



Compass Charter Schools

Virtual Board Meeting

Published on November 21, 2017 at 4:04 PM PST

Date and Time

Monday November 27, 2017 at 6:00 PM PST

CCS Central Office: 850 Hampshire Road, Suite P, Thousand Oaks, CA 91361
1843 West Imperial Highway, Los Angeles, CA 90047
3580 Wilshire Boulevard, Los Angeles, CA 90010
2653 Taft Lane, Palmdale, CA 93551
3305 Buckman Springs Road, Pine Valley, CA 91962
3901 Carpenter Court, Studio City, CA 91604
273 North Skyline Drive, Thousand Oaks, CA 91362

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

<https://global.gotomeeting.com/join/142803757>

You can also dial in using your phone. (872) 240-3212 Access Code: 142-803-757

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

Agenda

	Purpose	Presenter	Duration
I. Opening Items			
A. Call the Meeting to Order		Matt Koblick	1 m
B. Record Attendance and Guests		Miguel Aguilar	1 m
C. Approval of the November 27, 2017 Regular Meeting Agenda	Vote	Matt Koblick	1 m
II. CONSENT ITEMS			
A. Consent Items	Vote	J.J. Lewis	5 m

Consent Items - Items under Consent Items will be voted on in one motion unless a member of the Board requests that an item be removed and voted on separately, in which case, the Board 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 the September 25, 2017 Regular Meeting Minutes
- Approval of the Check Registry for September & October 2017
- Approval of Donations to CCS
- Approval of the First Interim Reports
 - CCS of Fresno
 - CCS of Los Angeles
 - CCS of San Diego
- Approval of Resolution 2017-04: Charter SELPA Participation Agreement for CCS of Fresno
- Approval of Resolution 2017-05: Charter SELPA Participation Agreement for CCS of Los Angeles
- Approval of Resolution 2017-06: Charter SELPA Participation Agreement for CCS of San Diego

B. Approval of the September 25, 2017 Regular Meeting Minutes Approve Matt Koblick

Approve minutes for In-Person Board Meeting on September 25, 2017

III. COMMUNICATIONS

A. Board Member Communication FYI Matt Koblick 10 m

- Matthew Brown
- Joe Cummings
- Kathy Granger
- Lisa Robotham
- John Vargas
- Matt Koblic

IV. REPORTS

- A.** CEO Report FYI J.J. Lewis 5 m
- B.** Academic Affairs Committee Report FYI Matthew Brown 5 m
- C.** External Relations Committee Report FYI John Vargas 5 m
- D.** Finance Committee Report FYI Kathy Granger 5 m
- E.** Personnel Committee Report FYI Joe Cummings 5 m
- F.** Parent Advisory Council Report FYI Lisa Robotham 5 m
- G.** Scholar Advisory Council Report FYI J.J. Lewis 5 m

V. PUBLIC COMMENT

A. Public Comment FYI Matt Koblick 5 m

Addressing the Board – Board 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 Board through the Chair of the Board. To ensure an orderly meeting and an equal opportunity for each speaker, persons wishing to address the Board must complete a Speaker Request Card and submit it to Miguel Aguilar, Executive Assistant to the CEO. The Speaker Request Card must contain speaker name, contact number or email, and subject matter and submitted to the Executive Assistant to the CEO prior to the start of the meeting. Members of the public may address the Board on any matter within the Board’s jurisdiction and have **three (3) minutes each** do so. The total time of each subject will be

fifteen (15) minutes, unless additional time is requested by a Board Member and approved by the Board.

The Board may not deliberate or take action on items that are not on the agenda. However, the Board 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 Board meeting. The Board of Directors may place limitations on the total time to be devoted to each topic if it finds that the numbers of speakers would impede the Board’s ability to conduct its business in a timely manner. The Board of Directors 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 Approval of the 2016-17 Audit | Vote | J.J. Lewis | 10 m |
| B. | Review and Approval of the California Dashboard Local Indicator Results | Vote | J.J. Lewis | 10 m |
- Compass Charter Schools of Fresno
 - Compass Charter Schools of Los Angeles
 - Compass Charter Schools of San Diego

VIII. Closing Items

- | | | | | |
|-----------|-------------------|-----|------------|-----|
| A. | Upcoming Meetings | FYI | J.J. Lewis | 1 m |
|-----------|-------------------|-----|------------|-----|
- Scholar Leadership Council
Wednesday, December 13 at 3 pm
- Academic Affairs Committee
Monday, December 18 at 3 pm
- Personnel Committee
Wednesday, December 20 at 3 pm
- Scholar Leadership Council
Wednesday, January 17 at 3 pm
- Parent Advisory Council
Friday, January 19 at 3 pm
- Finance Committee
Tuesday, January 23 at 2 pm
- Board of Directors
Monday, January 29 at 5 pm (if Closed Session is needed); 6 pm for Open Session
- | | | | | |
|-----------|-----------------|-----|--------------|-----|
| B. | Adjourn Meeting | FYI | Matt Koblick | 1 m |
|-----------|-----------------|-----|--------------|-----|

Cover Sheet

Approval of the November 27, 2017 Regular Meeting Agenda

Section: I. Opening Items
Item: C. Approval of the November 27, 2017 Regular Meeting Agenda
Purpose: Vote
Key Result: Board Attendance
Submitted by: J.J. Lewis

RECOMMENDATION:

A motion to approve the November 27, 2017 regular meeting agenda.

Cover Sheet

Consent Items

Section: II. CONSENT ITEMS

Item: A. Consent Items

Purpose: Vote

Submitted by: J.J. Lewis

Related Material:

A Compass - CR - Oct 17.pdf

B Donations to CCS.pdf

C CCS Fresno - 1st Interim - 17-18.pdf

D CCS Los Angeles - 1st Interim 17-18.pdf

E CCS San Diego - 1st Interim 17-18.pdf

F Charter SELPA Participation Agreement for CCS of Fresno Resultion 2017-04.pdf

G 2018_19_Participation_Agreement - CCS of Fresno.pdf

H Charter SELPA Participation Agreement for CCS of LA Resultion 2017-05.pdf

I 2018_19_Participation_Agreement - CCS of LA.pdf

J Charter SELPA Participation Agreement for CCS of San Diego Resultion 2017-06.pdf

K 2018_19_Participation_Agreement - CCS of San Diego.pdf

RECOMMENDATION:

A motion to approve the consent items.

Compass Charter Schools

Check Register 10/1/2017 through 10/31/2017

Payment Number	Payment Date	Payee Name	Rec Status	Check Amount	Account	Account Description	Transaction Description	Invoiced GL Amount
51233	10/3/2017	Sparkletts	Cleared	\$47.19	4300-010-84	Materials and Supplies	Water Filtration Services - 8/24, 9/1, 9/6/17	\$47.19
51230	10/3/2017	Accrediting Commission for Schools	Cleared	\$530.00	5300-020-80	Dues and Memberships	CHange - Visit - Calif - Fee 2017-2018	\$530.00
51231	10/3/2017	Allstate Building & Office Maintenance, Inc.	Cleared	\$500.00	5500-010-84	Operation and Housekeeping Services	Janitorial Services Rendered - Oct 2017	\$500.00
51234	10/3/2017	S.T.A.R. Academy - Haynes Family of Programs	Cleared	\$1,405.00	5810-010-65	Educational Consultants	SAI Services - Language & Speech Services (LAS-RSY)	\$675.00
					5810-010-65	Educational Consultants	Specialized Academic Instruction & Transition Serv. (SAI)	\$280.00
					5810-010-65	Educational Consultants	SAI Services - Language & Speech Services (LAS-ESY)	\$450.00
51232	10/3/2017	Charter School Management Corporation	Cleared	\$21,400.00	5873-010-84	Financial Services	Oct 2017 Business Back Office, CALPADS & Attendance Support	\$21,400.00
51235	10/5/2017	Autumn Clements	Cleared	\$30.60	5200-010-65	Travel and Conferences	REIMB: for Mileage 09/12/17	\$30.60
51236	10/6/2017	Tricor America, Inc.	Cleared	\$119.12	5900-010-80	Communications (Tele., Internet, Copies,Postage,Messenger)	Courier Services for June 2017	\$99.30
					5900-010-92	Communications (Tele., Internet, Copies,Postage,Messenger)	Courier Services for June 2017	\$19.82
51237	10/12/2017	CADA Central	Cleared	\$35.00	5210-010-89	Training and Development Expense	Registration Fee for Conference: Personal Leadership	\$35.00
51258	10/17/2017	LittleBits Electronics, Inc.	Cleared	\$94.95	4200-010-83	Books and Other Reference Materials	Rule Your Room Kit	\$94.95
51268	10/17/2017	Singapore Math Inc.	Cleared	\$733.74	4200-010-83	Books and Other Reference Materials	Curriculum- Early Bird Books	\$103.46
					4200-010-83	Books and Other Reference Materials	Curriculum- Earlybird Kindergarten Math Books	\$119.61
					4200-010-83	Books and Other Reference Materials	Curriculum- Primary Mathematics Books	\$132.30
					4200-010-83	Books and Other Reference Materials	Curriculum- Primary Math Textbooks & Workbooks	\$41.76
					4200-010-83	Books and Other Reference Materials	Curriculum- Primary Mathematics CC ED Books	\$113.02
					4200-010-83	Books and Other Reference Materials	Curriculum-Earlybird Kinder Math STD ED Books	\$105.60
					4200-010-83	Books and Other Reference Materials	Curriculum- Primary Mathematics Books	\$117.99
951238	10/17/2017	BYU Independent Study Courses	Cleared	\$148.00	4200-010-83	Books and Other Reference Materials	7th Grade Math	\$148.00
51273	10/17/2017	The Young Scientist Club	Cleared	\$239.88	4200-010-83	Books and Other Reference Materials	12 Month Magic School Bus Subscription	\$239.88

51271	10/17/2017	TalkBox.Mom	Outstanding	\$112.61	4200-010-83	Books and Other Reference Materials	French Monthly Membership - Book & Instant Audio Download	\$112.61
51259	10/17/2017	McGraw-Hill School Education Holdings, LLC	Cleared	\$100.52	4200-010-83	Books and Other Reference Materials	9780076780884- Adaptive Bundle My Math Print Student Edition	\$59.92
					4200-010-83	Books and Other Reference Materials	9780076698004 Glencoe Math 2016- Course 1- Complete Student	\$40.60
51262	10/17/2017	Memoria Press	Cleared	\$1,063.65	4200-010-83	Books and Other Reference Materials	Primary Phonics readers Books 1-4, Comp & Sketch Bk, Etc	\$561.79
					4200-010-83	Books and Other Reference Materials	Primary Phonics readers Books 1-4, Comp & Sketch Bk, Etc	\$501.86
51264	10/17/2017	QUILL CORPORATION	Cleared	\$2,228.97	4200-010-83	Books and Other Reference Materials	All-in-One Desktop	\$428.99
					4200-010-83	Books and Other Reference Materials	Chromebook LCD, Headphones, Simply Portable, Etc	\$253.08
					4200-010-83	Books and Other Reference Materials	Markers, Construction Ppr, Pencils, Ink Cartridges, Etc	\$104.74
					4200-010-83	Books and Other Reference Materials	Black Ink Cartridge	\$82.41
					4200-010-83	Books and Other Reference Materials	Glue, Lead Refills, Pencil Bix, Watercolors, Etc	\$320.96
					4200-010-83	Books and Other Reference Materials	Pencils, Epson Durabrite Ultra, Ink Cartridge	\$100.15
					4200-010-83	Books and Other Reference Materials	Corded Mouse	\$41.67
					4200-010-83	Books and Other Reference Materials	Dough Bucket, Cardstock, Round Coincs, Sheet Protectors, ETC	\$222.02
					4200-010-83	Books and Other Reference Materials	Chromebook LCD< Headphones, Portable SP15	\$253.08
					4200-010-83	Books and Other Reference Materials	Wireles Mutlifuntion Color Inkjet, Destop PC	\$391.44
					4200-010-83	Books and Other Reference Materials	Stereo Headphones	\$30.43
51252	10/17/2017	Institute for Excellence in Writing	Cleared	\$54.00	4200-010-83	Books and Other Reference Materials	All Things Fun & Fascinating + Teachers Manual	\$54.00
51246	10/17/2017	Explorer Field Trips	Cleared	\$200.00	4200-010-83	Books and Other Reference Materials	San Diego Safari Park Master Teacher Kit	\$200.00
51244	10/17/2017	DawnSignPress	Cleared	\$211.15	4200-010-83	Books and Other Reference Materials	Teacher Guide Signing Naturally	\$211.15
51242	10/17/2017	Beautiful Feet Books	Cleared	\$217.05	4200-010-83	Books and Other Reference Materials	Early American History Primary Jumbo Pack	\$217.05
51240	10/17/2017	Barnes & Noble, Inc.	Cleared	\$71.20	4200-010-83	Books and Other Reference Materials	Cursive Handwriting Practicing Book	\$11.70
					4200-010-83	Books and Other Reference Materials	Daily Handwriting Practice Contemp. Cursive	\$20.87
					4200-010-83	Books and Other Reference Materials	A Young People History of the US/Building Spelling Skills	\$38.63
51239	10/17/2017	BrainPOP	Cleared	\$1,645.00	4200-010-83	Books and Other Reference Materials	12 Month Virtual School Combo	\$1,645.00
51243	10/17/2017	Discount School Supply	Cleared	\$54.88	4200-010-83	Books and Other Reference Materials	Pencils, Sharpener, Stickers & Chart Tab	\$54.88
51241	10/17/2017	BookShark LLC	Cleared	\$4,038.25	4200-010-83	Books and Other Reference Materials	Level 6 All Subject Pckg / Artistic Pursuits Junior High Boo	\$800.94

					4200-010-83	Books and Other Reference Materials	Level 1- All Subject Package	\$719.00
					4200-010-83	Books and Other Reference Materials	Teaching Textbooks / American History Literature	\$661.95
					4200-010-83	Books and Other Reference Materials	Customization- 4FG LLevel 4 All-Subject Package Ages 9-12	\$789.00
					4200-010-83	Books and Other Reference Materials	The Timeline Book, Timeline Figures, Math Student Pack, Etc	\$307.98
					4200-010-83	Books and Other Reference Materials	Reading w/History, Language Arts Instruct. Guide, Science 4	\$759.38
51265	10/17/2017	Rainbow Resource Center	Cleared	\$5,199.32	4200-010-83	Books and Other Reference Materials	Curriculum- Rosetta Stone Spanish	\$185.90
					4200-010-83	Books and Other Reference Materials	Curriculum- Sing, Spell, Read, Write Kit, Five in a Row, ETC	\$435.87
					4200-010-83	Books and Other Reference Materials	Curriculum- History of the World, Sign Language, Etc	\$270.48
					4200-010-83	Books and Other Reference Materials	Curriculum- Sign of the Beaver, Perilous Road, Etc	\$250.78
					4200-010-83	Books and Other Reference Materials	Curriculum- Math 6/5 Homeschool Edition, Wrkshts & Test	\$126.17
					4200-010-83	Books and Other Reference Materials	Curriculum- Life of Fred Mathbooks, Focus on Chemistry, Etc	\$252.66
					4200-010-83	Books and Other Reference Materials	Curriculum- Aquarellum Junior, Acrylic Boxed Set, Etc	\$412.53
					4200-010-83	Books and Other Reference Materials	Curriculum- The Mountain Student Pk, Dresses Instructional	\$21.95
					4200-010-83	Books and Other Reference Materials	Curriculum- Primary Phonics Workbook 2	\$9.70
					4200-010-83	Books and Other Reference Materials	Curriculum- Readingstreet, MCP Spelling, Rightstart- Grade 3	\$317.36
					4200-010-83	Books and Other Reference Materials	Curriculum- Double Line Notebook, Tangoes Brainiac Game, Etc	\$71.39
					4200-010-83	Books and Other Reference Materials	Curriculum- Art w/ Anything, Chef, Play Money, Coin Set, Etc	\$96.02
					4200-010-83	Books and Other Reference Materials	Curriculum- 1st Language Lessons Level 4- Instructor Guide	\$23.25
					4200-010-83	Books and Other Reference Materials	Curriculum-Health Set, Analogies Bk, Vocab. Classical Rt, Et	\$156.59
					4200-010-83	Books and Other Reference Materials	Curriculum- Pre-Algebra, Jumon Algebra, Mastering Writng, Et	\$49.45
					4200-010-83	Books and Other Reference Materials	Curriculum- Bees & Wasps Bk, Brain Games, Counting Mat, Etc	\$173.14
					4200-010-83	Books and Other Reference Materials	Curriculum- Life of Fred Elementary, Handbk of Nature Study	\$93.80
					4200-010-83	Books and Other Reference Materials	Curriculum- Build-It Cards, First lang Lessons, Etc	\$187.33
					4200-010-83	Books and Other Reference Materials	Curriculum- Teach Yourself Cursive, Word Roots, Etc	\$242.18
					4200-010-83	Books and Other Reference Materials	Curriculum: Geography Wkbk, Aesops Fables, Science Wrkbk, Et	\$148.12
					4200-010-83	Books and Other Reference Materials	Pencils, Erasers, Rulers, Tissue Paper, Time Timer, Etc	\$211.74

					4200-010-83	Books and Other Reference Materials	Curriculum- Worldly Wise 3000, All About Seppling, Geography	\$70.83
					4200-010-83	Books and Other Reference Materials	Curriculum- All About Reading Level 2, Artistic Pursuits	\$178.97
					4200-010-83	Books and Other Reference Materials	Curriculum- Spellwell, Additon Wrkbk, Paragraph Wrtnng, Etc	\$92.29
					4200-010-83	Books and Other Reference Materials	Curriculum- Big Drawing Bk, Digital Timer, Miss Rumphius, Et	\$194.45
					4200-010-83	Books and Other Reference Materials	Curriculum- Rock & Gem Bk, Rocks & Minerals, Toolbx Kit, Etc	\$268.38
					4200-010-83	Books and Other Reference Materials	Curriculum- Primary Blan Top Writing Ppr, Spelling Wrkot, Et	\$32.30
					4200-010-83	Books and Other Reference Materials	Curriculum-Economics Set, Beginners Photography Guide, Etc	\$339.57
					4200-010-83	Books and Other Reference Materials	Curriculum- Assrtd Fthers, Kinetic Sand, Fossil Erth Kit, Et	\$159.78
					4200-010-83	Books and Other Reference Materials	Curriculum- Saxon Math, Maps of USA, Etc	\$126.34
51248	10/17/2017	Easy Grammar Systems	Cleared	\$33.07	4200-010-83	Books and Other Reference Materials	Daily Grams Garde 5- Teacher Text	\$33.07
51261	10/17/2017	Multiplication Nation (Kajitani Education)	Cleared	\$79.00	4200-010-83	Books and Other Reference Materials	Individual Membership	\$79.00
51263	10/17/2017	Nasco Modesto	Cleared	\$111.72	4200-010-83	Books and Other Reference Materials	Being the Best Me (Bk Series), Life Skills Activities, Etc	\$111.72
51260	10/17/2017	Moving Beyond the Page	Cleared	\$749.60	4200-010-83	Books and Other Reference Materials	Age 4-5 Full Year Package	\$449.46
					4200-010-83	Books and Other Reference Materials	Complete Relationship Package Ages 9-11	\$300.14
51269	10/17/2017	Studies Weekly, Inc.	Cleared	\$179.70	4200-010-83	Books and Other Reference Materials	Studies Weekly Social Studies First Grade	\$59.90
					4200-010-83	Books and Other Reference Materials	Social Studies & Science - Kindergarten	\$59.90
					4200-010-83	Books and Other Reference Materials	California 5th Grade Social Studies & Science	\$59.90
51272	10/17/2017	Usborne Books & More (Cynthia Delgadillo) *****USE F1006*****	Outstanding	\$33.99	4200-010-83	Books and Other Reference Materials	PO-CCS2017-2361	\$33.99
51270	10/17/2017	Steve Spangler Science	Cleared	\$37.97	4200-010-83	Books and Other Reference Materials	Curriculum- Break Your Own Geodes, Solar Bag (25 Ft)	\$37.97
51267	10/17/2017	Real Science 4 Kids	Cleared	\$77.52	4200-010-83	Books and Other Reference Materials	Focus on Book Bundle Elementary Biology	\$77.52
51266	10/17/2017	Right Start Math (Activities For Learning)	Cleared	\$103.95	4200-010-83	Books and Other Reference Materials	Curriculum- First Edition D to E Add on Kit (5)	\$103.95
51257	10/17/2017	Little Passports, Inc.	Cleared	\$409.22	4200-010-83	Books and Other Reference Materials	World Edition Ages 6-10- 12 Month Subscription	\$204.61
					4200-010-83	Books and Other Reference Materials	Little Passports World Edition Ages 6-12 - 12 Month Plan	\$204.61
51251	10/17/2017	Handwriting Without Tears	Cleared	\$61.92	4200-010-83	Books and Other Reference Materials	4th Grade - Keyboarding Success 1 Yr	\$24.56
					4200-010-83	Books and Other Reference Materials	My Keying Board + My Printing Bk, Big Sheet Draw & Write Ppr	\$37.36

51253	10/17/2017	Joyful Read	Outstanding	\$84.99	4200-010-83	Books and Other Reference Materials	Student Kit- 1st Step to Reading	\$84.99
51255	10/17/2017	KiwiCo, Inc	Cleared	\$455.82	4200-010-83	Books and Other Reference Materials	Koala Crate - 12 Months	\$219.86
					4200-010-83	Books and Other Reference Materials	Kiwi Crate- 6 Month Subscription	\$117.98
					4200-010-83	Books and Other Reference Materials	6 Month Subscription Tinker Crate - Science & Engineering	\$117.98
51256	10/17/2017	Lakeshore Learning Materials	Cleared	\$791.90	4200-010-83	Books and Other Reference Materials	Journals, Messy Mats, Writing Boards, Etc	\$436.64
					4200-010-83	Books and Other Reference Materials	Circle Time Learning Cntr, Keepsake Portfolio, Magnet Lettrs	\$167.11
					4200-010-83	Books and Other Reference Materials	Alphabet Bingo, Numbers Bingo, Magnetic Letters, Etc	\$188.15
51254	10/17/2017	Kids Cook Real Food (Kitchen Stewardship, LLC)	Outstanding	\$39.95	4200-010-83	Books and Other Reference Materials	PO-CCS2017-2488	\$39.95
51250	10/17/2017	Home Science Tools	Cleared	\$94.75	4200-010-83	Books and Other Reference Materials	Frog Hatchery Deluxe Kit	\$44.90
					4200-010-83	Books and Other Reference Materials	Dissection Kit for Apologia Biology / Starfish Dissenction K	\$49.85
51249	10/17/2017	Fluenz Inc.	Outstanding	\$368.00	4200-010-83	Books and Other Reference Materials	Delivery- Fluenz French	\$368.00
51247	10/17/2017	Elemental Science Inc.	Cleared	\$50.99	4200-010-83	Books and Other Reference Materials	Biology for the Logic Stage Printed Combo	\$50.99
51245	10/17/2017	Edmentum, Inc.	Cleared	\$840.00	4200-010-83	Books and Other Reference Materials	Reading Eggs - Program License	\$840.00
51276	10/18/2017	CharterSAFE	Cleared	\$3,662.00	3603-010-84	Worker Compensation Insurance	October 2017/18- Workers Compensation	\$3,662.00
51274	10/18/2017	EDC Educational Services	Cleared	\$81.76	4200-010-83	Books and Other Reference Materials	Very First Reading	\$81.76
51275	10/18/2017	BLICK art materials	Cleared	\$167.50	4200-010-83	Books and Other Reference Materials	Zippy Loom Mstr Set & Yarn	\$70.00
					4200-010-83	Books and Other Reference Materials	Markers,	\$97.50
51284	10/18/2017	Leaps & Bounds	Cleared	\$210.00	5810-010-65	Educational Consultants	Physical & Occupational Therapy	\$210.00
51285	10/18/2017	Oxford Consulting Services Inc.	Cleared	\$1,637.50	5810-010-65	Educational Consultants	SPED Services - August 2017	\$85.00
					5810-010-65	Educational Consultants	SPED Services - September 2017	\$1,552.50
51277	10/18/2017	Department of Justice	Cleared	\$64.00	5874-010-93	Personnel Services	Fingerprints	\$64.00
51286	10/18/2017	Southern California Edison	Cleared	\$248.21	5501-010-84	Utilities	Electric Charges 8/11 - 9/12/17	\$248.21
51278	10/18/2017	8x8, Inc	Cleared	\$659.29	5900-010-84	Communications (Tele., Internet, Copies,Postage,Messenger)	VOIP Phone Svs Fees October 2017 Usage Sept 2017	\$659.29
51279	10/18/2017	Frontier	Cleared	\$112.69	5900-010-85	Communications (Tele., Internet, Copies,Postage,Messenger)	Internet Services - October 217	\$112.69
51280	10/18/2017	FlipSwitch, Inc.	Cleared	\$507,500.00	4100-010-92	Approved Textbooks and Core Curricula Materials	Online Student Enrollment	\$507,500.00
51287	10/18/2017	Sterling Health	Cleared	\$800.00	3403-010-84	Health & Welfare Benefits	COBRA Renewal Fee 10/1/17-09/30/18	\$800.00
51281	10/18/2017	FlipSwitch, Inc.	Cleared	\$18,307.83	5815-010-82	Advertising/Recruiting	iHeart Media, Facebook Ads, Womens Expo MGT. Etc	\$18,307.83

51282	10/18/2017	FlipSwitch, Inc.	Cleared	\$2,065.41	5210-010-80	On-Site Admin Training 7/25 - 7/26/17	Training and Development Expense		\$2,065.41
51283	10/18/2017	Guided Discoveries, Inc	Cleared	\$1,520.00	5811-010-89	Astro Camp 4/20 - 4/22/18 - Deposit	Student Transportation		\$1,520.00
51289	10/18/2017	Turnitin, LLC	Cleared	\$294.00	4100-010-92	Integration for Feedback Studio	Approved Textbooks and Core Curricula Materials		\$294.00
51291	10/18/2017	Law Office of Young, Minney & Corr	Cleared	\$8,839.75	5805-010-65	Services Through 9/30/17	Legal Services		\$4,215.15
					5805-010-80	Services Through 9/30/17	Legal Services		\$4,624.60
51290	10/18/2017	Christy White Associates	Cleared	\$14,692.50	5806-010-80	2016/17 Audi- Third Progress Bill 50%	Audit Services		\$14,692.50
51288	10/18/2017	S.T.A.R. Academy - Haynes Family of Programs	Cleared	\$80.00	5810-010-65	Specialized Academic Instruction & Transition Services	Educational Consultants		\$80.00
51292	10/20/2017	Kathy Granger	Cleared	\$233.45	5200-010-81	REIMB Board Meeting	Travel and Conferences		\$233.45
51302	10/23/2017	BookShark LLC	Cleared	\$644.97	4200-010-83	KFG Level K- ALI Subject Package	Books and Other Reference Materials		\$644.97
51303	10/23/2017	Beautiful Feet Books	Cleared	\$645.24	4200-010-83	Around the Wrold w/ Pictures Books Pack	Books and Other Reference Materials		\$213.82
					4200-010-83	Early American Hist Primary/Teaching Character Through Lit	Books and Other Reference Materials		\$306.69
					4200-010-83	History of Science, Picture History of Great Inventors, Etc	Books and Other Reference Materials		\$124.73
51324	10/23/2017	Handwriting Without Tears	Cleared	\$38.81	4200-010-83	Blackboard w/ Double Lines, 1st Grade Printing, Printing Bk	Books and Other Reference Materials		\$38.81
51325	10/23/2017	Huckleberry Center For Creative Learning	Cleared	\$1,005.50	4200-010-83	September 2017- Science Matters, Art Projects & Science Adve	Books and Other Reference Materials		\$320.00
					4200-010-83	Valencia September - Pre Algebra	Books and Other Reference Materials		\$95.50
					4200-010-83	Simi Valley Beginning Guitar, Projects in Math, Story of Wrl	Books and Other Reference Materials		\$275.00
					4200-010-83	Simi Valley Art Projects, Science Matters, Story of the Wrld	Books and Other Reference Materials		\$315.00
951298	10/23/2017	BYU Indenpendent Study Courses	Cleared	\$708.00	4200-010-83	7th Grade Mathematics	Books and Other Reference Materials		\$148.00
					4200-010-83	7th Grade Science & US History	Books and Other Reference Materials		\$304.00
					4200-010-83	Secondary Mathematics	Books and Other Reference Materials		\$256.00
51299	10/23/2017	Blackbird & Company	Cleared	\$28.15	4200-010-83	The Cay Reading Guide	Books and Other Reference Materials		\$28.15
51326	10/23/2017	Homeschool Buyers Co-op	Cleared	\$238.40	4200-010-83	ST Math Primary Subscription	Books and Other Reference Materials		\$124.40
					4200-010-83	Year 1 Course- Beginning/Basic ASL Bundle + S&H	Books and Other Reference Materials		\$114.00
51327	10/23/2017	Hugo's Gymfitness	Outstanding	\$175.00	4200-010-83	Sept - Dec. Gymnastics, Gymfit Girls	Books and Other Reference Materials		\$75.00
					4200-010-83	Sept - Dec. Gymnastics, Gym Buddies	Books and Other Reference Materials		\$100.00
51328	10/23/2017	Interactive Media Publishing	Cleared	\$310.00	4200-010-83	Boe-Bot Single Bundle- Robot w/ Activites Curriculum	Books and Other Reference Materials		\$310.00

51329	10/23/2017	Inspire In-Home Tutoring, Inc.	Cleared	\$1,112.00	4200-010-83	Books and Other Reference Materials	Sept- Tutoring-math-Lang Arts- 5th Grade	\$192.00
					4200-010-83	Books and Other Reference Materials	September 2017- PE Classes	\$172.00
					4200-010-83	Books and Other Reference Materials	September 2017- Chess Tutoring	\$192.00
					4200-010-83	Books and Other Reference Materials	Sept- Tutoring-math-Lang Arts- 2nd Grade	\$384.00
					4200-010-83	Books and Other Reference Materials	September 2017- PE Classe 3rd	\$172.00
51294	10/23/2017	All About Learning Press, Inc.	Cleared	\$532.10	4200-010-83	Books and Other Reference Materials	All About Reading Pre-Reading Basic Pkg	\$89.90
					4200-010-83	Books and Other Reference Materials	All About Reading & Delux Reading Kit	\$234.65
					4200-010-83	Books and Other Reference Materials	All About Reading & Basic Reading Kit	\$207.55
51293	10/23/2017	Apple Inc	Cleared	\$554.67	4200-010-83	Books and Other Reference Materials	Apple Pencil for iPad Pro	\$108.16
					4200-010-83	Books and Other Reference Materials	AppleCare for iPad, iPad, iPad Cover	\$446.51
51304	10/23/2017	CM School Supply	Cleared	\$1,154.98	4200-010-83	Books and Other Reference Materials	Pocket Flash Cards, Playground Ball, Cursive Mini Set, Etc	\$73.44
					4200-010-83	Books and Other Reference Materials	Magnetic Tangrams, Number Line, Growth Mindset, Etc	\$225.81
					4200-010-83	Books and Other Reference Materials	No Mess Play Foam, Markers, Pencils, Etc	\$181.61
					4200-010-83	Books and Other Reference Materials	Pencils, Foil Paper, Tissue, Big Shapes, Super Shapes, Etc	\$130.09
					4200-010-83	Books and Other Reference Materials	Construction Paper, Superior Washable Tempera Paint	\$54.74
					4200-010-83	Books and Other Reference Materials	Colored Pencils, Fabric Markers, Const. Ppr, Table Easel, Et	\$165.13
					4200-010-83	Books and Other Reference Materials	Bean Bags, Soccer Ball, Portable Soccer Goal, Etc	\$186.24
					4200-010-83	Books and Other Reference Materials	Markers, Learn Spanish Songs, Fitness Dice, Spanish Dice, Et	\$137.92
51322	10/23/2017	Guitar Ninjas	Outstanding	\$120.00	4200-010-83	Books and Other Reference Materials	September 2017 Guitar Instruction	\$120.00
51323	10/23/2017	Home Science Tools	Cleared	\$26.90	4200-010-83	Books and Other Reference Materials	4 in 1 Transforming Solar Robot	\$26.90
51315	10/23/2017	Fashion Camp-Create. Design, Sew. LLC	Outstanding	\$120.00	4200-010-83	Books and Other Reference Materials	Homeschool- 8 Week Fall Session - Sept - Oct	\$120.00
51316	10/23/2017	Fat Brain Holding, LLC	Cleared	\$40.94	4200-010-83	Books and Other Reference Materials	Teeter Popper Blue	\$40.94
51317	10/23/2017	Firestorm Freerunning & Acrobatics	Cleared	\$490.00	4200-010-83	Books and Other Reference Materials	Sept. Max Class Day Pass for Parkour Class	\$45.00
					4200-010-83	Books and Other Reference Materials	Sept- Little Heroes	\$85.00
					4200-010-83	Books and Other Reference Materials	Sept. Parkour/Freerunning Instruction	\$225.00
					4200-010-83	Books and Other Reference Materials	Sept. Max Class Day Pass for Parkour Class	\$45.00
					4200-010-83	Books and Other Reference Materials	Sept. Max Class Day Pass	\$45.00

					4200-010-83	Books and Other Reference Materials	Sept. Max Class Day Pass for Parkour Class	\$45.00
51313	10/23/2017	Exploration Education	Cleared	\$148.04	4200-010-83	Books and Other Reference Materials	Grades 4-6 Standard Physical Science	\$148.04
51307	10/23/2017	Allison Saleh	Cleared	\$150.00	4200-010-83	Books and Other Reference Materials	Piano Lesson	\$75.00
					4200-010-83	Books and Other Reference Materials	Piano Lesson	\$75.00
51301	10/23/2017	Brave Writer LLC	Cleared	\$213.95	4200-010-83	Books and Other Reference Materials	Jot It Down Bundle w/ Quiver of Arrows Binder Format	\$213.95
51308	10/23/2017	Cynthia Dapello	Cleared	\$300.00	4200-010-83	Books and Other Reference Materials	Invoice	\$300.00
51319	10/23/2017	Greener STEMs	Outstanding	\$290.00	4200-010-83	Books and Other Reference Materials	September Environmental & Life Science Class 9/27/17	\$175.00
					4200-010-83	Books and Other Reference Materials	September 2017 Greener Stems Environmental & Life Science	\$115.00
51320	10/23/2017	Genius Box, Inc	Cleared	\$72.00	4200-010-83	Books and Other Reference Materials	Genius Box- 3 Months	\$72.00
51321	10/23/2017	Global Student Network	Cleared	\$2,575.00	4200-010-83	Books and Other Reference Materials	4th Grade Acellus Academy Courseware - 1 year	\$395.00
					4200-010-83	Books and Other Reference Materials	4th Grade Acellus Academy Courseware - 1 year	\$395.00
					4200-010-83	Books and Other Reference Materials	Acellus Courseware Unlimited Bundle 1yr License	\$395.00
					4200-010-83	Books and Other Reference Materials	12 Month Unlimited Courses From APEX	\$395.00
					4200-010-83	Books and Other Reference Materials	4th Grade Acellus Academy Courseware - 1 year	\$995.00
51309	10/23/2017	Explorer Field Trips	Cleared	\$1,850.00	4200-010-83	Books and Other Reference Materials	Disneyland-Student Kit	\$130.00
					4200-010-83	Books and Other Reference Materials	Cataline Island Teacher Field Trip Kit	\$180.00
					4200-010-83	Books and Other Reference Materials	Disney-Student Kit	\$130.00
					4200-010-83	Books and Other Reference Materials	Teacher Kit-Disney	\$250.00
					4200-010-83	Books and Other Reference Materials	Disneyland-Student Kit	\$130.00
					4200-010-83	Books and Other Reference Materials	Custom Kit- national Eagle Center Teacher/Student Kit	\$110.00
					4200-010-83	Books and Other Reference Materials	Teacher Kit Mariinsky Ballet & Orchestra	\$290.00
					4200-010-83	Books and Other Reference Materials	Disneyland Teacher Kit	\$250.00
					4200-010-83	Books and Other Reference Materials	Student_Disney Kit	\$130.00
					4200-010-83	Books and Other Reference Materials	Disneyland-Teacher Kit	\$250.00
51318	10/23/2017	Gardener's Supply Company	Cleared	\$256.17	4200-010-83	Books and Other Reference Materials	French Blue Watering Can, Deluxe Cheese Making Kit	\$67.41
					4200-010-83	Books and Other Reference Materials	Kids Vegtrug, Potting Mix, Kids Cultivator, Vegetbl Sds, Etc	\$188.76
51311	10/23/2017	Easy Grammar Systems	Cleared	\$34.95	4200-010-83	Books and Other Reference Materials	Daily Grams Grade 3	\$34.95

