guests Present**

M. Aguilar

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#### **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 Nov 21, 2017 at 2:00 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**

K. Granger Aye  
J. Cummings Aye

**B. Approval of the October 17, 2017 Regular Meeting Minutes**

J. Cummings made a motion to approve minutes from the Finance Committee Meeting on 10-17-17 Finance Committee Meeting on 10-17-17.  
K. Granger seconded the motion.  
The committee **VOTED** unanimously to approve the motion.

**Roll Call**

K. Granger Aye  
J. Cummings Aye

**III. COMMUNICATIONS**

**A. Committee Member Communication**

Dr. Granger wished everyone a very happy and healthy Thanksgiving holiday.

**IV. REPORTS**

**A. Staff Report**

Mr. Lewis shared that CCS worked on our First Interim Reports with assistance from CSMC. These are due by December 15. A formal presentation and review is under New Business. Mr. Lewis also reviewed enrollment numbers as of November 5.

**V. PUBLIC COMMENT**

**A. Public Comment**

No public comment.

**VI. UNFINISHED BUSINESS**

**A. Review and Approval of the 2016-17 Audit**

Mr. Lewis reviewed the 2016-17 final audit. Marcy Fimbres from Christy White Associates presented the draft audit at the October meeting. He shared that we have zero findings, and the audit is due to the state by December 15.

The Finance Committee was pleased to hear that Compass had a good and clean audit

J. Cummings made a motion to approve the 2016-17 Audit.

K. Granger seconded the motion.

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

**Roll Call**

J. Cummings Aye

K. Granger Aye

**VII. NEW BUSINESS**

**A. Review and Discussion of the First Interim Reports**

Mr. Lewis and Mr. Scott Warner, School Business Manager from CSMC, led the committee in a review of the First Interim Reports.

**B. Review and Discussion of the October Financials**

Mr. Lewis and Mr. Scott Warner, School Business Manager from CSMC, led the committee in a review of the October financials.

**VIII. Closing Items**

**A. Upcoming Meetings**

The next meeting of the Finance Committee will be Tuesday, January 23 at 2 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 2:28 PM.

Respectfully Submitted,

M. Aguilar



# Coversheet

## Staff Report

**Section:** IV. REPORTS  
**Item:** A. Staff Report  
**Purpose:** FYI  
**Submitted by:** J.J. Lewis  
**Related Material:** B CCS - Communication with those charged with governance.pdf  
A Staff Report - January.pdf

**RECOMMENDATION:**  
N/A - For Discussion Only



January 19, 2018

To the Board of Directors of  
Compass Charter Schools  
Thousand Oaks, California

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

We have audited the financial statements of Compass Charter Schools (the Organization) for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as, certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Compass Charter Schools are described in Note 1 to the financial statements. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Organization's financial statements was:

***CalSTRS On-Behalf Payments:*** Management's estimate of the STRS on-behalf contributions (Note 8) is based on guidance provided by the State of California and the California Department of Education. We evaluated the key factors and assumptions used to develop the STRS on-behalf amounts in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit. A reissued audit report was deemed necessary due to the timing of relevant and material information. These difficulties are further noted in this letter within "other findings or issues."

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*Licensed by the California  
State Board of Accountancy*

## **Significant Audit Findings (continued)**

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, there were no misstatements detected as a result of audit procedures. Management did however become aware of a material misstatement after the close of the audit. The misstatement has been corrected and resulted in reissued financial statements.

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter originally dated November 17, 2017. An updated letter of management representations was obtained, dated January 5, 2018, as a result of the reissued financial report.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants other than the normal consultations in working with CSMC, the Organization's back-office provider.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We did encounter an issue that did not appear to rise to the level of an audit finding; however, we have had discussions with management and have made certain recommendations regarding the following:

***Inadequate Closing Process:*** During the conclusion of the audit, information regarding an accounts payable item incurred in October 2016 for \$289,600 was discovered and brought to our attention. As a result of this material financial transaction, the client has made certain adjustments and prompted the need for a reissued audit report. Additionally, various other accounting adjustments were recorded to change the recognition of internal transfers and allocations. The Organization should have an adequate process in place to ensure that the financial records are complete and final prior to submitting closed records for audit. The process for closing the financial records appeared inadequate for the fiscal year ended June 30, 2017; however, we feel that these issues are limited to this particular fiscal year. We recommend that the Organization work closely with the back-office provider to ensure all financial records are complete and finalized within a reasonable time period following fiscal year end.

**Other Matters**

We were engaged to report on various items of supplementary information (statements by charter, average daily attendance schedules, and schedule of instructional time), which accompany the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

**Restriction on Use**

This information is intended solely for the information and use of the Board of Directors and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in cursive script that reads "Christy White Associates".

Christy White Associates



Staff Report  
January 23, 2018

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

2016-17 Audit

Our 2016-17 Audit has been revised, and resubmitted to the State. The revisions were due to a late invoice and changes to our ending fund balances in order to meet SB740 Funding Determinations. We still have a clean audit for the 2016-17 year. *See enclosed letter from Christy White Associates.*

2018-19 Funding Update

We are finalizing our SB740 Funding Determinations, for our three charter schools and preparing to send them to the Charter Schools Division of the California Department of Education. Based on the audited financials, we expect to receive 100% funding for all three schools.

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:

- December: \$250,030.14

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:

- December: \$250,180.87

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:

- December: \$604,029.99

Enrollment

As of Friday, January 5, our enrollment for the 2017-18 year stands at:

- CCS of Fresno: 135
- CCS of LA: 462
- CCS of San Diego: 395

Individual Giving

We have updated our Individual Giving section of our website to accept donations as part of an Annual Fund. We have partnered with JustGiving to accept one-time and monthly recurring gifts, and Stock Donator to accept gifts of stock.

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:

- December: \$2,264,839.00

# Coversheet

## Review and Discussion of the December Financials

**Section:** VII. NEW BUSINESS  
**Item:** A. Review and Discussion of the December Financials  
**Purpose:** Discuss  
**Submitted by:** J.J. Lewis  
**Related Material:** Compass - CR - Dec 17.pdf  
Compass - PL - Dec 17.pdf  
Compass - BS - Dec 17.pdf

**RECOMMENDATION:**  
N/A - For Discussion Only

## Compass Charter Schools

**Check Register 12/1/2017 through 12/31/2017**

| Payment Number | Payment Date | Payee Name                            | Rec Status | Check Amount | Account     | Account Description                 | Transaction Description                                      | Invoiced GL Amount |
|----------------|--------------|---------------------------------------|------------|--------------|-------------|-------------------------------------|--|--------------------|
| 51549          | 12/1/2017    | Charter School Management Corporation | Cleared    | \$21,400.00  | 5873-010-84 | Financial Services                  | Dec. 2017 Business Back-Office, CALPSADS & Attendance        | \$21,400.00        |
| 51557          | 12/4/2017    | B & H Foto & Electronics              | Cleared    | \$2,459.96   | 4200-020-00 | Books and Other Reference Materials | Emerson Schott-Dell I5-7200U, Ruggard 15" Thin Sleeve        | \$1,229.98         |
|                |              |                                       |            |              | 4200-010-83 | Books and Other Reference Materials | Kaden Cameron Smith-Dell I5-7200U, Laptop Sleeve             | \$1,229.98         |
| 51561          | 12/4/2017    | A Child's Dream                       | Cleared    | \$287.70     | 4200-010-83 | Books and Other Reference Materials | Drak Mellema Classroom Materials                             | \$287.70           |
| 51562          | 12/4/2017    | 1 Creative Spot                       | Cleared    | \$800.00     | 4200-010-83 | Books and Other Reference Materials | October 2017 Art Instruction                                 | \$800.00           |
| 51566          | 12/4/2017    | Dover Publications                    | Cleared    | \$40.14      | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-2915 Books - Erin Grace Padilla                   | \$40.14            |
| 51564          | 12/4/2017    | CompuScholar, Inc.                    | Cleared    | \$175.00     | 4200-010-83 | Books and Other Reference Materials | Kenede Warren-PO-CCS2017-2233 Monthly Sub.                   | \$175.00           |
| 51571          | 12/4/2017    | Fashion Camp-Create. Design, Sew. LLC | Cleared    | \$120.00     | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-2301 Homeschool 8 wk Fall Session                 | \$120.00           |
| 51574          | 12/4/2017    | Homeschool Buyers Co-op               | Cleared    | \$61.97      | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3082 Uziggo Middle School Science 1 year Subscrip | \$61.97            |
| 51577          | 12/4/2017    | Jackris Publishing LLC                | Cleared    | \$19.99      | 4200-010-83 | Books and Other Reference Materials | Soaring With Spelling & Vocabulary Level 1 Workbook          | \$19.99            |
| 51581          | 12/4/2017    | Little Passports, Inc.                | Cleared    | \$243.66     | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3039 World Edition 6-Month Subscription           | \$108.81           |
|                |              |                                       |            |              | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3046 Early Explorers 6-Month Subscription         | \$134.85           |
| 51584          | 12/4/2017    | Noonan Family Swim School Inc         | Cleared    | \$60.00      | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-2740 Nov. Swimming Classes 1X Per Week            | \$60.00            |
| 51585          | 12/4/2017    | Peaceful Valley Farm & Garden Suuply  | Cleared    | \$68.35      | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-2991 Crop Mix, Garlic, Carrots, Broccoli          | \$68.35            |
| 51580          | 12/4/2017    | Lakeshore Learning Materials          | Cleared    | \$39.99      | 4200-010-83 | Books and Other Reference Materials | po-ccs2017-3155 Reading Comp., Language Practice             | \$39.99            |
| 51578          | 12/4/2017    | KiwiCo, Inc                           | Cleared    | \$128.70     | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-2804 Koala, Doodle Crate-3 Months                 | \$128.70           |
| 51572          | 12/4/2017    | Fat Brain Holding, LLC                | Cleared    | \$95.92      | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3113 Flip To Wingman, Art Studio                  | \$95.92            |
| 51591          | 12/4/2017    | Starfall Education                    | Cleared    | \$35.00      | 4200-010-83 | Books and Other Reference Materials | StarFall Home Membership                                     | \$35.00            |
| 51593          | 12/4/2017    | Young Lamplighters                    | Cleared    | \$3,079.81   | 4200-010-83 | Books and Other Reference Materials | November Month Of Service-Young Lamplighters                 | \$20.74            |
|                |              |                                       |            |              | 4200-010-83 | Books and Other Reference Materials | November Month Of Service-Young Lamplighters                 | \$20.74            |
|                |              |                                       |            |              | 4200-010-83 | Books and Other Reference Materials | October Month Of Service-Young Lamplighters 2017             | \$295.55           |
|                |              |                                       |            |              | 4200-010-83 | Books and Other Reference Materials | Novmeber Month of Service-Young Lamplighters                 | \$311.11           |



