



Compass Charter Schools

Finance Committee Meeting

Date and Time

Tuesday January 23, 2018 at 2:00 PM PST

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

Please join my meeting from your computer, tablet or smartphone.

<https://global.gotomeeting.com/join/188967613>

You can also dial in using your phone: (312) 757-3121; Access Code: 188-967-613

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

Agenda

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

Date and Time

Tuesday November 21, 2017 at 2:00 PM

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Committee Members Present

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

Committee Members Absent

None

Guests Present

M. Aguilar

I. Opening Items

A. Call the Meeting to Order

K. Granger called a meeting of the Finance Committee of Compass Charter Schools to order on Tuesday 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

J. Cummings Aye
K. Granger 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

J. Cummings Aye
K. Granger 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

K. Granger Aye

J. Cummings 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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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	\$295.55
					4200-010-83	Books and Other Reference Materials	November Month Of Service-Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	November Month of Service-Young Lamplighters	\$10.21
					4200-010-83	Books and Other Reference Materials	November Month Of Service-Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	Oct., Nov Month Service 2017-Young Lamplighters	\$591.10
					4200-010-83	Books and Other Reference Materials	November Month Of Service-Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	November Month Of Service-Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	PO-CCS2017-3068 Nov. Month of Serv.-Young Lamplighters	\$290.37
51588	12/4/2017	Gravitas Publication, Inc.	Cleared	\$30.76	4200-010-83	Books and Other Reference Materials	Focus on Elementary Biology Lab Wkbk	\$30.76
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	\$53.46
51595	12/4/2017	Ansmar Publishing, Inc.	Cleared	\$71.86	4200-010-83	Books and Other Reference Materials	PO-CCS2017-2464 Books	\$71.86
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	\$130.00
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	\$214.99
51550	12/4/2017	Acorn Naturalist	Cleared	\$123.18	4200-010-83	Books and Other Reference Materials	Ada MacLeish - Journeys Through Journaling	\$26.15
					4200-010-83	Books and Other Reference Materials	Ada MacLeish - A Place For Wonder, Treecology	\$97.03
51555	12/4/2017	BookShark LLC	Cleared	\$524.00	4200-010-83	Books and Other Reference Materials	Ada MacLeish-PO-CCS2017-2265, Books	\$524.00
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	\$38.98
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	\$43.72
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	\$36.00
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	\$29.95
51592	12/4/2017	Winter Promise	Cleared	\$690.00	4200-010-83	Books and Other Reference Materials	Guide Stories, Write In Readers	\$278.00
					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	\$46.19
51575	12/4/2017	History Unboxed	Cleared	\$190.67	4200-010-83	Books and Other Reference Materials	PO-CCS2017-2794 American History Poster, Subscription	\$190.67
51587	12/4/2017	Rainbow Resource Center	Cleared	\$1,025.44	4200-010-83	Books and Other Reference Materials	Happy Atoms Introductory Set	\$60.37
					4200-010-83	Books and Other Reference Materials	Voyages in English, Terrible War, Algebra	\$219.73

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

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 Frequency Words	\$31.94
51556	12/4/2017	Baker Creek Heirloom Seeds	Cleared	\$71.00	4200-010-83	Books and Other Reference Materials	Janse Henschel-PO-CCS2017-2735 Seeds	\$71.00
51554	12/4/2017	Barnes & Noble, Inc.	Outstanding	\$290.27	4200-010-83	Books and Other Reference Materials	Olive Kunkel-PO-CCS2017-3034, Books	\$246.29
					4200-010-83	Books and Other Reference Materials	Mugisha Stanton-PO-CCS2017-3117, Books	\$43.98
51552	12/4/2017	Academics in a Box Inc.	Outstanding	\$95.62	4200-010-83	Books and Other Reference Materials	Bryce Castellano Groovy Single Box Trio	\$95.62
51596	12/6/2017	TACK of Indiana, Inc.	Cleared	\$319.00	4200-010-83	Books and Other Reference Materials	Algebra - DVD -Modules ABC - HS Discount	\$319.00
51597	12/7/2017	K12 Management, 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 Curricula Materials	Location - TBD Energy Class	\$175.00
51599	12/14/2017	World's Greatest Promotional Stuff	Cleared	\$283.88	4300-010-82	Materials and Supplies	Hand Sanitizer for Marketing Event	\$283.88
51600	12/20/2017	New Jerusalem Elementary School District	Cleared	\$50,000.00	9505-010	Accounts Payable-Accrual	Settlement with NJESD - Installment Payment	\$50,000.00
51645	12/28/2017	Play Your Part, Inc	Outstanding	\$100.00	4200-010-83	Books and Other Reference Materials	Nov.-Let's Play Music-Beginning Keyboarding Class	\$100.00
51646	12/28/2017	P-A Financial 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 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 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 Cartridges	\$89.38
					4200-010-83	Books and Other Reference Materials	17.3"Laptop Computer, Carrying 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