51312	10/23/2017	EMH Sports USA Inc	Cleared	\$56.00	4200-010-83	Books and Other Reference Materials	1 Month Soccer Class - 4 Sessions	\$28.00
					4200-010-83	Books and Other Reference Materials	1 Month Soccer Class - 4 Sessions 9/11 - 10/2/17	\$28.00
51330	10/23/2017	Innovative Learning Concepts, Inc	Cleared	\$826.73	4200-010-83	Books and Other Reference Materials	Four Kindergarten Homeschool Units, Touch Shapes	\$237.96
					4200-010-83	Books and Other Reference Materials	Explore Standards Pre-K Complete Kit	\$588.77
51310	10/23/2017	Elemental Science Inc.	Cleared	\$40.99	4200-010-83	Books and Other Reference Materials	Biology for the Grammar Stage Printed Combo	\$40.99
51314	10/23/2017	Freshi Films, LLC	Outstanding	\$36.00	4200-010-83	Books and Other Reference Materials	Burbank- Sept. Beginning Video Game Coding & Design	\$36.00
51297	10/23/2017	Av-STEM Alaska	Cleared	\$375.00	4200-010-83	Books and Other Reference Materials	Introduction to Aviation Course	\$375.00
51305	10/23/2017	1 Creative Spot	Cleared	\$700.00	4200-010-83	Books and Other Reference Materials	September 2017 Art Instruction	\$700.00
51295	10/23/2017	Arbor Learning Community	Cleared	\$1,902.50	4200-010-83	Books and Other Reference Materials	Textbk- Sept 2017- Discovering Phycis, Mandarin, Crtv Wrtnng	\$262.50
					4200-010-83	Books and Other Reference Materials	Textbks- Sept 2017 Advanced Class, Robotics, Lit Circle, Etc	\$285.00
					4200-010-83	Books and Other Reference Materials	Textbks- Sept 2017 HDiscovering Creative Writing, Mandarin	\$262.50
					4200-010-83	Books and Other Reference Materials	Textbks- Sept 2017 Investigating Forensics, Robotics, Mandar	\$270.00
					4200-010-83	Books and Other Reference Materials	Textbks- Sept 2017 Investing Writing Destinations	\$67.50
					4200-010-83	Books and Other Reference Materials	Textbks- Sept 2017 Disc Creative Writing, Marine Biology	\$292.50
					4200-010-83	Books and Other Reference Materials	Textbks- Sept 2017 Discovering Physics	\$75.00
					4200-010-83	Books and Other Reference Materials	Textbks- Sept 2017 HS Literature, HS Biology	\$265.00
					4200-010-83	Books and Other Reference Materials	Textbks- Sept 2017 Investing Writing Destinations	\$67.50
					4200-010-83	Books and Other Reference Materials	Textbook- September 2017 Exploring Solids, Liquids, & Gases	\$55.00
51296	10/23/2017	Anaheim Ballet School	Cleared	\$180.50	4200-010-83	Books and Other Reference Materials	September 2017- Ballet	\$72.50
					4200-010-83	Books and Other Reference Materials	September 2017- Pre-Ballet	\$108.00
51300	10/23/2017	Barnes & Noble, Inc.	Cleared	\$164.28	4200-010-00	Books and Other Reference Materials	Coraline	\$10.84
					4200-010-83	Books and Other Reference Materials	The Golden Goblet / The American Twins of teh Revolution	\$31.47
					4200-010-83	Books and Other Reference Materials	HrdCvr- Billy Showells Botanical Painting/A-Z Flower Portrai	\$61.30
					4200-010-83	Books and Other Reference Materials	Farm Anatomy Bk / The Complete Tales & Poems of Winnie Pooh	\$49.83
					4200-010-83	Books and Other Reference Materials	Coraline	\$10.84
51340	10/24/2017	Moving Beyond the Page	Outstanding	\$2,700.71	4200-010-83	Books and Other Reference Materials	Age 4-5 Full year Package / ABeCeDarian Reading Program	\$526.76
					4200-010-83	Books and Other Reference Materials	Age 9-11 Full Year Package	\$846.10

					4200-010-83	Books and Other Reference Materials	Age 10-12 Full Year Package	\$878.39
					4200-010-83	Books and Other Reference Materials	Full year Package Age 4-5	\$449.46
51338	10/24/2017	Lil Chef School	Cleared	\$210.00	4200-010-83	Books and Other Reference Materials	Baking 101 Class - Irvine September	\$90.00
					4200-010-83	Books and Other Reference Materials	Irvine September Baking 101	\$120.00
51349	10/24/2017	Raddish Kids	Cleared	\$406.41	4200-010-83	Books and Other Reference Materials	Raddish Kids 12 Month Subscription	\$262.20
					4200-010-83	Books and Other Reference Materials	Kids Cooking - 6 Month Subscription	\$144.21
51331	10/24/2017	Institute for Excellence in Writing	Cleared	\$848.90	4200-010-83	Books and Other Reference Materials	US History Based Writing Lessons (6-8)	\$54.00
					4200-010-83	Books and Other Reference Materials	Teaching Writing: Sructure & Style, Second Edition	\$204.00
					4200-010-83	Books and Other Reference Materials	Portable Wall, All About Spelling- Level 1, Mini Posters, Et	\$130.00
					4200-010-83	Books and Other Reference Materials	Phonetic Zoo Spelling Level B	\$86.90
					4200-010-83	Books and Other Reference Materials	Primary Arts Of Language: REading Complete Package	\$374.00
51334	10/24/2017	LEGO Brand Retail , Inc	Cleared	\$195.94	4200-010-83	Books and Other Reference Materials	Simple & Powered Machines Base Set	\$195.94
51350	10/24/2017	Rainbow Resource Center	Cleared	\$3,996.39	4200-010-83	Books and Other Reference Materials	Daily Grams Gr 3, First lang Lessons, Saxon Math, Etc	\$357.91
					4200-010-83	Books and Other Reference Materials	Saxon Math, Grammar & Writing 7	\$165.55
					4200-010-83	Books and Other Reference Materials	Saxon Math, Spelling Workout, Shurley English Homeschl	\$118.58
					4200-010-83	Books and Other Reference Materials	Teach Yourself to Play Harmonica Book	\$23.70
					4200-010-83	Books and Other Reference Materials	Curriculum: Steck-Vaughn Spelling Grade 2, Etc	\$162.09
					4200-010-83	Books and Other Reference Materials	Fix It Grammar Book 3, Student Book & Teachers Manual	\$39.10
					4200-010-83	Books and Other Reference Materials	Agebra Power Basic Single (6-12)	\$51.69
					4200-010-83	Books and Other Reference Materials	Curriculum:Right Into Reading Level 1 & 2, Scl Studies, Etc	\$104.65
					4200-010-83	Books and Other Reference Materials	Brain Quest Workbook Grade 4	\$13.70
					4200-010-83	Books and Other Reference Materials	Time Timer (8" Square Clock)	\$28.70
					4200-010-83	Books and Other Reference Materials	Smithsonian Giant Volcano Kit, Climate & Weather Exper Kit	\$52.15
					4200-010-83	Books and Other Reference Materials	Photography Master Class, Grammer Set, Etc	\$345.35
					4200-010-83	Books and Other Reference Materials	Math Workbooks Grade 5	\$46.58
					4200-010-83	Books and Other Reference Materials	Spectrum Math, Complete Writer with Skills, Etc	\$169.95
					4200-010-83	Books and Other Reference Materials	Usborne Book of Wrld History, Illustrated Dictionary	\$209.52

					4200-010-83	Books and Other Reference Materials	Charlottes Web, Complete Writer: Writing w/ Ease	\$34.16
					4200-010-83	Books and Other Reference Materials	Saxon Math, First Lang Lesson Level 1, Spelling Wrkout, Etc	\$90.83
					4200-010-83	Books and Other Reference Materials	Saxon Math, Spelling Workout, Etc	\$118.58
					4200-010-83	Books and Other Reference Materials	Beach Academy Grade 4-5	\$228.96
					4200-010-83	Books and Other Reference Materials	Brain Quest Workbook Grade 4	\$13.70
					4200-010-83	Books and Other Reference Materials	Saxon Math 3 Workbook	\$41.69
					4200-010-83	Books and Other Reference Materials	Usborne Book of Wrld History, Illustrated Dictionary	\$70.84
					4200-010-83	Books and Other Reference Materials	Code Bk, Daily Phonics, Basic Phonics Skills	\$70.17
					4200-010-83	Books and Other Reference Materials	Art Books, Science Activities, Rosetta Stone Spanish, Etc	\$249.34
					4200-010-83	Books and Other Reference Materials	Wrkbk Geography, Explode the Code Book 4,5 & 6	\$395.74
					4200-010-83	Books and Other Reference Materials	Code Book, Erasable Colored Pencils, Linking Cube 100 pcs	\$24.15
					4200-010-83	Books and Other Reference Materials	Easy Grammer Wrkbk, Watercolor Ppr, Disney Art Studio, Etc	\$319.19
					4200-010-83	Books and Other Reference Materials	RightStart Mathematics Set, Block of Science Book	\$334.96
					4200-010-83	Books and Other Reference Materials	Spectrum Math, Complete Writer with Skills, Etc	\$28.00
					4200-010-83	Books and Other Reference Materials	Construction Ppr, Art Yarn, Classic Card Stock	\$87.06
51345	10/24/2017	Performing Arts Empire	Outstanding	\$255.00	4200-010-83	Books and Other Reference Materials	September. Ballet/Musical Theater/Art Class	\$127.50
					4200-010-83	Books and Other Reference Materials	September. Tap/Musical Theater/Acro Class	\$127.50
51336	10/24/2017	Little Passports, Inc.	Cleared	\$461.30	4200-010-83	Books and Other Reference Materials	12 Month - World Edition Subscription	\$204.61
					4200-010-83	Books and Other Reference Materials	Little Passports Early Explorer - 12 Month Subscription	\$256.69
51347	10/24/2017	QUILL CORPORATION	Cleared	\$4,103.98	4200-010-83	Books and Other Reference Materials	Ink Cartridges, Painting Paper Pad, Cardstock, Etc	\$169.52
					4200-010-83	Books and Other Reference Materials	Laptop Computer, Sleeve with Strap	\$404.31
					4200-010-83	Books and Other Reference Materials	Dry Erase Boards, Toner, Office & School Eraser Comno	\$131.83
					4200-010-83	Books and Other Reference Materials	Epic Jam Bluetooth Headphones	\$42.08
					4200-010-83	Books and Other Reference Materials	National Geographic Essential Visual History Bk	\$24.12
					4200-010-83	Books and Other Reference Materials	Naxa Orion Bluetooth Wireless Headphones	\$26.09
					4200-010-83	Books and Other Reference Materials	Printer Ink & Standard Printing Paper	\$78.04
					4200-010-83	Books and Other Reference Materials	Inkjet Printer, Pencils, Highlighters	\$96.91

					4200-010-83	Books and Other Reference Materials	Paper, Easy Origami Kit, Clay, Chalk, Binder, Etc	\$206.70
					4200-010-83	Books and Other Reference Materials	Yellow Toner	\$86.30
					4200-010-83	Books and Other Reference Materials	Fire HD 8 Kids Edition Tablet	\$139.41
					4200-010-83	Books and Other Reference Materials	HP Stream Laptop, Wireless Printer, Laptop Case	\$338.02
					4200-010-83	Books and Other Reference Materials	Dry Erase Board, Poster Board	\$152.04
					4200-010-83	Books and Other Reference Materials	Map, Paper, Gel Pens, Crayons, Cardstock, Notebook, Etc	\$278.36
					4200-010-83	Books and Other Reference Materials	Sheet Protectors, Ink Cartridges, Wireless Mouse, Etc	\$158.87
					4200-010-83	Books and Other Reference Materials	Chrombook, Laptop Sleeve	\$303.17
					4200-010-83	Books and Other Reference Materials	Ink, Inkjet Print Paper	\$78.53
					4200-010-83	Books and Other Reference Materials	Ink Cartridge, Pens, & Multipurpose Paper	\$86.90
					4200-010-83	Books and Other Reference Materials	Ink Cartridge, Printing Paper	\$68.07
					4200-010-83	Books and Other Reference Materials	Chromebook, Wireless Printer, Laptop Case	\$261.12
					4200-010-83	Books and Other Reference Materials	Ink & Injet Print Paper	\$78.53
					4200-010-83	Books and Other Reference Materials	You don't want me	\$207.86
					4200-010-83	Books and Other Reference Materials	2 Ring Binder, Pencils, Paper, Spiral Notebook, Etc	\$209.34
					4200-010-83	Books and Other Reference Materials	Scissors, Ink Cartridge, 3 Ring Binder	\$142.01
					4200-010-83	Books and Other Reference Materials	Original Ink Cartridges	\$56.23
					4200-010-83	Books and Other Reference Materials	HP Stream Laptop, Laptop Sleeve	\$273.68
					4200-010-83	Books and Other Reference Materials	Color & Black Printer Ink	\$55.37
51332	10/24/2017	Kiwi Crate	Outstanding	\$117.98	4200-010-83	Books and Other Reference Materials	Tinker Crate - 6 Months	\$117.98
51337	10/24/2017	Language Door Inc	Cleared	\$700.00	4200-010-83	Books and Other Reference Materials	Sept Spanish Instructions T/TH	\$700.00
51346	10/24/2017	Play Your Part, Inc	Cleared	\$50.00	4200-010-83	Books and Other Reference Materials	Mission Viejo Studio September-Begining Keyboarding Class	\$50.00
51342	10/24/2017	Memoria Press	Cleared	\$812.29	4200-010-83	Books and Other Reference Materials	Kindergarten Art Cards, Book of Poems, Core Skills Phon, Etc	\$424.84
					4200-010-83	Books and Other Reference Materials	2nd Grade Science & Enrichment Complete Set, Art Cards, Etc	\$387.45
51343	10/24/2017	Nasco Modesto	Outstanding	\$68.20	4200-010-83	Books and Other Reference Materials	Biology Lab, Biology Guide	\$68.20
51344	10/24/2017	Noonan Family Swim School Inc	Cleared	\$300.00	4200-010-83	Books and Other Reference Materials	Murrieta Loation Sept - Simming Lesson 2x Weekly	\$150.00

					4200-010-83	Murrieta Loation Sept - Simming	\$150.00
					4200-010-83	Books and Other Reference Materials	Lesson 2x Weekly
51333	10/24/2017	KiwiCo, Inc	Outstanding	\$219.86	4200-010-83	Books and Other Reference Materials	Kiwi Crate - 12 Month Subscription
51341	10/24/2017	Demme Learning	Outstanding	\$220.97	4200-010-83	Books and Other Reference Materials	Delta Instruct. Pk, Beta Instrct. Pk, Gamma Level Up
51335	10/24/2017	Lakeshore Learning Materials	Cleared	\$1,763.39	4200-010-83	Books and Other Reference Materials	Spanish Emergent Readers
					4200-010-83	Books and Other Reference Materials	Glitter Paint, Interactive Journal, Etc
					4200-010-83	Books and Other Reference Materials	Tactile Numbers Match-Ups, Swivel Jump Rope, Etc
					4200-010-83	Books and Other Reference Materials	Energy Crisis Stem Kit, Fraction Circles, Play Ball, Etc
					4200-010-83	Books and Other Reference Materials	Tangrams, Tangram Cards, Dot Art Paint & Dot n Learn Act Pac
					4200-010-83	Books and Other Reference Materials	Zoob Building Set, American Heritage Dictionary, Etc
					4200-010-83	Books and Other Reference Materials	5th Grade Games, Human Facts, Construction Ppr, Etc
					4200-010-83	Books and Other Reference Materials	Calendar Math Center & Spanish Alphabet Teaching Tubs
					4200-010-83	Books and Other Reference Materials	WriteWipe Board, Markers, School Glue, Etc
					4200-010-83	Books and Other Reference Materials	Soccer Ball, Basket Ball, Create-Your-Own Volcano Kit
					4200-010-83	Books and Other Reference Materials	First Draw & Write Journal, Nature Blocks, & Dot & Learn Act
51339	10/24/2017	McGraw-Hill School Education Holdings, LLC	Cleared	\$302.50	4200-010-83	Books and Other Reference Materials	K-12 Week LV 5 (w/QuickTables)
					4200-010-83	Books and Other Reference Materials	ALEKS 1-Yr Subscription 1st Edition - Grades 6-12
					4200-010-83	Books and Other Reference Materials	40 Week Subscription ALEKS MS Math 3
					4200-010-83	Books and Other Reference Materials	K-12 Weekly LV (W/QuickTables)
					4200-010-83	Books and Other Reference Materials	K-12 Month- Middle School Math
					4200-010-83	Books and Other Reference Materials	K-12 Month- Mathematics LV3
					4200-010-83	Books and Other Reference Materials	ALEKS Math Middle School Mtah Course 2- 12 Month
					4200-010-83	Books and Other Reference Materials	12 Month Subscription- ALEKS HS Geometry
51352	10/25/2017	Arbor Learning Community	Cleared	\$265.00	4200-010-83	Books and Other Reference Materials	September: High School Lit & Comp/Biology
51365	10/25/2017	Teaching Textbooks Inc.	Cleared	\$944.45	4200-010-83	Books and Other Reference Materials	Math 7: Option 1: The Complete Set
					4200-010-83	Books and Other Reference Materials	Curriculum: Geom. Complete Set Version 2.0
					4200-010-83	Books and Other Reference Materials	Curriculum: math 7 CS ROM Set, Pre Algebra Complete Set
					4200-010-93	Books and Other Reference Materials	Level 5 Option 1: The Complete Set

					4200-010-83	Books and Other Reference Materials	Math 4: Option 1: The Complete Set	\$129.90
51356	10/25/2017	The Etiquette Factory	Outstanding	\$82.54	4200-010-83	Books and Other Reference Materials	Life Skills Flashcards Good Manners	\$25.70
					4200-010-83	Books and Other Reference Materials	Life Skills Flashcards Respect the Earth, Good Manners, Etc	\$56.84
51351	10/25/2017	New Jerusalem Elementary School District	Cleared	\$50,000.00	5807-010-81	Legal Settlements	Settlement with NJESD - Installment PMT	\$50,000.00
51358	10/25/2017	Penelope Pauley	Cleared	\$700.00	4200-010-83	Books and Other Reference Materials	September Drama Instructions T/Th	\$700.00
51359	10/25/2017	Rainbow Resource Center	Cleared	\$950.76	4200-010-83	Books and Other Reference Materials	All About Reading Level 3 Materials	\$131.95
					4200-010-83	Books and Other Reference Materials	Professor Teaches Excel & Work/Learning Microsoft Offc	\$143.50
					4200-010-83	Books and Other Reference Materials	Star Wars Workbooks, Learning to Print Wipe off Book	\$29.56
					4200-010-83	Books and Other Reference Materials	Vocab from Classical Roots, Exercises in English	\$93.58
					4200-010-83	Books and Other Reference Materials	Spectrum Language, Vocabulary, Writing, Reading, Test Prep	\$203.12
					4200-010-83	Books and Other Reference Materials	Beast Academy 2A Math Guide/Practice	\$31.05
					4200-010-83	Books and Other Reference Materials	Sculpey Clay, Glaze & Sampler	\$46.29
					4200-010-83	Books and Other Reference Materials	HMH Collections Homeschool Pkg Grade 9	\$105.22
					4200-010-83	Books and Other Reference Materials	10 Days to Mastery, Daily Common Core Math, Getty Dubay	\$89.43
					4200-010-83	Books and Other Reference Materials	Daily Common Core Math, School Days Lesson, Political Inflat	\$39.62
					4200-010-83	Books and Other Reference Materials	Making 13 Colonies Elem Std Gd	\$13.70
					4200-010-83	Books and Other Reference Materials	5-6 Grade Level Math Detective	\$23.74
51363	10/25/2017	School Specialty	Cleared	\$120.00	4200-010-83	Books and Other Reference Materials	Explode the Code Online 12- Month Subscription	\$120.00
51364	10/25/2017	Singapore Math Inc.	Cleared	\$351.54	4200-010-83	Books and Other Reference Materials	Primary Mathematics Textbk, Workbks, Teachers Gd, Tests	\$258.26
					4200-010-83	Books and Other Reference Materials	Singapore Math, kindertarten A	\$35.86
					4200-010-83	Books and Other Reference Materials	Primary Math HOME Instr Guide, 3A, 3B	\$57.42
51368	10/25/2017	Trinity Cristo Rey Church	Outstanding	\$5,000.00	5600-010-93	Space Rental/Leases Expense	November 2017 Rent	\$5,000.00
51369	10/25/2017	Teacher Created Resources	Cleared	\$45.68	4200-010-83	Books and Other Reference Materials	Project Based Writing, Difernetiated Lessons & Assessments	\$45.68
51371	10/25/2017	Lauren Vargas	Cleared	\$615.00	4200-010-83	Books and Other Reference Materials	September: Irvine Lcoation 6th-8th Literature	\$112.50
					4200-010-83	Books and Other Reference Materials	Sept 2017 Writing Instruction	\$300.00
					4200-010-83	Books and Other Reference Materials	Literature Based Writing Program Grades 6-8	\$90.00

					4200-010-83	Books and Other Reference Materials	September 2017- Student Home Writing Class 7th Grade	\$112.50
51370	10/25/2017	Tustin Volleyball Club LLC	Cleared	\$125.00	4200-010-83	Books and Other Reference Materials	October Volleyball - Tustin	\$125.00
51357	10/25/2017	The Learning Village	Cleared	\$3,313.08	4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$260.00
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$74.28
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$260.00
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$260.00
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$37.14
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$80.00
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$176.00
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$160.00
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$185.70
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$148.56
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$185.70
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$260.00
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$260.00
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$260.00
					4200-010-83	Books and Other Reference Materials	September 2017 TLV Enrichment	\$260.00
					51362	10/25/2017	Riff's Music	Cleared
					4200-010-83	Books and Other Reference Materials	September: Drum Lessons, Tuesdays	\$130.00
					4200-010-83	Books and Other Reference Materials	September Piano Lessons, Tuesdays	\$130.00
51373	10/25/2017	Carolyn Willett	Outstanding	\$300.00	4200-010-83	Books and Other Reference Materials	September -Tutoring Struggling Readers Using the Barton Rdrs	\$300.00
51374	10/25/2017	Bethel Encino Church & Preschool	Cleared	\$8,000.00	5600-010-84	Space Rental/Leases Expense	November 2017 Rent	\$8,000.00
51366	10/25/2017	Teacher Synergy, LLC	Cleared	\$89.68	4200-010-83	Books and Other Reference Materials	Read & Sequence, Famous Inventors, Halloween Unit, Etc	\$89.68
51367	10/25/2017	Time4Learning	Outstanding	\$580.00	4200-010-83	Books and Other Reference Materials	September - Gr 2 Math, LA, SS	\$25.00
					4200-010-83	Books and Other Reference Materials	September: Time4learning 9th Grade	\$35.00

					4200-010-83	Books and Other Reference Materials	September High School Curriculum	\$35.00
					4200-010-83	Books and Other Reference Materials	Sept 5th Grade Online Acces	\$25.00
					4200-010-83	Books and Other Reference Materials	Sept 4 Learning 5th Grade	\$25.00
					4200-010-83	Books and Other Reference Materials	September: Time 4 Learning First Grade	\$25.00
					4200-010-83	Books and Other Reference Materials	September: Time 4 Learning 8th	\$25.00
					4200-010-83	Books and Other Reference Materials	September Middle School Curriculum	\$25.00
					4200-010-83	Books and Other Reference Materials	September Elementary Curriculum	\$25.00
					4200-010-83	Books and Other Reference Materials	September Online Math 5th Grade Math Curriculum	\$25.00
					4200-010-83	Books and Other Reference Materials	September: Time 4 Learning 8th Grade	\$25.00
					4200-010-83	Books and Other Reference Materials	September High School Curriculum	\$35.00
					4200-010-83	Books and Other Reference Materials	Sept 2nd Grade Online Access	\$25.00
					4200-010-83	Books and Other Reference Materials	September: Time 4 Learning Pre-K	\$25.00
					4200-010-83	Books and Other Reference Materials	Time 4 Learning September	\$25.00
					4200-010-83	Books and Other Reference Materials	Course: Time4Learning, Grade 2	\$25.00
					4200-010-83	Books and Other Reference Materials	September Elementary Curriculum	\$25.00
					4200-010-83	Books and Other Reference Materials	September - Gr 4, Math LA SS	\$25.00
					4200-010-83	Books and Other Reference Materials	Sept 5th Grade Online Access	\$25.00
					4200-010-83	Books and Other Reference Materials	Sept 7th Grade Online Access	\$25.00
					4200-010-83	Books and Other Reference Materials	September: Time4learning 7th Grade	\$25.00
					4200-010-83	Books and Other Reference Materials	September 5th Grade Curriculum	\$25.00
51361	10/25/2017	Right Start Math (Activities For Learning)	Outstanding	\$169.13	4200-010-83	Books and Other Reference Materials	Worksheets Level C, E, & F	\$169.13
51372	10/25/2017	Water Court LLC	Cleared	\$8,419.88	5600-010-84	Space Rental/Leases Expense	November 2017 Rent	\$8,419.88
51360	10/25/2017	Royal Fireworks Press	Cleared	\$107.25	4200-010-83	Books and Other Reference Materials	Philosophy Pkg 1	\$107.25
51355	10/25/2017	Simona Dlouha	Cleared	\$933.36	4200-010-83	Books and Other Reference Materials	September 2017 - Core Classes	\$311.12
					4200-010-83	Books and Other Reference Materials	September 2017 - Core Classes	\$311.12
					4200-010-83	Books and Other Reference Materials	September 2017 - Core Classes	\$311.12
51375	10/26/2017	Johnny Chavaque	Cleared	\$50.00	5800-010-84	Professional/Consulting Services and Operating Expenditures	Electrical Repair	\$50.00

51381	10/30/2017	School Pathways, LLC	Outstanding	\$3,500.00	5877-010-86	IT Services	Mass Extraction of Global Notes Documents	\$3,500.00
51378	10/30/2017	Canon Solutions America, Inc	Cleared	\$593.14	5605-010-84	Equipment Rental/Lease Expense	Service: Color Copy Fees	\$12.64
					5605-010-84	Equipment Rental/Lease Expense	Maintenance Copier Lease - 10/16/17 - 1/15/18	\$580.50
51377	10/30/2017	Amy's Farm	Cleared	\$180.00	5811-010-89	Student Transportation	Field Trip on 10/23/17	\$180.00
51376	10/30/2017	Allstate Building & Office Maintenance, Inc.	Cleared	\$500.00	5500-010-84	Operation and Housekeeping Services	Janitorial Services Rendered Through Nov. 1St	\$500.00
51384	10/30/2017	Candi Chavez	Cleared	\$202.00	4200-010-83	Books and Other Reference Materials	September 2017 Piano Lessons- Orange Studio	\$75.00
					4200-010-83	Books and Other Reference Materials	September 2017 Piano Lessons	\$52.00
					4200-010-83	Books and Other Reference Materials	September 2017 Piano Lessons	\$75.00
51380	10/30/2017	Sparkletts	Cleared	\$43.99	4300-010-84	Materials and Supplies	Water Filtration System	\$43.99
51383	10/30/2017	Tricor America, Inc.	Cleared	\$103.23	5900-010-80	Communications (Tele., Internet, Copies,Postage,Messenger)	Courier Services for September 2017	\$103.23
51379	10/30/2017	Kaiser Foundation Health Plan Inc	Cleared	\$26,530.55	3403-010-84	Health & Welfare Benefits	November 2017 Health Ins	\$26,530.55
51382	10/30/2017	S.T.A.R. Academy - Haynes Family of Programs	Cleared	\$642.50	5810-010-65	Educational Consultants	SAI Services: Language & Speech Services (LAS)	\$562.50
					5810-010-65	Educational Consultants	Specialized Academic Instruction & Transition Services (SAI)	\$80.00
Total Check Amount				\$755,959.38	Total GL Amount			\$756,009.01



Memorandum

To: Board of Directors
From: J.J. Lewis, President & CEO
Date: November 27, 2017
RE: **Donations to CCS**

Per the Donation Acceptance Policy in Board Policy Manual, "All donations must be accepted by the Board of Directors at a regularly scheduled Board meeting."

The following donations were made to Compass Charter Schools:

- Once Upon a Storybook (Private Milk & Cookies Storytime - \$85 value)
 - To support Family Engagement efforts
- The Cottage Skincare and Waxing Studio (Gift Card and Product - \$210 value)
 - To support Marketing efforts
- DoTerra Oils (Intro Kit of Essential Oils and Consultation - \$75 value)
 - To support Marketing efforts
- Linda Eddy (Peet's Coffee Gift Cards – 2 at \$20/each)
 - To support Family Engagement efforts
- Peak Wellness Massage Studio (Free Massage - \$70 value)
 - To support Marketing efforts
- StrongMind (Six Flags Magic Mountain One-Day Passes – 6 at \$84.99)
 - To support Family Engagement efforts

Compass Charter - Fresno
Orange Center

#REF!
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Local Control Funding Formula Sources	8010-8099	1,346,042.00	1,018,782.00	176,728.00	1,018,782.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	14,750.00	0.00	14,750.00	0.00	0.00%
3) Other State Revenues	8300-8599	33,543.00	42,845.00	303.95	42,845.00	0.00	0.00%
4) Other Local Revenues	8600-8799	154,339.00	133,491.00	50,987.19	133,491.00	0.00	0.00%
5) TOTAL REVENUES		1,533,924.00	1,209,868.00	228,019.14	1,209,868.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	641,788.00	552,304.00	162,645.59	552,304.00	0.00	0.00%
2) Classified Salaries	2000-2999	193,685.00	153,838.00	57,617.34	153,838.00	0.00	0.00%
3) Employee Benefits	3000-3999	198,717.00	175,008.00	71,278.20	175,008.00	0.00	0.00%
4) Books and Supplies	4000-4999	440,160.00	318,252.00	91,221.65	318,252.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	313,762.00	274,090.00	113,904.44	274,090.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		1,788,112.00	1,473,492.00	496,667.22	1,473,492.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		(254,188.00)	(263,624.00)	(268,648.08)	(263,624.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(254,188.00)	(263,624.00)	(268,648.08)	(263,624.00)		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	127,960.41	127,960.41		127,960.41	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		127,960.41	127,960.41		127,960.41		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		127,960.41	127,960.41		127,960.41		
2) Ending Balance, June 30 (E + F1e)		(126,227.59)	(135,663.59)		(135,663.59)		

**CHARTER SCHOOL FIRST INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2017 to June 30, 2018**

Charter School Name: Compass Charter Schools - Los Angeles
 CDS #: 19 75309 0135145
 Charter Approving Entity: Acton Agua Dulce
 County: Los Angeles
 Charter #: 1651

This charter school uses the following basis of accounting:
 Please enter an "X" in the applicable box below; check only one box

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total	Adopted Budget	Projected 2017-18
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	504,750.00		504,750.00	4,149,266	3,932,818
Education Protection Account	8012	14,993.00		14,993.00	99,910	92,926
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0.00		0.00	0	0
State Aid - Prior Years	8019	0.00		0.00	0	0
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00		0.00	0	0
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00		0.00	0	0
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00		0.00	0	0
Revenue Limit Transfers (for rev. limit funded schools):		0.00			0	0
PERS Reduction Transfer	8092	0.00		0.00	0	0
Other Revenue Limit Transfers	8096	0.00	0.00		0	0
Total, Revenue Limit Sources		519,743.00	0.00	519,743.00	4,249,176	4,025,744
2. Federal Revenues (see NOTE on last page)						
No Child Left Behind	8290		0.00	0.00	0	0
Special Education - Federal	8181, 8182		0.00	0.00	0	55,875
Child Nutrition - Federal	8220		0.00	0.00	0	0
Other Federal Revenues	8110, 8260-8290	0.00	0.00	0.00	0	0
Total, Federal Revenues		0.00	0.00	0.00	0	55,875
3. Other State Revenues						
Charter Schools Categorical Block Grant	8480	0.00		0.00	0	0
Special Education - State	StateRevSE		0.00	0.00	0	0
All Other State Revenues	StateRevAO	151,349.15	27,687.00	179,036.15	343,875	412,940
Total, Other State Revenues		151,349.15	27,687.00	179,036.15	343,875	412,940
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes	8096	0.00		0.00	216,205	197,064
All Other Local Revenues	LocalRevAO	0.00	0.00	0.00	268,731	284,802
Total, Local Revenues		0.00	0.00	0.00	484,936	481,866
5. TOTAL REVENUES		671,092.15	27,687.00	698,779.15	5,077,987	4,976,425
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	400,634.67	25,778.39	426,413.06	1,556,355	1,692,042
Certificated Pupil Support Salaries	1200	82,330.33	14,049.35	96,379.68	296,555	298,959
Certificated Supervisors' and Administrators' Salaries	1300	26,896.40	8,529.54	35,425.94	124,798	127,714
Other Certificated Salaries	1900	0.00	0.00	0.00	146,904	153,021
Total, Certificated Salaries		509,861.40	48,357.28	558,218.68	2,124,612	2,271,736
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	0.00	0.00	0.00	0	0
Non-certificated Support Salaries	2200	51,275.82	0.00	51,275.82	262,008	240,675
Non-certificated Supervisors' and Administrators' Sal.	2300	81,373.78	0.00	81,373.78	245,224	249,819
Clerical and Office Salaries	2400	65,774.37	0.00	65,774.37	133,953	134,818
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0	7,457
Total, Non-certificated Salaries		198,423.97	0.00	198,423.97	641,185	632,769

**CHARTER SCHOOL FIRST INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2017 to June 30, 2018**

Charter School Name: Compass Charter Schools - Los Angeles
CDS #: 19 75309 0135145

Description	Object Code	Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	96,421.89	0.00	96,421.89	306,581	327,812
PERS	3201-3202	0.00	0.00	0.00	0	0
OASDI / Medicare / Alternative	3301-3302	21,415.46	0.00	21,415.46	79,857	81,347
Health and Welfare Benefits	3401-3402	106,862.57	0.00	106,862.57	213,548	272,377
Unemployment Insurance	3501-3502	2,613.03	0.00	2,613.03	16,369	13,329
Workers' Compensation Insurance	3601-3602	23,383.06	0.00	23,383.06	41,487	24,979
Retiree Benefits	3701-3702	0.00	0.00	0.00	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0	0
Other Employee Benefits	3901-3902	(5,661.21)	0.00	(5,661.21)	0	0
Total, Employee Benefits		245,034.80	0.00	245,034.80	657,842	719,844
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	242,099.01	0.00	242,099.01	1,382,955	798,510
Books and Other Reference Materials	4200	67,943.69	0.00	67,943.69	37,717	479,133
Materials and Supplies	4300	1,866.99	0.00	1,866.99	27,659	21,100
Noncapitalized Equipment	4400	0.00	0.00	0.00	8,800	10,293
Food	4700	0.00	0.00	0.00	0	0
Total, Books and Supplies		311,909.69	0.00	311,909.69	1,457,131	1,309,036
5. Services and Other Operating Expenditures						
Travel and Conferences	5200	10,069.04	4,027.42	14,096.46	88,007	90,062
Dues and Memberships	5300	5,117.10	0.00	5,117.10	15,087	15,439
Insurance	5400	3,283.25	0.00	3,283.25	12,251	12,537
Operations and Housekeeping Services	5500	2,254.05	0.00	2,254.05	7,762	7,205
Rentals, Leases, Repairs, and Noncap. Improvements	5600	158,030.32	0.00	158,030.32	327,128	436,735
Professional/Consulting Services and Operating Expend.	5800	126,534.61	70,254.07	196,788.68	504,102	514,265
Communications	5900	8,905.90	5.86	8,911.76	39,891	51,467
Total, Services and Other Operating Expenditures		314,194.27	74,287.35	388,481.62	994,228	1,127,710
6. Capital Outlay						
(Objects 6100-6170, 6200-6500 for modified accrual basis only)						
Land and Land Improvements	6100-6170	0.00	0.00		0	0
Buildings and Improvements of Buildings	6200	0.00	0.00		0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00		0	0
Equipment	6400	0.00	0.00		0	0
Equipment Replacement	6500	0.00	0.00		0	0
Depreciation Expense (for accrual basis only)	6900	0.00	0.00		0	0
Total, Capital Outlay		0.00	0.00	0.00	0	0
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00		0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00		0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00		0	0
All Other Transfers	7280-7299	0.00	0.00	0.00	0	0
Debt Service:		0.00	0.00		0	0
Interest	7438	0.00	0.00	0.00	0	0
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0	0
Total, Other Outgo		0.00	0.00	0.00	0	0
8. TOTAL EXPENDITURES		1,579,424.13	122,644.63	1,702,068.76	5,874,998	6,061,095
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(908,331.98)	(94,957.63)	(1,003,289.61)	(797,011)	(1,084,670)

**CHARTER SCHOOL FIRST INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2017 to June 30, 2018**

Charter School Name: Compass Charter Schools - Los Angeles
CDS #: 19 75309 0135145