|       |           |                                    |         |            |             |                                     |   |                 |
|-------|-----------|------------------------------------|---------|------------|-------------|-------------------------------------|---|-----------------|
|       |           |                                    |         |            | 4200-010-83 | Books and Other Reference Materials | November Month Of Service-Young Lamplighters              | <b>\$295.55</b> |
|       |           |                                    |         |            | 4200-010-83 | Books and Other Reference Materials | November Month Of Service-Young Lamplighters              | <b>\$311.11</b> |
|       |           |                                    |         |            | 4200-010-83 | Books and Other Reference Materials | November Month of Service-Young Lamplighters              | <b>\$10.21</b>  |
|       |           |                                    |         |            | 4200-010-83 | Books and Other Reference Materials | November Month Of Service-Young Lamplighters              | <b>\$311.11</b> |
|       |           |                                    |         |            | 4200-010-83 | Books and Other Reference Materials | Oct., Nov Month Service 2017-Young Lamplighters           | <b>\$591.10</b> |
|       |           |                                    |         |            | 4200-010-83 | Books and Other Reference Materials | November Month Of Service-Young Lamplighters              | <b>\$311.11</b> |
|       |           |                                    |         |            | 4200-010-83 | Books and Other Reference Materials | November Month Of Service-Young Lamplighters              | <b>\$311.11</b> |
|       |           |                                    |         |            | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3068 Nov. Month of Serv.-Young Lamplighters    | <b>\$290.37</b> |
| 51588 | 12/4/2017 | Gravitas Publication, Inc.         | Cleared | \$30.76    | 4200-010-83 | Books and Other Reference Materials | Focus on Elementary Biology Lab Wkbk                      | <b>\$30.76</b>  |
| 51568 | 12/4/2017 | Easy Grammar Systems               | Cleared | \$53.46    | 4200-010-83 | Books and Other Reference Materials | Erin Grace Padilla, PO-CCS2017-2980 Daily Grams           | <b>\$53.46</b>  |
| 51595 | 12/4/2017 | Ansmar Publishing, Inc.            | Cleared | \$71.86    | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-2464 Books                                     | <b>\$71.86</b>  |
| 51558 | 12/4/2017 | Burbank Music Academy              | Cleared | \$130.00   | 4200-010-83 | Books and Other Reference Materials | Sohpia Reymann-PO-CCS2017-2963 Private Lessons            | <b>\$130.00</b> |
| 51551 | 12/4/2017 | Academy of Science for Kids, LLC   | Cleared | \$214.99   | 4200-010-83 | Books and Other Reference Materials | Ramse Bravo - Code Gamer                                  | <b>\$214.99</b> |
| 51550 | 12/4/2017 | Acorn Naturalist                   | Cleared | \$123.18   | 4200-010-83 | Books and Other Reference Materials | Ada MacLeish - Journeys Through Journaling                | <b>\$26.15</b>  |
|       |           |                                    |         |            | 4200-010-83 | Books and Other Reference Materials | Ada MacLeish - A Place For Wonder, Treecology             | <b>\$97.03</b>  |
| 51555 | 12/4/2017 | BookShark LLC                      | Cleared | \$524.00   | 4200-010-83 | Books and Other Reference Materials | Ada MacLeish-PO-CCS2017-2265, Books                       | <b>\$524.00</b> |
| 51594 | 12/4/2017 | Aroma Dough Inc.                   | Cleared | \$38.98    | 4200-010-83 | Books and Other Reference Materials | Emma Flores - MP Aroma Dough, Play Dough                  | <b>\$38.98</b>  |
| 51560 | 12/4/2017 | Carolina Biological Supply Company | Cleared | \$43.72    | 4200-010-83 | Books and Other Reference Materials | Acct: 10163752 PO-CCS2017-3135 Owl Pellet Exp. Set        | <b>\$43.72</b>  |
| 51570 | 12/4/2017 | Freshi Films, LLC                  | Cleared | \$36.00    | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-2190 Oct. Beg. Video Game Coding & Design      | <b>\$36.00</b>  |
| 51590 | 12/4/2017 | Studies Weekly, Inc.               | Cleared | \$29.95    | 4200-010-83 | Books and Other Reference Materials | California Studies Weekly 2nd Grade Social Studies        | <b>\$29.95</b>  |
| 51592 | 12/4/2017 | Winter Promise                     | Cleared | \$690.00   | 4200-010-83 | Books and Other Reference Materials | Guide Stories, Write In Readers                           | <b>\$278.00</b> |
|       |           |                                    |         |            | 4200-010-83 | Books and Other Reference Materials | Habitats, Hollows & Homes, Pack For Animals               | \$412.00        |
| 51589 | 12/4/2017 | Scholastic Inc                     | Cleared | \$46.19    | 4200-010-83 | Books and Other Reference Materials | Sucess W/ Sight Words, Super-Fun Math, Morning Jumpstarts | <b>\$46.19</b>  |
| 51575 | 12/4/2017 | History Unboxed                    | Cleared | \$190.67   | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-2794 American History Poster, Subscription     | <b>\$190.67</b> |
| 51587 | 12/4/2017 | Rainbow Resource Center            | Cleared | \$1,025.44 | 4200-010-83 | Books and Other Reference Materials | Happy Atoms Introductory Set                              | <b>\$60.37</b>  |
|       |           |                                    |         |            | 4200-010-83 | Books and Other Reference Materials | Voyages in English, Terrible War, Algebra                 | <b>\$219.73</b> |

|       |           |                         |             |          |             |                                     |  |                 |
|-------|-----------|-------------------------|-------------|----------|-------------|-------------------------------------|--|-----------------|
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | Complete Writer: Writing W/Ease                        | <b>\$26.70</b>  |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3025 Home School Art Dvd,Kids 1st Chem.     | <b>\$130.17</b> |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | Craft Sticks,Story of The World, Math                  | <b>\$100.74</b> |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | My World Studies, Baic Math, Geology                   | <b>\$351.44</b> |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | Story of The Worl;d,Math Grade 2, Workbook             | <b>\$136.29</b> |
| 51583 | 12/4/2017 | Marlene Halvorson       | Cleared     | \$75.00  | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3052 Novmeber Guitar Lessons                | <b>\$75.00</b>  |
| 51586 | 12/4/2017 | QUILL CORPORATION       | Cleared     | \$809.05 | 4200-010-83 | Books and Other Reference Materials | Crayola Crayons, Paint Brushes, Case, Conon            | <b>\$70.91</b>  |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | Acct: 8251962 Markers, Magnetic Dry-Erase Board        | <b>\$220.51</b> |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | Acct: 8251962 PO-CCS2017-3159                          | <b>\$97.68</b>  |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | Round Ring Binder,Notebooks,Glue Sticks                | <b>\$80.27</b>  |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | Water Color Pencils, Ink Catridges, Print Paper        | <b>\$130.50</b> |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | Wireless Multifuntion Color Inkjet Printer             | <b>\$75.57</b>  |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | Spiral-Bound Notebooks, Pencils, Binder,Highlighters   | <b>\$31.06</b>  |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | Inkjet Cartridge Multi Pak,Copy Paper                  | <b>\$102.55</b> |
| 51582 | 12/4/2017 | Demme Learning          | Cleared     | \$176.88 | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3120 Alpha Universal Set                    | <b>\$176.88</b> |
| 51579 | 12/4/2017 | LEGO Brand Retail , Inc | Cleared     | \$456.89 | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3110 Lego Mindstorms Education EV3 Core Set | <b>\$456.89</b> |
| 51576 | 12/4/2017 | Ivy Kids LLC            | Cleared     | \$419.40 | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-2634 Ivy Kids 6 month Subscription          | <b>\$209.70</b> |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-2097 Ivy Kids Kit-6 Month                   | <b>\$209.70</b> |
| 51573 | 12/4/2017 | Grow and Make LLC       | Outstanding | \$123.84 | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3076 Kids DIY Garden, Soap Making,Lip Balm  | <b>\$91.88</b>  |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3098 Complete DIY Chocolate & Candy Making  | <b>\$31.96</b>  |
| 51569 | 12/4/2017 | Fundamental Foundations | Cleared     | \$666.66 | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-2605 Sept, Oct. Core Classes                | <b>\$666.66</b> |
| 51567 | 12/4/2017 | Explorer Field Trips    | Cleared     | \$990.00 | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3172 Disneyland Teacher Kit                 | <b>\$250.00</b> |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3173 Disneyland Student Kit                 | <b>\$130.00</b> |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3096 Universal Studios Kit                  | <b>\$410.00</b> |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | PO-CCS2017-3178 San Diego Zoo Teacher Kit              | <b>\$200.00</b> |
| 51565 | 12/4/2017 | Discount School Supply  | Cleared     | \$104.98 | 4200-010-83 | Books and Other Reference Materials | Maia Milulenk Godoy-PO-CCS2017-3015                    | <b>\$64.33</b>  |
|       |           |                         |             |          | 4200-010-83 | Books and Other Reference Materials | Bryce Castellano-PO-CCS2017-3035                       | <b>\$40.65</b>  |