					4200-010-83	Books and Other Reference Materials	Canon Pixma Printer, Printer Paper	\$116.94
					4200-010-83	Books and Other Reference Materials	Typing Instructor for Kids Platinum	\$20.99
					4200-010-83	Books and Other Reference Materials	Printer Paper, Markers, Colored Pencils	\$49.67
					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	\$71.77
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.	\$52.00
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	\$435.54
					4200-010-83	Books and Other Reference Materials	Oct.,Nov Month of Service-Young Lamplighters	\$591.10
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"	\$40.45
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	\$153.00
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	\$198.00
51610	12/28/2017	CM School Supply	Cleared	\$69.57	4200-010-83	Books and Other Reference Materials	Chalk It Up, Map Combo	\$47.73
					4200-010-83	Books and Other Reference Materials	Savannah Bell-USA Bingo 3rd Grade	\$21.84
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	\$89.99
51606	12/28/2017	BLICK Art Materials	Cleared	\$518.07	4200-010-83	Books and Other Reference Materials	Bookboard, Chipboard	\$341.93
					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	\$92.22
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	\$70.84
					4200-010-83	Books and Other Reference Materials	Sarah's Silks, Sail Boat Building Kit, Wooden Peg People Lge	\$99.20
					4200-010-83	Books and Other Reference Materials	Sarah's Play Skills, Wood Peg Doll, Sail Boat Building Kit	\$98.70
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	\$129.00
51630	12/28/2017	Handwriting Without Tears	Cleared	\$28.03	4200-010-83	Books and Other Reference Materials	Letters & Numbers For Me, Cursive Handwriting	\$28.03
51612	12/28/2017	Cricket Media	Outstanding	\$67.90	4200-010-83	Books and Other Reference Materials	Lady Bug Print Subscription 1 Year	\$33.95
					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	\$86.26

					4200-010-83	Books and Other Reference Materials	Prentice Hall Earth Science Lab Manual Student Edition	\$27.32
					4200-010-83	Books and Other Reference Materials	Lego Architecture US Capitol Building	\$89.76
51632	12/28/2017	History Unboxed	Cleared	\$149.91	4200-010-83	Books and Other Reference Materials	Ancient China Unboxed, Ghana Unboxed	\$149.91
51635	12/28/2017	Lakeshore Learning Materials	Cleared	\$1,063.44	4200-010-83	Books and Other Reference Materials	Reading Comprehension Daily Practice Journal	\$13.60
					4200-010-83	Books and Other Reference Materials	Daily Math Journal, Daily Language, Telescope	\$173.39
					4200-010-83	Books and Other Reference Materials	Pattern Blocks, Wooden Blocks, Magna Tiles, Let's Talk	\$297.25
					4200-010-83	Books and Other Reference Materials	Water Exploration, Thera Putty, Pencil Grips	\$306.49
					4200-010-83	Books and Other Reference Materials	Bingo, Journals, My Word, Research & Write	\$272.71
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	\$560.00
51613	12/28/2017	Candi Chavez	Outstanding	\$152.00	4200-010-83	Books and Other Reference Materials	December: Piano Lessons	\$50.00
					4200-010-83	Books and Other Reference Materials	December: Piano Lessons - Daniel	\$52.00
					4200-010-83	Books and Other Reference Materials	December: Piano Lessons in Orange Studio	\$50.00
51636	12/28/2017	Little Passports, Inc.	Cleared	\$108.81	4200-010-83	Books and Other Reference Materials	Little Passports Global Adventure USA Edition	\$108.81
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	\$585.48
					4200-010-83	Books and Other Reference Materials	Core Curriculum Age 4-5 Full Year Package	\$449.46
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	\$61.46
51640	12/28/2017	Martial Arts International	Cleared	\$185.00	4200-010-83	Books and Other Reference Materials	DEC Karate Class	\$40.00
					4200-010-83	Books and Other Reference Materials	December Karate Lessons	\$45.00
					4200-010-83	Books and Other Reference Materials	DEC Karate Class	\$65.00
					4200-010-83	Books and Other Reference Materials	DEC Karate Class	\$35.00
51614	12/28/2017	Creative Creatures & Co.	Cleared	\$424.00	4200-010-83	Books and Other Reference Materials	Nov. All About Animals & Character Creation	\$49.00
					4200-010-93	Books and Other Reference Materials	OCLC - Nov Illustration Instruction	\$375.00
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	\$125.52
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	\$996.00
					4200-010-83	Books and Other Reference Materials	Advanced World History A, Chaucer's Tales	\$1,047.00