Description	Object Code	Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0	0
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(94,957.63)	94,957.63	0.00	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		(94,957.63)	94,957.63	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(1,003,289.61)	0.00	(1,003,289.61)	(797,011)	(1,084,670)
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	779,229.19	21,599.04	800,828.23	800,828	800,828
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00		0
c. Adjusted Beginning Balance		779,229.19	21,599.04	800,828.23	800,828	800,828
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		(224,060.42)	21,599.04	(202,461.38)	3,817	(283,842)
Components of Ending Fund Balance (Optional):						
Reserve for Revolving Cash (equals object 9130)	9711			0.00		
Reserve for Stores (equals object 9320)	9712			0.00		
Reserve for Prepaid Expenditures (equals object 9330)	9713			0.00		
Reserve for All Others	9719	0.00	0.00	0.00		
General Reserve	9730	0.00	0.00	0.00		
Legally Restricted Balance	9740		0.00	0.00		
Designated for Economic Uncertainties	9770	0.00	0.00	0.00		
Other Designations	9775, 9780	0.00	0.00	0.00		
Undesignated / Unappropriated Amount	9790	(224,060.42)	21,599.04	(202,461.38)	3,817	(283,842)
G. ASSETS						
1. Cash						
In County Treasury	9110	0.00	0.00	0.00		
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00		
In Banks	9120	0.00	0.00	0.00		
In Revolving Fund	9130	0.00	0.00	0.00		
With Fiscal Agent	9135	0.00	0.00	0.00		
Collections Awaiting Deposit	9140	0.00	0.00	0.00		
2. Investments	9150	0.00	0.00	0.00		
3. Accounts Receivable	9200	0.00	0.00	0.00		
4. Due from Grantor Government	9290	161,899.96	21,599.04	183,499.00		
5. Stores	9320	0.00	0.00	0.00		
6. Prepaid Expenditures (Expenses)	9330	0.00	0.00	0.00		
7. Other Current Assets	9340	0.00	0.00	0.00		
8. Capital Assets (for accrual basis only)	9400-9499	0.00	0.00	0.00		
9. TOTAL ASSETS		161,899.96	21,599.04	183,499.00		
H. LIABILITIES						
1. Accounts Payable	9500	33,250.30	0.00	33,250.30		
2. Due to Grantor Government	9590	0.00	0.00	0.00		
3. Current Loans	9640	0.00	0.00	0.00		
4. Deferred Revenue	9650	0.00	0.00	0.00		
5. Long-Term Liabilities (for accrual basis only)	9660-9669	352,710.08	0.00	352,710.08		
6. TOTAL LIABILITIES		385,960.38	0.00	385,960.38		
I. FUND BALANCE						
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		(224,060)	21,599	(202,461)		

**CHARTER SCHOOL FIRST INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2017 to June 30, 2018**

Charter School Name: Compass Charter Schools - Los Angeles
 CDS #: 19 75309 0135145
0.00 0.00 0.00

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A.2,
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

1. Federal Revenues Used for Capital Outlay and Debt Service:

Included in the Capital Outlay and Debt Service expenditures reported in sections B.6 and B.7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. None	\$ 0.00	0.00	0.00
b. None	0.00	0.00	0.00
c. None	0.00	0.00	0.00
d. None	0.00	0.00	0.00
e. None	0.00	0.00	0.00
f. None	0.00	0.00	0.00
g. None	0.00	0.00	0.00
h. None	0.00	0.00	0.00
i. None	0.00	0.00	0.00
j. None	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00

2. Community Services Expenditures:

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount Enter "0.00" if none
a. Certificated Personnel Salaries	\$ 0.00
b. Non-certificated Personnel Salaries	0.00
c. Employee Benefits	0.00
d. Books and Supplies	0.00
e. Services and Other Operating Expenditures	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL FIRST INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2017 to June 30, 2018**

Charter School Name: Compass Charter Schools - San Diego
 CDS #: 37 68213 0127084
 Charter Approving Entity: Mountain Empire Unified
 County: San Diego
 Charter #: 1454

This charter school uses the following basis of accounting:
 Please enter an "X" in the applicable box below; check only one box

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total	Adopted Budget	Projected 2017-18
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	549,404.00		549,404.00	1,638,397	1,543,390
Education Protection Account	8012	12,034.00		12,034.00	481,803	466,497
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0.00		0.00	0	0
State Aid - Prior Years	8019	0.00		0.00	0	0
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00		0.00	0	0
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00		0.00	0	0
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00		0.00	0	0
Revenue Limit Transfers (for rev. limit funded schools):		0.00		0.00	0	0
PERS Reduction Transfer	8092	0.00		0.00	0	0
Other Revenue Limit Transfers	8096	0.00	0.00	0.00	0	0
Total, Revenue Limit Sources		561,438.00	0.00	561,438.00	2,120,200	2,009,887
2. Federal Revenues (see NOTE on last page)						
No Child Left Behind	8290		0.00	0.00	0	0
Special Education - Federal	8181, 8182		0.00	0.00	0	40,000
Child Nutrition - Federal	8220		0.00	0.00	0	0
Other Federal Revenues	8110, 8260-8290	0.00	0.00	0.00	0	0
Total, Federal Revenues		0.00	0.00	0.00	0	40,000
3. Other State Revenues						
Charter Schools Categorical Block Grant	8480	0.00		0.00		
Special Education - State	StateRevSE		26,243.00	26,243.00	166,446	215,880
All Other State Revenues	StateRevAO	128,979.93		128,979.93	76,641	142,508
Total, Other State Revenues		128,979.93	26,243.00	155,222.93	243,087	358,388
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes	8096	175,263.00		175,263.00	889,456	846,892
All Other Local Revenues	LocalRevAO	0.00	0.00	0.00	232,900	228,207
Total, Local Revenues		175,263.00	0.00	175,263.00	1,122,356	1,075,099
5. TOTAL REVENUES		865,680.93	26,243.00	891,923.93	3,485,643	3,483,374
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	334,930.55	21,557.39	356,487.94	1,068,316	1,184,387
Certificated Pupil Support Salaries	1200	68,800.47	11,757.75	80,558.22	203,562	209,264
Certificated Supervisors' and Administrators' Salaries	1300	22,413.56	7,131.67	29,545.23	85,664	89,396
Other Certificated Salaries	1900	0.00	0.00	0.00	100,838	107,111
Total, Certificated Salaries		426,144.58	40,446.81	466,591.39	1,458,380	1,590,158
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	0.00	0.00	0.00	0	0
Non-certificated Support Salaries	2200	42,694.52	0.00	42,694.52	179,848	168,467
Non-certificated Supervisors' and Administrators' Sal.	2300	67,812.55	0.00	67,812.55	168,327	174,867
Clerical and Office Salaries	2400	54,843.12	0.00	54,843.12	91,948	94,369
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0	5,220
Total, Non-certificated Salaries		165,350.19	0.00	165,350.19	440,123	442,923

**CHARTER SCHOOL FIRST INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2017 to June 30, 2018**

Charter School Name: Compass Charter Schools - San Diego
CDS #: 37 68213 0127084

Description	Object Code	Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	80,536.09	0.00	80,536.09	210,444	229,460
PERS	3201-3202	0.00	0.00	0.00	0	0
OASDI / Medicare / Alternative	3301-3302	17,862.84	0.00	17,862.84	54,816	56,941
Health and Welfare Benefits	3401-3402	89,131.59	0.00	89,131.59	146,584	190,657
Unemployment Insurance	3501-3502	2,182.82	0.00	2,182.82	11,236	9,330
Workers' Compensation Insurance	3601-3602	19,493.87	0.00	19,493.87	28,478	17,484
Retiree Benefits	3701-3702	0.00	0.00	0.00	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0	0
Other Employee Benefits	3901-3902	476.12	0.00	476.12	0	0
Total, Employee Benefits		209,683.33	0.00	209,683.33	451,558	503,872
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	202,901.40	0.00	202,901.40	949,291	558,937
Books and Other Reference Materials	4200	56,885.95	0.00	56,885.95	25,890	335,381
Materials and Supplies	4300	1,543.65	0.00	1,543.65	18,986	14,770
Noncapitalized Equipment	4400	0.00	0.00	0.00	6,041	7,205
Food	4700	0.00	0.00	0.00	0	0
Total, Books and Supplies		261,331.00	0.00	261,331.00	1,000,208	916,293
5. Services and Other Operating Expenditures						
Travel and Conferences	5200	8,364.80	3,343.74	11,708.54	60,410	63,042
Dues and Memberships	5300	4,890.80	0.00	4,890.80	10,356	10,807
Insurance	5400	2,765.17	0.00	2,765.17	8,409	8,776
Operations and Housekeeping Services	5500	1,880.99	0.00	1,880.99	5,329	5,043
Rentals, Leases, Repairs, and Noncap. Improvements	5600	141,445.23	0.00	141,445.23	224,548	305,702
Professional/Consulting Services and Operating Expend.	5800	111,427.65	58,772.83	170,200.48	345,474	358,984
Communications	5900	7,398.21	4.91	7,403.12	27,379	36,024
Total, Services and Other Operating Expenditures		278,172.85	62,121.48	340,294.33	681,905	788,378
6. Capital Outlay						
(Objects 6100-6170, 6200-6500 for modified accrual basis only)						
Land and Land Improvements	6100-6170	0.00	0.00		0	0
Buildings and Improvements of Buildings	6200	0.00	0.00		0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00		0	0
Equipment	6400	0.00	0.00		0	0
Equipment Replacement	6500	0.00	0.00		0	0
Depreciation Expense (for accrual basis only)	6900	0.00	0.00		0	0
Total, Capital Outlay		0.00	0.00	0.00	0	0
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00		0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00		0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00		0	0
All Other Transfers	7280-7299	0.00	0.00	0.00	0	0
Debt Service:		0.00	0.00		0	0
Interest	7438	0.00	0.00	0.00	0	0
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0	0
Total, Other Outgo		0.00	0.00	0.00	0	0
8. TOTAL EXPENDITURES		1,340,681.95	102,568.29	1,443,250.24	4,032,174	4,241,624
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(475,001.02)	(76,325.29)	(551,326.31)	(546,531)	(758,250)

**CHARTER SCHOOL FIRST INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2017 to June 30, 2018**

Charter School Name: Compass Charter Schools - San Diego
CDS #: 37 68213 0127084

Description	Object Code	Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0	0
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(76,325.29)	76,325.29	0.00	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		(76,325.29)	76,325.29	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		(551,326.31)	0.00	(551,326.31)	(546,531)	(758,250)
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	3,876,876.07	35,113.48	3,911,989.55	3,911,990	3,911,990
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00		0
c. Adjusted Beginning Balance		3,876,876.07	35,113.48	3,911,989.55	3,911,990	3,911,990
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		3,325,549.76	35,113.48	3,360,663.24	3,365,459	3,153,740
Components of Ending Fund Balance (Optional):						
Reserve for Revolving Cash (equals object 9130)	9711			0.00		
Reserve for Stores (equals object 9320)	9712			0.00		
Reserve for Prepaid Expenditures (equals object 9330)	9713			0.00		
Reserve for All Others	9719	0.00	0.00	0.00		
General Reserve	9730	0.00	0.00	0.00		
Legally Restricted Balance	9740		0.00	0.00		
Designated for Economic Uncertainties	9770	0.00	0.00	0.00		
Other Designations	9775, 9780	0.00	0.00	0.00		
Undesignated / Unappropriated Amount	9790	3,325,549.76	35,113.48	3,360,663.24	3,365,459	3,153,740
G. ASSETS						
1. Cash						
In County Treasury	9110	0.00	0.00	0.00		
Fair Value Adjustment to Cash in County Treasury	9111	1,393,150.92	35,113.48	1,428,264.40		
In Banks	9120	0.00	0.00	0.00		
In Revolving Fund	9130	0.00	0.00	0.00		
With Fiscal Agent	9135	0.00	0.00	0.00		
Collections Awaiting Deposit	9140	0.00	0.00	0.00		
2. Investments	9150	0.00	0.00	0.00		
3. Accounts Receivable	9200	0.00	0.00	0.00		
4. Due from Grantor Government	9290	0.00	0.00	0.00		
5. Stores	9320	0.00	0.00	0.00		
6. Prepaid Expenditures (Expenses)	9330	0.00	0.00	0.00		
7. Other Current Assets	9340	2,089,332.74	0.00	2,089,332.74		
8. Capital Assets (for accrual basis only)	9400-9499	0.00	0.00	0.00		
9. TOTAL ASSETS		3,482,483.66	35,113.48	3,517,597.14		
H. LIABILITIES						
1. Accounts Payable	9500	156,933.90	0.00	156,933.90		
2. Due to Grantor Government	9590	0.00	0.00	0.00		
3. Current Loans	9640	0.00	0.00	0.00		
4. Deferred Revenue	9650	0.00	0.00	0.00		
5. Long-Term Liabilities (for accrual basis only)	9660-9669	0.00	0.00	0.00		
6. TOTAL LIABILITIES		156,933.90	0.00	156,933.90		
I. FUND BALANCE						
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		3,325,550	35,113	3,360,663		

**CHARTER SCHOOL FIRST INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2017 to June 30, 2018**

Charter School Name: Compass Charter Schools - San Diego
 CDS #: 37 68213 0127084
0.00 0.00 0.00

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A.2,
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

1. Federal Revenues Used for Capital Outlay and Debt Service:

Included in the Capital Outlay and Debt Service expenditures reported in sections B.6 and B.7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. None	\$ 0.00	0.00	0.00
b. None	0.00	0.00	0.00
c. None	0.00	0.00	0.00
d. None	0.00	0.00	0.00
e. None	0.00	0.00	0.00
f. None	0.00	0.00	0.00
g. None	0.00	0.00	0.00
h. None	0.00	0.00	0.00
i. None	0.00	0.00	0.00
j. None	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00

2. Community Services Expenditures:

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount Enter "0.00" if none
a. Certificated Personnel Salaries	\$ 0.00
b. Non-certificated Personnel Salaries	0.00
c. Employee Benefits	0.00
d. Books and Supplies	0.00
e. Services and Other Operating Expenditures	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00



**RESOLUTION OF THE BOARD OF DIRECTORS OF
COMPASS CHARTER SCHOOLS**

Board Resolution 2017-04

Charter SELPA Participation Agreement for Compass Charter Schools of Fresno

The Board of Directors (“Board”) of Compass Charter Schools (“Compass”), a tax exempt, California nonprofit public benefit corporation operating public charter schools, does hereby adopt the following resolution pursuant to the provisions of the El Dorado County Charter SELPA Participation Agreement:

WHEREAS, each special educational local plan area is required to administer local plans submitted pursuant to Education Code section 56205 et seq., administer the allocation of funds pursuant to Education Code section 56836 et seq., and ensure that it has in effect policies, procedures, and programs that are consistent with state laws, regulations, and policies governing certain aspects of special education; and

WHEREAS, a charter school that is deemed a local educational agency for purposes of special education is required to participate in an approved local plan pursuant to Education Code section 56195.1(f); and

WHEREAS, LEA is a charter school that is deemed a local educational agency for purposes of special education pursuant to Education Code section 47641 and is responsible for complying with all provisions of the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) and implementing regulations as they relate to local educational agencies; and

WHEREAS, the SELPA as authorized by the California State Board of Education serves as the special educational local plan area for California charter schools deemed local educational agencies pursuant to Education Code section 47641 that have successfully completed the SELPA membership process and have signed this Agreement for Participation (“Agreement”); and

WHEREAS, EDCOE is designated in the local plan as the “responsible local agency” for the SELPA, which means the administrative entity, the duties of which shall include, but are not limited to, receiving and distributing state and federal special education funds pursuant to the allocation plan, providing administrative support, and coordinating implementation of the plan; and

WHEREAS, the actions and decisions of the parties are guided by the values of:

1. Commitment – maintaining high standards for performance in student achievement, operations, governance and finance; and

- 2. Integrity – adherence to moral and ethical principles in all aspects of the work;
- 3. Fairness – impartial and just treatment of all stakeholders;
- 4. Partnership – collaborative decision making and accountability;
- 5. Knowledge – understanding of charter school law and practice; and
- 6. Transparency- access to the information, decisions, and actions of the organization; and

WHEREAS, the purpose of this agreement is to set forth the various responsibilities of LEA, EDCOE, and SELPA to ensure that all charter pupils with exceptional needs within the SELPA receive appropriate special education programs; and

WHEREAS, the El Dorado Charter SELPA CEO Council approved an updated Participation Agreement on October 12, 2017; and

WHEREAS, adoption of a current Participation Agreement by each member is a condition of membership in the SELPA.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors hereby adopts the foregoing resolution.

BE IT FURTHER RESOLVED, that the President & CEO hereby is authorized to certify this resolution.

* * *

IN WITNESS WHEREOF, the Board of Directors has adopted the above resolution at a regular Board meeting this 27th day of November, 2017.

By: _____
J.J. Lewis, President & CEO

AGREEMENT FOR PARTICIPATION
EL DORADO CHARTER SELPA

This Agreement for Participation (“Agreement”) is entered into by and between the El Dorado Charter SELPA (“SELPA”), the El Dorado County Office of Education (“EDCOE”), and Compass Charter Schools of Fresno (“LEA”), a California public charter school, collectively referred to as the “Parties.”

RECITALS

WHEREAS, each special educational local plan area is required to administer local plans submitted pursuant to Education Code section 56205 et seq., administer the allocation of funds pursuant to Education Code section 56836 et seq., and ensure that it has in effect policies, procedures, and programs that are consistent with state laws, regulations, and policies governing certain aspects of special education;

WHEREAS, a charter school that is deemed a local educational agency for purposes of special education is required to participate in an approved local plan pursuant to Education Code section 56195.1(f);

WHEREAS, LEA is a charter school that is deemed a local educational agency for purposes of special education pursuant to Education Code section 47641 and is responsible for complying with all provisions of the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) and implementing regulations as they relate to local educational agencies;

WHEREAS, the SELPA as authorized by the California State Board of Education serves as the special educational local plan area for California charter schools deemed local educational agencies pursuant to Education Code section 47641 that have successfully completed the SELPA membership process and have signed this Agreement for Participation (“Agreement”);

WHEREAS, EDCOE is designated in the local plan as the “responsible local agency” for the SELPA, which means the administrative entity, the duties of which shall include, but are not limited to, receiving and distributing state and federal special education funds pursuant to the allocation plan, providing administrative support, and coordinating implementation of the plan;

WHEREAS, the actions and decisions of the parties are guided by the values of:

1. Commitment – maintaining high standards for performance in student achievement, operations, governance and finance;
2. Integrity – adherence to moral and ethical principles in all aspects of the work;
3. Fairness – impartial and just treatment of all stakeholders;
4. Partnership – collaborative decision making and accountability;
5. Knowledge – understanding of charter school law and practice; and
6. Transparency- access to the information, decisions, and actions of the organization;

WHEREAS, the purpose of this agreement is to set forth the various responsibilities of LEA, EDCOE, and SELPA to ensure that all charter pupils with exceptional needs within the SELPA receive appropriate special education programs.

NOW, THEREFORE, IT IS HEREBY AGREED between the parties hereto as follows:

1. SHARED COMMITMENTS

- 1.1. Resource Allocation. Parties shall demonstrate commitment to the promises set forth in this Agreement by allocating appropriate resources.
- 1.2. Standard of Conduct. Parties, at all times, shall conduct themselves in such a manner as to act in the best interests of all other SELPA members. LEA shall not engage in any

activity or enterprise which would tend to injure or expose the SELPA or any of its members to any significant risk of harm or injury of any kind.

- 1.3. Compliance. All parties to this agreement shall identify and comply with applicable laws, regulations, policies, procedures and generally accepted standards. Each party will address any identified compliance gaps in a responsible and timely fashion.
- 1.4. Continual Improvement. Parties are expected to continually improve by setting performance objectives, executing plans and taking necessary corrective actions for deficiencies identified by any and all internal and/or external assessments.
- 1.5. Accuracy of Business Records. Parties shall ensure that any and all financial books and records conform to generally accepted accounting principles and state reporting requirements. Records must be accurate in all material respects. Records must be legible, transparent, and reflect actual transactions and payments and be open to inspection by the other party upon a reasonable request.
- 1.6. Accuracy of Student Records. Parties shall ensure that any and all student records conform to prescribed formats. Records must be legible, transparent, reflect actual transactions and payments, and be accurate in all material respects. Records must be open to inspection and review by other parties with legitimate educational interest upon a request.
- 1.7. Documentation. Parties shall maintain documentation necessary to demonstrate compliance with this Agreement and compliance with applicable state and federal statutes and regulations.
- 1.8. Local and Allocation Plans. Parties agree to the provisions of the Local and Allocation Plans as updated and approved by the CEO Council.
- 1.9. Provision of Free and Appropriate Public Education. The LEA is solely responsible for the provision of special education programs and services to eligible students enrolled in the LEA. The Parties understand and agree that the SELPA or EDCOE shall have no responsibility for the operation of any direct educational program service of any kind, that the SELPA has no duty or authority to provide FAPE to individual students, and that the SELPA has no duty or authority to make decisions regarding the educational programming of students enrolled in the LEA.

2. LEA RESPONSIBILITIES

- 2.1 Programs and Services. The LEA is solely and exclusive responsible for the following mandated activities in order to operate its special education programs and services for students enrolled in the LEA. As such, the LEA shall:
 - 2.1.1. Select, employ, compensate, and determine the duties of, or establish appropriate contracts for the provision of, special education teachers, instructional aides, and other personnel as required to conduct the program specified in the Local Plan, and in compliance with state and federal mandates.
 - 2.1.2. Conduct and/or contract those programs operated by the LEA in conformance with the Local Plan and the state and federal mandates.
 - 2.1.3. Organize and administer the activities of the IEP teams, including the selection of the LEA staff and who will serve as members of the IEP team in conformance with Education Code Section 56341 and in compliance with the Local Plan.

- 2.1.4. Develop and implement program objectives and the evaluation of the program effectiveness.
 - 2.1.5. Communicate with the parents and/or legal guardians of students in conformance with laws, regulations and the provisions of the Local Plan.
 - 2.1.6. Provide for the documentation and reporting of assessment procedures used for the placement of individuals and the security thereof.
 - 2.1.7. Provide for the continuous review of placements and the assessment procedures employed to insure their effectiveness and applicability, and insure the continued implementation and compliance with eligibility criteria.
 - 2.1.8. Provide for the integration of students with disabilities into the general education school programs and provide for evaluating the results of such integration according to specifications of the Local Plan.
 - 2.1.9. Conduct the review of individual placements requested by the parents and/or legal guardians of the student in accordance with the Local Plan.
 - 2.1.10. Prepare and submit all required reports, including reports on student enrollment, program expenditures, and program evaluation.
- 2.2. Fiscal Responsibilities. Receive and expend special education funding in accordance with the Charter SELPA Allocation Plan.
 - 2.3. Restricted Funds. As a condition of membership and participation in the SELPA, LEA warrants and represents that at no time during the term of this Agreement and LEA's membership and participation in the SELPA shall the LEA, directly or indirectly, provide special education funding for the benefit of a for-profit entity. All funding provided through the Charter SELPA shall be treated as a restricted funding source to be expended only for special education or special education services. Nothing contained herein shall be interpreted as prohibiting any LEA from expending funds to contract with a state-certified nonpublic agency/school for the benefit of children served, in accordance with the approved master contract and individual services agreements as provided for in federal and state law.
 - 2.4. Audit Report. Annually provide the SELPA with the LEA's annual, independent financial audit report, on or before December 20th each year, unless an extension has been granted by the State Controller's Office, in which case an extension will be granted to the charter as well. LEA further agrees to provide SELPA copies of any and all State Controller's Office communications regarding audit report corrective actions and a corrected audit report, if applicable. Should an LEA be the subject of an investigation by any federal, state, or local agency, including but not limited to the Fiscal Crisis Management and Assistance Team ("FCMAT") arising out of or related to allegations of fiscal mismanagement, failure to meet generally accepted accounting principles, or any violation of a provision of law, the LEA shall immediately notify SELPA and provide the SELPA with a copy of any written correspondence related thereto.
 - 2.5. Membership Responsibilities. Adhere to governance structure within SELPA Local Plan and Policies including designating appropriate representatives to serve on required councils and committees; ensure appropriate LEA representatives attend and participate in SELPA governance meetings as set forth in the Local Plan, Policies and Procedures.
 - 2.6. Management Decisions. Consistent with this Agreement, LEA shall have full and exclusive authority and responsibility for classifying employment positions within their

LEA. The managerial prerogatives of any participating LEA member shall not be infringed upon by any other participating LEA member except upon mutual consent of an affected LEA member(s), or unless as otherwise set forth. LEA shall not undertake to independently act on behalf of the SELPA or any of its members without express written authorization of the SELPA.

- 2.7. Participation. Ensure appropriate LEA representatives attend and participate in SELPA governance meetings and committees as set forth in the Local Plan, Policies and Procedures.
- 2.8. Reporting Requirements. Submit all required federal, state and SELPA reports and data requests in the prescribed format and at the specified due date. Upon written request by the SELPA, LEA shall provide any requested information, documents, writings, or information of any sort without delay, except as otherwise prohibited by law.
- 2.9. Indemnification and Hold Harmless. To the fullest extent allowed by law, LEA agrees to defend, indemnify, and hold harmless the SELPA and its individual other members, EDCOE, the El Dorado County Superintendent of Schools, and each of their respective directors, officers, agents, employees, and volunteers (the Indemnified Parties), from any claim or demand, damages, losses or expenses (including, without limitation, reasonable attorney fees) that arise in any manner from an actual or alleged failure by LEA to fulfill one or more of the LEA member's obligations except to the extent that such suit arises from the SELPA, EDCOE, or the El Dorado County Superintendent of Schools' negligence.

3. **SELPA DUTIES AND RESPONSIBILITIES**

- 3.1 Services. In order to accomplish the goals set forth in the Local Plan, SELPA shall provide the following services and activities for the LEA:
 - 3.1.1. Receive, compile, and submit required enrollment reports and compute all special education apportionments; receive data from LEA to compile and submit budgets for the programs and monitor the fiscal aspects of the program conducted, and receive the special education apportionments as authorized by applicable law.
 - 3.1.2. Maintain SELPA policies and procedures for referring and placing individuals with exceptional needs who are enrolled in the LEA, including the methods and procedures for communication with the parents and/or guardians of the students according to SELPA Local Plan, Policies and Procedures.
 - 3.1.3. Coordinate the organization and maintenance of the Special Education Community Advisory Committee ("CAC") to coordinate the implementation of the Local Plan and provide for the attendance of designated members of the SELPA's staff at all regularly scheduled CAC meetings as required by law.
 - 3.1.4. Coordinate community resources with those provided by LEA and SELPA, including providing such contractual agreements as may be required.
 - 3.1.5. Coordinate state Quality Assurance Process.
 - 3.1.6. Provide alternative dispute resolution supports and services.
 - 3.1.7. Develop interagency referral and placement procedures.
 - 3.1.8. Provide regular personnel development training sessions for LEA staff responsible for administering or delivering special education programs and services.

- 3.1.9. Provide the method and forms to enable the LEA to report to the SELPA on student enrollment and program expenditures. Establish and maintain a pupil information system.
- 3.1.10. Provide reasonable and appropriate technical assistance and information to the LEA upon request from LEA administration, including but not limited to:
 - 1. Evidenced Based Practices;
 - 2. Program Development and Improvement;
 - 3. Individual cases;
 - 4. State complaints;
 - 5. Requests for due process mediation and hearing; and
 - 6. Appropriate programs and services for specific pupils.
- 3.1.11. Perform other services reasonable and necessary to the administration and coordination of the Local Plan.

- 3.2. Governance. Organize and maintain the governance structure of the Local Plan including various committees and councils to monitor the operations of the SELPA and make recommendations for necessary revisions, including, but not limited to, the Local Plan, Allocation Plan and Policies.
- 3.3. Data Reporting. Establish and maintain methods, timelines and forms to submit required federal, state and SELPA reports.
- 3.4. Public Meetings. Schedule public meetings for purposes of governance activities and adopting the Annual Service Plan and Budget Plan.
- 3.5. Fiscal Responsibilities. Receive, distribute, and oversee the expenditure of special education funds in accordance with federal and state regulations and the SELPA Allocation Plan.
- 3.6. Indemnification and Hold Harmless. The SELPA shall be held harmless and indemnify EDCOE and the El Dorado County Superintendent of Schools for any costs of any kind or nature arising out of or related to this agreement other than as specifically contemplated herein, except to the extent that such cost arises from EDCOE and the El Dorado County Superintendent of Schools' negligence.

4. EDCOE DUTIES AND RESPONSIBILITIES

- 4.1. The Parties understand that EDCOE is designated in the Local Plan as the “responsible local agency” for the SELPA. EDCOE shall receive and distribute state and federal special education funds pursuant to the Allocation Plan, provide administrative support, and coordinate implementation of the Local Plan in accordance with state and federal law.
- 4.2. EDCOE shall not be responsible for any LEA or SELPA obligations or duties of any kind or nature except as explicitly set forth in this agreement.

5. TERMINATION OF THIS AGREEMENT AND PARTICIPATION IN SELPA

- 5.1. LEA may terminate this Agreement and participation in the SELPA in its sole discretion at the end of the fiscal year next occurring after having provided prior written notice to the SELPA, as follows:

- 5.1.1. Prior initial written notice of intended termination to the SELPA at least twelve (12) months and one (1) day in advance of date of termination; and
 - 5.1.2. Final written notice of termination to the SELPA no more than six (6) months after the LEA's initial notice of intended termination.
- 5.2. The SELPA may initiate and complete termination of this Agreement and LEA's participation in the SELPA in its sole discretion in accordance with the process and standards in SELPA Policies. The SELPA will provide prior written notice to the LEA at least twelve (12) months as follows:
- 5.2.1. Prior initial written notice of intended termination to the LEA at least twelve (12) months and one (1) day in advance of date of termination, and
 - 5.2.2. Final written notice of termination to the LEA no more than six (6) months after the SELPA's initial notice of intended termination.
- 5.3. Specifically the timeline and process above does not preclude the SELPA from initiating and completing the termination process in less than 12 months or by June 30 of the year immediately preceding the summary termination, if the member demonstrates:
- 5.3.1. Egregious disregard of state and federal requirements to provide services to students; and/or
 - 5.3.2. Demonstrated systemic and material issues that would cause the SELPA to make a finding of "going concern" based on leadership, programmatic and/or fiscal solvency that would cause SELPA to reasonably believe the SELPA may be harmed by the continued membership of the LEA.

The standards and timeline as determined by the SELPA shall, at a minimum, provide the LEA a reasonable opportunity for prior written notice and an opportunity to be heard by the Membership Appeals Committee.

6. DISPUTE RESOLUTION

Should a dispute arise relating to the responsibility for service provision, governance activities, the distribution of funding, if a party believes that an action taken by the CEO Council will create an undue hardship, or that the action taken exceeds the authority granted to the CEO Council within the Local Plan and/or state or federal statute, the aggrieved party may request a review of the action with the appropriate governing body or CDE as appropriate.

7. MUTUAL REPRESENTATIONS

- 7.1. Authority and Capacity. The Parties have the authority and capacity to enter into this agreement.
- 7.2. Full Disclosure. All information heretofore furnished by the Parties for purposes of or in connection with this Agreement or any transaction contemplated hereby or thereby is true and accurate in all material respects on the date as of which such information is stated.
- 7.3. No Conflicts. Neither party is under any restriction or obligation that may affect the performance of its obligations under this agreement.
- 7.4. Enforceability. This Agreement constitutes a legal, valid, and binding obligation, enforceable against the Parties according to its terms.

8. RESERVATION OF RIGHTS

The Parties hereto agree that nothing contained in this Agreement or otherwise shall be deemed to have waived or modified any of their rights or remedies under the law.

This agreement is entered into for the 2017-18 year and, absent a new agreement or termination, continues each year thereafter.

Executed on this 27 day of November, 2017

accordance with SELPA policy, Compass Charter Schools of Fresno,

certifies that this agreement has been approved by the appropriate local board(s).

Compass Charter Schools of Fresno

27-November-2017

J.J. Lewis, President & CEO
Compass Charter Schools

EL DORADO COUNTY OFFICE OF EDUCATION

Date

Ed Manansala, Ed.D., Superintendent
El Dorado County Office of Education

Date

David M. Toston, Associate Superintendent
SELPA Programs
El Dorado County Office of Education



**RESOLUTION OF THE BOARD OF DIRECTORS OF
COMPASS CHARTER SCHOOLS**

Board Resolution 2017-05

Charter SELPA Participation Agreement for Compass Charter Schools of Los Angeles

The Board of Directors ("Board") of Compass Charter Schools ("Compass"), a tax exempt, California nonprofit public benefit corporation operating public charter schools, does hereby adopt the following resolution pursuant to the provisions of the El Dorado County Charter SELPA Participation Agreement:

WHEREAS, each special educational local plan area is required to administer local plans submitted pursuant to Education Code section 56205 et seq., administer the allocation of funds pursuant to Education Code section 56836 et seq., and ensure that it has in effect policies, procedures, and programs that are consistent with state laws, regulations, and policies governing certain aspects of special education; and

WHEREAS, a charter school that is deemed a local educational agency for purposes of special education is required to participate in an approved local plan pursuant to Education Code section 56195.1(f); and

WHEREAS, LEA is a charter school that is deemed a local educational agency for purposes of special education pursuant to Education Code section 47641 and is responsible for complying with all provisions of the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) and implementing regulations as they relate to local educational agencies; and

WHEREAS, the SELPA as authorized by the California State Board of Education serves as the special educational local plan area for California charter schools deemed local educational agencies pursuant to Education Code section 47641 that have successfully completed the SELPA membership process and have signed this Agreement for Participation ("Agreement"); and

WHEREAS, EDCOE is designated in the local plan as the "responsible local agency" for the SELPA, which means the administrative entity, the duties of which shall include, but are not limited to, receiving and distributing state and federal special education funds pursuant to the allocation plan, providing administrative support, and coordinating implementation of the plan; and

WHEREAS, the actions and decisions of the parties are guided by the values of:

1. Commitment – maintaining high standards for performance in student achievement, operations, governance and finance; and

- 2. Integrity – adherence to moral and ethical principles in all aspects of the work;
- 3. Fairness – impartial and just treatment of all stakeholders;
- 4. Partnership – collaborative decision making and accountability;
- 5. Knowledge – understanding of charter school law and practice; and
- 6. Transparency- access to the information, decisions, and actions of the organization; and

WHEREAS, the purpose of this agreement is to set forth the various responsibilities of LEA, EDCOE, and SELPA to ensure that all charter pupils with exceptional needs within the SELPA receive appropriate special education programs; and

WHEREAS, the El Dorado Charter SELPA CEO Council approved an updated Participation Agreement on October 12, 2017; and

WHEREAS, adoption of a current Participation Agreement by each member is a condition of membership in the SELPA.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors hereby adopts the foregoing resolution.

BE IT FURTHER RESOLVED, that the President & CEO hereby is authorized to certify this resolution.

* * *

IN WITNESS WHEREOF, the Board of Directors has adopted the above resolution at a regular Board meeting this 27th day of November, 2017.

By: _____
J.J. Lewis, President & CEO

AGREEMENT FOR PARTICIPATION
EL DORADO CHARTER SELPA

This Agreement for Participation (“Agreement”) is entered into by and between the El Dorado Charter SELPA (“SELPA”), the El Dorado County Office of Education (“EDCOE”), and Compass Charter Schools of Los Angeles (“LEA”), a California public charter school, collectively referred to as the “Parties.”

RECITALS

WHEREAS, each special educational local plan area is required to administer local plans submitted pursuant to Education Code section 56205 et seq., administer the allocation of funds pursuant to Education Code section 56836 et seq., and ensure that it has in effect policies, procedures, and programs that are consistent with state laws, regulations, and policies governing certain aspects of special education;

WHEREAS, a charter school that is deemed a local educational agency for purposes of special education is required to participate in an approved local plan pursuant to Education Code section 56195.1(f);

WHEREAS, LEA is a charter school that is deemed a local educational agency for purposes of special education pursuant to Education Code section 47641 and is responsible for complying with all provisions of the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) and implementing regulations as they relate to local educational agencies;

WHEREAS, the SELPA as authorized by the California State Board of Education serves as the special educational local plan area for California charter schools deemed local educational agencies pursuant to Education Code section 47641 that have successfully completed the SELPA membership process and have signed this Agreement for Participation (“Agreement”);

WHEREAS, EDCOE is designated in the local plan as the “responsible local agency” for the SELPA, which means the administrative entity, the duties of which shall include, but are not limited to, receiving and distributing state and federal special education funds pursuant to the allocation plan, providing administrative support, and coordinating implementation of the plan;

WHEREAS, the actions and decisions of the parties are guided by the values of:

1. Commitment – maintaining high standards for performance in student achievement, operations, governance and finance;
2. Integrity – adherence to moral and ethical principles in all aspects of the work;
3. Fairness – impartial and just treatment of all stakeholders;
4. Partnership – collaborative decision making and accountability;
5. Knowledge – understanding of charter school law and practice; and
6. Transparency- access to the information, decisions, and actions of the organization;

WHEREAS, the purpose of this agreement is to set forth the various responsibilities of LEA, EDCOE, and SELPA to ensure that all charter pupils with exceptional needs within the SELPA receive appropriate special education programs.

NOW, THEREFORE, IT IS HEREBY AGREED between the parties hereto as follows:

1. SHARED COMMITMENTS

- 1.1. Resource Allocation. Parties shall demonstrate commitment to the promises set forth in this Agreement by allocating appropriate resources.
- 1.2. Standard of Conduct. Parties, at all times, shall conduct themselves in such a manner as to act in the best interests of all other SELPA members. LEA shall not engage in any

activity or enterprise which would tend to injure or expose the SELPA or any of its members to any significant risk of harm or injury of any kind.