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| 51563 | 12/4/2017  | Allison Saleh                                  | Cleared     | \$200.00     | 4200-010-83 | Books and Other Reference Materials                | November Voice Lesson (Beginner)                     | \$50.00      |
|       |            |  |             |              | 4200-010-83 | Books and Other Reference Materials                | November Piano Lessons (Beginner)                    | \$50.00      |
|       |            |  |             |              | 4200-010-83 | Books and Other Reference Materials                | November Guitar Lessons                              | \$100.00     |
| 51559 | 12/4/2017  | CM School Supply                               | Cleared     | \$31.94      | 4200-010-83 | Books and Other Reference Materials                | Noah Pena-PO-CCS2017-3158<br>Frequency Words         | \$31.94      |
| 51556 | 12/4/2017  | Baker Creek<br>Heirloom Seeds                  | Cleared     | \$71.00      | 4200-010-83 | Books and Other Reference Materials                | Janse Henschel-PO-CCS2017-2735<br>Seeds              | \$71.00      |
| 51554 | 12/4/2017  | Barnes & Noble,<br>Inc.                        | Outstanding | \$290.27     | 4200-010-83 | Books and Other Reference Materials                | Olive Kunkel-PO-CCS2017-3034,<br>Books               | \$246.29     |
|       |            |  |             |              | 4200-010-83 | Books and Other Reference Materials                | Mugisha Stanton-PO-CCS2017-3117,<br>Books            | \$43.98      |
| 51552 | 12/4/2017  | Academics in a<br>Box Inc.                     | Outstanding | \$95.62      | 4200-010-83 | Books and Other Reference Materials                | Bryce Castellano Groovy Single Box<br>Trio           | \$95.62      |
| 51596 | 12/6/2017  | TACK of Indiana,<br>Inc.                       | Cleared     | \$319.00     | 4200-010-83 | Books and Other Reference Materials                | Algebra - DVD -Modules ABC - HS<br>Discount          | \$319.00     |
| 51597 | 12/7/2017  | K12 Management,<br>Inc.                        | Cleared     | \$289,600.00 | 9505-010    | Accounts Payable-Accrual                           | Outreach (Qty. 400)                                  | \$289,600.00 |
| 51598 | 12/12/2017 | Greener STEMs                                  | Cleared     | \$175.00     | 4100-010-83 | Approved Textbooks and Core<br>Curricula Materials | Location - TBD Energy Class                          | \$175.00     |
| 51599 | 12/14/2017 | World's Greatest<br>Promotional Stuff          | Cleared     | \$283.88     | 4300-010-82 | Materials and Supplies                             | Hand Sanitizer for Marketing Event                   | \$283.88     |
| 51600 | 12/20/2017 | New Jerusalem<br>Elementary<br>School District | Cleared     | \$50,000.00  | 9505-010    | Accounts Payable-Accrual                           | Settlement with NJESD - Installment<br>Payment       | \$50,000.00  |
| 51645 | 12/28/2017 | Play Your Part,<br>Inc                         | Outstanding | \$100.00     | 4200-010-83 | Books and Other Reference Materials                | Nov.-Let's Play Music-Beginning<br>Keyboarding Class | \$100.00     |
| 51646 | 12/28/2017 | P-A Financial<br>Services                      | Cleared     | \$26.00      | 4200-010-83 | Books and Other Reference Materials                | My First Budget Planner                              | \$26.00      |
| 51601 | 12/28/2017 | Apple Inc                                      | Cleared     | \$1,770.28   | 4200-010-83 | Books and Other Reference Materials                | 11-Inch Macbook Air W/Apple Care                     | \$991.30     |
|       |            |  |             |              | 4200-010-83 | Books and Other Reference Materials                | 10.5" ipad Pro, Cover                                | \$778.98     |
| 51616 | 12/28/2017 | Cartridge Express                              | Cleared     | \$69.15      | 4200-010-83 | Books and Other Reference Materials                | Canon Printer Ink                                    | \$69.15      |
| 51647 | 12/28/2017 | QUILL<br>CORPORATION                           | Cleared     | \$1,317.91   | 4200-010-83 | Books and Other Reference Materials                | Printer Ink Canon 288                                | \$48.58      |
|       |            |  |             |              | 4200-010-83 | Books and Other Reference Materials                | Card Stock, Drawing Paper, Glue<br>Sticks            | \$88.05      |
|       |            |  |             |              | 4200-010-83 | Books and Other Reference Materials                | Printer Ink for Epson, Printer Paper                 | \$72.71      |
|       |            |  |             |              | 4200-010-83 | Books and Other Reference Materials                | Sheet Protectors, Blk, Color, Ink<br>Cartridges      | \$89.38      |
|       |            |  |             |              | 4200-010-83 | Books and Other Reference Materials                | 17.3"Laptop Computer, Carrying<br>Case               | \$380.71     |
|       |            |  |             |              | 4200-010-83 | Books and Other Reference Materials                | Color Ink Cartridges, Copy Paper                     | \$73.68      |
|       |            |  |             |              | 4200-010-83 | Books and Other Reference Materials                | Printer Ink for Epson, Printer Paper                 | \$72.71      |
|       |            |  |             |              | 4200-010-83 | Books and Other Reference Materials                | Ring Binder, 3-Hole Punch, Stapler                   | \$53.00      |

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|       |            |                                    |             |            | 4200-010-83 | Books and Other Reference Materials | Canon Pixma Printer, Printer Paper                           | <b>\$116.94</b> |
|       |            |                                    |             |            | 4200-010-83 | Books and Other Reference Materials | Typing Instructor for Kids Platinum                          | <b>\$20.99</b>  |
|       |            |                                    |             |            | 4200-010-83 | Books and Other Reference Materials | Printer Paper, Markers, Colored Pencils                      | <b>\$49.67</b>  |
|       |            |                                    |             |            | 4200-010-83 | Books and Other Reference Materials | Blk. Ink Cartridge, Printer Paper                            | \$179.72        |
|       |            |                                    |             |            | 4200-010-83 | Books and Other Reference Materials | Staples Compostion Bk.,Notebook Ruled                        | <b>\$71.77</b>  |
| 51615 | 12/28/2017 | Conejo Recreation & Park District  | Cleared     | \$52.00    | 4200-010-83 | Books and Other Reference Materials | Paz/Beg.Gymnastics Borchard Comm. Ctr.                       | <b>\$52.00</b>  |
| 51657 | 12/28/2017 | Young Lamplighters                 | Cleared     | \$1,026.64 | 4200-010-83 | Books and Other Reference Materials | Oct.,Nov. Month Of Service-Young Lamplighters                | <b>\$435.54</b> |
|       |            |                                    |             |            | 4200-010-83 | Books and Other Reference Materials | Oct.,Nov Month of Service-Young Lamplighters                 | <b>\$591.10</b> |
| 51658 | 12/28/2017 | Zoo-Phonics                        | Cleared     | \$40.45    | 4200-010-83 | Books and Other Reference Materials | Zoo-Alphabet Buddies Poster, Color Magnets "A-Z"             | <b>\$40.45</b>  |
| 51656 | 12/28/2017 | YMCA San Diego Co                  | Cleared     | \$153.00   | 4200-010-83 | Books and Other Reference Materials | Nov., Dec. Tae Kwon Do Ages 7+ Years                         | <b>\$153.00</b> |
| 51654 | 12/28/2017 | Urban Workshop                     | Cleared     | \$198.00   | 4200-010-83 | Books and Other Reference Materials | Costa Mesa Nov.,Dec. Urban Workshop Level 1                  | <b>\$198.00</b> |
| 51610 | 12/28/2017 | CM School Supply                   | Cleared     | \$69.57    | 4200-010-83 | Books and Other Reference Materials | Chalk It Up, Map Combo                                       | <b>\$47.73</b>  |
|       |            |                                    |             |            | 4200-010-83 | Books and Other Reference Materials | Savannah Bell-USA Bingo 3rd Grade                            | <b>\$21.84</b>  |
| 51627 | 12/28/2017 | Foreign Languages For Kids By Kids | Outstanding | \$89.99    | 4200-010-83 | Books and Other Reference Materials | Spanish 1-YR Full Membership-Online                          | <b>\$89.99</b>  |
| 51606 | 12/28/2017 | BLICK Art Materials                | Cleared     | \$518.07   | 4200-010-83 | Books and Other Reference Materials | Bookboard, Chipboard   | <b>\$341.93</b> |
|       |            |                                    |             |            | 4200-010-83 | Books and Other Reference Materials | Black/Stoned Lined Staplebound Notebook                      | \$83.92         |
|       |            |                                    |             |            | 4200-010-83 | Books and Other Reference Materials | Sculpt It, Rolling Pin                                       | <b>\$92.22</b>  |
| 51611 | 12/28/2017 | A Child's Dream                    | Cleared     | \$268.74   | 4200-010-83 | Books and Other Reference Materials | Stockmar Beeswax Crayons, Watercolor Paint Set, Brush Set    | <b>\$70.84</b>  |
|       |            |                                    |             |            | 4200-010-83 | Books and Other Reference Materials | Sarah's Silks, Sail Boat Building Kit, Wooden Peg People Lge | <b>\$99.20</b>  |
|       |            |                                    |             |            | 4200-010-83 | Books and Other Reference Materials | Sarah's Play Skills, Wood Peg Doll, Sail Boat Building Kit   | <b>\$98.70</b>  |
| 51607 | 12/28/2017 | Brainy Toys, Inc                   | Cleared     | \$99.89    | 4200-010-83 | Books and Other Reference Materials | Math Games Skill-Based,Slack Line Double                     | \$99.89         |
| 51629 | 12/28/2017 | Guido's Martial Arts Academy       | Cleared     | \$129.00   | 4200-010-83 | Books and Other Reference Materials | November:Martial Arts Class                                  | <b>\$129.00</b> |
| 51630 | 12/28/2017 | Handwriting Without Tears          | Cleared     | \$28.03    | 4200-010-83 | Books and Other Reference Materials | Letters & Numbers For Me, Cursive Handwriting                | <b>\$28.03</b>  |
| 51612 | 12/28/2017 | Cricket Media                      | Outstanding | \$67.90    | 4200-010-83 | Books and Other Reference Materials | Lady Bug Print Subscription 1 Year                           | <b>\$33.95</b>  |
|       |            |                                    |             |            | 4200-010-83 | Books and Other Reference Materials | Click Print Subscription 1 Year                              | \$33.95         |
| 51608 | 12/28/2017 | Barnes & Noble, Inc.               | Outstanding | \$203.34   | 4200-010-83 | Books and Other Reference Materials | Brain Quest Workbook, Star Wars Workbook                     | <b>\$86.26</b>  |

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|       |            |  |             |            | 4200-010-83 | Books and Other Reference Materials | Prentice Hall Earth Science Lab Manual Student Edition   | <b>\$27.32</b>    |
|       |            |  |             |            | 4200-010-83 | Books and Other Reference Materials | Lego Architecture US Capitol Building                    | <b>\$89.76</b>    |
| 51632 | 12/28/2017 | History Unboxed                            | Cleared     | \$149.91   | 4200-010-83 | Books and Other Reference Materials | Ancient China Unboxed, Ghana Unboxed                     | <b>\$149.91</b>   |
| 51635 | 12/28/2017 | Lakeshore Learning Materials               | Cleared     | \$1,063.44 | 4200-010-83 | Books and Other Reference Materials | Reading Comprehension Daily Practice Journal             | <b>\$13.60</b>    |
|       |            |  |             |            | 4200-010-83 | Books and Other Reference Materials | Daily Math Journal, Daily Language, Telescope            | <b>\$173.39</b>   |
|       |            |  |             |            | 4200-010-83 | Books and Other Reference Materials | Pattern Blocks, Wooden Blocks, Magna Tiles, Let's Talk   | <b>\$297.25</b>   |
|       |            |  |             |            | 4200-010-83 | Books and Other Reference Materials | Water Exploration, Thera Putty, Pencil Grips             | <b>\$306.49</b>   |
|       |            |  |             |            | 4200-010-83 | Books and Other Reference Materials | Bingo, Journals, My Word, Research & Write               | <b>\$272.71</b>   |
| 51633 | 12/28/2017 | Home School Spanish Academy Inc.           | Cleared     | \$560.00   | 4200-010-83 | Books and Other Reference Materials | Sept, Oct, Nov, Dec, Jan, Feb, Mar, Apr, May 60 Online S | <b>\$560.00</b>   |
| 51613 | 12/28/2017 | Candi Chavez                               | Outstanding | \$152.00   | 4200-010-83 | Books and Other Reference Materials | December: Piano Lessons                                  | <b>\$50.00</b>    |
|       |            |  |             |            | 4200-010-83 | Books and Other Reference Materials | December: Piano Lessons - Daniel                         | <b>\$52.00</b>    |
|       |            |  |             |            | 4200-010-83 | Books and Other Reference Materials | December: Piano Lessons in Orange Studio                 | <b>\$50.00</b>    |
| 51636 | 12/28/2017 | Little Passports, Inc.                     | Cleared     | \$108.81   | 4200-010-83 | Books and Other Reference Materials | Little Passports Global Adventure USA Edition            | <b>\$108.81</b>   |
| 51638 | 12/28/2017 | Moving Beyond the Page                     | Cleared     | \$1,034.94 | 4200-010-83 | Books and Other Reference Materials | School Curriculum Age 11-13 online, Geography of World   | <b>\$585.48</b>   |
|       |            |  |             |            | 4200-010-83 | Books and Other Reference Materials | Core Curriculum Age 4-5 Full Year Package                | <b>\$449.46</b>   |
| 51637 | 12/28/2017 | McGraw-Hill School Education Holdings, LLC | Cleared     | \$61.46    | 4200-010-83 | Books and Other Reference Materials | Glencoe Math 2016 Course 1                               | <b>\$61.46</b>    |
| 51640 | 12/28/2017 | Martial Arts International                 | Cleared     | \$185.00   | 4200-010-83 | Books and Other Reference Materials | DEC Karate Class   | <b>\$40.00</b>    |
|       |            |  |             |            | 4200-010-83 | Books and Other Reference Materials | December Karate Lessons                                  | <b>\$45.00</b>    |
|       |            |  |             |            | 4200-010-83 | Books and Other Reference Materials | DEC Karate Class   | <b>\$65.00</b>    |
|       |            |  |             |            | 4200-010-83 | Books and Other Reference Materials | DEC Karate Class   | <b>\$35.00</b>    |
| 51614 | 12/28/2017 | Creative Creatures & Co.                   | Cleared     | \$424.00   | 4200-010-83 | Books and Other Reference Materials | Nov. All About Animals & Character Creation              | <b>\$49.00</b>    |
|       |            |  |             |            | 4200-010-93 | Books and Other Reference Materials | OCLC - Nov Illustration Instruction                      | <b>\$375.00</b>   |
| 51602 | 12/28/2017 | Academy of Science for Kids, LLC           | Cleared     | \$125.52   | 4200-010-83 | Books and Other Reference Materials | Lab Apron, Thames & Kosmos Pocket Microscope             | <b>\$125.52</b>   |
| 51643 | 12/28/2017 | Online G3                                  | Cleared     | \$2,043.00 | 4200-010-83 | Books and Other Reference Materials | Lord of the Rings, Grammar Town, Horrible Romans         | <b>\$996.00</b>   |
|       |            |  |             |            | 4200-010-83 | Books and Other Reference Materials | Advanced World History A, Chaucer's Tales                | <b>\$1,047.00</b> |