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

		Acrobatics			4200-010-83	Books and Other Reference Materials	Nov-Little Heroes	\$85.00
					4200-010-83	Books and Other Reference Materials	Firestorm 4 Classes November	\$85.00
					4200-010-83	Books and Other Reference Materials	November-Parkour	\$85.00
					4200-010-83	Books and Other Reference Materials	November-Parkour	\$75.00
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	\$270.00
51650	12/28/2017	Singapore Math Inc.	Cleared	\$127.92	4200-010-83	Books and Other Reference Materials	Primary Math Textbook, Workbook, Science, Workbook	\$103.90
					4200-010-83	Books and Other Reference Materials	Singapore Math Intensive Practice US ED	\$24.02
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	\$124.55
51652	12/28/2017	Teacher Synergy, LLC	Cleared	\$118.04	4200-010-83	Books and Other Reference Materials	Interactive Notebook Pages, Game Board Bundle	\$55.46
					4200-010-83	Books and Other Reference Materials	Money Worksheets & Money Games, 1st Grade Math	\$62.58
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	\$133.02
					4200-010-83	Books and Other Reference Materials	Lift The Flap Questions & Answers About Science	\$165.64
51655	12/28/2017	Winter Promise	Cleared	\$348.00	4200-010-83	Books and Other Reference Materials	One Small Square: Woods, African, Tropical Rainforest	\$348.00
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	\$1,026.00
					4200-010-83	Books and Other Reference Materials	Tustin Location Sept. High School Bio Lab	\$150.00
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	\$44.51
51622	12/28/2017	EMH Sports USA Inc	Cleared	\$56.00	4200-010-83	Books and Other Reference Materials	Pasadena December Kickball 4th Grade	\$28.00
					4200-010-83	Books and Other Reference Materials	Pasadena December Kickball 1st Grade	\$28.00
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	\$51.06
					4200-010-83	Books and Other Reference Materials	Flag of the USA Charlet, Flag Place Mat, Comp. Curriculum	\$23.25
					4200-010-83	Books and Other Reference Materials	Core Skills, World of Germs Kit, Magic School Bus	\$216.14
					4200-010-83	Books and Other Reference Materials	Spiral Notebook, Drawing Pens, Chalk, Felt Eraser	\$293.91
					4200-010-83	Books and Other Reference Materials	My World Social Studies, Words Their Way Out, Outer Space	\$107.91
					4200-010-83	Books and Other Reference Materials	Primer Timer, Foam Dice, Watercolor Paper, Reward Tickets	\$164.12
					4200-010-83	Books and Other Reference Materials	Electricity Kit, Awesome Animation, Sign Language	\$245.14
					4200-010-83	Books and Other Reference Materials	Bob Book, Magic School Bus Bk.	\$29.44
					4200-010-83	Books and Other Reference Materials	Wikki Stix, Rainbow Tin Jumprope, Fairy Door	\$137.19

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

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
LCFF		\$540,995	\$706,507	\$2,499,381	\$3,036,797	(\$537,416)	-17.7%	\$8,098,368	\$5,344,903
8181	Special Education - Entitlement	-	\$11,063	-	\$44,250	(\$44,250)	-100.0%	\$110,625	\$110,625
Federal Revenue		-	\$11,063	-	\$44,250	(\$44,250)	-100.0%	\$110,625	\$110,625
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)
Other State Revenue		\$38,266	\$175,786	\$47,195	\$175,786	(\$128,591)	-73.2%	\$351,572	\$258,826
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%	-	-
Local Revenue		\$81,804	\$160,589	\$548,914	\$802,781	(\$253,867)	-31.6%	\$1,767,604	\$1,148,907
Total Revenue		\$661,065	\$1,053,944	\$3,095,490	\$4,059,614	(\$964,124)	-23.7%	\$10,328,169	\$6,863,261
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
Certificated Salaries		\$388,547	\$401,256	\$1,956,444	\$2,006,666	\$50,222	2.5%	\$4,414,200	\$2,457,756
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
Classified Salaries		\$101,644	\$101,909	\$629,396	\$618,077	(\$11,319)	-1.8%	\$1,229,528	\$600,132
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)
Employee Benefits		\$178,660	\$117,318	\$794,485	\$685,728	(\$108,757)	-15.9%	\$1,389,635	\$579,776
Total Personnel Expenses		\$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
Books and Supplies		\$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
Services & Other Operating Expenses		\$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)