- 1.3. Compliance. All parties to this agreement shall identify and comply with applicable laws, regulations, policies, procedures and generally accepted standards. Each party will address any identified compliance gaps in a responsible and timely fashion.
- 1.4. Continual Improvement. Parties are expected to continually improve by setting performance objectives, executing plans and taking necessary corrective actions for deficiencies identified by any and all internal and/or external assessments.
- 1.5. Accuracy of Business Records. Parties shall ensure that any and all financial books and records conform to generally accepted accounting principles and state reporting requirements. Records must be accurate in all material respects. Records must be legible, transparent, and reflect actual transactions and payments and be open to inspection by the other party upon a reasonable request.
- 1.6. Accuracy of Student Records. Parties shall ensure that any and all student records conform to prescribed formats. Records must be legible, transparent, reflect actual transactions and payments, and be accurate in all material respects. Records must be open to inspection and review by other parties with legitimate educational interest upon a request.
- 1.7. Documentation. Parties shall maintain documentation necessary to demonstrate compliance with this Agreement and compliance with applicable state and federal statutes and regulations.
- 1.8. Local and Allocation Plans. Parties agree to the provisions of the Local and Allocation Plans as updated and approved by the CEO Council.
- 1.9. Provision of Free and Appropriate Public Education. The LEA is solely responsible for the provision of special education programs and services to eligible students enrolled in the LEA. The Parties understand and agree that the SELPA or EDCOE shall have no responsibility for the operation of any direct educational program service of any kind, that the SELPA has no duty or authority to provide FAPE to individual students, and that the SELPA has no duty or authority to make decisions regarding the educational programming of students enrolled in the LEA.

2. LEA RESPONSIBILITIES

- 2.1 Programs and Services. The LEA is solely and exclusive responsible for the following mandated activities in order to operate its special education programs and services for students enrolled in the LEA. As such, the LEA shall:
 - 2.1.1. Select, employ, compensate, and determine the duties of, or establish appropriate contracts for the provision of, special education teachers, instructional aides, and other personnel as required to conduct the program specified in the Local Plan, and in compliance with state and federal mandates.
 - 2.1.2. Conduct and/or contract those programs operated by the LEA in conformance with the Local Plan and the state and federal mandates.
 - 2.1.3. Organize and administer the activities of the IEP teams, including the selection of the LEA staff and who will serve as members of the IEP team in conformance with Education Code Section 56341 and in compliance with the Local Plan.

- 2.1.4. Develop and implement program objectives and the evaluation of the program effectiveness.
 - 2.1.5. Communicate with the parents and/or legal guardians of students in conformance with laws, regulations and the provisions of the Local Plan.
 - 2.1.6. Provide for the documentation and reporting of assessment procedures used for the placement of individuals and the security thereof.
 - 2.1.7. Provide for the continuous review of placements and the assessment procedures employed to insure their effectiveness and applicability, and insure the continued implementation and compliance with eligibility criteria.
 - 2.1.8. Provide for the integration of students with disabilities into the general education school programs and provide for evaluating the results of such integration according to specifications of the Local Plan.
 - 2.1.9. Conduct the review of individual placements requested by the parents and/or legal guardians of the student in accordance with the Local Plan.
 - 2.1.10. Prepare and submit all required reports, including reports on student enrollment, program expenditures, and program evaluation.
- 2.2. Fiscal Responsibilities. Receive and expend special education funding in accordance with the Charter SELPA Allocation Plan.
 - 2.3. Restricted Funds. As a condition of membership and participation in the SELPA, LEA warrants and represents that at no time during the term of this Agreement and LEA's membership and participation in the SELPA shall the LEA, directly or indirectly, provide special education funding for the benefit of a for-profit entity. All funding provided through the Charter SELPA shall be treated as a restricted funding source to be expended only for special education or special education services. Nothing contained herein shall be interpreted as prohibiting any LEA from expending funds to contract with a state-certified nonpublic agency/school for the benefit of children served, in accordance with the approved master contract and individual services agreements as provided for in federal and state law.
 - 2.4. Audit Report. Annually provide the SELPA with the LEA's annual, independent financial audit report, on or before December 20th each year, unless an extension has been granted by the State Controller's Office, in which case an extension will be granted to the charter as well. LEA further agrees to provide SELPA copies of any and all State Controller's Office communications regarding audit report corrective actions and a corrected audit report, if applicable. Should an LEA be the subject of an investigation by any federal, state, or local agency, including but not limited to the Fiscal Crisis Management and Assistance Team ("FCMAT") arising out of or related to allegations of fiscal mismanagement, failure to meet generally accepted accounting principles, or any violation of a provision of law, the LEA shall immediately notify SELPA and provide the SELPA with a copy of any written correspondence related thereto.
 - 2.5. Membership Responsibilities. Adhere to governance structure within SELPA Local Plan and Policies including designating appropriate representatives to serve on required councils and committees; ensure appropriate LEA representatives attend and participate in SELPA governance meetings as set forth in the Local Plan, Policies and Procedures.
 - 2.6. Management Decisions. Consistent with this Agreement, LEA shall have full and exclusive authority and responsibility for classifying employment positions within their

LEA. The managerial prerogatives of any participating LEA member shall not be infringed upon by any other participating LEA member except upon mutual consent of an affected LEA member(s), or unless as otherwise set forth. LEA shall not undertake to independently act on behalf of the SELPA or any of its members without express written authorization of the SELPA.

- 2.7. Participation. Ensure appropriate LEA representatives attend and participate in SELPA governance meetings and committees as set forth in the Local Plan, Policies and Procedures.
- 2.8. Reporting Requirements. Submit all required federal, state and SELPA reports and data requests in the prescribed format and at the specified due date. Upon written request by the SELPA, LEA shall provide any requested information, documents, writings, or information of any sort without delay, except as otherwise prohibited by law.
- 2.9. Indemnification and Hold Harmless. To the fullest extent allowed by law, LEA agrees to defend, indemnify, and hold harmless the SELPA and its individual other members, EDCOE, the El Dorado County Superintendent of Schools, and each of their respective directors, officers, agents, employees, and volunteers (the Indemnified Parties), from any claim or demand, damages, losses or expenses (including, without limitation, reasonable attorney fees) that arise in any manner from an actual or alleged failure by LEA to fulfill one or more of the LEA member's obligations except to the extent that such suit arises from the SELPA, EDCOE, or the El Dorado County Superintendent of Schools' negligence.

3. **SELPA DUTIES AND RESPONSIBILITIES**

- 3.1 Services. In order to accomplish the goals set forth in the Local Plan, SELPA shall provide the following services and activities for the LEA:
 - 3.1.1. Receive, compile, and submit required enrollment reports and compute all special education apportionments; receive data from LEA to compile and submit budgets for the programs and monitor the fiscal aspects of the program conducted, and receive the special education apportionments as authorized by applicable law.
 - 3.1.2. Maintain SELPA policies and procedures for referring and placing individuals with exceptional needs who are enrolled in the LEA, including the methods and procedures for communication with the parents and/or guardians of the students according to SELPA Local Plan, Policies and Procedures.
 - 3.1.3. Coordinate the organization and maintenance of the Special Education Community Advisory Committee ("CAC") to coordinate the implementation of the Local Plan and provide for the attendance of designated members of the SELPA's staff at all regularly scheduled CAC meetings as required by law.
 - 3.1.4. Coordinate community resources with those provided by LEA and SELPA, including providing such contractual agreements as may be required.
 - 3.1.5. Coordinate state Quality Assurance Process.
 - 3.1.6. Provide alternative dispute resolution supports and services.
 - 3.1.7. Develop interagency referral and placement procedures.
 - 3.1.8. Provide regular personnel development training sessions for LEA staff responsible for administering or delivering special education programs and services.

- 3.1.9. Provide the method and forms to enable the LEA to report to the SELPA on student enrollment and program expenditures. Establish and maintain a pupil information system.
- 3.1.10. Provide reasonable and appropriate technical assistance and information to the LEA upon request from LEA administration, including but not limited to:
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 3. Individual cases;
 4. State complaints;
 5. Requests for due process mediation and hearing; and
 6. Appropriate programs and services for specific pupils.
- 3.1.11. Perform other services reasonable and necessary to the administration and coordination of the Local Plan.

- 3.2. Governance. Organize and maintain the governance structure of the Local Plan including various committees and councils to monitor the operations of the SELPA and make recommendations for necessary revisions, including, but not limited to, the Local Plan, Allocation Plan and Policies.
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- 3.5. Fiscal Responsibilities. Receive, distribute, and oversee the expenditure of special education funds in accordance with federal and state regulations and the SELPA Allocation Plan.
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- 4.2. EDCOE shall not be responsible for any LEA or SELPA obligations or duties of any kind or nature except as explicitly set forth in this agreement.

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- 5.1. LEA may terminate this Agreement and participation in the SELPA in its sole discretion at the end of the fiscal year next occurring after having provided prior written notice to the SELPA, as follows:

- 5.1.1. Prior initial written notice of intended termination to the SELPA at least twelve (12) months and one (1) day in advance of date of termination; and
 - 5.1.2. Final written notice of termination to the SELPA no more than six (6) months after the LEA's initial notice of intended termination.
- 5.2. The SELPA may initiate and complete termination of this Agreement and LEA's participation in the SELPA in its sole discretion in accordance with the process and standards in SELPA Policies. The SELPA will provide prior written notice to the LEA at least twelve (12) months as follows:
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- 5.3. Specifically the timeline and process above does not preclude the SELPA from initiating and completing the termination process in less than 12 months or by June 30 of the year immediately preceding the summary termination, if the member demonstrates:
- 5.3.1. Egregious disregard of state and federal requirements to provide services to students; and/or
 - 5.3.2. Demonstrated systemic and material issues that would cause the SELPA to make a finding of "going concern" based on leadership, programmatic and/or fiscal solvency that would cause SELPA to reasonably believe the SELPA may be harmed by the continued membership of the LEA.

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7. MUTUAL REPRESENTATIONS

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- 7.2. Full Disclosure. All information heretofore furnished by the Parties for purposes of or in connection with this Agreement or any transaction contemplated hereby or thereby is true and accurate in all material respects on the date as of which such information is stated.
- 7.3. No Conflicts. Neither party is under any restriction or obligation that may affect the performance of its obligations under this agreement.
- 7.4. Enforceability. This Agreement constitutes a legal, valid, and binding obligation, enforceable against the Parties according to its terms.

8. RESERVATION OF RIGHTS

The Parties hereto agree that nothing contained in this Agreement or otherwise shall be deemed to have waived or modified any of their rights or remedies under the law.

This agreement is entered into for the 2017-18 year and, absent a new agreement or termination, continues each year thereafter.

Executed on this 27 day of November, 2017

accordance with SELPA policy, **Compass Charter Schools of Los Angeles**,

certifies that this agreement has been approved by the appropriate local board(s).

Compass Charter Schools of Los Angeles

27-November-2017

J.J. Lewis, President & CEO
Compass Charter Schools

EL DORADO COUNTY OFFICE OF EDUCATION

Date

Ed Manansala, Ed.D., Superintendent
El Dorado County Office of Education

Date

David M. Toston, Associate Superintendent
SELPA Programs
El Dorado County Office of Education



**RESOLUTION OF THE BOARD OF DIRECTORS OF
COMPASS CHARTER SCHOOLS**

Board Resolution 2017-06

Charter SELPA Participation Agreement for Compass Charter Schools of San Diego

The Board of Directors (“Board”) of Compass Charter Schools (“Compass”), a tax exempt, California nonprofit public benefit corporation operating public charter schools, does hereby adopt the following resolution pursuant to the provisions of the El Dorado County Charter SELPA Participation Agreement:

WHEREAS, each special educational local plan area is required to administer local plans submitted pursuant to Education Code section 56205 et seq., administer the allocation of funds pursuant to Education Code section 56836 et seq., and ensure that it has in effect policies, procedures, and programs that are consistent with state laws, regulations, and policies governing certain aspects of special education; and

WHEREAS, a charter school that is deemed a local educational agency for purposes of special education is required to participate in an approved local plan pursuant to Education Code section 56195.1(f); and

WHEREAS, LEA is a charter school that is deemed a local educational agency for purposes of special education pursuant to Education Code section 47641 and is responsible for complying with all provisions of the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) and implementing regulations as they relate to local educational agencies; and

WHEREAS, the SELPA as authorized by the California State Board of Education serves as the special educational local plan area for California charter schools deemed local educational agencies pursuant to Education Code section 47641 that have successfully completed the SELPA membership process and have signed this Agreement for Participation (“Agreement”); and

WHEREAS, EDCOE is designated in the local plan as the “responsible local agency” for the SELPA, which means the administrative entity, the duties of which shall include, but are not limited to, receiving and distributing state and federal special education funds pursuant to the allocation plan, providing administrative support, and coordinating implementation of the plan; and

WHEREAS, the actions and decisions of the parties are guided by the values of:

1. Commitment – maintaining high standards for performance in student achievement, operations, governance and finance; and

- 2. Integrity – adherence to moral and ethical principles in all aspects of the work;
- 3. Fairness – impartial and just treatment of all stakeholders;
- 4. Partnership – collaborative decision making and accountability;
- 5. Knowledge – understanding of charter school law and practice; and
- 6. Transparency- access to the information, decisions, and actions of the organization; and

WHEREAS, the purpose of this agreement is to set forth the various responsibilities of LEA, EDCOE, and SELPA to ensure that all charter pupils with exceptional needs within the SELPA receive appropriate special education programs; and

WHEREAS, the El Dorado Charter SELPA CEO Council approved an updated Participation Agreement on October 12, 2017; and

WHEREAS, adoption of a current Participation Agreement by each member is a condition of membership in the SELPA.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors hereby adopts the foregoing resolution.

BE IT FURTHER RESOLVED, that the President & CEO hereby is authorized to certify this resolution.

* * *

IN WITNESS WHEREOF, the Board of Directors has adopted the above resolution at a regular Board meeting this 27th day of November, 2017.

By: _____
J.J. Lewis, President & CEO

AGREEMENT FOR PARTICIPATION
EL DORADO CHARTER SELPA

This Agreement for Participation (“Agreement”) is entered into by and between the El Dorado Charter SELPA (“SELPA”), the El Dorado County Office of Education (“EDCOE”), and Compass Charter Schools of San Diego (“LEA”), a California public charter school, collectively referred to as the “Parties.”

RECITALS

WHEREAS, each special educational local plan area is required to administer local plans submitted pursuant to Education Code section 56205 et seq., administer the allocation of funds pursuant to Education Code section 56836 et seq., and ensure that it has in effect policies, procedures, and programs that are consistent with state laws, regulations, and policies governing certain aspects of special education;

WHEREAS, a charter school that is deemed a local educational agency for purposes of special education is required to participate in an approved local plan pursuant to Education Code section 56195.1(f);

WHEREAS, LEA is a charter school that is deemed a local educational agency for purposes of special education pursuant to Education Code section 47641 and is responsible for complying with all provisions of the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) and implementing regulations as they relate to local educational agencies;

WHEREAS, the SELPA as authorized by the California State Board of Education serves as the special educational local plan area for California charter schools deemed local educational agencies pursuant to Education Code section 47641 that have successfully completed the SELPA membership process and have signed this Agreement for Participation (“Agreement”);

WHEREAS, EDCOE is designated in the local plan as the “responsible local agency” for the SELPA, which means the administrative entity, the duties of which shall include, but are not limited to, receiving and distributing state and federal special education funds pursuant to the allocation plan, providing administrative support, and coordinating implementation of the plan;

WHEREAS, the actions and decisions of the parties are guided by the values of:

1. Commitment – maintaining high standards for performance in student achievement, operations, governance and finance;
2. Integrity – adherence to moral and ethical principles in all aspects of the work;
3. Fairness – impartial and just treatment of all stakeholders;
4. Partnership – collaborative decision making and accountability;
5. Knowledge – understanding of charter school law and practice; and
6. Transparency- access to the information, decisions, and actions of the organization;

WHEREAS, the purpose of this agreement is to set forth the various responsibilities of LEA, EDCOE, and SELPA to ensure that all charter pupils with exceptional needs within the SELPA receive appropriate special education programs.

NOW, THEREFORE, IT IS HEREBY AGREED between the parties hereto as follows:

1. SHARED COMMITMENTS

- 1.1. Resource Allocation. Parties shall demonstrate commitment to the promises set forth in this Agreement by allocating appropriate resources.
- 1.2. Standard of Conduct. Parties, at all times, shall conduct themselves in such a manner as to act in the best interests of all other SELPA members. LEA shall not engage in any

activity or enterprise which would tend to injure or expose the SELPA or any of its members to any significant risk of harm or injury of any kind.

- 1.3. Compliance. All parties to this agreement shall identify and comply with applicable laws, regulations, policies, procedures and generally accepted standards. Each party will address any identified compliance gaps in a responsible and timely fashion.
- 1.4. Continual Improvement. Parties are expected to continually improve by setting performance objectives, executing plans and taking necessary corrective actions for deficiencies identified by any and all internal and/or external assessments.
- 1.5. Accuracy of Business Records. Parties shall ensure that any and all financial books and records conform to generally accepted accounting principles and state reporting requirements. Records must be accurate in all material respects. Records must be legible, transparent, and reflect actual transactions and payments and be open to inspection by the other party upon a reasonable request.
- 1.6. Accuracy of Student Records. Parties shall ensure that any and all student records conform to prescribed formats. Records must be legible, transparent, reflect actual transactions and payments, and be accurate in all material respects. Records must be open to inspection and review by other parties with legitimate educational interest upon a request.
- 1.7. Documentation. Parties shall maintain documentation necessary to demonstrate compliance with this Agreement and compliance with applicable state and federal statutes and regulations.
- 1.8. Local and Allocation Plans. Parties agree to the provisions of the Local and Allocation Plans as updated and approved by the CEO Council.
- 1.9. Provision of Free and Appropriate Public Education. The LEA is solely responsible for the provision of special education programs and services to eligible students enrolled in the LEA. The Parties understand and agree that the SELPA or EDCOE shall have no responsibility for the operation of any direct educational program service of any kind, that the SELPA has no duty or authority to provide FAPE to individual students, and that the SELPA has no duty or authority to make decisions regarding the educational programming of students enrolled in the LEA.

2. LEA RESPONSIBILITIES

- 2.1 Programs and Services. The LEA is solely and exclusive responsible for the following mandated activities in order to operate its special education programs and services for students enrolled in the LEA. As such, the LEA shall:
 - 2.1.1. Select, employ, compensate, and determine the duties of, or establish appropriate contracts for the provision of, special education teachers, instructional aides, and other personnel as required to conduct the program specified in the Local Plan, and in compliance with state and federal mandates.
 - 2.1.2. Conduct and/or contract those programs operated by the LEA in conformance with the Local Plan and the state and federal mandates.
 - 2.1.3. Organize and administer the activities of the IEP teams, including the selection of the LEA staff and who will serve as members of the IEP team in conformance with Education Code Section 56341 and in compliance with the Local Plan.

- 2.1.4. Develop and implement program objectives and the evaluation of the program effectiveness.
 - 2.1.5. Communicate with the parents and/or legal guardians of students in conformance with laws, regulations and the provisions of the Local Plan.
 - 2.1.6. Provide for the documentation and reporting of assessment procedures used for the placement of individuals and the security thereof.
 - 2.1.7. Provide for the continuous review of placements and the assessment procedures employed to insure their effectiveness and applicability, and insure the continued implementation and compliance with eligibility criteria.
 - 2.1.8. Provide for the integration of students with disabilities into the general education school programs and provide for evaluating the results of such integration according to specifications of the Local Plan.
 - 2.1.9. Conduct the review of individual placements requested by the parents and/or legal guardians of the student in accordance with the Local Plan.
 - 2.1.10. Prepare and submit all required reports, including reports on student enrollment, program expenditures, and program evaluation.
- 2.2. Fiscal Responsibilities. Receive and expend special education funding in accordance with the Charter SELPA Allocation Plan.
- 2.3. Restricted Funds. As a condition of membership and participation in the SELPA, LEA warrants and represents that at no time during the term of this Agreement and LEA's membership and participation in the SELPA shall the LEA, directly or indirectly, provide special education funding for the benefit of a for-profit entity. All funding provided through the Charter SELPA shall be treated as a restricted funding source to be expended only for special education or special education services. Nothing contained herein shall be interpreted as prohibiting any LEA from expending funds to contract with a state-certified nonpublic agency/school for the benefit of children served, in accordance with the approved master contract and individual services agreements as provided for in federal and state law.
- 2.4. Audit Report. Annually provide the SELPA with the LEA's annual, independent financial audit report, on or before December 20th each year, unless an extension has been granted by the State Controller's Office, in which case an extension will be granted to the charter as well. LEA further agrees to provide SELPA copies of any and all State Controller's Office communications regarding audit report corrective actions and a corrected audit report, if applicable. Should an LEA be the subject of an investigation by any federal, state, or local agency, including but not limited to the Fiscal Crisis Management and Assistance Team ("FCMAT") arising out of or related to allegations of fiscal mismanagement, failure to meet generally accepted accounting principles, or any violation of a provision of law, the LEA shall immediately notify SELPA and provide the SELPA with a copy of any written correspondence related thereto.
- 2.5. Membership Responsibilities. Adhere to governance structure within SELPA Local Plan and Policies including designating appropriate representatives to serve on required councils and committees; ensure appropriate LEA representatives attend and participate in SELPA governance meetings as set forth in the Local Plan, Policies and Procedures.
- 2.6. Management Decisions. Consistent with this Agreement, LEA shall have full and exclusive authority and responsibility for classifying employment positions within their

LEA. The managerial prerogatives of any participating LEA member shall not be infringed upon by any other participating LEA member except upon mutual consent of an affected LEA member(s), or unless as otherwise set forth. LEA shall not undertake to independently act on behalf of the SELPA or any of its members without express written authorization of the SELPA.

- 2.7. Participation. Ensure appropriate LEA representatives attend and participate in SELPA governance meetings and committees as set forth in the Local Plan, Policies and Procedures.
- 2.8. Reporting Requirements. Submit all required federal, state and SELPA reports and data requests in the prescribed format and at the specified due date. Upon written request by the SELPA, LEA shall provide any requested information, documents, writings, or information of any sort without delay, except as otherwise prohibited by law.
- 2.9. Indemnification and Hold Harmless. To the fullest extent allowed by law, LEA agrees to defend, indemnify, and hold harmless the SELPA and its individual other members, EDCOE, the El Dorado County Superintendent of Schools, and each of their respective directors, officers, agents, employees, and volunteers (the Indemnified Parties), from any claim or demand, damages, losses or expenses (including, without limitation, reasonable attorney fees) that arise in any manner from an actual or alleged failure by LEA to fulfill one or more of the LEA member's obligations except to the extent that such suit arises from the SELPA, EDCOE, or the El Dorado County Superintendent of Schools' negligence.

3. **SELPA DUTIES AND RESPONSIBILITIES**

- 3.1 Services. In order to accomplish the goals set forth in the Local Plan, SELPA shall provide the following services and activities for the LEA:
 - 3.1.1. Receive, compile, and submit required enrollment reports and compute all special education apportionments; receive data from LEA to compile and submit budgets for the programs and monitor the fiscal aspects of the program conducted, and receive the special education apportionments as authorized by applicable law.
 - 3.1.2. Maintain SELPA policies and procedures for referring and placing individuals with exceptional needs who are enrolled in the LEA, including the methods and procedures for communication with the parents and/or guardians of the students according to SELPA Local Plan, Policies and Procedures.
 - 3.1.3. Coordinate the organization and maintenance of the Special Education Community Advisory Committee ("CAC") to coordinate the implementation of the Local Plan and provide for the attendance of designated members of the SELPA's staff at all regularly scheduled CAC meetings as required by law.
 - 3.1.4. Coordinate community resources with those provided by LEA and SELPA, including providing such contractual agreements as may be required.
 - 3.1.5. Coordinate state Quality Assurance Process.
 - 3.1.6. Provide alternative dispute resolution supports and services.
 - 3.1.7. Develop interagency referral and placement procedures.
 - 3.1.8. Provide regular personnel development training sessions for LEA staff responsible for administering or delivering special education programs and services.

- 3.1.9. Provide the method and forms to enable the LEA to report to the SELPA on student enrollment and program expenditures. Establish and maintain a pupil information system.
- 3.1.10. Provide reasonable and appropriate technical assistance and information to the LEA upon request from LEA administration, including but not limited to:
 1. Evidenced Based Practices;
 2. Program Development and Improvement;
 3. Individual cases;
 4. State complaints;
 5. Requests for due process mediation and hearing; and
 6. Appropriate programs and services for specific pupils.
- 3.1.11. Perform other services reasonable and necessary to the administration and coordination of the Local Plan.

- 3.2. Governance. Organize and maintain the governance structure of the Local Plan including various committees and councils to monitor the operations of the SELPA and make recommendations for necessary revisions, including, but not limited to, the Local Plan, Allocation Plan and Policies.
- 3.3. Data Reporting. Establish and maintain methods, timelines and forms to submit required federal, state and SELPA reports.
- 3.4. Public Meetings. Schedule public meetings for purposes of governance activities and adopting the Annual Service Plan and Budget Plan.
- 3.5. Fiscal Responsibilities. Receive, distribute, and oversee the expenditure of special education funds in accordance with federal and state regulations and the SELPA Allocation Plan.
- 3.6. Indemnification and Hold Harmless. The SELPA shall be held harmless and indemnify EDCOE and the El Dorado County Superintendent of Schools for any costs of any kind or nature arising out of or related to this agreement other than as specifically contemplated herein, except to the extent that such cost arises from EDCOE and the El Dorado County Superintendent of Schools' negligence.

4. EDCOE DUTIES AND RESPONSIBILITIES

- 4.1. The Parties understand that EDCOE is designated in the Local Plan as the "responsible local agency" for the SELPA. EDCOE shall receive and distribute state and federal special education funds pursuant to the Allocation Plan, provide administrative support, and coordinate implementation of the Local Plan in accordance with state and federal law.
- 4.2. EDCOE shall not be responsible for any LEA or SELPA obligations or duties of any kind or nature except as explicitly set forth in this agreement.

5. TERMINATION OF THIS AGREEMENT AND PARTICIPATION IN SELPA

- 5.1. LEA may terminate this Agreement and participation in the SELPA in its sole discretion at the end of the fiscal year next occurring after having provided prior written notice to the SELPA, as follows:

- 5.1.1. Prior initial written notice of intended termination to the SELPA at least twelve (12) months and one (1) day in advance of date of termination; and
 - 5.1.2. Final written notice of termination to the SELPA no more than six (6) months after the LEA's initial notice of intended termination.
- 5.2. The SELPA may initiate and complete termination of this Agreement and LEA's participation in the SELPA in its sole discretion in accordance with the process and standards in SELPA Policies. The SELPA will provide prior written notice to the LEA at least twelve (12) months as follows:
- 5.2.1. Prior initial written notice of intended termination to the LEA at least twelve (12) months and one (1) day in advance of date of termination, and
 - 5.2.2. Final written notice of termination to the LEA no more than six (6) months after the SELPA's initial notice of intended termination.
- 5.3. Specifically the timeline and process above does not preclude the SELPA from initiating and completing the termination process in less than 12 months or by June 30 of the year immediately preceding the summary termination, if the member demonstrates:
- 5.3.1. Egregious disregard of state and federal requirements to provide services to students; and/or
 - 5.3.2. Demonstrated systemic and material issues that would cause the SELPA to make a finding of "going concern" based on leadership, programmatic and/or fiscal solvency that would cause SELPA to reasonably believe the SELPA may be harmed by the continued membership of the LEA.

The standards and timeline as determined by the SELPA shall, at a minimum, provide the LEA a reasonable opportunity for prior written notice and an opportunity to be heard by the Membership Appeals Committee.

6. DISPUTE RESOLUTION

Should a dispute arise relating to the responsibility for service provision, governance activities, the distribution of funding, if a party believes that an action taken by the CEO Council will create an undue hardship, or that the action taken exceeds the authority granted to the CEO Council within the Local Plan and/or state or federal statute, the aggrieved party may request a review of the action with the appropriate governing body or CDE as appropriate.

7. MUTUAL REPRESENTATIONS

- 7.1. Authority and Capacity. The Parties have the authority and capacity to enter into this agreement.
- 7.2. Full Disclosure. All information heretofore furnished by the Parties for purposes of or in connection with this Agreement or any transaction contemplated hereby or thereby is true and accurate in all material respects on the date as of which such information is stated.
- 7.3. No Conflicts. Neither party is under any restriction or obligation that may affect the performance of its obligations under this agreement.
- 7.4. Enforceability. This Agreement constitutes a legal, valid, and binding obligation, enforceable against the Parties according to its terms.

8. RESERVATION OF RIGHTS

The Parties hereto agree that nothing contained in this Agreement or otherwise shall be deemed to have waived or modified any of their rights or remedies under the law.

This agreement is entered into for the 2017-18 year and, absent a new agreement or termination, continues each year thereafter.

Executed on this 27 day of November, 2017

accordance with SELPA policy, Compass Charter Schools of San Diego,

certifies that this agreement has been approved by the appropriate local board(s).

Compass Charter Schools of San Diego

27-November-2017

J.J. Lewis, President & CEO
Compass Charter Schools

EL DORADO COUNTY OFFICE OF EDUCATION

Date

Ed Manansala, Ed.D., Superintendent
El Dorado County Office of Education

Date

David M. Toston, Associate Superintendent
SELPA Programs
El Dorado County Office of Education

Cover Sheet

Approval of the September 25, 2017 Regular Meeting Minutes

Section: II. CONSENT ITEMS
Item: B. Approval of the September 25, 2017 Regular Meeting Minutes
Purpose: Approve Minutes
Submitted by: Miguel Aguilar
Related Material: Minutes for In-Person Board Meeting on September 25, 2017

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



Compass Charter Schools

Minutes

In-Person Board Meeting

Date and Time

Monday September 25, 2017 at 6:00 PM

Location

850 Hampshire Road, Suite P, Thousand Oaks, CA 91361

All open session documents that are distributed to the Board of Directors are available for public review in the Compass Charter Schools Central Office located at 850 Hampshire Road, Suite P, Thousand Oaks. Additionally, the agenda and supporting documents are available online at www.compasscharters.org.

Please note the meeting is recorded and live streamed at www.compasscharters.org.

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

Directors Present

J. Cummings, J. Vargas, K. Granger, M. Koblick

Directors Absent

L. Robotham, M. Brown

Ex-Officio Members Present

J. Lewis

Non Voting Members Present

J. Lewis

Guests Present

M. Aguilar

I. Opening Items

A. Call the Meeting to Order

M. Koblick called a meeting of the board of directors of Compass Charter Schools to order on Monday Sep 25, 2017 @ 6:04 PM at 850 Hampshire Road, Suite P, Thousand Oaks, CA 91361.

B. Record Attendance and Guests

C. Approval of the September 25, 2017 Regular Meeting Agenda

K. Granger made a motion to approve the September 25, 2017 Regular Meeting Agenda.

J. Cummings seconded the motion.

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

II. CONSENT ITEMS

A. Consent Items

Mr. Vargas asked to pull approval of the June 26, 2017 Annual Meeting minutes from consent.

K. Granger made a motion to approve the consent items as amended.

J. Cummings seconded the motion.

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

B. Approval of the June 26, 2017 Annual Meeting Minutes

K. Granger made a motion to approve minutes from the Annual Meeting on 06-26-17.

J. Cummings seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

L. Robotham Absent
J. Vargas Abstain
M. Koblick Aye
J. Cummings Aye
M. Brown Absent
K. Granger Aye

III. COMMUNICATIONS

A. Board Member Communication

- Mr. Cummings shared that he is exited to serve as a member of the board and begin the new school year.
- Dr. Granger welcomed everyone back and looks forward to a great year at Compass. She also mentioned that she enjoys the new Compass newsletters and appreciates the opportunity to attend Compass field trips.
- Mr. Vargas shared that he is looking forward to his first year as a Compass board member.
- Mr. Koblick welcomed everyone back and mentioned that he is honored to serving as the new board chair.

IV. REPORTS

A. CEO Report

Mr. Lewis shared the CEO Report.

B. Academic Affairs Committee Report

Mr. Koblick shared the Academic Affairs Committee Report on behalf of Mr. Brown.

C. External Relations Committee Report

Mr. Vargas shared the External Relations Committee Report.

D. Finance Committee Report

Dr. Granger shared the Finance Committee Report. Scott Warner, School Business Manager from CSMC, presented an overview and update of Charter Vision.

E. Personnel Committee Report

Mr. Cummings shared the Personnel Committee Report.

F. Parent Advisory Council Report

Mr. Koblick shared the Parent Advisory Council Report on behalf of Ms. Robotham.

V. PUBLIC COMMENT

A. Public Comment

No public comment.

VI. NEW BUSINESS

A. Review and Approval of the 2016-17 Unaudited Actuals

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

K. Granger seconded the motion.

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

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

K. Granger made a motion to approve the 2017-18 Amended Operating Budget.

J. Cummings seconded the motion.

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

VII. Closing Items

A. Upcoming Meetings

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:06 PM.

Respectfully Submitted,
M. Aguilar

Cover Sheet

CEO Report

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

A CEO Report.pdf

B 10.18.17 - CCS Names their September Scholars of the Month.pdf

C 11.20.17 - CCS Names their October Scholars of the Month.pdf

D Additions & Terminations Report.pdf

E JPMC Statement.pdf

F CCS of Fresno 2016-17 Report.pdf

G CCS of Los Angeles 2016-17 Report.pdf

H CCS of San Diego 2016-17 Report.pdf

RECOMMENDATION:

N/A - For Discussion Only



CEO Report
November 27, 2017

Great work is happening throughout the organization. This report is meant to highlight several of the functional areas with updates for the Board of Directors:

Academic Affairs

- Two scholars, one from CCS San Diego and one from CCS Los Angeles, have met the graduation requirements to earn their high school diploma.
- The Counseling Services Department presented 18 presentations/workshops for scholars in grades 6-12 during September - November. The counseling core curriculum promotes content in the areas of academic achievement, college/career readiness, and personal social growth.
- Counseling Services, in collaboration with the Records Department, successfully submitted Cal Grant GPA's per Ed Code to the California Student Aid Commission (CSAC) for all 12th grade scholars, with exception of those who opted out.
- Counseling Services, in collaboration with Strategic Initiatives, launched the "Race to Submit." This state-wide campaign encourages all qualified high school seniors to compete the Free Application for Federal Student Aid (FAFSA) and the California Dream Act Application (CADAA).
- Our inaugural Online Program Parent Teacher Conferences were hosted from November 6th through the 17th. These have been very well received by our learning coaches and teacher as it continues to build upon the relationships between teachers and our families.
- The Special Education Department is working closely with our Options Program to offer more parent/scholar support sessions.
- Our Special Education program has contracted out with six new providers across the state to support our various and unique scholar needs.
- Scholar of the Month recognition program continues. *See enclosed press releases.*

Information Services

- The CBEDS-ORA Report was successfully certified prior to the October 31st deadline.
- The Information Services Department is collaborating with all departments and our partners at StrongMind to enhance our reports to better serve and support our scholars.

Operations

- Organizational changes have transpired since the last meeting. *See enclosed worksheet.*
- Investment ladder has matured with JP Morgan Chase. We have rolled these funds over per policy. *See enclosed portfolio report.*

Strategic Initiatives

- *Compass Chronicle* – quarterly eNewsletter for all stakeholders on past activities and upcoming opportunities for scholars, families and staff. *See enclosed issues.*
- We are a sponsor of the Special Needs Resource Foundation of San Diego's *Star Wars: The Last Jedi* on December 15, with a booth at the theatre and showing our new promotional video during the movie previews.
- We hosted a community event in Fresno called Scholar Fun Day. CCS families were invited along with members of the community. It was held at The Learning Village, one of our partners, and activities such as rocket creation and launching, bicycle safety inspections, and dry ice bubbles were offered along with child-related vendors and food trucks. PBS' Peg+Cat was also on hand for photos with the children.
- CCS participated in a number of recruiting fairs and marketing events, including the Ultimate Womens' Expo in San Diego and Los Angeles, Women's Expo in Fresno, Clovis Night Out, Thousand Oaks Street Fair, Fresno Street Fair, and the Oxnard Mexican Independence Day Parade.

Miscellaneous

- We have submitted Year-End Reports for 2016-17 to all of our authorizers, sharing key points of pride for the year. *See enclosed presentations.*
- Three members of our Leadership Team will be attending the 2017 Accountability Leadership Institute for English Learner, Immigrant, and Migrant Student Programs on December 4th and 5th. We anticipate that their participation and collaboration will help us better serve our unique scholar populations.

A lot of great work is taking place, thanks to our dedicated staff, to continue to improve the educational experience we provide our scholars. My thanks to our team for everything they do each and every day.

Respectfully Submitted,



J.J. Lewis
President & CEO



FOR IMMEDIATE RELEASE:

October 18, 2017

CONTACT: Rayna Gamble

(805) 405-8365

Compass Charter Schools (CCS) Names their September Scholars of the Month

Thousand Oaks, CA – CCS is proud of its scholars and uses its Scholar of the Month program to recognize their achievements. Scholars are nominated by teachers and staff for their academic excellence, work ethic, leadership skills, and virtual involvement, and selected by the leadership team for the monthly honor.

Online Elementary School Scholar of the Month: Jeremiah F., of CCS of Los Angeles

“Jeremiah has done an amazing job this school year and I am so proud of him,” said Stacy Burns, elementary school teacher. “He is extremely dedicated to his school work and does an excellent job of completing all of his assignments each week. In his latest project, he created a PowerPoint presentation and video telling about himself and his family. This project shined a bright light on his creativity and thoughtfulness.”