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| 51641 | 12/28/2017 | Mission Renaissance, Inc.         | Cleared     | \$110.00 | 4200-010-83 | Books and Other Reference Materials | Nov. Children's Art Class                          | \$110.00 |
| 51644 | 12/28/2017 | Performing Arts Empire            | Cleared     | \$510.00 | 4200-010-83 | Books and Other Reference Materials | October: Ballet/Musical Theater/Arco Clas          | \$127.50 |
|       |            |                                   |             |          | 4200-010-83 | Books and Other Reference Materials | October: Ballet/Musical Theater/Arco Clas          | \$127.50 |
|       |            |                                   |             |          | 4200-010-83 | Books and Other Reference Materials | Oct., Nov. Tap/Musical Theatre/Arco Class          | \$255.00 |
| 51642 | 12/28/2017 | National Geographic For Kids      | Outstanding | \$15.00  | 4200-010-83 | Books and Other Reference Materials | Nat'l Geographic Kids Print Magazine               | \$15.00  |
| 51639 | 12/28/2017 | Demme Learning                    | Cleared     | \$101.18 | 4200-010-83 | Books and Other Reference Materials | Beta Level Up Set                                  | \$101.18 |
| 51604 | 12/28/2017 | The Animation Course, LLC         | Outstanding | \$650.00 | 4200-010-83 | Books and Other Reference Materials | The Drawing Course Level 2                         | \$350.00 |
|       |            |                                   |             |          | 4200-010-83 | Books and Other Reference Materials | The Drawing Course Level 1                         | \$300.00 |
| 51634 | 12/28/2017 | KiwiCo, Inc                       | Cleared     | \$235.95 | 4200-010-83 | Books and Other Reference Materials | Doodle Crate,Tinker Crate-6 Mo. Subscriptio        | \$235.95 |
| 51631 | 12/28/2017 | Homeschool Buyers Co-op           | Cleared     | \$317.29 | 4200-010-83 | Books and Other Reference Materials | Discovery Education Streaming Plus                 | \$155.00 |
|       |            |                                   |             |          | 4200-010-83 | Books and Other Reference Materials | Primary DreamBox Subscription                      | \$54.95  |
|       |            |                                   |             |          | 4200-010-83 | Books and Other Reference Materials | The Writers Jungle, Jot It Down                    | \$82.39  |
|       |            |                                   |             |          | 4200-010-83 | Books and Other Reference Materials | Looney Tunes Phonics 12-Month Subscription         | \$24.95  |
| 51603 | 12/28/2017 | Art of Problem Solving (AoPS Inc) | Cleared     | \$87.22  | 4200-010-83 | Books and Other Reference Materials | 8-12 Prealgebra                                    | \$87.22  |
| 51628 | 12/28/2017 | For The Love Of Words             | Cleared     | \$240.00 | 4200-010-83 | Books and Other Reference Materials | Nov. Writing Class-Creative Writing, Poetry        | \$30.00  |
|       |            |                                   |             |          | 4200-010-83 | Books and Other Reference Materials | Creative Writing Class, Grades 6-8, November       | \$30.00  |
|       |            |                                   |             |          | 4200-010-83 | Books and Other Reference Materials | Nov. For The Love of Words                         | \$30.00  |
|       |            |                                   |             |          | 4200-010-83 | Books and Other Reference Materials | Nov.-Creative Writing                              | \$30.00  |
|       |            |                                   |             |          | 4200-010-83 | Books and Other Reference Materials | -Creative Writing Class November                   | \$30.00  |
|       |            |                                   |             |          | 4200-010-83 | Books and Other Reference Materials | November-Creative Writing                          | \$30.00  |
|       |            |                                   |             |          | 4200-010-83 | Books and Other Reference Materials | Nov. For the Love of Words                         | \$30.00  |
|       |            |                                   |             |          | 4200-010-83 | Books and Other Reference Materials | Nov Creative Writing Class-8th Grade Home          | \$30.00  |
| 51659 | 12/28/2017 | Rainbow Resource Center           | Cleared     | \$245.65 | 4200-010-83 | Books and Other Reference Materials | Around the World Coloring Book, Science K, Phonics | \$245.65 |
| 51624 | 12/28/2017 | Education.com                     | Cleared     | \$59.94  | 4200-010-83 | Books and Other Reference Materials | Annual Subscription 3rd Grade Online Curriculum    | \$59.94  |
| 51625 | 12/28/2017 | Fat Brain Holding, LLC            | Cleared     | \$61.08  | 4200-010-83 | Books and Other Reference Materials | Make Your Own Bubble Gum, Choose Your Adventure    | \$61.08  |
| 51626 | 12/28/2017 | Firestorm Freerunning &           | Cleared     | \$555.00 | 4200-010-83 | Books and Other Reference Materials | Nov. Parkour/Freerunning Instruction               | \$225.00 |

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|       |            | Acrobatics                          |             |            | 4200-010-83 | Books and Other Reference Materials | Nov-Little Heroes  | <b>\$85.00</b>    |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | Firestorm 4 Classes November                                   | <b>\$85.00</b>    |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | November-Parkour   | <b>\$85.00</b>    |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | November-Parkour   | <b>\$75.00</b>    |
| 51623 | 12/28/2017 | Engineering For Kids                | Outstanding | \$270.00   | 4200-010-83 | Books and Other Reference Materials | EFK Temecula 3D Design & CAD, Marine Eng                       | <b>\$270.00</b>   |
| 51650 | 12/28/2017 | Singapore Math Inc.                 | Cleared     | \$127.92   | 4200-010-83 | Books and Other Reference Materials | Primary Math Textbook, Workbook, Science, Workbook             | <b>\$103.90</b>   |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | Singapore Math Intensive Practice US ED                        | <b>\$24.02</b>    |
| 51651 | 12/28/2017 | Timberdoodle.com                    | Cleared     | \$124.55   | 4200-010-83 | Books and Other Reference Materials | Stepping Into Science, 4-D Torso Puzzle, Civil War             | <b>\$124.55</b>   |
| 51652 | 12/28/2017 | Teacher Synergy, LLC                | Cleared     | \$118.04   | 4200-010-83 | Books and Other Reference Materials | Interactive Notebook Pages, Game Board Bundle                  | <b>\$55.46</b>    |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | Money Worksheets & Money Games, 1st Grade Math                 | <b>\$62.58</b>    |
| 51653 | 12/28/2017 | Cynthia Delgadillo                  | Cleared     | \$298.66   | 4200-010-83 | Books and Other Reference Materials | Shine A Light Seashore, Lift The Flap, First Math              | <b>\$133.02</b>   |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | Lift The Flap Questions & Answers About Science                | <b>\$165.64</b>   |
| 51655 | 12/28/2017 | Winter Promise                      | Cleared     | \$348.00   | 4200-010-83 | Books and Other Reference Materials | One Small Square: Woods, African, Tropical Rainforest          | <b>\$348.00</b>   |
| 51609 | 12/28/2017 | Brain Builders Educational Programs | Cleared     | \$1,176.00 | 4200-010-83 | Books and Other Reference Materials | Sept., Oct., Nov., Dec., Eng., Chemistry Lab, Tutoring Reading | <b>\$1,026.00</b> |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | Tustin Location Sept. High School Bio Lab                      | <b>\$150.00</b>   |
| 51621 | 12/28/2017 | Easy Grammar Systems                | Cleared     | \$44.51    | 4200-010-83 | Books and Other Reference Materials | Easy Grammar Grade 2 Teacher Text, Stud. Wkbk                  | <b>\$44.51</b>    |
| 51622 | 12/28/2017 | EMH Sports USA Inc                  | Cleared     | \$56.00    | 4200-010-83 | Books and Other Reference Materials | Pasadena December Kickball 4th Grade                           | <b>\$28.00</b>    |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | Pasadena December Kickball 1st Grade                           | <b>\$28.00</b>    |
| 51649 | 12/28/2017 | Rainbow Resource Center             | Cleared     | \$2,103.77 | 4200-010-83 | Books and Other Reference Materials | US History, Earth Science, Spectrum Math                       | <b>\$51.06</b>    |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | Flag of the USA Charlet, Flag Place Mat, Comp. Curriculum      | <b>\$23.25</b>    |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | Core Skills, World of Germs Kit, Magic School Bus              | <b>\$216.14</b>   |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | Spiral Notebook, Drawing Pens, Chalk, Felt Eraser              | <b>\$293.91</b>   |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | My World Social Studies, Words Their Way Out, Outer Space      | <b>\$107.91</b>   |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | Primer Timer, Foam Dice, Watercolor Paper, Reward Tickets      | <b>\$164.12</b>   |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | Electricity Kit, Awesome Animation, Sign Language              | <b>\$245.14</b>   |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | Bob Book, Magic School Bus Bk.                                 | <b>\$29.44</b>    |
|       |            |                                     |             |            | 4200-010-83 | Books and Other Reference Materials | Wikki Stix, Rainbow Tin Jumprope, Fairy Door                   | <b>\$137.19</b>   |