Other Outgo							0.0%	-	(\$203,852)
Total Operational Expenses	\$188,403	\$338,504	\$1,850,671	\$2,420,770	\$570,100		23.6%	\$5,346,354	\$3,206,383
Total Expenses	\$857,253	\$958,986	\$5,230,995	\$5,731,241	\$500,245		8.7%	\$12,379,717	\$6,844,047
Net Income	(\$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	
Liquidity Ratio			6.9
Assets			
Current Assets			
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
Total Current Assets			\$6,666,663
Fixed Assets			
Total Fixed Assets			-
Other Assets			
Security Deposits	9350-010	Security Deposits	\$5,000
Total Other Assets			\$5,000
Total Assets			\$6,671,663
Liabilities And Net Assets			
Current Liabilities			
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
Total Current Liabilities			\$971,808
Long Term Liabilities			
Loans Payable	9620-010	Security Deposit Payable - ILead	\$25,000
Total Long Term Liabilities			\$25,000
Total Liabilities			\$996,808

Net Assets			
Unrestricted Net Assets	9780-020-15	Temporarily Restricted Net Assets	\$3,944
Unrestricted Net Assets	9780-020-53	Temporarily Restricted Net Assets	\$31,170
Unrestricted Net Assets	9780-030-15	Temporarily Restricted Net Assets	\$6,888
Unrestricted Net Assets	9780-030-53	Temporarily Restricted Net Assets	\$61,041
Unrestricted Net Assets	9780-040-15	Temporarily Restricted Net Assets	\$3,312
Unrestricted Net Assets	9780-040-53	Temporarily Restricted Net Assets	\$18,287
Unrestricted Net Assets	9790-010	Undesignated Fund Balance	\$5,051,851
Unrestricted Net Assets	9790-020	Undesignated Fund Balance	(\$16,802)
Unrestricted Net Assets	9790-030	Undesignated Fund Balance	\$32,177
Unrestricted Net Assets	9790-040	Undesignated Fund Balance	(\$3,405)
Unrestricted Net Assets	9790-050	Undesignated Fund Balance	(\$371,765)
Unrestricted Net Assets	9790-060	Undesignated Fund Balance	\$2,993,664
Profit/Loss YTD			(\$2,135,505)
Total Net Assets			\$5,674,856
Total Liabilities And Net Assets			\$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					
Revenue											
	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					
Total Revenue		\$ 3,262,172	\$ 4,497,550	\$ 1,263,727	\$ 2,266	\$ 9,025,716					
Expenses											
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%
<i>Total Personnel Expenses</i>		<i>2,502,437</i>	<i>60.3%</i>	<i>3,450,105</i>	<i>59.5%</i>	<i>969,415</i>	<i>60.3%</i>	<i>-</i>	<i>0.0%</i>	<i>6,921,958</i>	<i>58.8%</i>
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	
Total Expenses		\$ 4,151,593		\$ 5,799,119		\$ 1,608,758		\$ 215,852		\$ 11,775,323	
Surplus / (Deficit)		\$ (889,421)		\$ (1,301,569)		\$ (345,030)		\$ (213,586)		\$ (2,749,606)	
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%	
Beginning Balance		\$ 18,312		\$ 18,194		\$ 100,105		\$ -		\$ 136,611	
Ending Balance		\$ (871,109)		\$ (1,283,375)		\$ (244,925)				\$ (2,399,409)	

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

2017-18 Home Office Budget

COLA

2.15%

2.35%

2.57%

2.57%

2.57%

SACS	85% San Diego	100% Los Angeles	100% Fresno	Home Office	Total
State					
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
State Revenue		2,935,554	4,086,142	1,159,206	8,180,902
Federal					
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	-	-	-	-
Federal Revenue		40,000	55,875	14,750	110,625
Local					
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
Local Revenue		\$ 286,618	\$ 355,533	\$ 89,771	\$ 2,266
Total Revenue		3,262,172	\$ 4,497,550	\$ 1,263,727	\$ 2,266

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 OI Code	Description	San Diego	Los Angeles	Fresno	Home Office	Total	Check
Certificated Salaries							
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	-
1000	Subtotal	1,563,035	2,154,954	605,502		4,323,491	-
Classified Salaries							
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	-
2000	Subtotal	441,269	608,377	170,943		1,220,589	-
Employee Benefits							
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	-	-	-		-	-
3000	Subtotal	498,133	686,775	192,971		1,377,878	-
Total Personnel Expenses		2,502,437	3,450,105	969,415		6,921,958	-
Books and Supplies							
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	-	-	-		-	-
							-
							-
4000	Subtotal	765,597	1,055,527	296,583		2,117,707	-

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	-	-	-		-	-
		-	-	-		-	-
5000	Subtotal	883,559	1,293,487	342,759	12,000	2,531,806	-

Capital Outlay

6900	Depreciation Expense	-	-	-		-	-
6000	Subtotal						

Other Outgoing

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

Total Non-Personnel Expenses	1,649,156	2,349,014	639,343	215,852	4,853,365	-
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Total Expenses	4,151,593	5,799,119	1,608,758	215,852	11,775,323	-
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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
	<u>1,369,834.80</u>	<u>1,888,588.48</u>	<u>530,658.00</u>	-	<u>3,789,081.28</u>