Online Middle School Scholar of the Month: Helena A., of CCS of Los Angeles

“Helena is an exceptional scholar,” said Andrea Lomeli, middle school teacher, “She consistently submitting quality work in her academic courses. She shows respect for her teachers and classmates through her active, positive participation during Learning Labs. She is a pleasure to have in class!”

Online High School Scholar of the Month: Mathew N., of CCS of San Diego

“Mathew has been doing a great job attending his classes every day and participating so far this year,” said Jennifer Jennings, high school teacher. “Mathew takes pride in every assignment he submits. I am proud of his accomplishments so far and look forward to seeing him achieve all of his goals this year!”

Options Program Scholar of the Month: Thor S., of CCS of Fresno

“Thor is an impressive young man. He is friendly but, more than that, he is kind and compassionate,” said Kristin Beasley, educational facilitator. “Thor is always available to help younger scholars or adults at The Learning Village and in the community at large. He is an avid mover and shaker and currently holds the record for “the most steps” in the entire Fresno and Sacramento areas. This young man moves and gets things done!”

“There are many talented scholars enrolled at CCS, and this Scholar of the Month program is one of the many ways we recognize and celebrate them,” shared J.J. Lewis, President & CEO. “Please join all of us at CCS in celebrating Jeremiah, Helena, Mathew and Thor for being named our September Scholars of the Month!”

About Compass Charter Schools

Compass Charter Schools (CCS) is a WASC-accredited virtual public charter school serving thousands of scholars throughout the state. Catering to TK-12 grade scholars, CCS offers the choice of either their home school or online academic program. CCS is committed to creating a collaborative virtual learning community, inspiring scholars to appreciate the ways in which arts and sciences nurture a curiosity for lifelong learning, and preparing scholars to take responsibility for their future successes.

For more information about CCS, visit www.compasscharters.org.



Thor S., Options Scholar



Helena A., Online Middle School Scholar



Matthew N., Online High School Scholar



Jeremiah F., Online Elementary School Scholar



FOR IMMEDIATE RELEASE:

November 20, 2017

CONTACT: Rayna Gamble

(805) 405-8365

Compass Charter Schools (CCS) Names their October Scholars of the Month

Thousand Oaks, CA – CCS is proud of its scholars and uses its Scholar of the Month program to recognize their accomplishments. The program also ties into the CCS core values with October focusing on achievement. Scholars are nominated by teachers and staff for their academic excellence, work ethic, leadership skills, and virtual involvement, and selected by the leadership team for the monthly honor.

Online Elementary School Scholar of the Month: Lily H., of Onyx

“Lily is a hard-working scholar who gives 100% effort on all of her classwork and strives to do her best each and every day,” said Meghan Fisher, elementary school teacher. “In addition to completing classwork, Lily attends all of her learning labs each week and is always eager to share her learning with her peers. She goes above and beyond and adds great joy to her class!”

Online Middle School Scholar of the Month: Harley T., of Temecula

“Harley is a hard-working, diligent scholar. She is an active participant in learning labs,” said Cynthia Ross, middle school teacher. “She is very resourceful and focused on her achievement and effort. Harley is always looking for ways to improve. She is very polite and uses proper etiquette when communicating and emailing her teachers.”

Online High School Scholar of the Month: Kaylee B., of Grenada Hills

“It is with great honor and pride that I would like to recognize Kaylee Barrera for earning the highest academic achievement in my class,” said Alex Vazquez, high school teacher. “Kaylee truly represents the Compass Charters Schools core value of achievement. I'm so proud of you for setting your sights high and making every effort to be a high academic performer. You worked hard and proved to yourself and everyone what you are capable of.”

Options Program Scholar of the Month: Jansen H., of Los Angeles

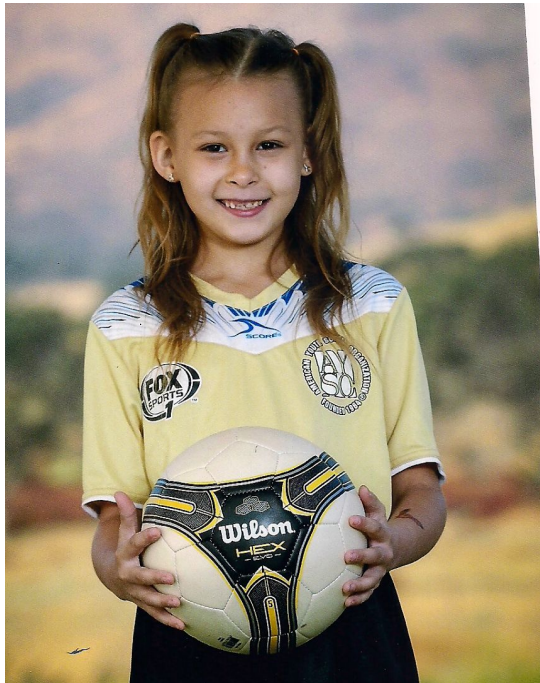
“Jansen is an outstanding scholar, particularly in the areas of technology and mathematics,” said Morgan Kohler, educational facilitator. “He has his own blog, Twitter feed, and YouTube channel where he creates presentations about various topics ranging from BitCoins to making quesadillas. In September, Jansen gave a presentation at WordCamp on how to use WordPress as a platform for portfolios, and he wowed the audience with his intellect and all-around awesome personality. The sky's the limit for Jansen! You can follow him on his Twitter account, @jansen_henschel.”

“Congratulations to all of our October Scholars of the Month. There are many talented scholars enrolled at CCS, and this program is one of the many ways we recognize and celebrate them,” shared J.J. Lewis, President & CEO. “Please join all of us at CCS in celebrating Lily, Harley, Kaylee and Jansen for being named our October Scholars of the Month!”

About Compass Charter Schools

Compass Charter Schools (CCS) is a WASC-accredited virtual public charter school serving thousands of scholars throughout the state. Catering to TK-12 grade scholars, CCS offers the choice of either their home school or online academic program. CCS is committed to creating a collaborative virtual learning community, inspiring scholars to appreciate the ways in which arts and sciences nurture a curiosity for lifelong learning, and preparing scholars to take responsibility for their future successes.

For more information about CCS, visit www.compasscharters.org.



Lily H., Online Elementary School



Harley T., Online Middle School



Kaylee B., Online High School Scholar



Jansen H., Options Program

Additions & Terminations

10/31/2017



Additions (14)

Name	Employment status	Department	Division	Location	Job title	Hire date
Vreeman, Michelle	Full-Time	Options	Academic Affairs	Remote	Educational Facilitator	09/15/2017
Berdugo, Eliezer	Part-Time	Options	Strategic Initiatives	Orange County Learning Center	Paraprofessional	09/12/2017
Sanchez-Kirchner, Marilyn	Part-Time	Options	Strategic Initiatives	Orange County Learning Center	Paraprofessional	09/12/2017
Beamish, Alissa	Full-Time	Options	Academic Affairs	Remote	Educational Facilitator	09/07/2017
Beasley, Kristin	Full-Time	Options	Academic Affairs	Remote	Educational Facilitator	09/01/2017
Greenwell, Lori	Full-Time	Special Education	Academic Affairs	Remote	Special Education Instructor	09/01/2017
McKee, Rachel	Full-Time	Options	Academic Affairs	Orange County Learning Center	Educational Facilitator	08/23/2017
Whitehead, Erin	Full-Time	Options	Academic Affairs	Orange County Learning Center	Educational Facilitator	08/23/2017
Eddy, Linda	Full-Time	Options Program	Academic Affairs	Remote	Lead Educational Facilitator	07/31/2017
Gallagher, Tricia	Full-Time	Options Program	Academic Affairs	Remote	Lead Educational Facilitator	07/31/2017
Golan, Gabi	Full-Time	Special Education	Academic Affairs	Remote	Special Education Coordinator	07/31/2017
Hardy, Heather	Full-Time	Options Program	Academic Affairs	Remote	Lead Educational Facilitator	07/31/2017
Larson, Linda	Full-Time	Options Program	Academic Affairs	Remote	Lead Educational Facilitator	07/31/2017
Tyler, Donnell	Full-Time	Options	Strategic Initiatives	Orange County Learning Center	Vendor Relations Specialist	07/31/2017

Terminations (16)

Name	Employment status	Department	Division	Location	Job title	Hire date	Termination date
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Name	Employment status	Department	Division	Location	Job title	Hire date	Termination date
Hammers, Amy	Full-Time	High School	Academic Affairs	Remote	High School Teacher	01/19/2016	10/20/2017
Planchon, Cristina	Full-Time	Options Program	Academic Affairs	Remote	Educational Facilitator	10/31/2016	07/27/2017
Wall, Leah	Full-Time	Special Education	Academic Affairs	Remote	Special Education Instructor	11/14/2016	07/17/2017
Williams, Nicole	Full-Time	High School	Academic Affairs	Remote	High School Teacher	08/01/2016	07/17/2017
Cisneros, Nancy	Full-Time	Advising	Information Services	Remote	Middle School Advisor	04/01/2014	06/30/2017
Duran, Melody	Full-Time	Advising	Information Services	Remote	High School Advisor	08/01/2016	06/30/2017
Eldanaf, Rola	Full-Time	Advising	Information Services	Remote	High School Advisor	03/06/2017	06/30/2017
Escobar, Adriana	Full-Time	Advising	Information Services	Remote	High School Advisor	02/09/2015	06/30/2017
Fayyad, Dania	Full-Time	Advising	Information Services	Remote	High School Advisor	08/01/2016	06/30/2017
Lee, Esther	Full-Time	Advising	Information Services	Remote	Middle School Advisor	12/01/2015	06/30/2017
Manwarren, Joel	Full-Time	Administration	Executive	Central Office (TO)	Director, Academic Affairs	07/16/15	06/30/2017
Nunez, Crystal	Full-Time	Advising	Information Services	Remote	Middle School Advisor	10/01/2014	06/30/2017
Pompa, Laurie	Full-Time	Advising	Information Services	Remote	High School Advisor	08/01/2016	06/30/2017
Schwartz, Beth	Full-Time	Administration	Operations	Central Office (TO)	Administrative Assistant	05/10/2016	06/30/2017
Woods, Lindsay	Full-Time	Advising	Information Services	Remote	Middle School Advisor	12/16/2014	06/30/2017
Watkins, Eleanor	Full-Time	Special Education	Academic Affairs	Remote	SPED Manager	06/16/2016	06/23/2017



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Financial Advisor VOELLER/WITRY
 TELEPHONE (415) 772-3071
 VISIT OUR WEBSITE www.jpmorgansecurities.com

Month End Closing Method: FIFO

STATEMENT PERIOD
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What's In This Statement

Financial Summary.....3
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 Your Portfolio Holdings.....4
 Transaction Detail.....8
 Your Messages.....11

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 520-15886 YW8

LAST STATEMENT September 29, 2017

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 850 HAMPSHIRE RD SUITE P
 THOUSAND OAKS CA 91361-6004

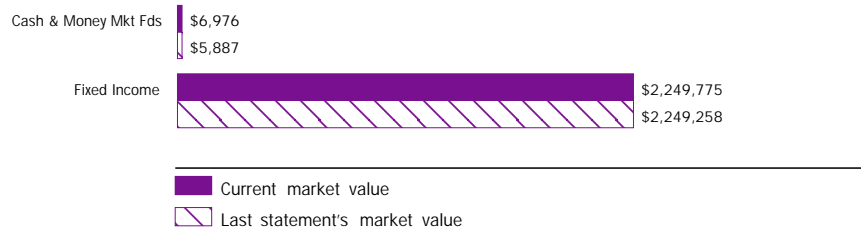
Investment products are: Not insured by FDIC; Not a deposit or other obligation of, or guaranteed by, JPMorgan Chase Bank, N.A. or any of its affiliates; Subject to investment risks, including possible loss of the principal amount invested. See "Your messages" section.

Your Portfolio at a Glance

TOTAL VALUE OF SECURITIES THIS PERIOD	2,249,775
LONG ACCRUED INTEREST	5,114
NET CREDIT BALANCE	6,976
NET EQUITY THIS PERIOD	\$2,261,865
NET EQUITY LAST STATEMENT	2,259,110
CHANGE SINCE LAST STATEMENT	2,755

There are no "Stop Loss" orders or other pending buy or sell open orders on file for your account.

Market Value of Your Portfolio



Non Receipt of Checks or Stocks:
 Please report any difference or non-receipt of checks or stocks, indicated as delivered to you, to Client Services Operations at 800-634-1428; or write to Client Services Operations at J.P. Morgan Securities LLC, Four Chase Metrotech Center, Brooklyn, N.Y. 11245-0001



This summary is for informational purposes only. It is not intended as a tax document. This statement should be retained for your records. See reverse side for important information.

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COMPASS CHARTER SCHOOL

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Portfolio Value

	THIS PERIOD	LAST PERIOD
Assets		
Net Credit Balance	6,975.82	5,886.76
Fixed Income	2,249,775.00	2,249,258.00
<i>Subtotal (Long Portfolio)</i>	2,256,750.82	2,255,144.76
Est. Long Accrued Interest	5,114.00	3,965.00
Total Assets	\$2,261,864.82	\$2,259,109.76
NET PORTFOLIO VALUE	\$2,261,864.82	\$2,259,109.76

Realized Gain/Loss Summary

	THIS PERIOD	YEAR TO DATE
Short-Term Gain	0.00	0.00
Short-Term Loss	0.00	-205.00
Short-Term Wash Sale Adjustment	0.00	0.00
Short-Term Net Gain/Loss	0.00	-205.00
Long-Term Gain	0.00	0.00
Long-Term Loss	0.00	0.00
Long-Term Wash Sale Adjustment	0.00	0.00
Long-Term Net Gain/Loss	0.00	0.00

Realized gain/loss information is provided for transactions in your account as of the trade date and excludes transactions where cost basis information has not been provided or is unavailable. Gain/loss calculations do not include adjustments for wash sales that may have occurred on the last business day of this statement period. These wash sale adjustments, if any, will be reflected on your next statement.

Cost basis and realized gain/loss on statements are provided for informational purposes only and should not be used for tax purposes or otherwise relied upon without the assistance of your tax advisor.

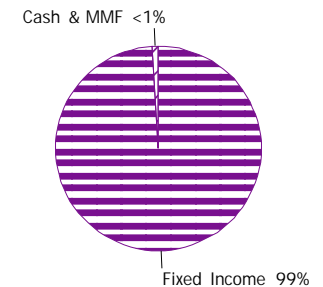
Cash Flow Analysis

	THIS PERIOD	THIS YEAR
Opening Cash/Sweep Prog.	\$5,886.76	\$28,193.17
Securities Sold	0.00	507,214.30
Redemptions/Tenders	0.00	3,500,000.00
Div/Int/Other Inc (Credit)	1,089.06	25,637.16
Amount Credited	\$1,089.06	\$4,032,851.46
Securities Bought	0.00	-1,257,419.30
Funds Paid/Delivered	0.00	-2,796,649.51
Amount Debited	\$0.00	\$-4,054,068.81
Net Cash/Sweep Prog. Act.	1,089.06	-21,217.35
Closing Cash/Sweep Prog.	\$6,975.82	\$6,975.82

Income Summary

	THIS PERIOD	YEAR TO DATE
Dividends	0.00	416.90
Corp. Bond Int.	1,089.06	25,220.26
Total	\$1,089.06	\$25,637.16

Your Portfolio Allocation



Unshaded portions denote debit balance and/or short market values. The allocation percentage is derived from the absolute market value of your portfolio.

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Bonds With 60-Day Horizon

BONDS WITH MATURITY DATES WITHIN 60 DAYS

MATURITY DATE	DESCRIPTION	SYMBOL/CUSIP	QUANTITY	INTEREST RATE (%)
12/20/17	BEAL BK USA LAS VEGAS NEV	07370WE77	250,000	1.000
12/21/17	DISCOVER BK	254672W61	250,000	1.000
12/21/17	FARMERS ST BK QUINTON OKLA	310344AC0	250,000	0.950
12/27/17	FIRST CITRUS BK TAMPA FLA	319590CN3	250,000	0.950
12/28/17	BROOKLINE BK MASS CD 0.9	11373QCLO	250,000	0.950

These bonds will also appear in Your Portfolio Holdings section.

Your Portfolio Holdings

The total cost basis for each security position and the unrealized gain/loss are provided solely for your convenience and may not be used for tax purposes or otherwise relied upon. If you have questions related to tax consequences, please consult your tax advisor. Unrealized gain/loss total reflects only those positions for which a cost basis is available or has been provided to JPMS. Unless the tax basis provided relates to a position purchased on the books of JPMS, JPMS has not and cannot validate the basis provided. Information on this statement related to cost and gain/loss calculations does not include adjustments for wash sales that may have occurred on the last business day of this statement period. These wash sale adjustments, if any, will be reflected on your next statement. Please refer to the account type key in the messages section at the end of this statement if you require more information regarding the account types in your portfolio.

CASH & MONEY MARKET FUNDS

DESCRIPTION	TYPE	QUANTITY	PRICE	MARKET VALUE	COST	UNREALIZED GAIN/LOSS
CASH BALANCE	CASH			6,976	6,976	
TOTAL CASH & MONEY MARKET FUNDS				\$6,976	\$6,976	N/A



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COMPASS CHARTER SCHOOL

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Your Portfolio Holdings (continued)

ACCOUNT NUMBER
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LAST STATEMENT September 29, 2017

FIXED INCOME

Certificates of Deposit

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)	ACCRUED INTEREST
BEAL BK USA LAS VEGAS NEV C/D FDIC INS TO LIMITS DATED DATE 12/21/16 FIRST COUPON 12/20/2017 BOOK ENTRY ONLY DUE 12/20/2017 1.000% CUSIP: 07370WE77 RATING: MOODY N/A S&P N/A	CASH	12/09/16	250,000	99.99	249,980	100.00	250,000	-20 ST	2,500	1.00	2,151
DISCOVER BK C/D FDIC INS TO LIMITS DATED DATE 12/21/16 FIRST COUPON 12/21/2017 BOOK ENTRY ONLY DUE 12/21/2017 1.000% CUSIP: 254672W61 RATING: MOODY N/A S&P N/A	CASH	12/14/16	250,000	99.99	249,978	100.00	250,000	-22 ST	2,500	1.00	2,153
FARMERS ST BK QUINTON OKLA C/D FDIC INS TO LIMITS DATED DATE 12/21/16 BOOK ENTRY ONLY DUE 12/21/2017 0.950% CUSIP: 310344AC0 RATING: MOODY N/A S&P N/A	CASH	12/14/16	250,000	99.99	249,963	100.00	250,000	-37 ST	2,375	0.95	65
FIRST CITRUS BK TAMPA FLA C/D FDIC INS TO LIMITS DATED DATE 12/27/16 BOOK ENTRY ONLY DUE 12/27/2017 0.950% CUSIP: 319590CN3 RATING: MOODY N/A S&P N/A	CASH	12/09/16	250,000	99.98	249,958	100.00	250,000	-42 ST	2,375	0.95	26



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COMPASS CHARTER SCHOOL

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Your Portfolio Holdings (continued)

ACCOUNT NUMBER
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LAST STATEMENT September 29, 2017

Certificates of Deposit (Continued)

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)	ACCRUED INTEREST
BROOKLINE BK MASS CD 0.9 C/D FDIC INS TO LIMITS DATED DATE 12/28/16 BOOK ENTRY ONLY DUE 12/28/2017 0.950% CUSIP: 11373QCLO RATING: MOODY N/A S&P N/A	CASH	12/13/16	250,000	99.98	249,955	100.00	250,000	-45 ST	2,375	0.95	20
ENTERPRISE BANK (MISSOURI) C/D FDIC INS TO LIMITS DATED DATE 09/29/17 BOOK ENTRY ONLY DUE 03/29/2018 1.250% CUSIP: 29367SHC1 RATING: MOODY N/A S&P N/A	CASH	09/19/17	250,000	100.01	250,013	100.00	250,000	13 ST	3,125	1.25	17
PEOPLES ST BK NEWTON ILL C/D FDIC INS TO LIMITS DATED DATE 09/29/17 BOOK ENTRY ONLY DUE 03/29/2018 1.200% CUSIP: 712490AT8 RATING: MOODY N/A S&P N/A	CASH	09/19/17	250,000	99.99	249,963	100.00	250,000	-37 ST	3,000	1.20	16
GOLDMAN SACHS BK USA NEW YORK C/D FDIC INS TO LIMITS DATED DATE 09/27/17 FIRST COUPON 09/27/2018 BOOK ENTRY ONLY DUE 09/27/2018 1.450% CUSIP: 38148PQB6 RATING: MOODY N/A S&P N/A	CASH	09/19/17	250,000	99.99	249,985	100.00	250,000	-15 ST	3,625	1.45	338



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COMPASS CHARTER SCHOOL

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STATEMENT PERIOD
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Your Portfolio Holdings (continued)

ACCOUNT NUMBER
 520-15886 YWB

LAST STATEMENT September 29, 2017

Certificates of Deposit (Continued)

DESCRIPTION	ACCT TYPE	ACQUISITION DATE	QUANTITY	PRICE	MARKET VALUE	UNIT COST	COST	UNREALIZED GAIN/LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD (%)	ACCRUED INTEREST
BMO HARRIS BK NATL ASSN CHICAGO ILL C/D FDIC INS TO LIMITS DATED DATE 09/28/17 FIRST COUPON 09/28/2018 BOOK ENTRY ONLY DUE 09/28/2018 1.450% CUSIP: 05581WRX5 RATING: MOODY N/A S&P N/A	CASH	09/19/17	250,000	99.99	249,980	100.00	250,000	-20 ST	3,625	1.45	328
Total Certificates of Deposit			2,250,000		\$2,249,775		\$2,250,000	-\$225	\$25,500		\$5,114
TOTAL FIXED INCOME			2,250,000		\$2,249,775		\$2,250,000	-\$225	\$25,500		\$5,114

YOUR PORTFOLIO HOLDINGS ACCRUED INTEREST	\$5,114
YOUR PORTFOLIO HOLDINGS ESTIMATED ANNUAL INCOME	\$25,500
YOUR PRICED PORTFOLIO HOLDINGS	\$2,256,751



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COMPASS CHARTER SCHOOL

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Transaction Detail

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LAST STATEMENT September 29, 2017

DIVIDENDS / INTEREST / OTHER INCOME

INTEREST

DATE	DESCRIPTION	SYMBOL/CUSIP	QUANTITY	RATE(S)	DEBIT AMOUNT	CREDIT AMOUNT
10/23/17	FARMERS ST BK QUINTON OKLA C/D FDIC INS TO LIMITS DUE 12/21/2017 0,950 REG INT ON 250000 BND REC 10/06/17 PAY 10/21/17	310344AC0	250,000	0.9500		195.21
10/27/17	FIRST CITRUS BK TAMPA FLA C/D FDIC INS TO LIMITS DUE 12/27/2017 0,950 REG INT ON 250000 BND REC 10/12/17 PAY 10/27/17	319590CN3	250,000	0.9500		195.21
10/30/17	BROOKLINE BK MASS CD 0.9 C/D FDIC INS TO LIMITS DUE 12/28/2017 0,950 REG INT ON 250000 BND REC 10/13/17 PAY 10/28/17	11373QCLO	250,000	0.9500		195.21
10/30/17	PEOPLES ST BK NEWTON ILL C/D FDIC INS TO LIMITS DUE 03/29/2018 1,200 REG INT ON 250000 BND REC 10/14/17 PAY 10/29/17 IFM 09/29/17 F/C 10/29/17	712490AT8	250,000	1.2000		246.58
10/30/17	ENTERPRISE BANK (MISSOURI) C/D FDIC INS TO LIMITS DUE 03/29/2018 1,250 REG INT ON 250000 BND REC 10/14/17 PAY 10/29/17 IFM 09/29/17 F/C 10/29/17	29367SHC1	250,000	1.2500		256.85
TOTAL INTEREST (CREDIT)						\$1,089.06



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STATEMENT PERIOD
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Realized Gain/Loss Detail - Year to Date

ACCOUNT NUMBER
 520-15886 YWB

LAST STATEMENT September 29, 2017

Total Cost, Realized Gain (Loss), and holding period information may not reflect all adjustments necessary for tax reporting purposes. Tax payers should verify such information against their own records when calculating reportable gain or loss resulting from a sale, redemption, or exchange. JPMS reports only gains or losses for certain securities to the IRS. Please contact your Tax Advisor for additional information as neither JPMS nor its affiliates provide tax advice. JPMS makes no warranties with respect to, and specifically disclaims any liability arising out of a customer's use of, or any tax position taken in reliance upon, such information. Unless otherwise noted, the cost basis reflected at the time of sale in your account is based on the first-in, first-out (FIFO) method. Proceeds information excludes accrued interest.

Information on this statement related to cost and gain/loss calculations does not include adjustments for wash sales that may have occurred on the last business day of this statement period. These wash sale adjustments, if any, will be reflected on your next statement.

SHORT TERM GAIN(LOSS) DETAILS

SECURITY DESCRIPTION	SYMBOL/ CUSIP	QUANTITY	DATE ACQUIRED	DATE SOLD	TOTAL COST	PROCEEDS	REALIZED GAIN(LOSS)
BANK HOPE LOS ANGELES CA CD C/D FDIC INS TO LIMITS	062683AD9	250,000	09/20/16	08/29/17	250,000.00	249,795.00	(205.00)
TOTAL SHORT TERM GAIN(LOSS)**					\$250,000.00	\$249,795.00	\$(205.00)

LONG TERM GAIN(LOSS) DETAILS

SECURITY DESCRIPTION	SYMBOL/ CUSIP	QUANTITY	DATE ACQUIRED	DATE SOLD	TOTAL COST	PROCEEDS	REALIZED GAIN(LOSS)
SONABANK NATL ASSN MCLEAN VA C/D FDIC INS TO LIMITS	83540RFF5	250,000	03/15/16	03/28/17	250,000.00	250,000.00	0.00
SAFRA NATL BK NEW YORK INSTL C/D	78658QVF7	250,000	03/15/16	03/29/17	250,000.00	250,000.00	0.00
SYNOVUSBK COLUMBUS GA CD 0.7 C/D FDIC INS TO LIMITS	87164DJE1	250,000	09/20/16	09/28/17	250,000.00	250,000.00	0.00
STEARNS BK NA ST CLOUD MN CD C/D FDIC INS TO LIMITS	857894RF8	250,000	09/20/16	09/22/17	250,000.00	250,000.00	0.00
COMMUNITY BUSINESS BK WEST C/D FDIC INS TO LIMITS	20365UCQ1	250,000	06/16/16	06/30/17	250,000.00	250,000.00	0.00
GNB BK GRUNDY CTR IOWA CD 0.7 C/D FDIC INS TO LIMITS	36198JC1	250,000	09/20/16	09/28/17	250,000.00	250,000.00	0.00
BANKUNITED NATL ASSN C/D FDIC INS TO LIMITS	066519CN7	250,000	09/20/16	09/29/17	250,000.00	250,000.00	0.00



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STATEMENT PERIOD
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Realized Gain/Loss Detail - Year to Date (continued)

ACCOUNT NUMBER
 520-15886 YWB

LAST STATEMENT September 29, 2017

LONG TERM GAIN(LOSS) DETAILS (Continued)

SECURITY DESCRIPTION	SYMBOL/CUSIP	QUANTITY	DATE ACQUIRED	DATE SOLD	TOTAL COST	PROCEEDS	REALIZED GAIN(LOSS)
BBCN BK LOS ANGELES CA C/D FDIC INS TO LIMITS	073296BY0	250,000	03/15/16	03/23/17	250,000.00	250,000.00	0.00
BMW BK NORTH AMER SALT LAKE C/D FDIC INS TO LIMITS	05580ADY7	250,000	03/15/16	03/17/17	250,000.00	250,000.00	0.00
AXIOM BANK MAITLAND FLORIDA C/D FDIC INS TO LIMITS	05464LAF8	250,000	03/15/16	03/23/17	250,000.00	250,000.00	0.00
CIT BK NATL ASSN PASADENA CA C/D FDIC INS TO LIMITS	12556LACO	250,000	06/09/16	06/21/17	250,000.00	250,000.00	0.00
MBANK MANITISQUE MICH C/D FDIC INS TO LIMITS	55275FJZ2	250,000	06/09/16	06/21/17	250,000.00	250,000.00	0.00
BEAL BK PLANO TEX C/D FDIC INS TO LIMITS	07370TY31	250,000	06/09/16	06/14/17	250,000.00	250,000.00	0.00
BRIDGEWATER BK BLOOMINGTON MINN C/D FDIC INS TO LIMITS	108622EW7	250,000	06/09/16	06/28/17	250,000.00	250,000.00	0.00
TOTAL LONG TERM GAIN(LOSS)**					\$3,500,000.00	\$3,500,000.00	\$0

TOTALS

	TOTAL COST	PROCEEDS	REALIZED GAIN(LOSS)
TOTAL SHORT TERM GAIN(LOSS)**	\$250,000.00	\$249,795.00	\$(205.00)
TOTAL LONG TERM GAIN(LOSS)**	\$3,500,000.00	\$3,500,000.00	\$0
TOTAL PROCEEDS FROM ALL REPORTED TRANSACTIONS (TOTAL PROCEEDSON FORM 1099)***		\$3,749,795.00	

Blank=FIFO (First in First Out) S=Specific Match (the closing transaction was specifically matched to this lot) A=Average Cost

** These totals exclude transactions for which cost basis is not available

*** This figure may differ from the proceeds on form 1099 due to adjustments for accrued interest, cash-in-lieu, exercise or assignment of options, etc.



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 San Francisco, CA 94105
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 CA & US WATS (800) 688-2327

COMPASS CHARTER SCHOOL

11 of 14

STATEMENT PERIOD
 September 30 - October 31, 2017

Your messages

ACCOUNT NUMBER
 520-15886 YWB

LAST STATEMENT September 29, 2017

Investment products and services reflected herein are offered through J.P. Morgan Securities LLC (JPMS), a member of FINRA and SIPC. JPMS is an affiliate of JPMorgan Chase Bank, N.A.

Important Information For Clients Holding Restricted Securities:

Restricted Securities (typically noted as "Restricted" or "RSTD" in the security description) have not been registered under the Securities Act of 1933 and may not be "freely traded." Since restricted securities are subject to certain restrictions which may render them illiquid or less liquid than freely-tradeable shares, there can be no assurance a secondary market exists. While we typically use the value of the registered/unrestricted security of the same issuer and same class for statement (and other) reporting purposes, the price realizable in a sale of the securities may be less than the "Market Value" indicated and could be zero. No attempt has been made to independently value the specific security subject to its restriction. Additionally, inclusion of pricing of these holdings will result in the aggregated value of your portfolio as reflected on this report being overstated by an amount equal to the difference (if any) between the value of the freely-traded underlying security and the actual value of your restricted shares. For additional information on pricing, please see "Market Prices" on the back of your account statement.

FINRA Disclosure

As part of the Financial Industry Regulatory Authority (FINRA) Investor Education Program, you may obtain information on FINRA's Public Disclosure Program by contacting FINRA at telephone number (800) 289-9999 or via the internet address which is www.finra.org. In addition, a brochure explaining the Public Disclosure Program is available from FINRA upon request.

Short Debit Fee

Clients engaging in short sales currently incur fees that are based on a fluctuating rate applied daily to the market value of the securities sold short. These fees, which are in addition to interest charged on any debit balances in your account created in connection with your short positions, are based on (i) the costs and expenses incurred by J.P. Morgan to settle and maintain those transactions, and (ii) service fees in connection with the establishment and/or maintenance of your short positions. Any rate that may be established at the time a short sale settles or established thereafter is not guaranteed or otherwise fixed for any period of time and is subject to change without notice. Rates may vary depending upon market conditions, including the then-prevailing difficulty in the market of borrowing the particular security. The ease or difficulty of borrowing any particular security, and the related cost, may change rapidly and materially and such change is not predictable. Before engaging in short selling, customers should take into account the fees charged on short sales and the risk that those fees may increase rapidly and materially. Customers who maintain short positions are urged to review their account statements and speak with their J.P. Morgan Securities Representative regularly to monitor the fees being charged. These fees will appear on your account statements.

Reporting any Inaccuracy or Discrepancy in your Account:

You are advised to promptly report any inaccuracy or discrepancy in your account to your broker and J.P. Morgan Securities LLC (JPMS LLC) at the telephone numbers listed. In order to protect your rights, including any rights under the Securities Investor Protection Act ("SIPA"), any such communications should be reconfirmed in writing to your JP Morgan Representative and JPMS LLC. JPMS LLC contact information: telephone number (800) 634-1428 or (347) 643-9953 or write to J.P. Morgan Securities LLC Attn: Client Services Operations, Four Chase Metrotech Center, Brooklyn, NY 11245.



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COMPASS CHARTER SCHOOL

12 of 14

STATEMENT PERIOD
 September 30 - October 31, 2017

Your messages (continued)

ACCOUNT NUMBER
 520-15886 YW8

LAST STATEMENT September 29, 2017

Important Information Regarding Auction Rate Securities (ARS):

ARS are debt or preferred securities with an interest or dividend rate reset periodically in an auction. Although there may be daily, weekly and monthly resets, there is no guarantee that there will be liquidity. If there are not enough bids at an auction to redeem the securities available for sale, the result may be a failed auction. In the event of a failed auction, there is no assurance that a secondary market will develop or that the security will trade at par or any other price reflected on statements. Accordingly, investors should not rely on pricing information appearing in their statements with respect to ARS. Where JPMS was unable to obtain a price from an outside service for a particular ARS, the price column on your statement will indicate "unpriced".

Electronic Funds Transfer Notice

In case of errors or questions about electronic transfers in your brokerage account transmitted through the ACH Network, you must contact Client Services Operations department of J.P. Morgan Securities LLC immediately at telephone number (800) 634-1428 or (347) 643-9953 or write to J.P. Morgan Securities LLC, Attn: Client Services Department, Four Chase Metrotech Center, Brooklyn, NY 11245 if you think your account statement or transaction record is wrong or if you need more information about a transaction listed on your account statement or transaction record. We must hear from you no later than 60 days after we sent the first account statement on which the problem or error appeared.

1. Tell JPMS your name and account number.
2. Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
3. Tell JPMS the dollar amount of the suspected error.

If you tell JPMS orally, JPMS may require that you send it your complaint or question in writing within 10 business days.

JPMS will determine whether an error occurred within 10 business days after JPMS hears from you and will correct any error promptly. If JPMS needs more time, however, JPMS may take up to 45 days to investigate your complaint or question. If JPMS decides to do this, JPMS will credit your account within 10 business days for the amount you think is in error, so that you will have the use of the money during the time it takes JPMS to complete its investigation. If JPMS determines at the conclusion of the investigation that there was no error, JPMS will charge your account for the credited amount. If JPMS asks you to put your complaint or question in writing and JPMS does not receive it within 10 business days, JPMS may not credit your account.

For errors involving new accounts or foreign-initiated transactions, JPMS may take up to 90 days to investigate your complaint or question. For new accounts, JPMS may take up to 20 business days to credit your account for the amount you think is in error.

JPMS will tell you the results within three business days after completing its investigation. If JPMS decides that there was no error, JPMS will send you a written explanation. You may ask for copies of the documents that JPMS used in its investigation.



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COMPASS CHARTER SCHOOL

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STATEMENT PERIOD
September 30 - October 31, 2017

Your messages (continued)

ACCOUNT NUMBER
520-15886 YW8
LAST STATEMENT September 29, 2017

Non Receipt of Checks or Stocks:

Please report any difference or non-receipt of checks or stocks, indicated as delivered to you, to Client Services Operations at 800-634-1428; or write to Client Services Operations at J.P. Morgan Securities LLC, Four Chase Metrotech Center, Brooklyn, N.Y. 11245-0001

Margin Account:

If you are a customer with a margin account, you consent to JP Morgan's right (to the extent permitted by applicable law) to use, lend or pledge any securities held by JPMS in your margin account. In certain circumstances, such loans or other use may limit, in whole or in part, your ability to receive dividends directly from the issuing company and/or your right to exercise voting and other attendant rights of ownership with respect to the loaned, sold or pledged securities. Such circumstances include, but are not limited to, loans of securities that you own in your margin account that continue over record dates for voting purposes and ex-dividend dates for dividend distributions. If you do not receive dividends directly from the issuing company, you may receive payments-in-lieu of dividends which could cause you to lose the benefit of the preferential tax treatment accorded to dividends.