|                           |            |                           |             |                     |                        |                                     |  |                     |
|---------------------------|------------|---------------------------|-------------|---------------------|------------------------|-------------------------------------|--|---------------------|
|                           |            |                           |             |                     | 4200-010-83            | Books and Other Reference Materials | Holt McDougal US History Homeschool Package                  | <b>\$100.74</b>     |
|                           |            |                           |             |                     | 4200-010-83            | Books and Other Reference Materials | Easy Grammar Plus. Spelling Workout, Mirconations            | <b>\$69.38</b>      |
|                           |            |                           |             |                     | 4200-010-83            | Books and Other Reference Materials | All About Spelling, Stickers, Cards, Review Box              | <b>\$226.42</b>     |
|                           |            |                           |             |                     | 4200-010-83            | Books and Other Reference Materials | Knight & Dragon Figures, Tinkertoy Basic, Pick A Brick Game  | <b>\$82.24</b>      |
|                           |            |                           |             |                     | 4200-010-83            | Books and Other Reference Materials | Celebrating Holidays 1-2,Cat Stax Game,It's Thanksgiving     | <b>\$94.47</b>      |
|                           |            |                           |             |                     | 4200-010-83            | Books and Other Reference Materials | Life of Fred Edgewood, Explorer Globe, Roman Troop           | <b>\$262.36</b>     |
| 51620                     | 12/28/2017 | Elemental Science Inc.    | Cleared     | \$40.99             | 4200-010-83            | Books and Other Reference Materials | Earth Science & Astronomy Grammar Stage Printed Combo        | <b>\$40.99</b>      |
| 51618                     | 12/28/2017 | Drama Maniacs             | Cleared     | \$195.00            | 4200-010-83            | Books and Other Reference Materials | Sept.,Oct.,Nov.,Dec. Drama Enchrishment Class                | <b>\$195.00</b>     |
| 51605                     | 12/28/2017 | Athena's Advanced Academy | Outstanding | \$234.00            | 4200-010-83            | Books and Other Reference Materials | Chemistry, Fall 2017   | <b>\$234.00</b>     |
| 51619                     | 12/28/2017 | Explorer Field Trips      | Cleared     | \$815.00            | 4200-010-83            | Books and Other Reference Materials | Sony Studio Tour   | <b>\$120.00</b>     |
|                           |            |                           |             |                     | 4200-010-83            | Books and Other Reference Materials | Seaworld 1 Day Tickets Teacher Kit, Disney on Ice Teacher Ki | <b>\$425.00</b>     |
|                           |            |                           |             |                     | 4200-010-83            | Books and Other Reference Materials | Universal Studios Hollywood-Teacher Kit                      | <b>\$270.00</b>     |
| 51617                     | 12/28/2017 | Cultured Owl LLC          | Cleared     | \$29.95             | 4200-010-83            | Books and Other Reference Materials | Australia Single Country Kit Grade 1                         | <b>\$29.95</b>      |
| <b>Total Check Amount</b> |            |                           |             | <b>\$398,561.54</b> | <b>Total GL Amount</b> |                                     |  | <b>\$398,561.54</b> |



## Compass Charter Schools

December 2017 - December 2017

|                              |   | December         |                    | July - December Summary |                    |                    |                | 2017-2018           |                    |
|------------------------------|---|------------------|--------------------|-------------------------|--------------------|--------------------|----------------|---------------------|--------------------|
| Account Code                 | Description   | Actual           | Budget             | Actual                  | Budget             | Variance \$        | Variance %     | Total Budget        | Remaining Budget   |
| 8011                         | LCFF Revenue  | \$471,287        | \$471,287          | \$2,169,708             | \$2,275,971        | (\$106,263)        | -4.7%          | \$6,398,015         | \$3,989,215        |
| 8012                         | Education Protection Account Revenue                      | \$15,781         | \$145,870          | \$46,556                | \$291,740          | (\$245,184)        | -84.0%         | \$583,479           | \$521,931          |
| 8019                         | Prior Year Income/Adjustments                             |                  |                    | -                       | -                  | -                  | 0.0%           | -                   | -                  |
| 8096                         | Charter Schools Funding In-Lieu of Property Taxes         | \$53,927         | \$89,350           | \$283,117               | \$469,087          | (\$185,970)        | -39.6%         | \$1,116,874         | \$833,757          |
| <b>LCFF</b>                  |   | <b>\$540,995</b> | <b>\$706,507</b>   | <b>\$2,499,381</b>      | <b>\$3,036,797</b> | <b>(\$537,416)</b> | <b>-17.7%</b>  | <b>\$8,098,368</b>  | <b>\$5,344,903</b> |
| 8181                         | Special Education - Entitlement                           | -                | \$11,063           | -                       | \$44,250           | (\$44,250)         | -100.0%        | \$110,625           | \$110,625          |
| <b>Federal Revenue</b>       |   | <b>-</b>         | <b>\$11,063</b>    | <b>-</b>                | <b>\$44,250</b>    | <b>(\$44,250)</b>  | <b>-100.0%</b> | <b>\$110,625</b>    | <b>\$110,625</b>   |
| 8550                         | Mandated Block Grant                                      | \$38,266         | \$82,471           | \$45,810                | \$82,471           | (\$36,661)         | -44.5%         | \$164,942           | \$119,132          |
| 8560                         | State Lottery Revenue                                     | -                | \$93,315           | -                       | \$93,315           | (\$93,315)         | -100.0%        | \$186,630           | \$141,079          |
| 8590                         | All Other State Revenues                                  |                  |                    | -                       | -                  | -                  | 0.0%           | -                   | -                  |
| 8599                         | Prior Year State Income                                   |                  |                    | \$1,385                 | -                  | \$1,385            | 0.0%           | -                   | (\$1,385)          |
| <b>Other State Revenue</b>   |   | <b>\$38,266</b>  | <b>\$175,786</b>   | <b>\$47,195</b>         | <b>\$175,786</b>   | <b>(\$128,591)</b> | <b>-73.2%</b>  | <b>\$351,572</b>    | <b>\$258,826</b>   |
| 8650                         | Rental Income   | \$49,750         | \$49,450           | \$286,750               | \$285,550          | \$1,200            | 0.4%           | \$582,250           | \$245,750          |
| 8660                         | Interest Income   | \$2,626          | \$55               | \$7,016                 | \$1,668            | \$5,348            | 320.6%         | \$3,288             | (\$3,728)          |
| 8682                         | Foundation Grants/Donations                               |                  |                    | -                       | -                  | -                  | 0.0%           | -                   | (\$2,266)          |
| 8685                         | School Site fundraising                                   |                  |                    | \$200                   | -                  | \$200              | 0.0%           | -                   | (\$200)            |
| 8699                         | All Other Local Revenue                                   | \$607            | -                  | \$136,458               | \$55,216           | \$81,242           | 147.1%         | \$55,216            | (\$83,301)         |
| 8792                         | SPED State/Other Transfers of Apportionments from County  | -                | \$51,084           | -                       | \$220,347          | (\$220,347)        | -100.0%        | \$526,850           | \$526,850          |
| 8793                         | SPED State/Other Transfers of Apportionments from JPA     | \$28,822         | -                  | \$118,490               | -                  | \$118,490          | 0.0%           | -                   | (\$134,197)        |
| 8799                         | Other Transfers In  | -                | \$60,000           | -                       | \$240,000          | (\$240,000)        | -100.0%        | \$600,000           | \$600,000          |
| 8986                         | Rental Income   | -                | -                  | -                       | -                  | -                  | 0.0%           | -                   | -                  |
| <b>Local Revenue</b>         |   | <b>\$81,804</b>  | <b>\$160,589</b>   | <b>\$548,914</b>        | <b>\$802,781</b>   | <b>(\$253,867)</b> | <b>-31.6%</b>  | <b>\$1,767,604</b>  | <b>\$1,148,907</b> |
| <b>Total Revenue</b>         |   | <b>\$661,065</b> | <b>\$1,053,944</b> | <b>\$3,095,490</b>      | <b>\$4,059,614</b> | <b>(\$964,124)</b> | <b>-23.7%</b>  | <b>\$10,328,169</b> | <b>\$6,863,261</b> |
| 1100                         | Teachers' Salaries  | \$301,712        | \$298,973          | \$1,502,486             | \$1,493,959        | (\$8,527)          | -0.6%          | \$3,287,799         | \$1,785,313        |
| 1200                         | Certificated Pupil Support Salaries                       | \$66,533         | \$51,174           | \$338,086               | \$273,861          | (\$64,226)         | -23.5%         | \$580,906           | \$242,820          |
| 1300                         | Certificated Pupil Support Salaries                       | \$20,302         | \$21,375           | \$115,871               | \$119,912          | \$4,041            | 3.4%           | \$248,160           | \$132,289          |
| 1900                         | Other Certificated Salaries                               | -                | \$29,734           | -                       | \$118,934          | \$118,934          | 100.0%         | \$297,335           | \$297,335          |
| <b>Certificated Salaries</b> |   | <b>\$388,547</b> | <b>\$401,256</b>   | <b>\$1,956,444</b>      | <b>\$2,006,666</b> | <b>\$50,222</b>    | <b>2.5%</b>    | <b>\$4,414,200</b>  | <b>\$2,457,756</b> |
| 2200                         | Classified Support Salaries (Maintenance, Food)           | \$24,820         | \$40,865           | \$159,059               | \$222,462          | \$63,403           | 28.5%          | \$467,654           | \$308,595          |
| 2300                         | Classified Supervisor and Administrator Salaries          | \$40,451         | \$39,924           | \$256,948               | \$245,878          | (\$11,070)         | -4.5%          | \$485,421           | \$228,473          |
| 2400                         | Clerical, Technical, and Office Staff Salaries            | \$36,372         | \$19,670           | \$213,390               | \$143,941          | (\$69,449)         | -48.2%         | \$261,963           | \$48,573           |
| 2900                         | Other Classified Salaries (Noon and Yard Sup, etc.)       | -                | \$1,449            | -                       | \$5,796            | \$5,796            | 100.0%         | \$14,490            | \$14,490           |
| <b>Classified Salaries</b>   |   | <b>\$101,644</b> | <b>\$101,909</b>   | <b>\$629,396</b>        | <b>\$618,077</b>   | <b>(\$11,319)</b>  | <b>-1.8%</b>   | <b>\$1,229,528</b>  | <b>\$600,132</b>   |
| 3101                         | State Teachers' Retirement System, certificated positions | \$54,041         | \$55,854           | \$322,481               | \$301,844          | (\$20,637)         | -6.8%          | \$636,969           | \$312,582          |