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COMPASS CHARTER SCHOOL

14 of 14

STATEMENT PERIOD
 September 30 - October 31, 2017

Your messages (continued)

ACCOUNT NUMBER
 520-15886 YW8

LAST STATEMENT September 29, 2017

Account Type Key for Your Portfolio Holdings Section:

DESCRIPTION	DETAILS
CASH	Brokerage account for securities transactions requiring customers promptly to pay for securities purchased or deliver securities sold, and resulting custody
MGRN	Brokerage account for securities purchased on margin
INCM	Account used for accumulating dividend and interest balances, typically for periodic payments
TEFR	Account for TEFRA U,S, tax withholding if no W-9 or W-8BEN form is on file
SHRT	Brokerage account for securities sold short
NPAC	Non-Purpose Account, including non-purpose loans and related collateral
DIFF	Money differences resulting from DVP/RVP settlements
OTHR	One of the following; please contact your representative if you require additional information: <ul style="list-style-type: none"> • Good faith margin, a brokerage account for certain transactions entitled to good faith credit; • Assets excluded from an Automated Customer Account Transfer; • Cash balances excluded from cash sweeps; or • Clearing Risk Deposit excluded from margin calculations
DRVP	Brokerage account for securities transactions that settle on a DVP/RVP basis



***** End of Statement *****



COMPASS

CHARTER SCHOOLS

CCS of Fresno 2016-17 Year in Review

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Agenda

- Mission and Vision
- Charter Data
- Class of 2017
- Finances
- 16-17 Survey Results
- Follow CCS





Our Mission and Vision

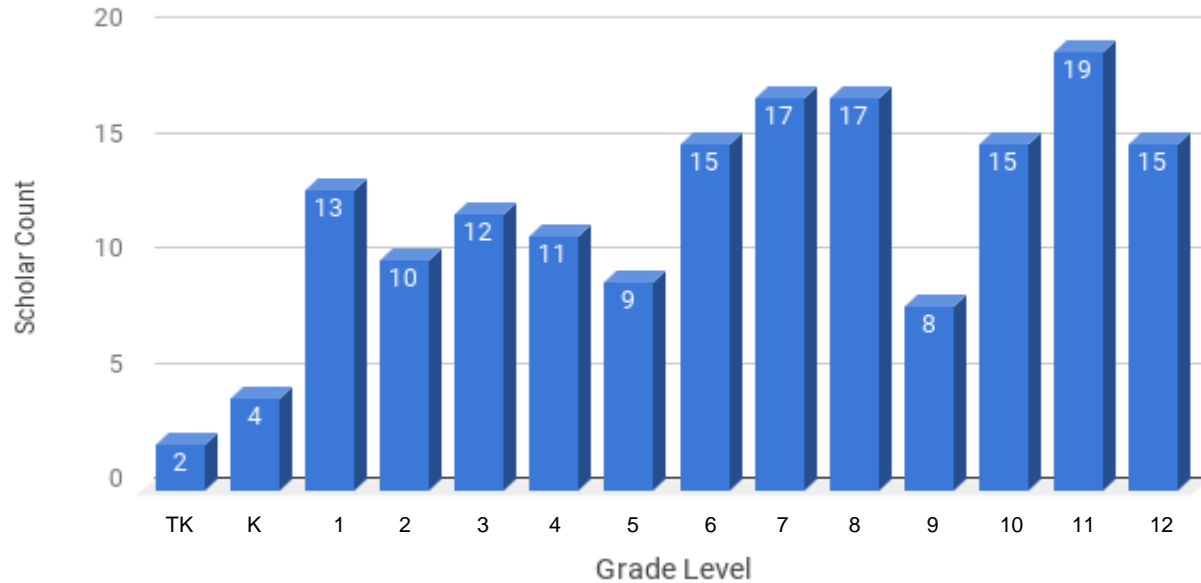
MISSION STATEMENT

Our mission is to inspire and develop innovative, creative, self-directed learners, one scholar at a time.

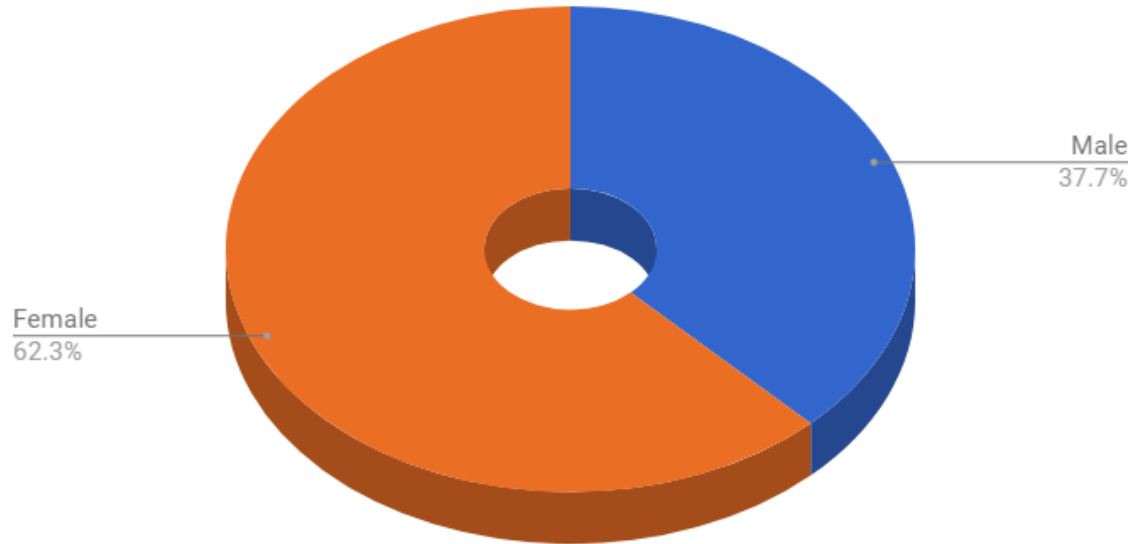
VISION STATEMENT

Our vision is to create a collaborative virtual learning community, inspiring scholars to appreciate the ways in which arts and sciences nurture a curiosity for life-long learning, and prepare scholars to take responsibility for their future success.

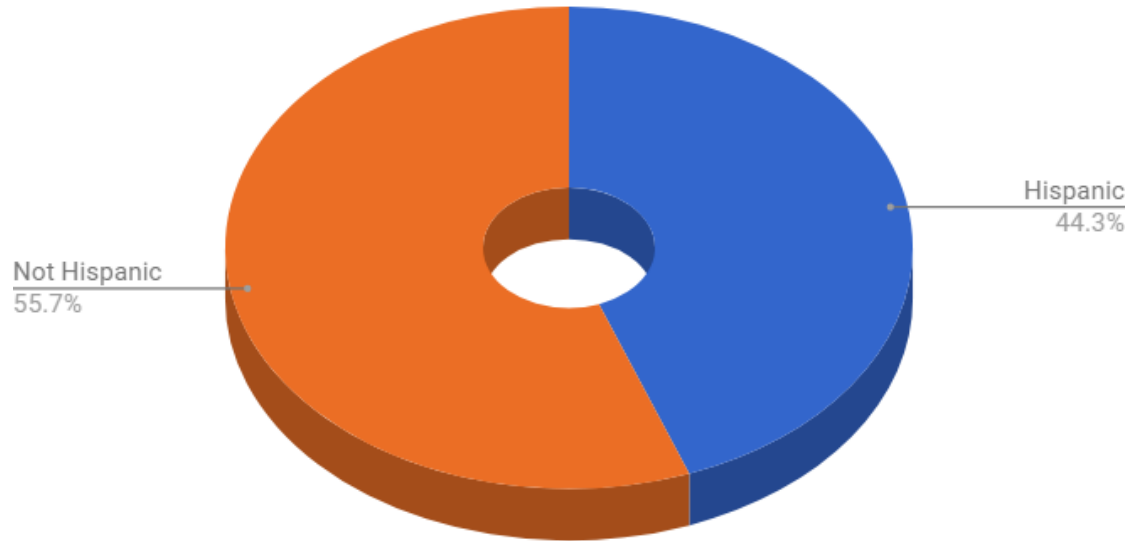
Enrollment by Grade Level



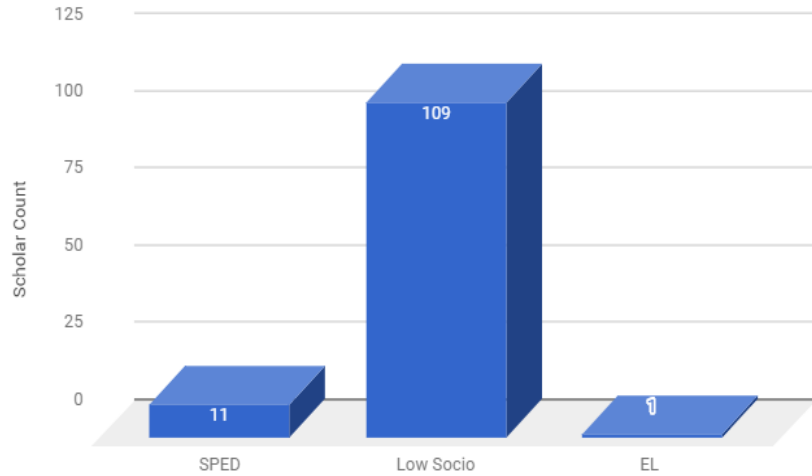
Enrollment by Gender



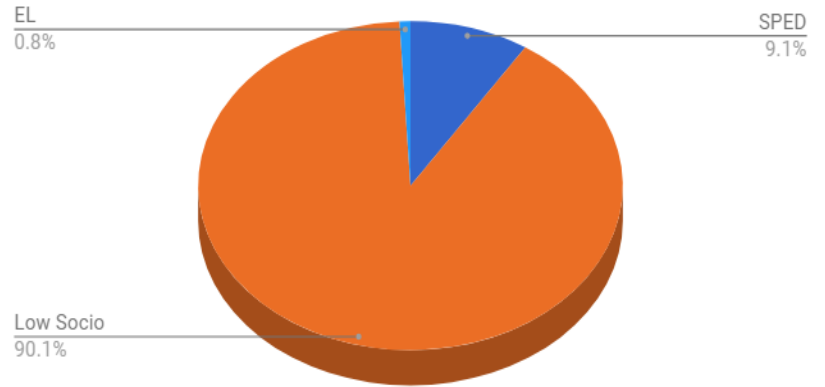
Enrollment by Ethnicity



Demographics

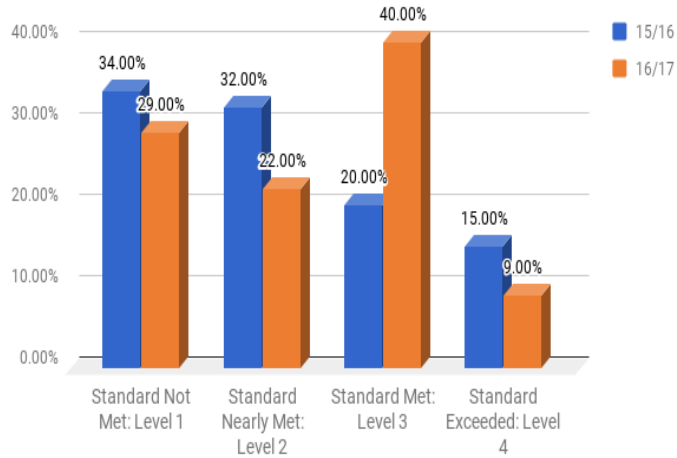


Percent of Participants

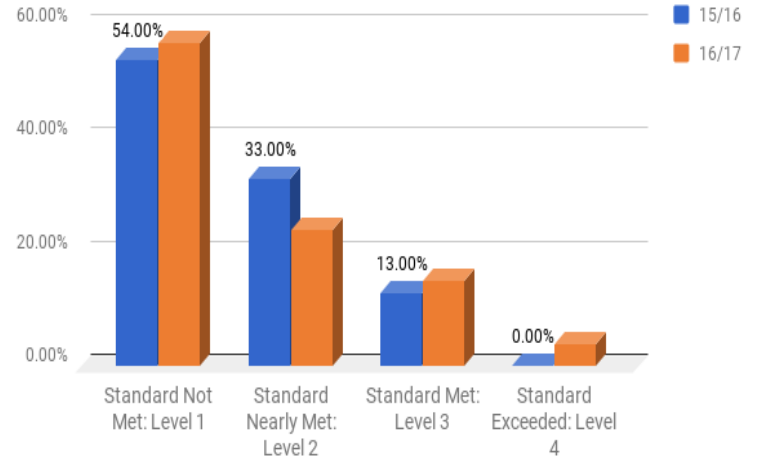


Achievement Level Comparison

Fresno ELA

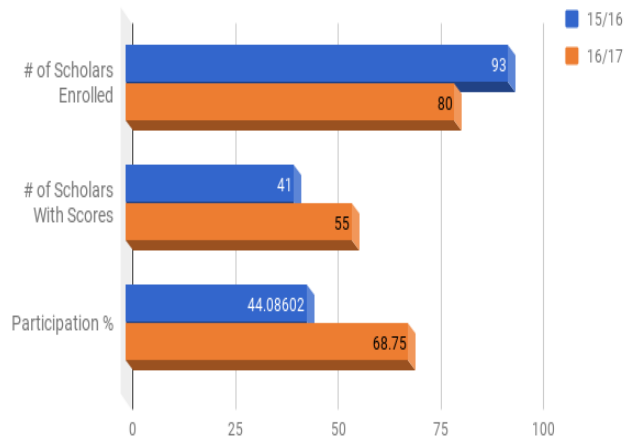


Fresno Math

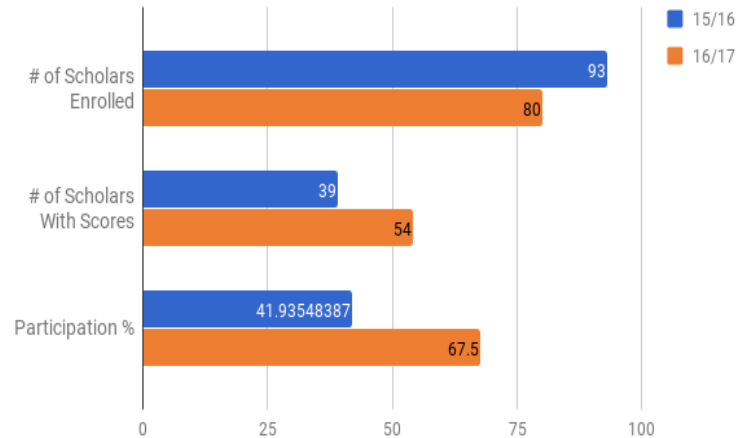


Participation Rate Comparison

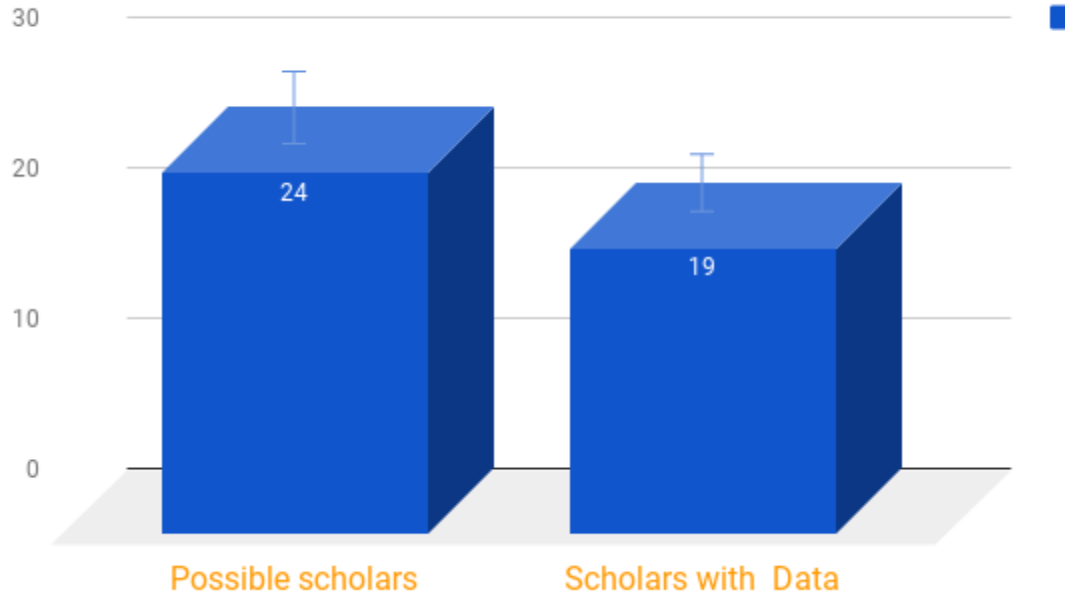
Fresno ELA



Fresno Math

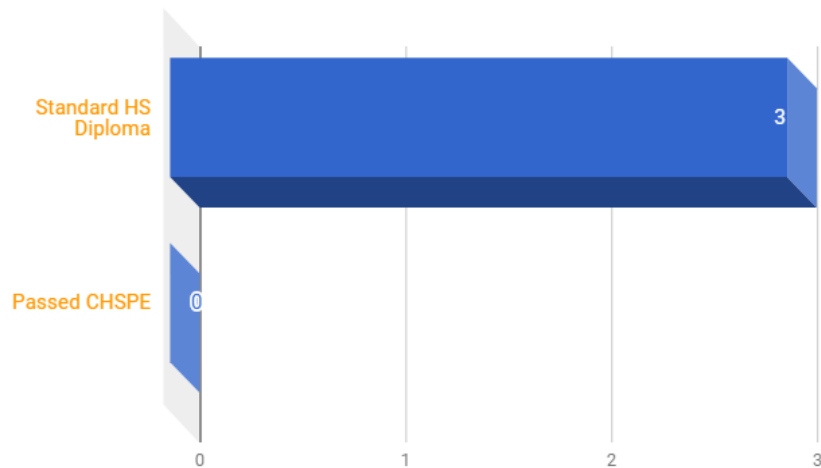


PFT Participation



Class of 2014

Graduates



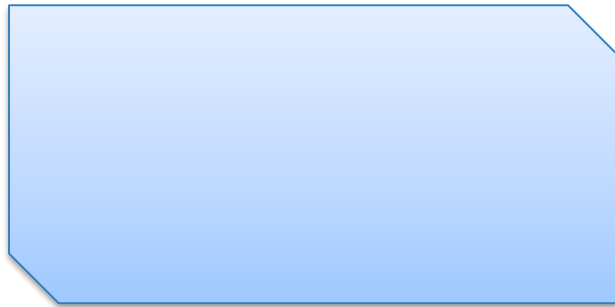


Finances

	<u>Beginning Balance</u>	<u>Adjusted Beginning Balance</u>	<u>2016-17 Revenue</u>	<u>2016-17 Expenses</u>	<u>Ending Fund Balance</u>
	\$399,233.53	\$493,034.00	\$852,722.52	\$1,217,796.11	\$127,960.41



Survey Results Key



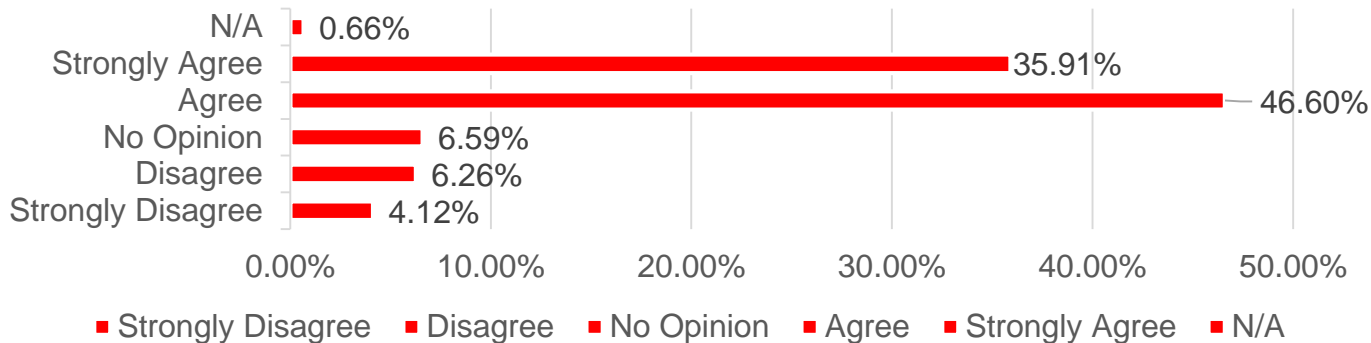
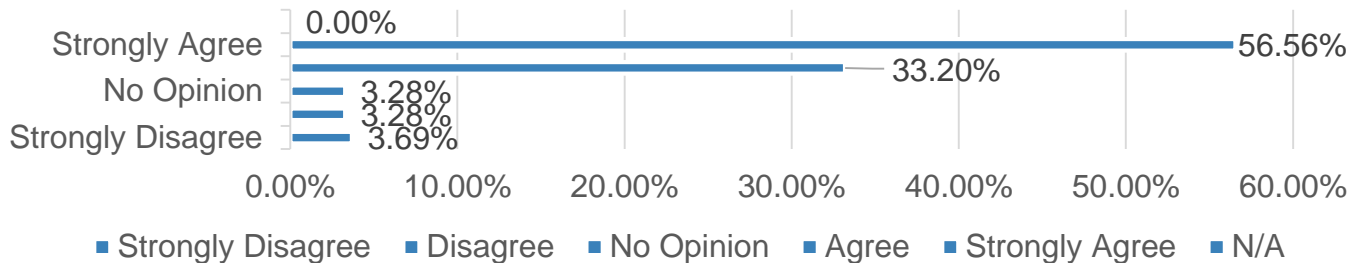
2016-17 Results



2015-16 Results

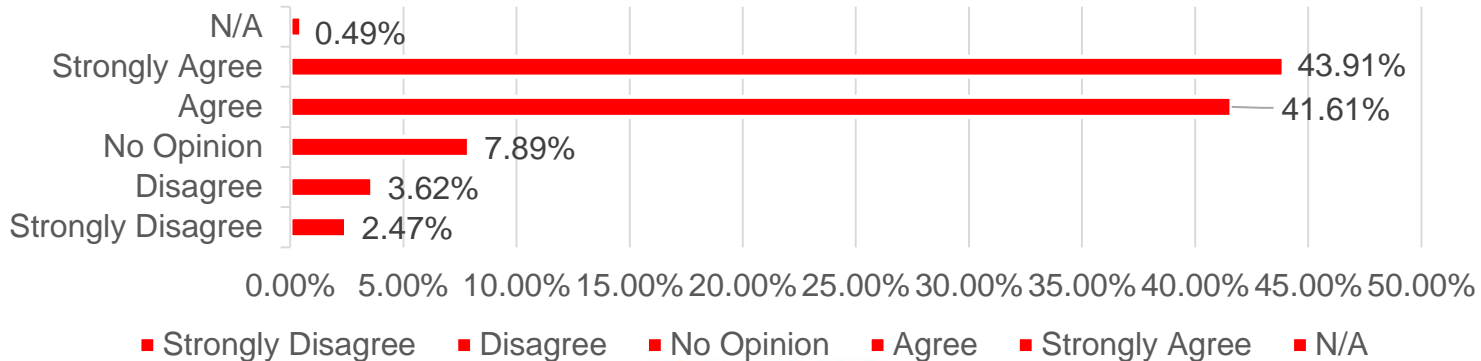
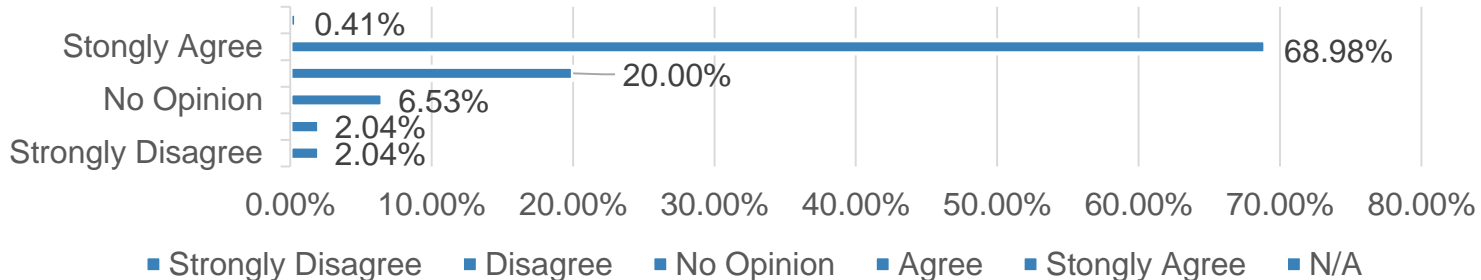


Overall Program Satisfaction



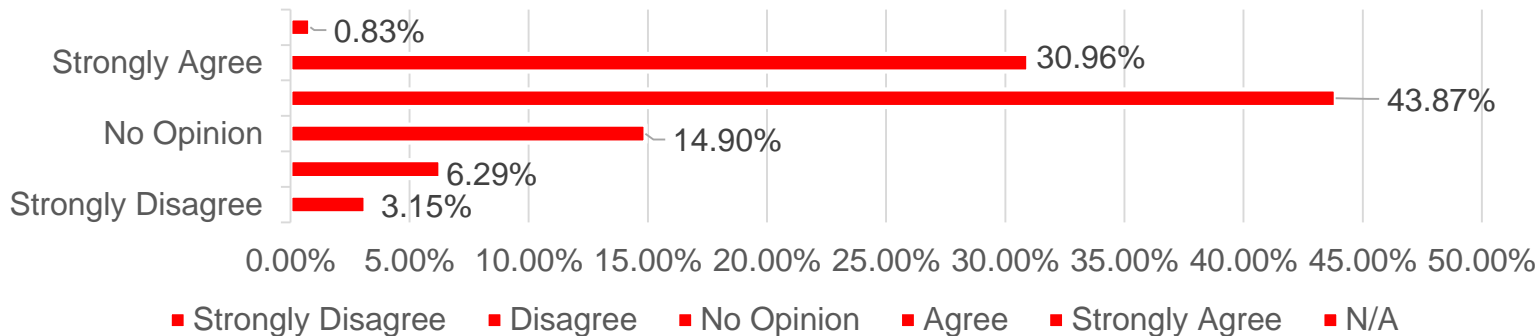
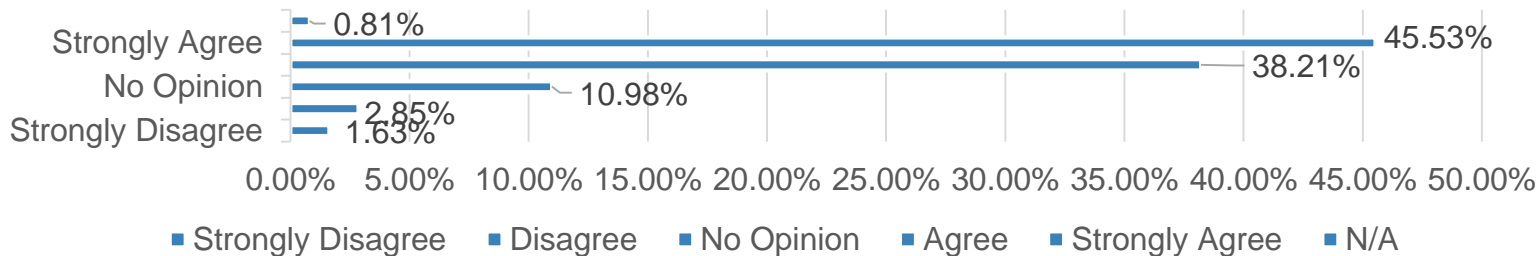


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Questions?



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@lewis1jj



COMPASS

CHARTER SCHOOLS

CCS of Los Angeles 2016-17 Year in Review

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Agenda

- Mission and Vision
- Charter Data
- Class of 2017
- Finances
- 16-17 Survey Results
- Follow CCS





Our Mission and Vision

MISSION STATEMENT

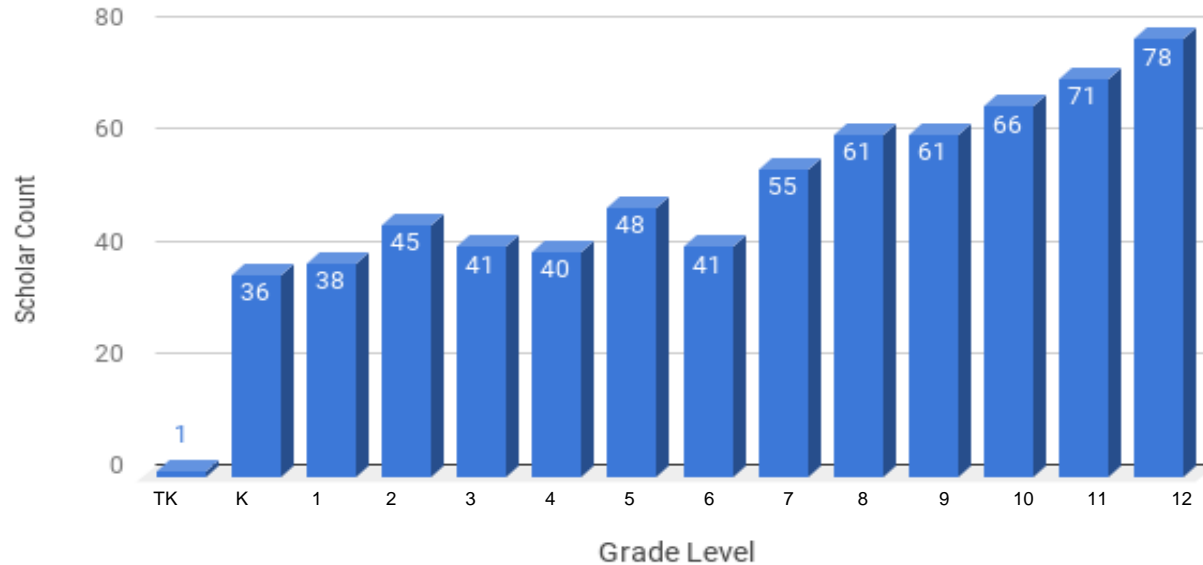
Our mission is to inspire and develop innovative, creative, self-directed learners, one scholar at a time.

VISION STATEMENT

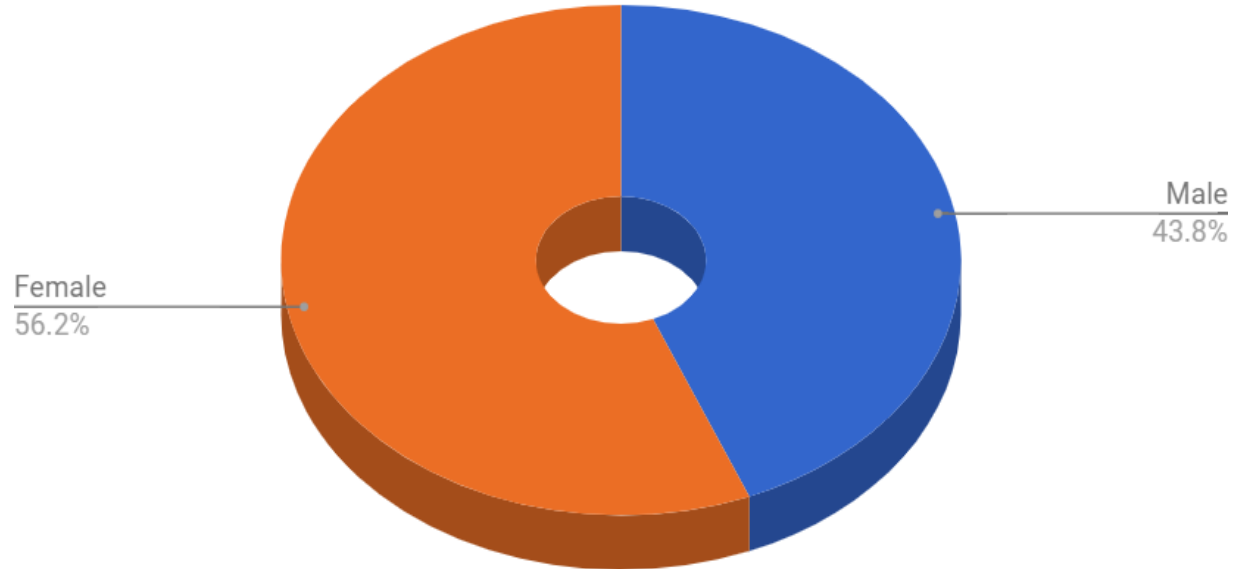
Our vision is to create a collaborative virtual learning community, inspiring scholars to appreciate the ways in which arts and sciences nurture a curiosity for life-long learning, and prepare scholars to take responsibility for their future success.

Charter Data

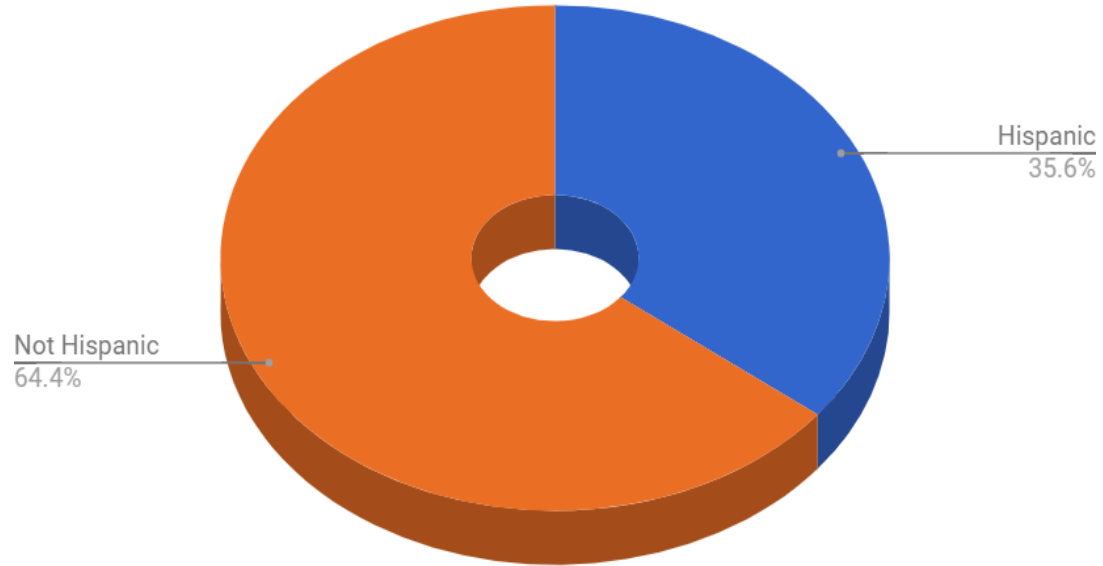
CCS LA Enrollment by Grade Level



Enrollment by Gender

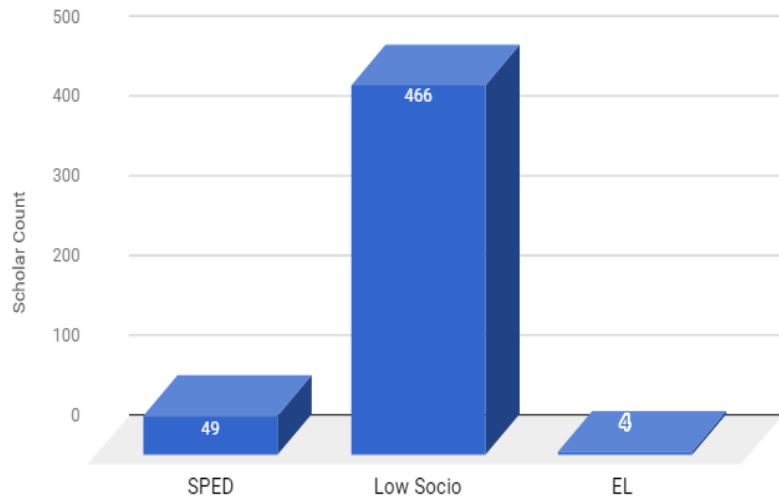


Enrollment by Ethnicity

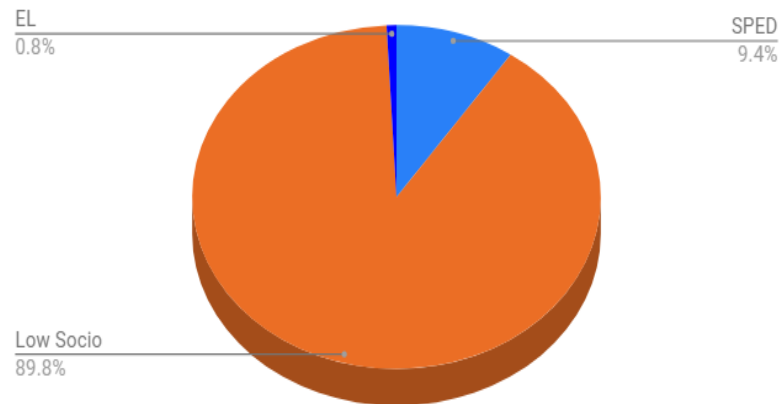


Charter Data

Demographics

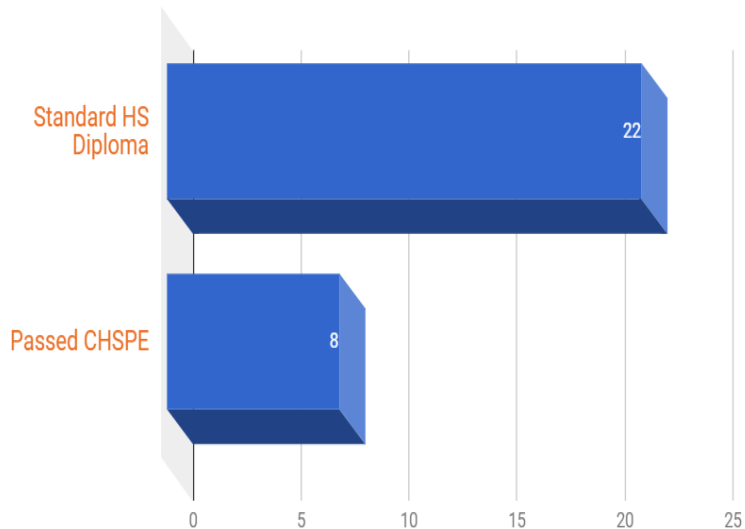


Percent of Participants



Class of 2017

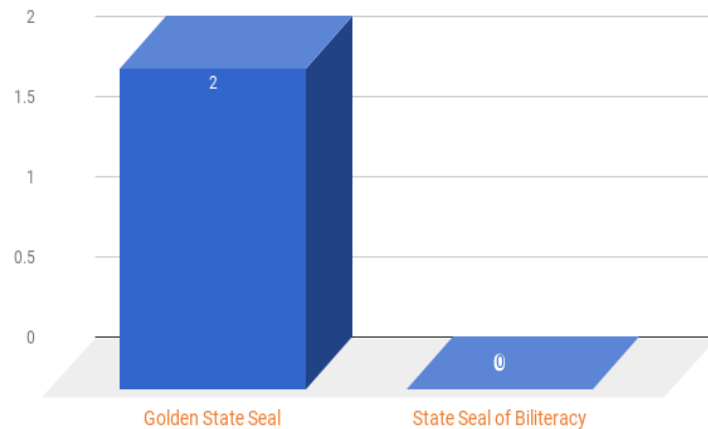
Graduates



Class of 2017

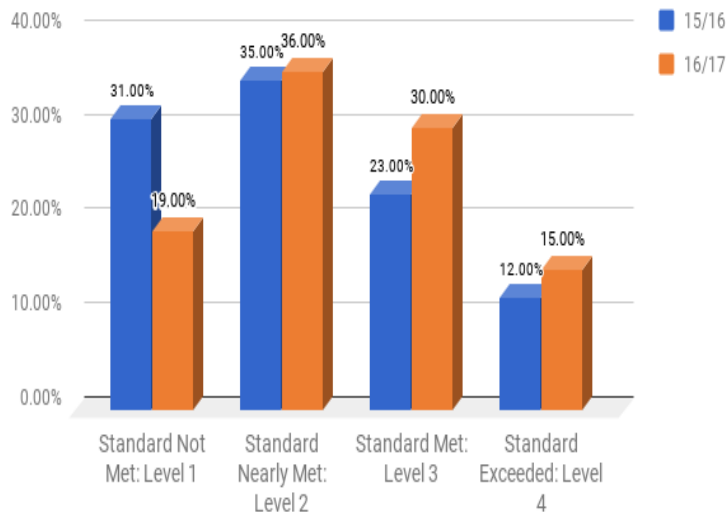


Award Recipients

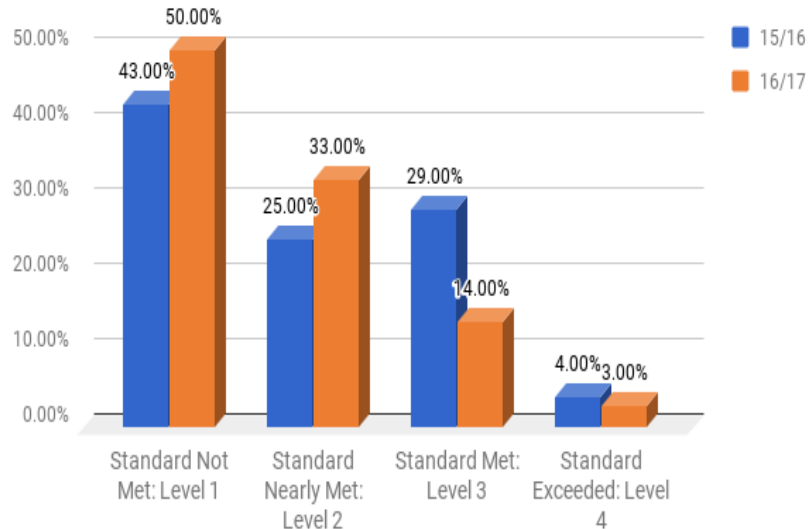


Achievement Level Comparison

LA ELA

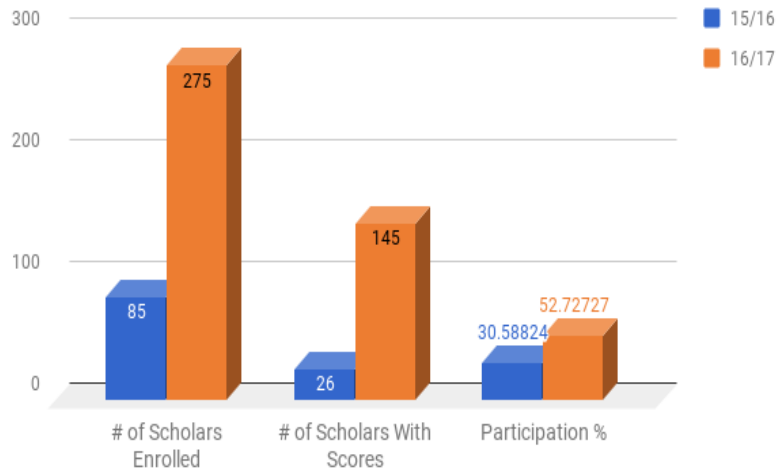


LA Math

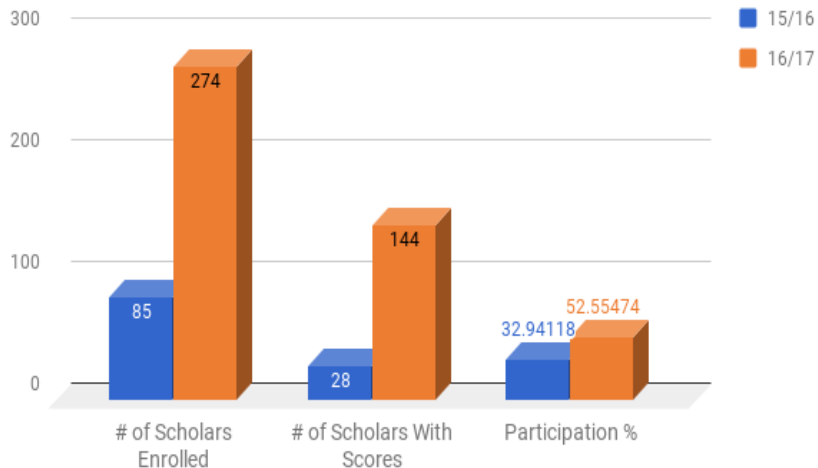


Participation Rate Comparison

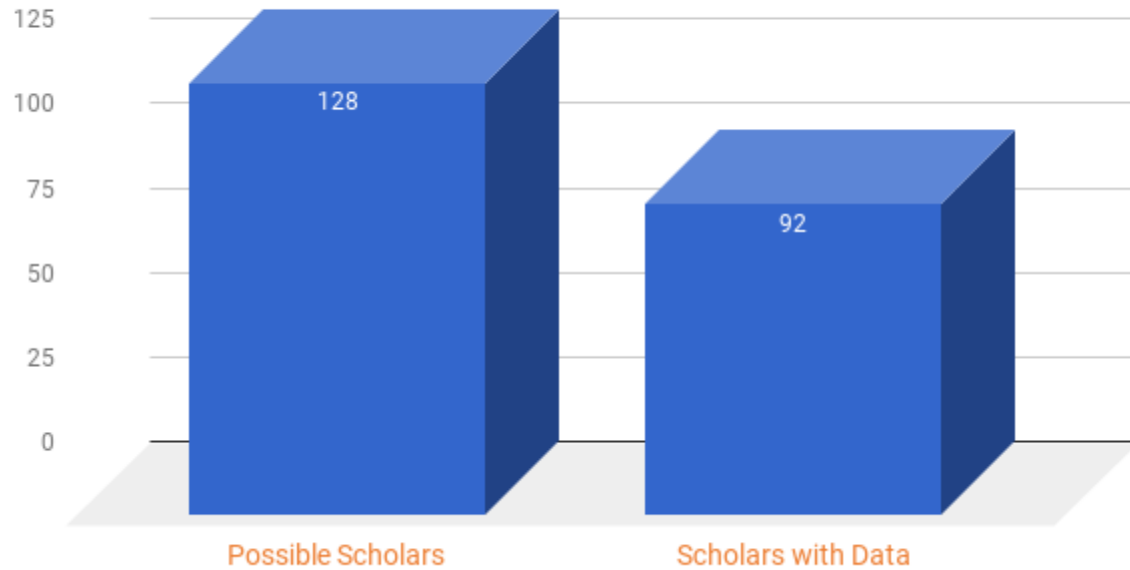
LA ELA



LA Math



PFT Participation





Finances

	<u>Beginning Balance</u>	<u>Adjusted Beginning Balance</u>	<u>2016-17 Revenue</u>	<u>2016-17 Expenses</u>	<u>Ending Fund Balance</u>
	\$709,824.98	\$753,361.99	\$4,273,578.81	\$4,226,112.57	\$800,828.23



Survey Results Key



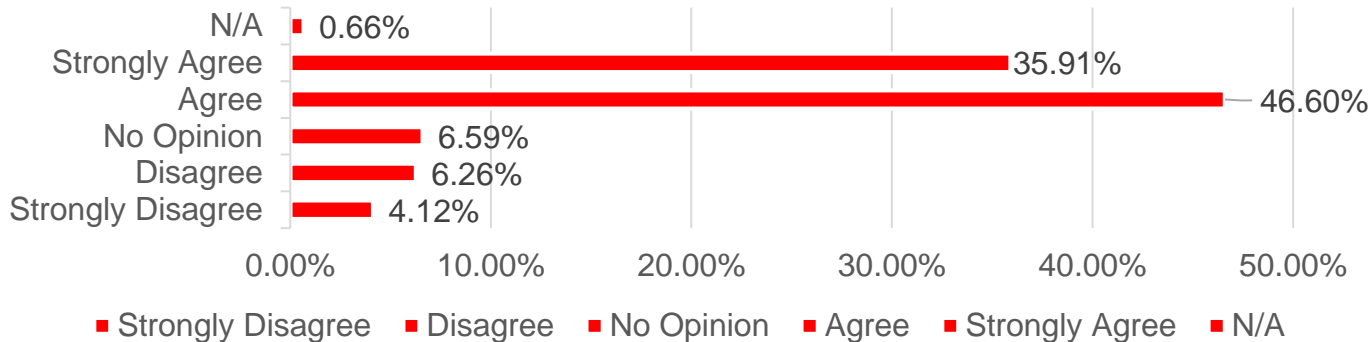
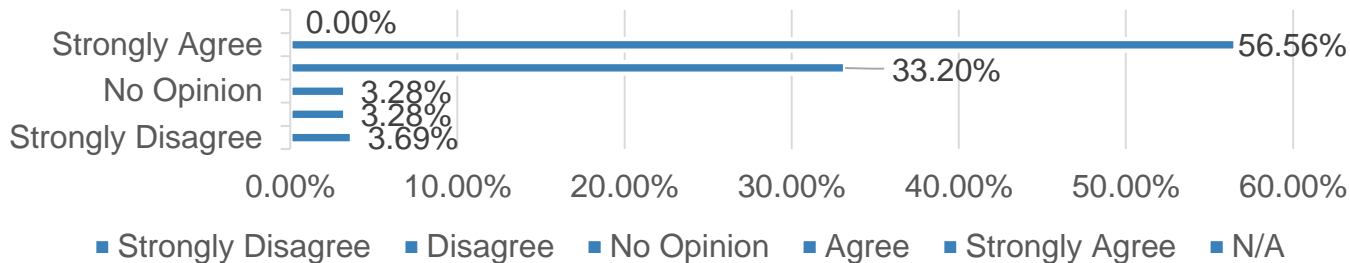
2016-17 Results



2015-16 Results

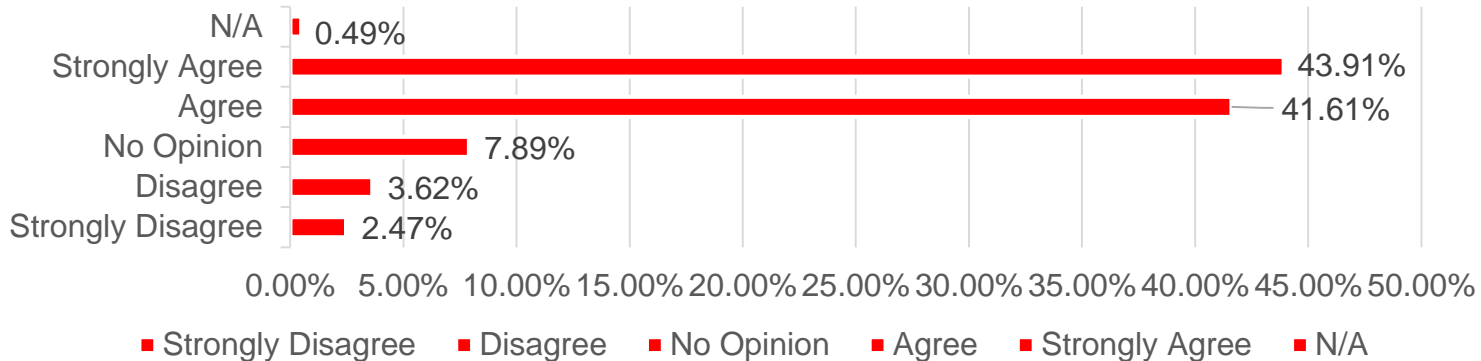
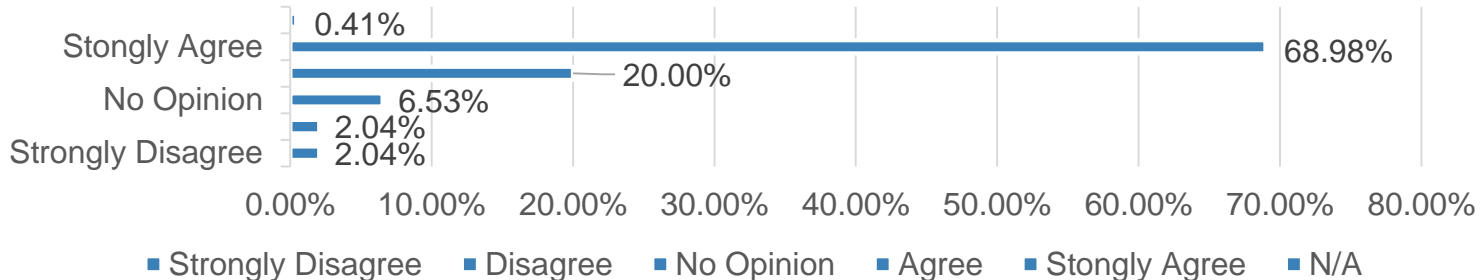


Overall Program Satisfaction



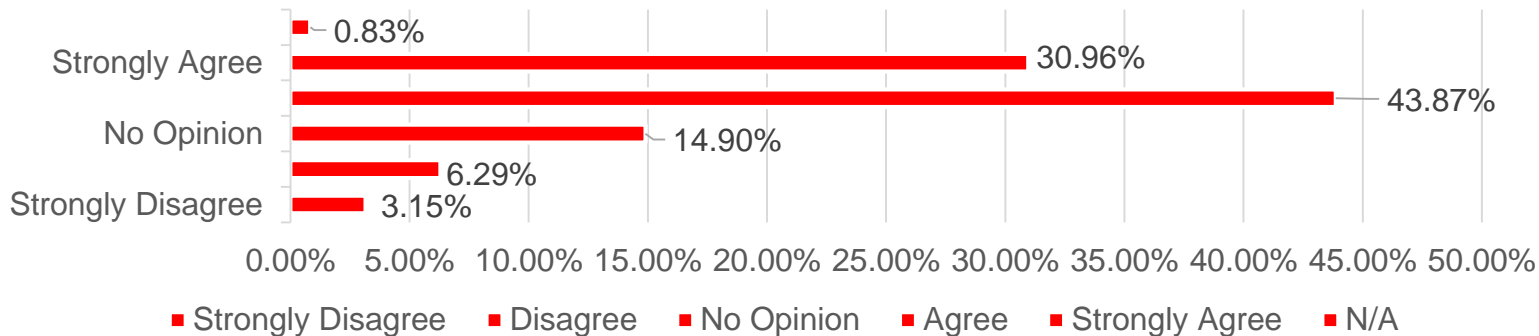
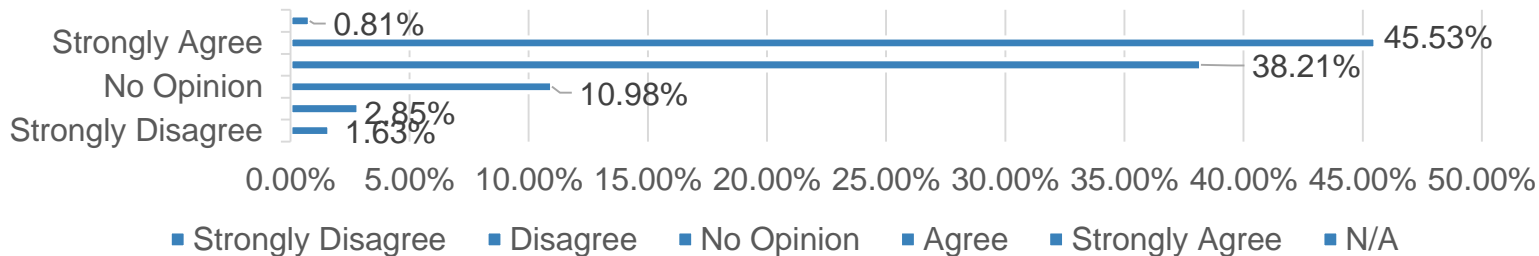


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Questions?



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jjlewis@compasscharters.org

@lewis1jj





COMPASS

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CCS of San Diego 2016-17 Year in Review

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CompassCharters.org



Agenda

- Mission and Vision
- Charter Data
- Class of 2017
- Finances
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- Follow CCS





Our Mission and Vision

MISSION STATEMENT

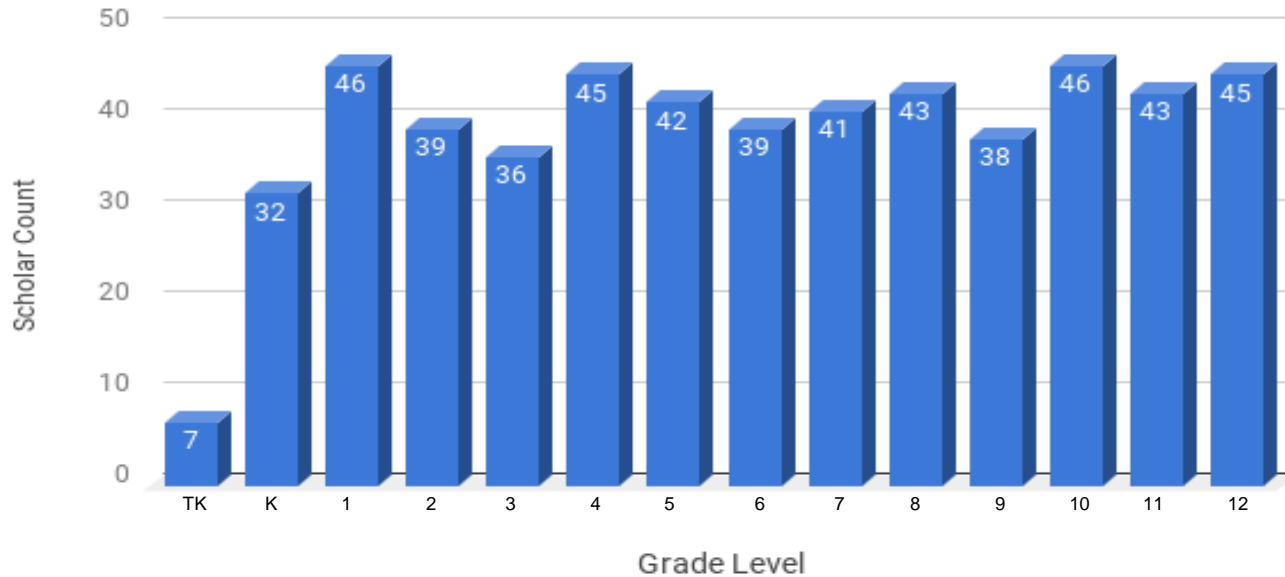
Our mission is to inspire and develop innovative, creative, self-directed learners, one scholar at a time.

VISION STATEMENT

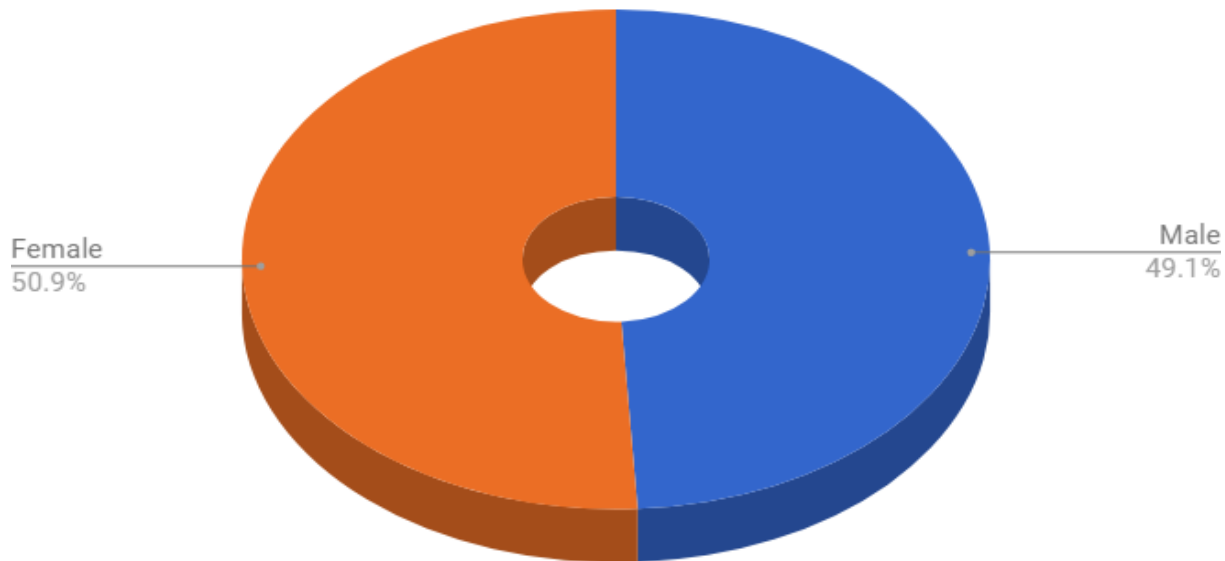
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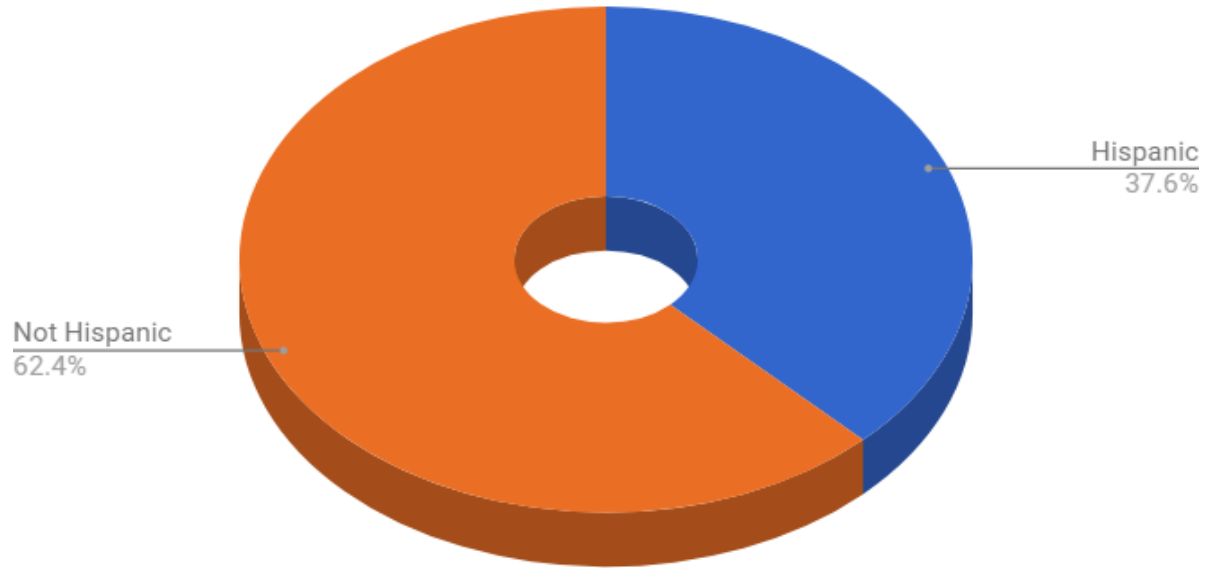
Enrollment by Gradelevel



Enrollment by Gender

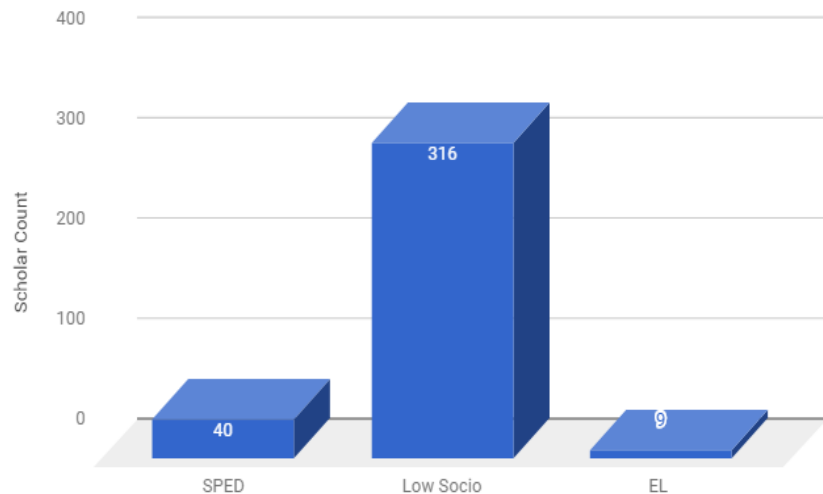


Enrollment by Ethnicity

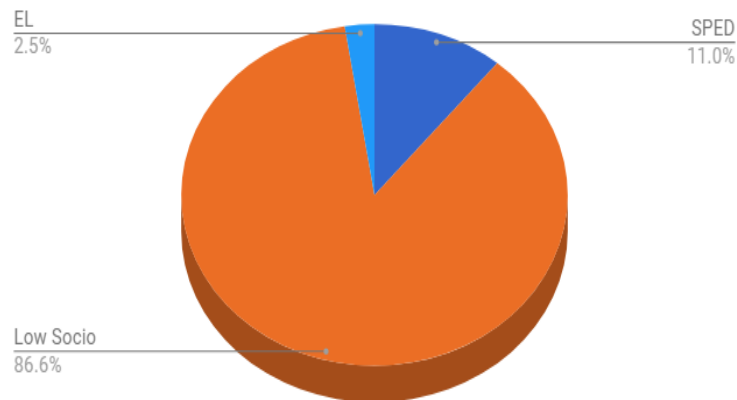


Charter Data

Demographics

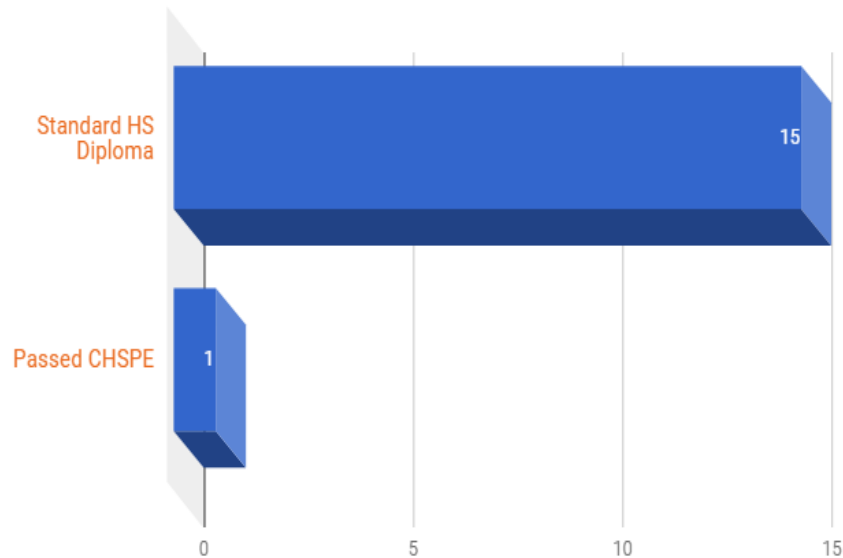


Percent of Participants



Class of 2017

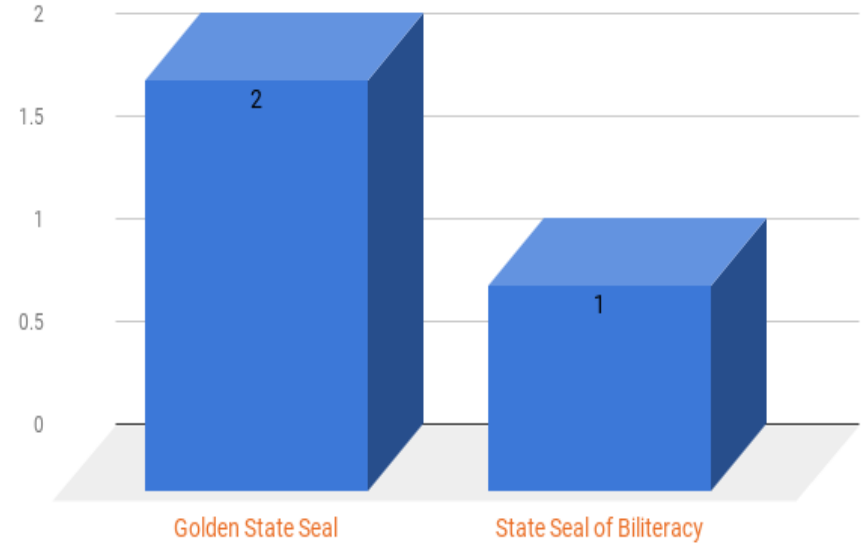
Graduates



Class of 2017

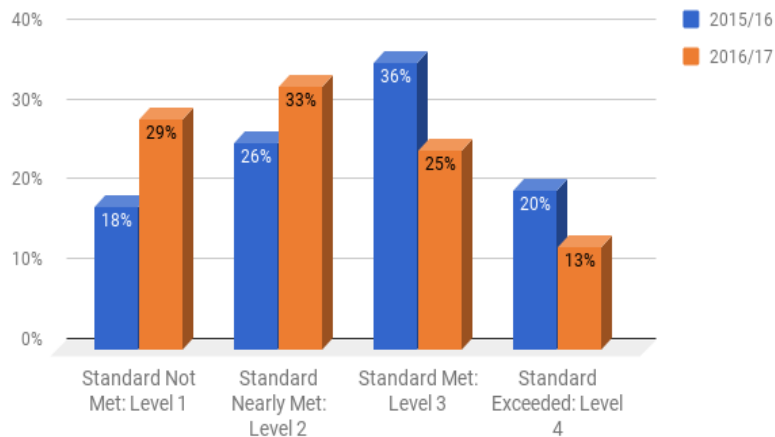


Award Recipients

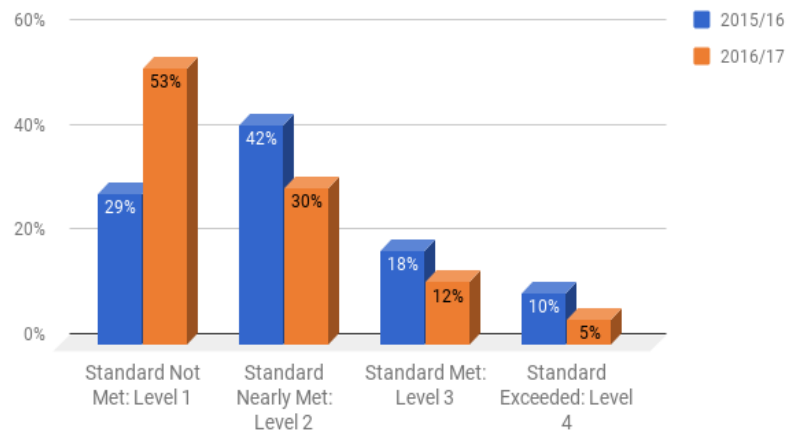


Achievement Level Comparison

San Diego ELA

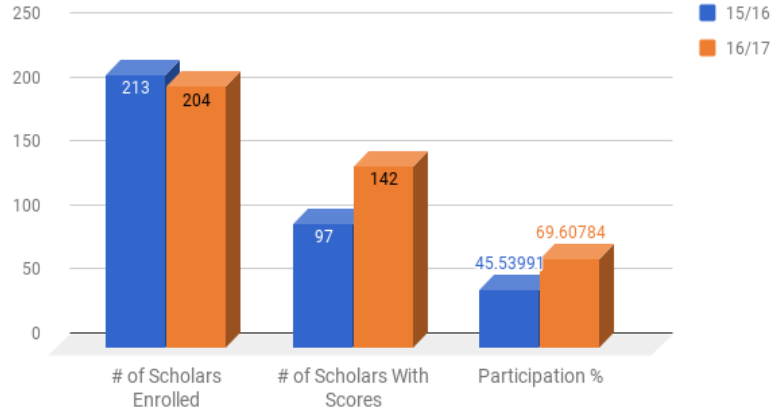


San Diego Math

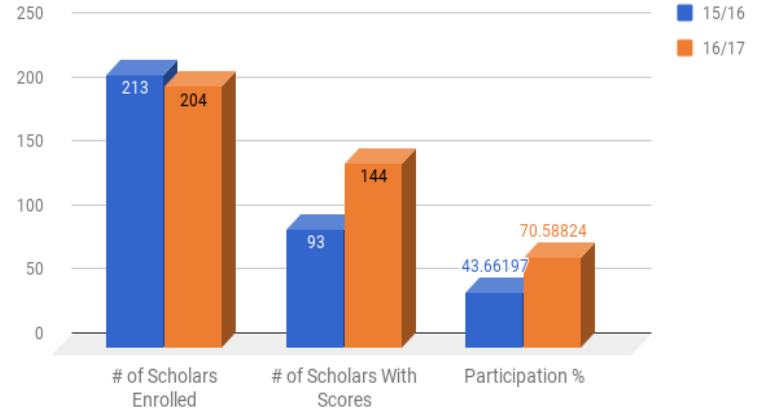


Participation Rate Comparison

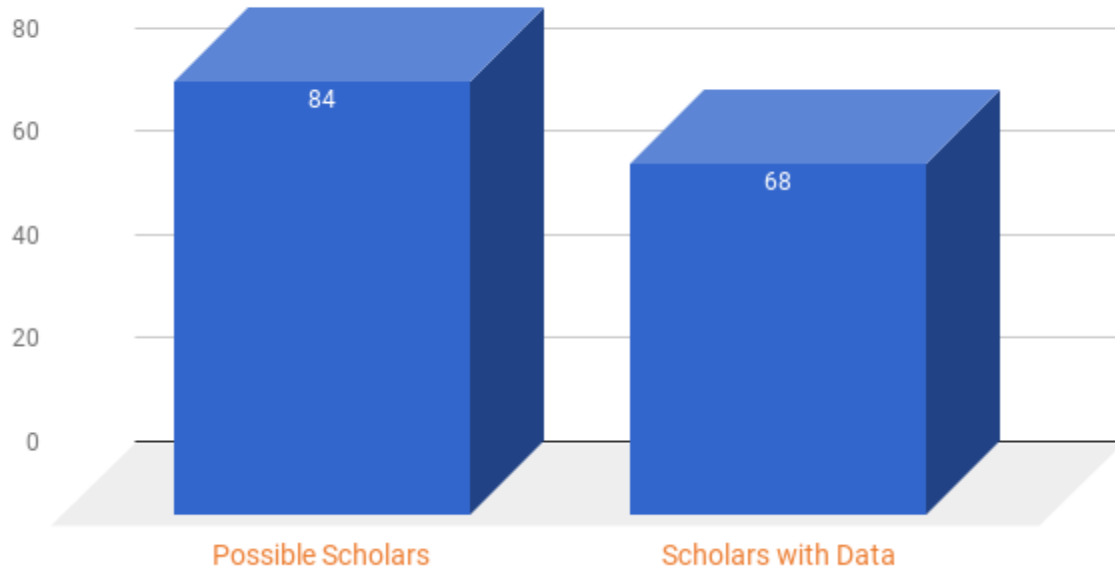
San Diego ELA



San Diego Math



PFT Participation





Finances

	<u>Beginning Balance</u>	<u>Adjusted Beginning Balance</u>	<u>2016-17 Revenue</u>	<u>2016-17 Expenses</u>	<u>Ending Fund Balance</u>
	\$304,387.05	\$377,224.42	\$7,432,642.76	\$3,763,255.63	\$4,046,611.55