|  |  |           |           |             |             |             |           |             |             |
|--|--|-----------|-----------|-------------|-------------|-------------|-----------|-------------|-------------|
| 3313   | OASDI  | \$5,197   | \$6,443   | \$33,551    | \$37,575    | \$4,025     | 10.7%     | \$76,231    | \$42,680    |
| 3323   | Medicare   | \$6,863   | \$7,329   | \$36,081    | \$37,858    | \$1,777     | 4.7%      | \$81,834    | \$45,753    |
| 3403   | Health & Welfare Benefits                                    | \$91,264  | \$42,100  | \$330,202   | \$276,656   | (\$53,546)  | -19.4%    | \$529,255   | \$199,083   |
| 3503   | State Unemployment Insurance                                 | \$14,382  | \$2,366   | \$20,002    | \$11,705    | (\$8,296)   | -70.9%    | \$25,900    | \$5,898     |
| 3603   | Worker Compensation Insurance                                | \$3,662   | \$3,226   | \$57,005    | \$29,179    | (\$27,825)  | -95.4%    | \$48,536    | (\$12,131)  |
| 3903   | Other Employee Benefits                                      | \$3,251   | -         | (\$4,836)   | (\$9,090)   | (\$4,254)   | 46.8%     | (\$9,090)   | (\$14,090)  |
| <b>Employee Benefits</b>                       |  | \$178,660 | \$117,318 | \$794,485   | \$685,728   | (\$108,757) | -15.9%    | \$1,389,635 | \$579,776   |
| <b>Total Personnel Expenses</b>                |  | \$668,851 | \$620,482 | \$3,380,325 | \$3,310,470 | (\$69,854)  | -2.1%     | \$7,033,363 | \$3,637,664 |
| 4100   | Approved Textbooks and Core Curricula Materials              | \$2,400   | \$12,000  | \$518,207   | \$630,800   | \$112,593   | 17.8%     | \$1,551,580 | \$1,033,373 |
| 4200   | Books and Other Reference Materials                          | \$21,677  | \$92,673  | \$226,501   | \$374,964   | \$148,463   | 39.6%     | \$931,000   | \$658,359   |
| 4300   | Materials and Supplies                                       | \$476     | \$2,600   | \$7,067     | \$14,401    | \$7,334     | 50.9%     | \$30,000    | \$22,933    |
| 4315   | Classroom Materials and Supplies                             | -         | \$1,100   | \$31        | \$4,400     | \$4,369     | 99.3%     | \$11,000    | \$10,969    |
| 4400   | Noncapitalized Equipment                                     | -         | \$500     | -           | \$2,000     | \$2,000     | 100.0%    | \$5,000     | \$5,000     |
| 4430   | Noncapitalized Student Equipment                             | -         | \$1,500   | -           | \$6,000     | \$6,000     | 100.0%    | \$15,000    | \$15,000    |
| <b>Books and Supplies</b>                      |  | \$24,553  | \$110,372 | \$751,806   | \$1,032,566 | \$280,759   | 27.2%     | \$2,543,580 | \$1,745,634 |
| 5200   | Travel and Conferences                                       | \$1,558   | \$6,793   | \$24,503    | \$34,244    | \$9,741     | 28.4%     | \$75,000    | \$50,439    |
| 5210   | Training and Development Expense                             | \$1,736   | -         | \$12,954    | \$100,000   | \$87,046    | 87.0%     | \$100,000   | \$83,546    |
| 5300   | Dues and Memberships   | \$347     | \$1,833   | \$12,545    | \$19,004    | \$6,459     | 34.0%     | \$30,000    | \$17,455    |
| 5400   | Insurance  | \$2,446   | \$2,436   | \$9,736     | \$9,744     | \$9         | 0.1%      | \$24,361    | \$14,625    |
| 5500   | Operation and Housekeeping Services                          | -         | \$700     | \$3,550     | \$3,800     | \$250       | 6.6%      | \$8,000     | \$4,450     |
| 5501   | Utilities  | \$212     | \$538     | \$1,453     | \$2,775     | \$1,322     | 47.6%     | \$6,000     | \$4,547     |
| 5600   | Space Rental/Leases Expense                                  | \$92,042  | \$61,484  | \$455,388   | \$406,962   | (\$48,426)  | -11.9%    | \$775,867   | \$299,059   |
| 5601   | Building Maintenance   | -         | \$175     | -           | \$700       | \$700       | 100.0%    | \$1,750     | \$1,750     |
| 5602   | Other Space Rental   | \$617     | -         | \$617       | -           | (\$617)     | 0.0%      | \$40,000    | \$39,383    |
| 5605   | Equipment Rental/Lease Expense                               | -         | \$2,801   | \$3,313     | \$13,195    | \$9,882     | 74.9%     | \$30,000    | \$26,687    |
| 5610   | Equipment Repair   | -         | \$100     | \$199       | \$400       | \$201       | 50.3%     | \$1,000     | \$801       |
| 5800   | Professional/Consulting Services and Operating Expenditures  | \$5,180   | \$4,887   | \$27,721    | \$20,676    | (\$7,045)   | -34.1%    | \$50,000    | \$22,279    |
| 5803   | Banking and Payroll Service Fees                             | \$985     | \$547     | \$3,472     | \$2,721     | (\$751)     | -27.6%    | \$6,000     | \$2,503     |
| 5805   | Legal Services   | \$12,232  | \$7,826   | \$46,762    | \$53,046    | \$6,285     | 11.8%     | \$100,000   | \$48,237    |
| 5806   | Audit Services   | -         | \$17,250  | \$14,693    | \$34,500    | \$19,808    | 57.4%     | \$34,500    | \$19,808    |
| 5807   | Legal Settlements  | -         | \$50,000  | \$12,000    | \$312,000   | \$300,000   | 96.2%     | \$612,000   | \$600,000   |
| 5809   | Employee Tuition Reimbursement                               | -         | \$1,000   | -           | \$1,000     | \$1,000     | 100.0%    | \$11,000    | \$11,000    |
| 5810   | Educational Consultants                                      | \$826     | \$14,829  | \$138,418   | \$61,026    | (\$77,392)  | -126.8%   | \$150,000   | \$2,377     |
| 5811   | Student Transportation                                       | \$200     | \$5,000   | \$7,910     | \$20,403    | \$12,493    | 61.2%     | \$75,000    | \$67,090    |
| 5815   | Advertising/Recruiting                                       | \$11,409  | \$11,961  | \$86,052    | \$78,235    | (\$7,817)   | -10.0%    | \$150,000   | \$63,848    |
| 5873   | Financial Services   | \$21,400  | \$25,567  | \$128,465   | \$145,066   | \$16,601    | 11.4%     | \$298,466   | \$170,001   |
| 5874   | Personnel Services   | \$331     | \$100     | \$1,401     | \$1,046     | (\$355)     | -34.0%    | \$1,346     | (\$55)      |
| 5875   | District Oversight Fee                                       | \$2,657   | -         | \$10,902    | -           | (\$10,902)  | 0.0%      | \$80,984    | \$70,082    |
| 5877   | IT Services  | \$9,530   | \$2,847   | \$59,816    | \$22,921    | (\$36,895)  | -161.0%   | \$40,000    | (\$19,816)  |
| 5890   | Interest Expense/Fees  | -         | \$116     | \$14,207    | \$803       | (\$13,403)  | -1,668.3% | \$1,500     | (\$12,707)  |
| 5900   | Communications (Tele., Internet, Copies, Postage, Messenger) | \$141     | \$9,344   | \$22,788    | \$43,937    | \$21,149    | 48.1%     | \$100,000   | \$77,212    |
| <b>Services &amp; Other Operating Expenses</b> |  | \$163,850 | \$228,131 | \$1,098,864 | \$1,388,205 | \$289,340   | 20.8%     | \$2,802,774 | \$1,664,601 |
| 7999   | Repayment of Revenue   | -         | -         | -           | -           | -           | 0.0%      | -           | (\$203,852) |

|                                   |             |           |               |               |             |        |              |             |
|-----------------------------------|-------------|-----------|---------------|---------------|-------------|--------|--------------|-------------|
| <b>Other Outgo</b>                |             |           |               |               |             | 0.0%   | -            | (\$203,852) |
| <b>Total Operational Expenses</b> | \$188,403   | \$338,504 | \$1,850,671   | \$2,420,770   | \$570,100   | 23.6%  | \$5,346,354  | \$3,206,383 |
| <b>Total Expenses</b>             | \$857,253   | \$958,986 | \$5,230,995   | \$5,731,241   | \$500,245   | 8.7%   | \$12,379,717 | \$6,844,047 |
| <b>Net Income</b>                 | (\$196,188) | \$94,958  | (\$2,135,505) | (\$1,671,626) | (\$463,879) | -27.8% | #####        | \$19,214    |

## Compass Charter Schools

December 2017

| Group Description  | Account  | Account Description                |                    |
|--|----------|------------------------------------|--------------------|
| <b>Liquidity Ratio</b>                                   |          |                                    | 6.9                |
| <b>Assets</b>  |          |                                    |                    |
| <b>Current Assets</b>                                    |          |                                    |                    |
| Cash   | 9120-010 | Cash in Bank(s)                    | \$529,868          |
| Cash   | 9121-010 | California Credit Union - Checking | \$250,030          |
| Cash   | 9125-020 | Cash in County Treasury Account    | \$1,914,100        |
| Cash   | 9125-030 | Cash in County Treasury Account    | \$63,030           |
| Cash   | 9125-050 | Cash in County Treasury Account    | \$960,885          |
| Investments  | 9150-010 | Investments                        | \$2,252,086        |
| Investments  | 9151-010 | California Credit Union - Money    | \$250,000          |
| Accounts Receivables                                     | 9290-030 | Due from Grantor Governments       | \$55,940           |
| Accounts Receivables                                     | 9290-040 | Due from Grantor Governments       | \$183,499          |
| Accounts Receivables                                     | 9290-050 | Due from Grantor Governments       | \$15,528           |
| Accounts Receivables                                     | 9290-060 | Due from Grantor Governments       | \$50,704           |
| Prepaid Expenses   | 9330-010 | Prepaid Expenses                   | \$137,162          |
| Other Current Assets                                     | 9335-010 | Employee Advances                  | \$3,830            |
| <b>Total Current Assets</b>                              |          |                                    | <b>\$6,666,663</b> |
| <b>Fixed Assets</b>                                      |          |                                    |                    |
| <b>Total Fixed Assets</b>                                |          |                                    | <b>-</b>           |
| <b>Other Assets</b>                                      |          |                                    |                    |
| Security Deposits  | 9350-010 | Security Deposits                  | \$5,000            |
| <b>Total Other Assets</b>                                |          |                                    | <b>\$5,000</b>     |
| <b>Total Assets</b>                                      |          |                                    | <b>\$6,671,663</b> |
| <b>Liabilities And Net Assets</b>                        |          |                                    |                    |
| <b>Current Liabilities</b>                               |          |                                    |                    |
| Accounts Payable   | 9500-010 | Accounts Payable-System            | \$34,015           |
| Accounts Payable   | 9505-010 | Accounts Payable-Accrual           | \$250,000          |
| Accounts Payable   | 9590-020 | Due to Grantor Governments         | \$138,511          |
| Accounts Payable   | 9590-030 | Due to Grantor Governments         | \$11,570           |
| Accounts Payable   | 9590-040 | Due to Grantor Governments         | \$32,924           |
| Accounts Payable   | 9590-050 | Due to Grantor Governments         | \$71,431           |
| Accounts Payable   | 9590-060 | Due to Grantor Governments         | \$106,981          |
| Accrued Salaries, Payroll Taxes, Postemployment Benefits | 9501-010 | Accrued Salaries                   | \$219,803          |
| Deposits held on behalf of other employees               | 9661-010 | Summer Holdback                    | \$106,573          |
| <b>Total Current Liabilities</b>                         |          |                                    | <b>\$971,808</b>   |
| <b>Long Term Liabilities</b>                             |          |                                    |                    |
| Loans Payable  | 9620-010 | Security Deposit Payable - ILead   | \$25,000           |
| <b>Total Long Term Liabilities</b>                       |          |                                    | <b>\$25,000</b>    |
| <b>Total Liabilities</b>                                 |          |                                    | <b>\$996,808</b>   |

|   |             |                                   |               |
|---|-------------|-----------------------------------|---------------|
| <b>Net Assets</b>                       |             |                                   |               |
| 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                         |             |                                   | (\$2,135,505) |
| Total Net Assets                        |             |                                   | \$5,674,856   |
|   |             |                                   |               |
| <b>Total Liabilities And Net Assets</b> |             |                                   | \$6,671,663   |

# Coversheet

## Review and Approval of the Amended 2017-18 Operating Budget

**Section:** VII. NEW BUSINESS  
**Item:** B. Review and Approval of the Amended 2017-18 Operating Budget  
**Purpose:** Vote  
**Submitted by:** J.J. Lewis  
**Related Material:** CCS - Budget FDF 17-18 - 11618.pdf

**RECOMMENDATION:**

A motion to recommend approval of the amended 2017-18 Operating Budget.

## Budget Summary

**Compass Charter Schools**  
**Budget Summary**  
**2017-18 Home Office Budget**

| SACS Code Description      |                                       | San Diego           | Los Angeles         | Fresno                | Home Office     | Total               |              |                     |             |                       |              |
|----------------------------|---------------------------------------|---------------------|---------------------|-----------------------|-----------------|---------------------|--------------|---------------------|-------------|-----------------------|--------------|
| <b>Revenue</b>             |                                       |                     |                     |                       |                 |                     |              |                     |             |                       |              |
|                            | State                                 | 2,935,554           | 4,086,142           | 1,159,206             |                 | 8,180,902           |              |                     |             |                       |              |
|                            | Federal                               | 40,000              | 55,875              | 14,750                |                 | 110,625             |              |                     |             |                       |              |
|                            | Local                                 | 286,618             | 355,533             | 89,771                | 2,266           | 734,189             |              |                     |             |                       |              |
| <b>Total Revenue</b>       |                                       | <b>\$ 3,262,172</b> | <b>\$ 4,497,550</b> | <b>\$ 1,263,727</b>   | <b>\$ 2,266</b> | <b>\$ 9,025,716</b> |              |                     |             |                       |              |
| <b>Expenses</b>            |                                       |                     |                     |                       |                 |                     |              |                     |             |                       |              |
| 1000                       | Certificated Salaries                 | 1,563,035           | 38%                 | 2,154,954             | 37%             | 605,502             | 38%          |                     |             | 4,323,491             | 37%          |
| 2000                       | Classified Salaries                   | 441,269             | 11%                 | 608,377               | 10%             | 170,943             | 11%          |                     |             | 1,220,589             | 10%          |
| 3000                       | Benefits                              | 498,133             | 12%                 | 686,775               | 12%             | 192,971             | 12%          |                     |             | 1,377,878             | 12%          |
|                            | <b>Total Personnel Expenses</b>       | <b>2,502,437</b>    | <b>60.3%</b>        | <b>3,450,105</b>      | <b>59.5%</b>    | <b>969,415</b>      | <b>60.3%</b> | <b>-</b>            | <b>0.0%</b> | <b>6,921,958</b>      | <b>58.8%</b> |
| 4000                       | Boohs and Supplies                    | 765,597             | 18%                 | 1,055,527             | 18%             | 296,583             | 18%          |                     |             | 2,117,707             | 18%          |
| 5000                       | Services and Other Operating Expenses | 883,559             | 21%                 | 1,293,487             | 22%             | 342,759             | 21%          | 12,000              | 6%          | 2,531,806             | 22%          |
| 6000                       | Capital Outlay                        |                     |                     |                       |                 |                     |              |                     |             |                       |              |
| 7000                       | Other Outgoing                        |                     |                     |                       |                 |                     |              | 203,852             | 94%         | 203,852               |              |
| <b>Total Expenses</b>      |                                       | <b>\$ 4,151,593</b> |                     | <b>\$ 5,799,119</b>   |                 | <b>\$ 1,608,758</b> |              | <b>\$ 215,852</b>   |             | <b>\$ 11,775,323</b>  |              |
| <b>Surplus / (Deficit)</b> |                                       | <b>\$ (889,421)</b> |                     | <b>\$ (1,301,569)</b> |                 | <b>\$ (345,030)</b> |              | <b>\$ (213,586)</b> |             | <b>\$ (2,749,606)</b> |              |
| As a % of LCFF revenue     |                                       | -34.10%             |                     | -35.09%               |                 | -32.60%             |              |                     |             | -37.28%               |              |
| As a % of Total expenses   |                                       | -21.42%             |                     | -22.44%               |                 | -21.45%             |              |                     |             | -23.35%               |              |
| <b>Beginning Balance</b>   |                                       | <b>\$ 18,312</b>    |                     | <b>\$ 18,194</b>      |                 | <b>\$ 100,105</b>   |              | <b>\$ -</b>         |             | <b>\$ 136,611</b>     |              |
| <b>Ending Balance</b>      |                                       | <b>\$ (871,109)</b> |                     | <b>\$ (1,283,375)</b> |                 | <b>\$ (244,925)</b> |              |                     |             | <b>\$ (2,399,409)</b> |              |

**Sb-740 Funding Determination Test:**

|                                   |         |         |         |         |
|-----------------------------------|---------|---------|---------|---------|
| Certificated Salaries (40% req.): | 84.17%  | 81.61%  | 80.40%  | 82.34%  |
| Instructional Costs (80% req.):   | 109.46% | 109.46% | 109.46% | 109.43% |
| Cert Salaries Met/Not Met:        | Met     | Met     | Met     | Met     |
| Instr. Costs Met/Not Met          | Met     | Met     | Met     | Met     |

Revenue Input

**Compass Charter Schools**

**Revenue**

COLA 2.15% 2.35% 2.57% 2.57% 2.57%

**2017-18 Home Office Budget**

| SACS                   | 85%<br>San Diego                          | 100%<br>Los Angeles | 100%<br>Fresno      | Home Office         | Total            |
|------------------------|---|---------------------|---------------------|---------------------|------------------|
| <b>State</b>           |   |                     |                     |                     |                  |
| 8011                   | LCFF for all grades; state aid portion    | 1,407,582           | 3,453,916           | 958,206             | 5,819,704        |
| 8012                   | LCFF for all grades; EPA portion          | 426,447             | 81,902              | 24,826              | 533,175          |
| 8096                   | In-Lieu of Property Taxes, all grades     | 774,184             | 173,685             | 75,253              | 1,023,122        |
| 8019                   | Prior Year Income/Adjustments (State Aid) | 775                 | 306                 | 304                 | 1,385            |
| 8520                   | State Child Nutrition program             | -                   | -                   | -                   | -                |
| 8550                   | Mandated Cost Reimbursements              | 5,680               | 8,041               | 1,864               | 15,585           |
| 8560                   | Lottery - Restricted                      | 16,560              | 18,428              | 5,586               | 40,573           |
| 8560                   | Lottery - Unrestricted                    | 52,991              | 58,969              | 17,875              | 129,835          |
| 8550                   | One Time Block Grant                      | 35,456              | 44,174              | 11,043              | 90,673           |
| 8591                   | SB 740 Rent re-imbusement program         | -                   | -                   | -                   | -                |
| 8792                   | SPEd                                      | 215,880             | 246,720             | 64,250              | 526,850          |
| <b>State Revenue</b>   |   | <b>2,935,554</b>    | <b>4,086,142</b>    | <b>1,159,206</b>    | <b>8,180,902</b> |
| <b>Federal</b>         |   |                     |                     |                     |                  |
| 8220                   | Federal Child Nutrition Programs          | -                   | -                   | -                   | -                |
| 8181                   | Special Education - Federal Entitlement   | 40,000              | 55,875              | 14,750              | 110,625          |
| 8182                   | Special Education - Mental Health         | -                   | -                   | -                   | -                |
| 8291                   | Title I                                   | -                   | -                   | -                   | -                |
| 8292                   | Title II                                  | -                   | -                   | -                   | -                |
| 8293                   | Title III                                 | -                   | -                   | -                   | -                |
| 8294                   | Title IV                                  | -                   | -                   | -                   | -                |
| 8295                   | Title V                                   | -                   | -                   | -                   | -                |
| 8299                   | Prior Year Federal Revenue                | -                   | -                   | -                   | -                |
| <b>Federal Revenue</b> |   | <b>40,000</b>       | <b>55,875</b>       | <b>14,750</b>       | <b>110,625</b>   |
| <b>Local</b>           |   |                     |                     |                     |                  |
| 8660                   | Interest                                  | 4,685               | 6,508               | 1,822               | 13,015           |
| 8682                   | Foundation Grants/Donations               | -                   | -                   | -                   | 2,266            |
| 8799                   | All Other Transfers In                    | -                   | -                   | -                   | -                |
| 8639                   | Student Lunch Revenue                     | -                   | -                   | -                   | -                |
| 8699                   | All Other Local Revenue                   | 53,648              | 64,130              | 18,681              | 136,458          |
| 8685                   | School Site Fundraising Revenue           | 79                  | 94                  | 27                  | 200              |
| 8650                   | Rental Income                             | 228,207             | 284,802             | 69,241              | 582,250          |
| <b>Local Revenue</b>   |   | <b>\$ 286,618</b>   | <b>\$ 355,533</b>   | <b>\$ 89,771</b>    | <b>\$ 2,266</b>  |
| <b>Total Revenue</b>   |   | <b>\$ 3,262,172</b> | <b>\$ 4,497,550</b> | <b>\$ 1,263,727</b> | <b>\$ 2,266</b>  |
|                        |   | 36%                 | 50%                 | 14%                 | 100%             |

| Revenue Rates |             |           |             |           |
|---------------|-------------|-----------|-------------|-----------|
| San Diego     | Los Angeles | Fresno    | Home Office | Total     |
| LCFF Calc     | LCFF Calc   | LCFF Calc | LCFF Calc   | LCFF Calc |
| LCFF Calc     | LCFF Calc   | LCFF Calc | LCFF Calc   | LCFF Calc |
| 2,475.08      | 424.13      | 606.24    |             |           |
| 15.40         | 43.40       |           |             |           |
| 45            | 45          | 45        | 45          | 45        |
| 144           | 144         | 144       | 144         | 144       |
| 143           | 143         | 143       | 143         | 143       |
| 75%           | 75%         | 75%       | 75%         | 75%       |
| 488.30        | 488.30      | 488.30    | 488.30      | 488.30    |
| 120.00        | 120.00      | 120.00    | 120.00      | 120.00    |
| 97.68         | 97.68       | 97.68     | 97.68       | 97.68     |
| 10.23         | 10.23       | 10.23     | 10.23       | 10.23     |
| 40.00         | 40.00       | 40.00     | 40.00       | 40.00     |



**Compass Charter Schools**  
**Expenses Summary**  
**2017-18 Home Office Budget**

COLA

| SACS SACS Obj Code Description                                 | San Diego        | Los Angeles      | Fresno         | Home Office | Total            | Check |
|--|------------------|------------------|----------------|-------------|------------------|-------|
| <b>Certificated Salaries</b>                                   |                  |                  |                |             |                  |       |
| 1100 Teachers' Salaries  | 1,167,191        | 1,609,204        | 452,156        |             | 3,228,551        | -     |
| 1105 Teachers' Stipends  | -                | -                | -              |             | -                | -     |
| 1120 Substitute Expense  | -                | -                | -              |             | -                | -     |
| 1200 Certificated Pupil Support Salaries                       | 198,637          | 273,860          | 76,950         |             | 549,446          | -     |
| 1300 Certificated Supervisor and Administrator Salaries        | 89,715           | 123,690          | 34,755         |             | 248,160          | -     |
| 1305 Certificated Supervisor and Administrator Bonuses         | -                | -                | -              |             | -                | -     |
| 1900 Other Certificated Salaries                               | 107,493          | 148,200          | 41,641         |             | 297,334          | -     |
| <b>1000 Subtotal</b>   | <b>1,563,035</b> | <b>2,154,954</b> | <b>605,502</b> |             | <b>4,323,491</b> | -     |
| <b>Classified Salaries</b>                                     |                  |                  |                |             |                  |       |
| 2100 Instructional Aide Salaries                               | -                | -                | -              |             | -                | -     |
| 2105 Instructional Aide Stipends                               | -                | -                | -              |             | -                | -     |
| 2200 Classified Support Salaries                               | 169,656          | 233,905          | 65,723         |             | 469,284          | -     |
| 2210 Classified Support Overtime                               | -                | -                | -              |             | -                | -     |
| 2300 Classified Supervisor and Administrator Salaries          | 168,138          | 231,811          | 65,135         |             | 465,084          | -     |
| 2400 Clerical, Technical, and Office Staff Salaries            | 97,602           | 134,564          | 37,810         |             | 269,976          | -     |
| 2410 Clerical, Technical, and Office Staff Overtime            | -                | -                | -              |             | -                | -     |
| 2900 Other Classified Salaries                                 | 5,873            | 8,097            | 2,275          |             | 16,245           | -     |
| <b>2000 Subtotal</b>   | <b>441,269</b>   | <b>608,377</b>   | <b>170,943</b> |             | <b>1,220,589</b> | -     |
| <b>Employee Benefits</b>                                       |                  |                  |                |             |                  |       |
| 3101 State Teachers' Retirement System, certificated positions | 225,546          | 310,960          | 87,374         |             | 623,880          | -     |
| 3202 Public Employees' Retirement System, classified positions | -                | -                | -              |             | -                | -     |
| 3313 OASDI   | 27,359           | 37,719           | 10,598         |             | 75,676           | -     |
| 3323 Medicare  | 29,062           | 40,068           | 11,258         |             | 80,389           | -     |
| 3403 Health & Welfare Benefits                                 | 189,565          | 261,353          | 73,435         |             | 524,354          | -     |
| 3503 State Unemployment Insurance                              | 9,363            | 12,909           | 3,627          |             | 25,900           | -     |
| 3603 Worker Compensation Insurance                             | 17,237           | 23,765           | 6,677          |             | 47,679           | -     |
| 3903 Other Benefits  | -                | -                | -              |             | -                | -     |
| <b>3000 Subtotal</b>   | <b>498,133</b>   | <b>686,775</b>   | <b>192,971</b> |             | <b>1,377,878</b> | -     |
| <b>Total Personnel Expenses</b>                                | <b>2,502,437</b> | <b>3,450,105</b> | <b>969,415</b> |             | <b>6,921,958</b> | -     |
| <b>Books and Supplies</b>                                      |                  |                  |                |             |                  |       |
| 4100 Approved Textbooks and Core Curricula Materials           | 406,967          | 561,085          | 157,654        |             | 1,125,707        | -     |
| 4200 Books and Other Reference Materials                       | 336,577          | 464,038          | 130,386        |             | 931,000          | -     |
| 4300 Materials and Supplies                                    | 10,846           | 14,953           | 4,201          |             | 30,000           | -     |
| 4315 Classroom Materials and Supplies                          | 3,977            | 5,483            | 1,541          |             | 11,000           | -     |
| 4381 Materials for Plant Maint                                 | -                | -                | -              |             | -                | -     |

|             |                                  |                |                  |                |  |                  |   |
|-------------|----------------------------------|----------------|------------------|----------------|--|------------------|---|
| 4400        | Noncapitalized Equipment         | 1,808          | 2,492            | 700            |  | 5,000            | - |
| 4430        | Noncapitalized Student Equipment | 5,423          | 7,476            | 2,101          |  | 15,000           | - |
| 4700        | Food and Food Supplies           | -              | -                | -              |  | -                | - |
|             |                                  |                |                  |                |  |                  | - |
|             |                                  |                |                  |                |  |                  | - |
| <b>4000</b> | <b>Subtotal</b>                  | <b>765,597</b> | <b>1,055,527</b> | <b>296,583</b> |  | <b>2,117,707</b> | - |

**Services and Other Operating Expenses**

|             |   |                |                  |                |               |                  |   |
|-------------|---|----------------|------------------|----------------|---------------|------------------|---|
| 5200        | Travel and Conferences                                  | 27,114         | 37,382           | 10,504         |               | 75,000           | - |
| 5210        | Training and Development Expense                        | 36,152         | 49,843           | 14,005         |               | 100,000          | - |
| 5300        | Dues and Memberships                                    | 7,230          | 9,969            | 2,801          |               | 20,000           | - |
| 5400        | Insurance   | 8,807          | 12,142           | 3,412          |               | 24,361           | - |
| 5500        | Operation and Housekeeping Services/Supplies            | 2,892          | 3,987            | 1,120          |               | 8,000            | - |
| 5501        | Utilities   | 2,169          | 2,991            | 840            |               | 6,000            | - |
| 5600        | Space Rental/Leases Expense                             | 292,572        | 403,368          | 113,339        |               | 809,279          | - |
| 5601        | Building Maintenance                                    | 633            | 872              | 245            |               | 1,750            | - |
| 5602        | Other Space Rental                                      | 14,461         | 19,937           | 5,602          |               | 40,000           | - |
| 5605        | Equipment Rental/Leasing Expense                        | 10,846         | 14,953           | 4,201          |               | 30,000           | - |
| 5610        | Equipment Repair  | 362            | 498              | 140            |               | 1,000            | - |
| 5800        | Professional/Consulting Services and Operating Expenses | 18,076         | 24,921           | 7,002          |               | 50,000           | - |
| 5803        | Banking and Payroll Fees                                | 2,169          | 2,991            | 840            |               | 6,000            | - |
| 5805        | Legal Fees  | 36,152         | 49,843           | 14,005         |               | 100,000          | - |
| 5806        | Audit Services  | 12,472         | 17,196           | 4,832          |               | 34,500           | - |
| 5807        | Legal Settlements                                       |                |                  |                | 12,000        | 12,000           | - |
| 5809        | Employee Tuition  | 3,977          | 5,483            | 1,541          |               | 11,000           | - |
| 5810        | Educational Consultants                                 | 108,456        | 149,529          | 42,015         |               | 300,000          | - |
| 5811        | Student Transportation/Field Trips/Activities           | 27,114         | 37,382           | 10,504         |               | 75,000           | - |
| 5815        | Advertising/Recruiting                                  | 90,380         | 124,607          | 35,012         |               | 250,000          | - |
| 5820        | Fundraising Expense                                     | -              | -                | -              |               | -                | - |
| 5873        | Financial Services                                      | 107,902        | 148,764          | 41,800         |               | 298,466          | - |
| 5874        | Personnel Services                                      | 542            | 748              | 210            |               | 1,500            | - |
| 5875        | District Oversight Fees                                 | 26,082         | 111,285          | 10,583         |               | 147,950          | - |
| 5877        | IT Services   | 23,499         | 32,398           | 9,103          |               | 65,000           | - |
| 5890        | Interest Expense / Misc. Fees                           | 5,423          | 7,476            | 2,101          |               | 15,000           | - |
| 5891        | Loan Mangement and Interest Fee                         | -              | -                | -              |               | -                | - |
| 5899        | CMO Management Fee                                      | -              | -                | -              |               | -                | - |
| 5900        | Communications  | 18,076         | 24,921           | 7,002          |               | 50,000           | - |
| 5999        | Expenses Suspense                                       | -              | -                | -              |               | -                | - |
|             |   | -              | -                | -              |               | -                | - |
| <b>5000</b> | <b>Subtotal</b>   | <b>883,559</b> | <b>1,293,487</b> | <b>342,759</b> | <b>12,000</b> | <b>2,531,806</b> | - |

**Capital Outlay**

|             |                      |   |   |   |  |   |   |
|-------------|----------------------|---|---|---|--|---|---|
| 6900        | Depreciation Expense | - | - | - |  | - | - |
| <b>6000</b> | <b>Subtotal</b>      |   |   |   |  |   |   |

**Other Outgoing**

Compass Charter Schools - Finance Committee Meeting - Agenda - Tuesday January 23, 2018 at 2:00 PM  
Expenses Summary

|             |                                |   |   |   |                |                |   |
|-------------|--------------------------------|---|---|---|----------------|----------------|---|
| 7999        | Repayment of Revenue           | - | - | - | 203,852        | 203,852        | - |
| 7141        | Special Education Encroachment | - | - | - |                | -              | - |
| 7438        | Debt Service - Interest        | - | - | - |                | -              | - |
| 7500        | District Oversight Fee         | - | - | - |                | -              | - |
| <b>7000</b> | <b>Subtotal</b>                |   |   |   | <b>203,852</b> | <b>203,852</b> |   |

|                                     |                  |                  |                |                |                  |   |
|-------------------------------------|------------------|------------------|----------------|----------------|------------------|---|
| <b>Total Non-Personnel Expenses</b> | <b>1,649,156</b> | <b>2,349,014</b> | <b>639,343</b> | <b>215,852</b> | <b>4,853,365</b> | - |
|-------------------------------------|------------------|------------------|----------------|----------------|------------------|---|

|                       |                  |                  |                  |                |                   |   |
|-----------------------|------------------|------------------|------------------|----------------|-------------------|---|
| <b>Total Expenses</b> | <b>4,151,593</b> | <b>5,799,119</b> | <b>1,608,758</b> | <b>215,852</b> | <b>11,775,323</b> | - |
|-----------------------|------------------|------------------|------------------|----------------|-------------------|---|

|                        |                     |                     |                   |   |                     |
|------------------------|---------------------|---------------------|-------------------|---|---------------------|
| Instructional Related: | 1,108,319.36        | 1,528,037.67        | 429,349.97        |   | 3,065,707.00        |
| Facilities             | 261,515.44          | 360,550.81          | 101,308.03        | - | 723,374.28          |
|                        | <b>1,369,834.80</b> | <b>1,888,588.48</b> | <b>530,658.00</b> | - | <b>3,789,081.28</b> |