Survey Results Key



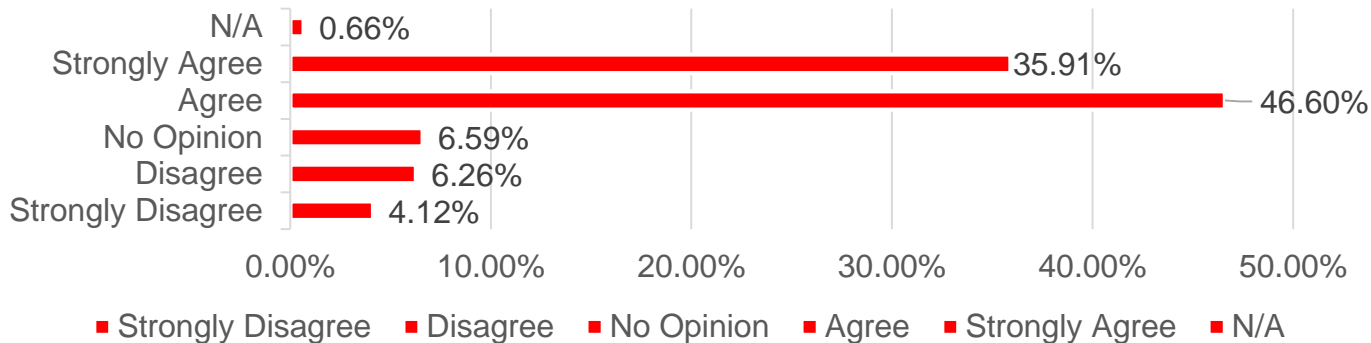
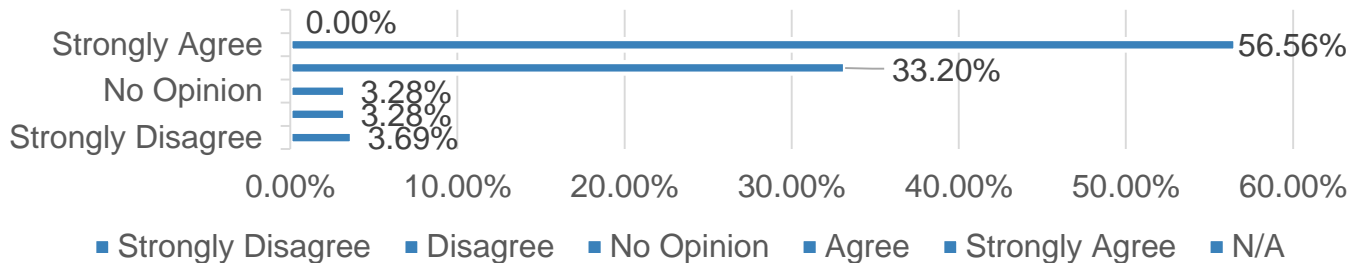
2016-17 Results



2015-16 Results

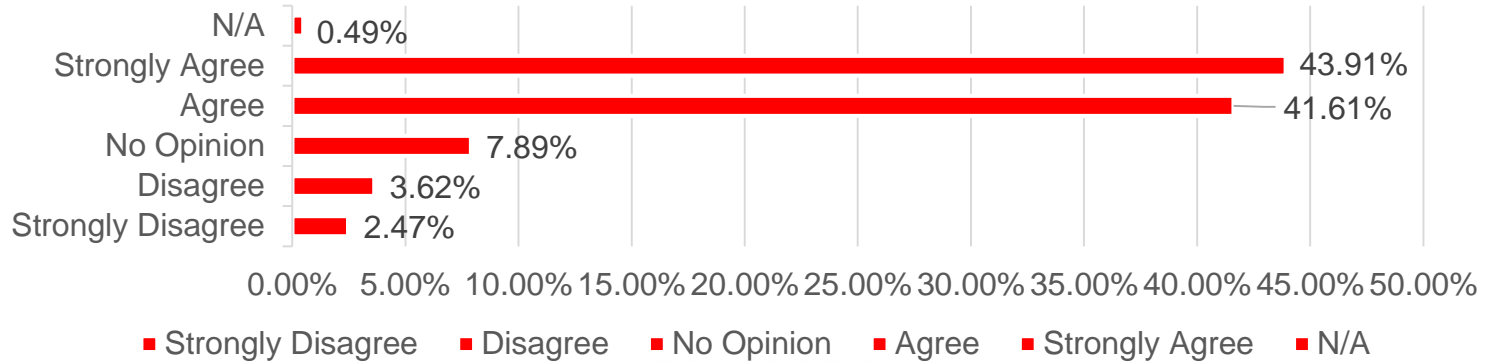
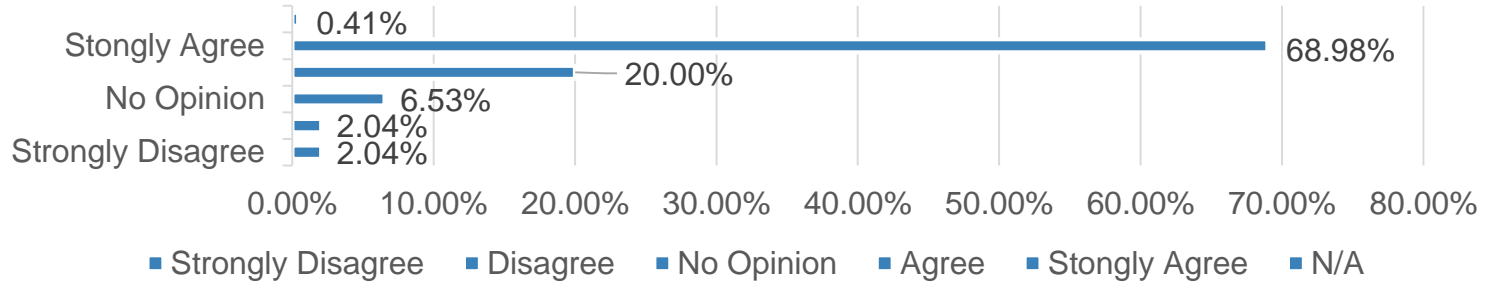


Overall Program Satisfaction



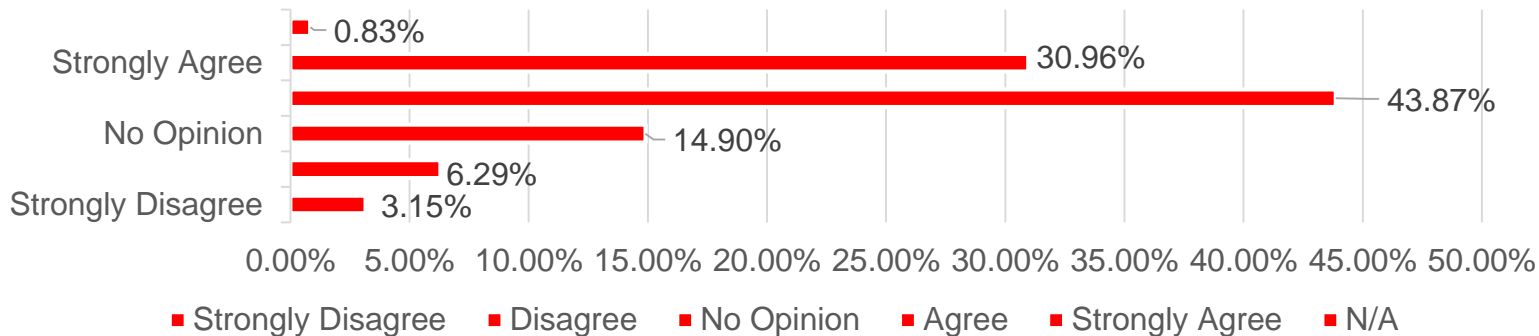
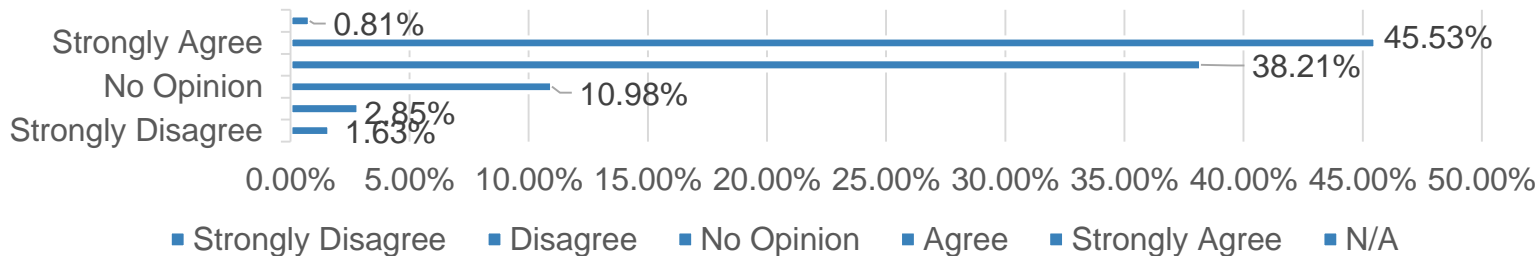


CCS is Committed to the Success of Each Scholar





Scholars are Prepared for their Future Success





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Questions?



Contact:

J.J. Lewis | President & CEO

(818) 824-6233

jlewis@compasscharters.org

@lewis1jj



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Cover Sheet

Academic Affairs Committee Report

Section: IV. REPORTS
Item: B. Academic Affairs Committee Report
Purpose: FYI
Key Result: Graduation Rate
Submitted by: Matthew Brown
Related Material: Academic Affairs Committee Report - November.pdf

RECOMMENDATION:
N/A - For Discussion Only



Academic Affairs Committee Report
November 27, 2017

The Academic Affairs Committee met on Monday, October 16, 2017 at 3 pm. Members of the committee consist of Mr. Matthew Brown (Committee Chair) and Dr. Kathy Granger, both of whom were present at this meeting. Mr. J.J. Lewis, President & CEO, serves as an ex-officio member and secretary, and was also present at this meeting.

Mr. Lewis provided highlights from the Staff Report (the entire Staff Report can be found online, in our Academic Affairs Committee Meeting Packet):

AVID

45 scholars are enrolled in our AVID Elective class. Members of our AVID Site Team have attended numerous trainings to better support our scholars, including training on critical reading and collaborative study groups. Teachers in our Online High School have been incorporating AVID into their classrooms, such as philosophical chairs and the use of Cornell notes.

Counseling Services Workshops

The Counseling Services Department is hosting a number of workshops throughout the month of October. Topics are geared toward either middle school or high school scholars.

Engagement Events

The Engagement Department has scheduled a number of field trips and enrichment activities for scholars throughout the state.

Science Wet Labs

We are hosting synchronous and asynchronous biology, chemistry, and physics labs every month this school year (days, time, and locations to be determined). They will be held in Fresno, Los Angeles and Santa Ana. We currently have 42 scholars enrolled in biology, 15 enrolled in chemistry and 5 enrolled in physics.

Mr. Lewis introduced Ms. Ashley Daugherty and Ms. Kasey Wingate, Scholar Success Coordinators, who led the committee through a presentation of our Response to Intervention (RTI) program.

Mr. Lewis led the committee through a walkthrough of the new StrongMind system, including the Scholar Information System (SIS), Learning Management System (LMS) and Parent / Scholar Portal (PSP).

Mr. Lewis led the committee in a review and discussion on the Academic Affairs Committee charge, which was approved by the Board of Directors at their May 10, 2016 special meeting.

Mr. Lewis walked the committee through the 9th Grade Math Placement Checkpoint Update, which was prepared by Debra Stephan, Counseling Services Manager. The Counseling Services Department performed the 30-day checkpoint for our 9th grade scholars per our 9th Grade Math Placement Policy. The checkpoint resulted in zero (0) scholar course level changes.

The meeting adjourned at 3:55 pm. The next Academic Affairs Committee meeting is scheduled for Monday, December 18th starting at 3 pm.

Respectfully Submitted,

Mr. Matthew Brown
Board Member &
Academic Affairs
Committee Chair

Cover Sheet

External Relations Committee Report

Section: IV. REPORTS
Item: C. External Relations Committee Report
Purpose: FYI
Key Result: Enrollment
Submitted by: John Vargas
Related Material: External Relations Committee Report - November.pdf

RECOMMENDATION:
N/A - For Discussion Only



External Relations Committee Report
November 27, 2017

The External Relations Committee met on Thursday, October 26, 2017 at 4 pm. Members of the committee consist of Mr. John Vargas (Committee Chair) and Mr. Matthew Brown, both of whom were present at this meeting. Mr. J.J. Lewis, President & CEO, serves as an ex-officio member and secretary, and was also present at this meeting.

Mr. Lewis provided highlights from the Staff Report (the entire Staff Report can be found online, in our Personnel Committee Meeting Packet):

Core Values Month

Every month we are celebrating one (1) of our ARTIC core values. This month we are celebrating **Achievement**. Whenever and wherever possible, we have been encouraging scholars, learning coaches and staff alike to reflect on their achievements.

Marketing

We have been working closely with our StrongMind partners on marketing initiatives, including print, radio and social media.

Promotional Videos

StrongMind is creating a plan to create a number of promotional videos. We will be filming scholar and learning coach testimonials, and shooting B-roll, in early November. The goal is to have a number of videos ready for airwaves in early 2018.

Mr. Lewis introduced Mrs. Mae Van Vooren, Director of Strategic Initiatives, who led the committee through a presentation on the Story of Compass.

Mr. Lewis led the committee in a review and discussion on the External Relations Committee charge, which was approved by the Board of Directors at their May 10, 2016 special meeting.

The meeting adjourned at 4:50 pm. The next External Relations Committee meeting is in the process of being scheduled for December.

Respectfully Submitted,

Mr. John Vargas
Board Member &
External Relations Committee Chair

Cover Sheet

Finance Committee Report

Section: IV. REPORTS
Item: D. Finance Committee Report
Purpose: FYI
Key Result: Cash On Hand
Submitted by: Kathy Granger
Related Material: A Finance Committee Report - November.pdf
B Charter Vision Board Report.pdf

RECOMMENDATION:
N/A - For Discussion Only



Finance Committee Report November 27, 2017

The Finance Committee met on Tuesday, October 17 and Tuesday, November 21 at 2 pm. Members of the committee consist of Mr. Joe Cummings and Dr. Kathy Granger (Committee Chair), both of whom were present at each meeting. Mr. J.J. Lewis, President & CEO, serves as an ex-officio member and Mr. Miguel Aguilar, Executive Assistant to the CEO, serves as secretary; both were present at each meeting. Lisa Fishman, Director of Operations, was present at the October meeting. Scott Warner, School Business from CSMC, was present at each meeting.

Mr. Lewis provided highlights from the Staff Report (the entire Staff Report can be found online, in our October and November Finance Committee Meeting Packets):

2016-17 Audit

Christy White Associates were on-site at CSMC, our back-office provider, the week of September 25th, to complete their review of our financials. The audit is due to the state by December 15th. Marcy Fimbres from Christy White Associates has prepared our 2016-17 audit and will provide a formal presentation and review is under New Business.

Enrollment

As of Sunday, November 5, our enrollment for the 2017-18 year stands at:

- CCS of Fresno: 137
- CCS of LA: 468
- CCS of San Diego: 392

First Interim Report

CCS worked on our First Interim Reports with assistance from CSMC. These are due by December 15, 2017. A formal presentation and review is under New Business.

Mr. Lewis introduced Ms. Marcy Fimbres, Director from Christy White Associates, who led the committee in a review of the 2016-17 draft audit at the October meeting. Mr. Lewis walked the committee through updates that were made between the October and November meeting and presented the final audit, which included zero audit findings and a clean audit.

The Finance Committee voted unanimously to recommend approval to the full Board of Directors of the 2016-17 audit at its November meeting.

Mr. Lewis and Mr. Warner walked the committee through the First Interim Reports at the November meeting.

Mr. Lewis and Mr. Warner walked the committee through the Balance Sheet and Year to Date Actual to Budget Detail at each meeting.

The October meeting adjourned at 2:50 pm and the November meeting adjourned at 2:38 pm. The next Finance Committee meeting is scheduled for Tuesday, January 23 starting at 2 pm.

Respectfully Submitted,

Dr. Kathy Granger
Board Treasurer &
Finance Committee Chair

Upcoming Items

12/1/2017	COMPLETE FUNDING DETERMINATION FORM
12/15/2017	1ST INTERIM FINANCIAL REPORT
12/15/2017	ANNUAL AUDIT AND BOARD APPROVAL

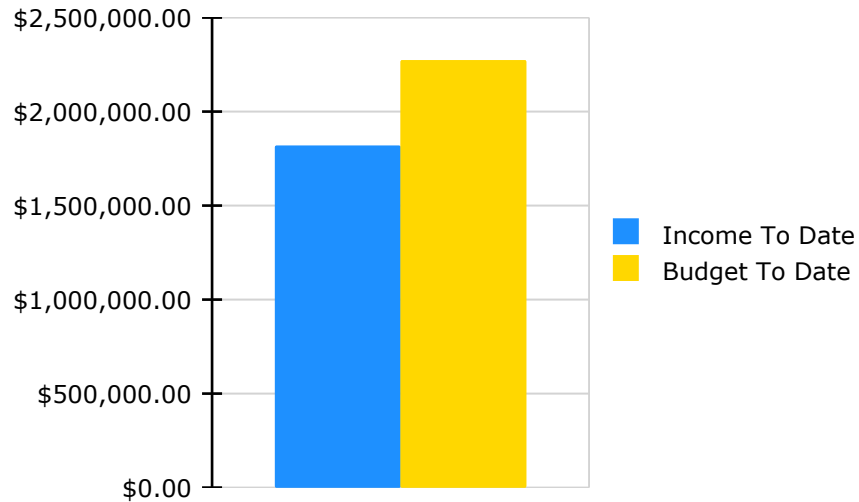
In case you missed it

10/30/2017	NEWLY OPERATIONAL CHARTER SCHOOLS OR NEW GRADE LEVEL EXPANSION CHARTER SCHOOLS
10/31/2017	AFTER SCHOOL EDUCATION AND SAFETY - QTR 1 - ASSIST REPORTING
10/31/2017	FILE THE 3RD QUARTER 941, DE9 & DE9c REPORT FILING DISTRIBUTION
10/31/2017	NEWLY OPERATIONAL CHARTER SCHOOLS OR NEW GRADE LEVEL EXPANSION CHARTER SCHOOLS
11/15/2017	COMPLETE NUTRITION VERIFICATION PROCESS (REQUIREMENT OF SCHOOL NUTRITION PROGRAM)
11/15/2017	SUBMIT FORM 990 TO THE IRS - FORM 990

Total Cash on Hand

Book Balance: \$4,563,284

Revenue To Date

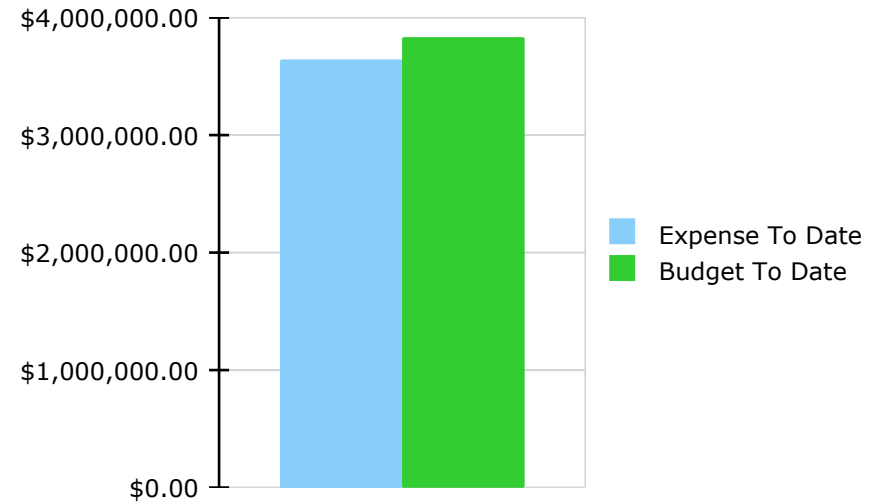


Revenue \$1,818,722

Budget \$2,273,382

Revenue To Budget 80 %

Expense To Date



Expense \$3,641,986

Budget \$3,831,619

Expense To Budget 95 %

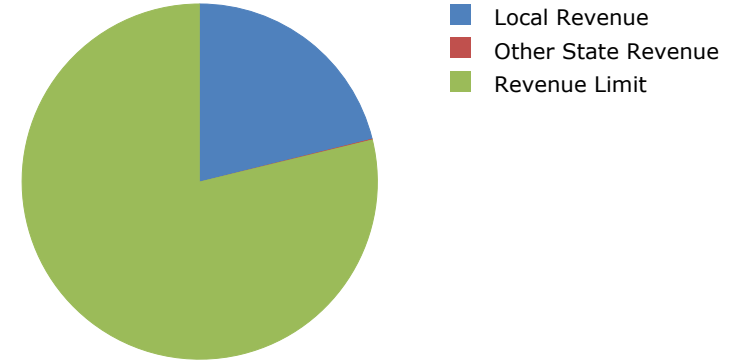
Compass Charter Schools

July 2017 - October 2017

Revenue By Category

Account Group	Description	Total	Percent
800	Revenue Limit	\$1,433,172.00	78.80 %
840	Other State Revenue	\$1,385.14	0.08 %
870	Local Revenue	\$384,165.08	21.12 %
Total:		\$1,818,722.22	

Revenue By Category



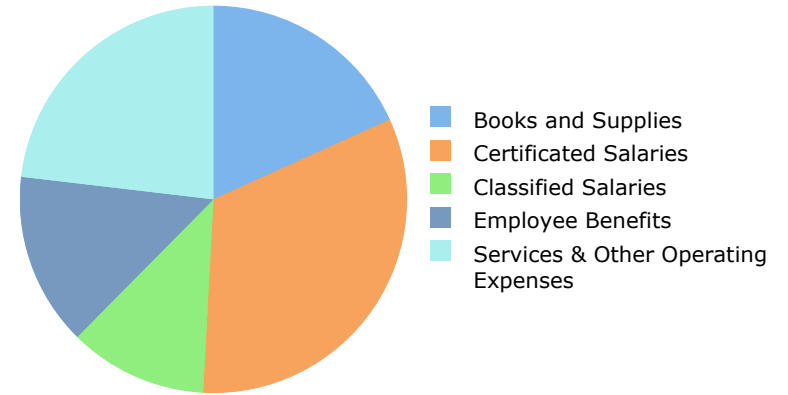
Compass Charter Schools

July 2017 - October 2017

Expenses By Category

Account Group	Description	Total	Percent
100	Certificated Salaries	\$1,187,455.66	32.60 %
200	Classified Salaries	\$421,391.50	11.57 %
300	Employee Benefits	\$525,996.33	14.44 %
400	Books and Supplies	\$664,462.34	18.24 %
500	Services & Other Operating Expenses	\$842,680.39	23.14 %
Total:		\$3,641,986.22	

Expenses By Category



Compass Charter Schools

July 2017 - October 2017

YTD Actual to Budget Summary

Segment Name	Filter Applied
Object	All
Restriction	All
Location	All

Account Description	July - October				2017 - 2018	
	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
Revenue Limit	\$1,433,172	\$1,769,654	(\$336,482)	-19.0 %	\$8,098,368	\$6,426,104
Federal Revenue	-	\$22,125	(\$22,125)	-100.0 %	\$110,625	\$110,625
Other State Revenue	\$1,385	-	\$1,385	0.0 %	\$351,572	\$350,187
Local Revenue	\$384,165	\$481,604	(\$97,439)	-20.2 %	\$1,767,604	\$1,302,190
Total Revenue	\$1,818,722	\$2,273,382	(\$454,660)	-20.0 %	\$10,328,169	\$8,189,106
Certificated Salaries	\$1,187,456	\$1,204,154	\$16,699	1.4 %	\$4,414,200	\$3,226,744
Classified Salaries	\$421,392	\$414,260	(\$7,132)	-1.7 %	\$1,229,528	\$808,137
Employee Benefits	\$525,996	\$451,092	(\$74,905)	-16.6 %	\$1,389,635	\$844,859
Total Personnel Expenses	\$2,134,843	\$2,069,506	(\$65,337)	-3.2 %	\$7,033,363	\$4,879,740
Books and Supplies	\$664,462	\$811,821	\$147,358	18.2 %	\$2,543,580	\$1,843,554
Services & Other Operating Expenses	\$842,680	\$950,292	\$107,611	11.3 %	\$2,802,774	\$1,898,229
Capital Outlay	-	-	-	0.0 %	-	-
Other Outgo	-	-	-	0.0 %	-	-
Total Operational Expenses	\$1,507,143	\$1,762,113	\$254,970	14.5 %	\$5,346,354	\$3,741,783
Total Expenses	\$3,641,986	\$3,831,619	\$189,633	4.9 %	\$12,379,717	\$8,621,522
Net Income	(\$1,823,264)	(\$1,558,237)	(\$265,027)	-17.0 %	(\$2,051,548)	(\$432,416)

Compass Charter Schools

July 2017 - October 2017

Balance Sheet Summary

Segment Name	Filter Applied
Object	All
Restriction	All
Location	All

Liquidity Ratio	6.8
-----------------	-----

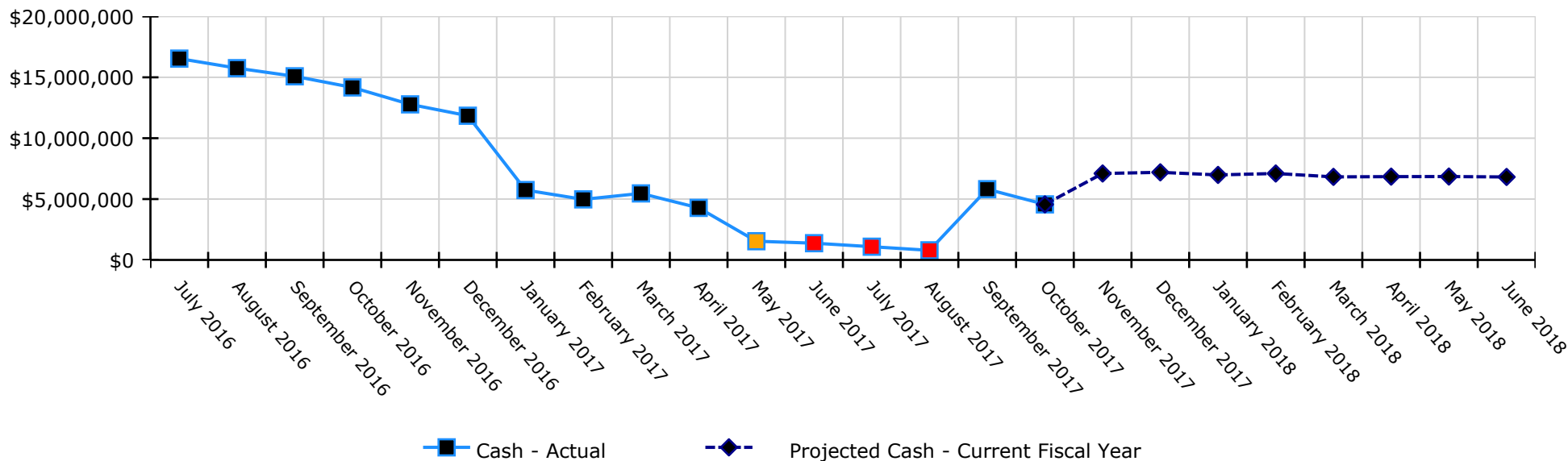
Assets	
Current Assets	
Cash	\$4,563,284
Investments	\$2,502,086
Accounts Receivables	\$305,671
Prepaid Expenses	\$11,170
Other Current Assets	\$1,706
<i>Total Current Assets</i>	<i>\$7,383,917</i>
Fixed Assets	
<i>Total Fixed Assets</i>	<i>\$0</i>
Other Assets	
Security Deposits	\$5,000
<i>Total Other Assets</i>	<i>\$5,000</i>
Total Assets	\$7,388,917

Compass Charter Schools

July 2017 - October 2017

Liabilities and Net Assets	
Current Liabilities	
Accounts Payable	\$810,911
Accrued Salaries, Payroll Taxes, Postemployment Benefits	\$211,868
Deposits held on behalf of other employees	\$64,441
<i>Total Current Liabilities</i>	<i>\$1,087,221</i>
Long Term Liabilities	
Loans Payable	\$25,000
<i>Total Long Term Liabilities</i>	<i>\$25,000</i>
Total Liabilities	
	<i>\$1,112,221</i>
Net Assets	
Unrestricted Net Assets	\$8,099,961
Profit/Loss YTD	(\$1,823,264)
<i>Total Net Assets</i>	<i>\$6,276,697</i>
Total Liabilities and Net Assets	
	<i>\$7,388,917</i>

Monthly Book Balance Over Time



	Cash Amount	Actual or Projected
July 2016	\$16,536,650.01	Actual
August 2016	\$15,752,153.96	Actual
September 2016	\$15,083,438.04	Actual
October 2016	\$14,170,032.91	Actual
November 2016	\$12,778,485.26	Actual
December 2016	\$11,845,207.18	Actual
January 2017	\$5,739,677.28	Actual
February 2017	\$4,974,874.77	Actual
March 2017	\$5,464,627.28	Actual
April 2017	\$4,277,296.99	Actual
May 2017	\$1,537,724.91	Actual
June 2017	\$1,376,306.57	Actual

	Cash Amount	Actual or Projected
July 2017	\$1,086,939.88	Actual
August 2017	\$790,093.07	Actual
September 2017	\$5,810,753.71	Actual
October 2017	\$4,563,284.43	Actual
November 2017	\$7,101,310.00	Projected
December 2017	\$7,196,268.00	Projected
January 2018	\$6,983,565.00	Projected
February 2018	\$7,100,994.00	Projected
March 2018	\$6,822,855.00	Projected
April 2018	\$6,842,748.00	Projected
May 2018	\$6,849,797.00	Projected
June 2018	\$6,816,346.00	Projected

Financial Ratio	Formula	Current	Target
Current Ratio (Liquidity)	$(\text{Current Assets}) / (\text{Current Liabilities})$	6.79	> 1.00
Cash Ratio	$(\text{Cash}) / (\text{Current Liabilities})$	419.72 %	> 100.00%
Defensive Interval	$(\text{Cash} + \text{Securities} + \text{AR}) / (\text{Average Expenses past 12 months})$	5.75	> 4 months
Debt Ratio	$(\text{Total Liabilities}) / (\text{Total Assets})$	15.05 %	< 30.00%
Asset Ratio	$(\text{Current Assets}) / (\text{Total Assets})$	99.93 %	> 80.00%
Cash on Hand	(Cash)	\$4,563,284.43	>= \$0.00
Days Cash on Hand	$(\text{Cash}) / ((\text{Average Expenses past 12 months}) / (30.4))$	108.22	> 45
Cash Reserve Ratio	$(\text{Cash}) / (\text{Budgeted Annual Expenses})$	36.86 %	> 10.00%
Savings Indicator	$((\text{Last Closed Revenue}) - (\text{Last Closed Expenses})) / (\text{Last Closed Expenses})$	-0.62	> 1.00
YTD Savings Indicator	$((\text{YTD Closed Revenue}) - (\text{YTD Closed Expenses})) / (\text{YTD Closed Expenses})$	-0.50	> 1.00

Financial Ratio	Description
Current Ratio (Liquidity)	Ability to pay short-term obligations
Cash Ratio	Ability to meet short-term obligations with cash
Defensive Interval	Possible months of continued operations if no additional funds received
Debt Ratio	Proportion of debt relative to total assets
Asset Ratio	Proportion of liquid assets relative to total assets
Cash on Hand	Assets immediately convertible to cash for purchase of goods and services
Days Cash on Hand	Possible days of continued operations using current cash
Cash Reserve Ratio	Ratio of cash to annual expenses expressed as a percentage
Savings Indicator	Last closed period's increase or decrease in the organization's net assets as a percentage of expenses
YTD Savings Indicator	Year to date closed increase or decrease in the organization's net assets as a percentage of expenses

Input Values as of 10/31/2017

Compass Charter Schools

July 2017 - October 2017

Cash	\$4,563,284.43
Securities	\$2,502,086.39
AR	\$305,671.00
Current Assets	\$7,383,917.32
Total Assets	\$7,388,917.32
Current Liabilities	\$1,087,220.82
Total Liabilities	\$1,112,220.82
Last Closed Revenue	\$625,244.46
Last Closed Expenses	\$1,627,018.53
Budgeted Annual Expenses	\$12,379,717.00
Average Expenses past 12 months	\$1,281,862.11
Average monthly payroll expenses	\$533,710.87
YTD Closed Revenue	\$1,818,722.22
YTD Closed Expenses	\$3,641,986.22

Cover Sheet

Personnel Committee Report

Section: IV. REPORTS
Item: E. Personnel Committee Report
Purpose: FYI
Key Result: Teacher Satisfaction
Submitted by: Joe Cummings
Related Material: Personnel Committee Report - November.pdf

RECOMMENDATION:
N/A - For Discussion Only



Personnel Committee Report
November 27, 2017

The Personnel Committee met on Monday, October 23, 2017 at 2 pm. Members of the committee consist of Mr. Joe Cummings (Committee Chair) and Mr. John Vargas, both of whom were present at this meeting. Mr. J.J. Lewis, President & CEO, serves as an ex-officio member and secretary, and was also present at this meeting.

Mr. Lewis provided highlights from the Staff Report (the entire Staff Report can be found online, in our Personnel Committee Meeting Packet):

Hiring Update

We continue to update our tracking document, which helps us monitor our recruiting process. This tracks when a position is posted, how many applicants we receive, when we make an offer and when the new employee starts. *See attached.*

Leadership Book Club

We have a quarterly Leadership Book Club series for our coordinators, managers and directors. The first quarter book was *Start With Why Start With Why* by Simon Sinek; the current book is *The Energy Bus* by Jon Gordon.

Public Records Request

We have received a Public Records Request from a law firm, asking for records of every teacher employed. The types of records include employment contracts, lists of teacher's names and title, detail on each teacher's years of service, and a few other documents. We are working with our legal counsel to respond and comply with the request.

Mr. Lewis introduced Ms. Lisa Fishman, Director of Operations, who led the committee through an overview of Recognize, our new recognition and celebration platform.

Mr. Lewis led the committee in a review and discussion on the Personnel Committee charge, which was approved by the Board of Directors at their May 10, 2016 special meeting.

The meeting adjourned at 3:38 pm. The next Personnel Committee meeting is currently scheduled for Wednesday, December 20th starting at 3 pm.

Respectfully Submitted,

Mr. Joe Cummings
Board Member &
Personnel Committee Chair

Cover Sheet

Parent Advisory Council Report

Section: IV. REPORTS
Item: F. Parent Advisory Council Report
Purpose: FYI
Key Result: Parental Satisfaction
Submitted by: Lisa Robotham
Related Material: Parent Advisory Council Report - November.pdf

RECOMMENDATION:
N/A - For Discussion Only



Parent Advisory Council Report November 27, 2017

The Parent Advisory Council met on Friday, November 17, 2017 at 3 pm. Members of the council consist of Ms. Mariecor Agravante, Mrs. Therese Nordstrom Christopher, Ms. Sarah Cotes, Ms. Galit Gordon, Ms. Samantha Herrod, Ms. Tiffany Vilchis-Parks, Ms. Esmeralda Rivera, Ms. Lisa Robotham (chair), Ms. Leah Smith, and Mrs. Joy Elizabeth Sterling, all of whom, except Ms. Gordon, Ms. Rivera, and Ms. Vilchis-Parks, were present at this meeting. Mr. J.J. Lewis, President & CEO, serves as an ex-officio member and Mr. Miguel Aguilar, Executive Assistant to the CEO, serves as secretary.

Mr. Lewis provided highlights from the Staff Report:

Scholar Leadership Council

The Scholar Leadership Council met for the first time on Wednesday, November 25. Their agenda mirrored the Parent Advisory Council agenda, with discussion around communications and engagement initiatives. Their meeting agendas and minutes can be found on Board on Track.

StrongMind Orientation Videos

StrongMind has created three new orientation videos from StrongMind on how to navigate the PSP, tips for scholar success, and how to work the course player. These can be found on our YouTube channel and will be shared in a future Monday Morning Update (MMU) and linked to the Parent Scholar Portal (PSP) and potentially website.

Marketing Campaigns

Compass is working on three major marketing campaigns for the balance of the year: Semester 2 recruitment (launch December 26), 2018-19 school year recruitment (launch February 1), and Summer School recruitment. Summer School will look different from years past with two tracks: accelerated for seniors and general for all other scholars; more details by the next Council meeting in January.

Promotional Video Project

Compass is working on a Filming Project with StrongMind in two weeks, in LA and Santa Ana, to create promotional videos on Compass. Our goal is to no longer be the best kept secret, but to be the best school in the state.

Testimonial Requests

Member are asked to share testimonials on various sites, including Google, Facebook and Great Schools:

- Google: <http://bit.ly/2mvSvW7>
- Facebook: <http://bit.ly/2z66Ez8>
- Great Schools: will work on links, not ready as of today

Mr. Lewis led the committee in a review and discussion on the Parent Advisory Council charge, which was approved by the Board of Directors at their May 10, 2016 special meeting.

Mr. Lewis led the Council in a review and discussion on communication initiatives at Compass, where members were given the opportunity to share feedback and ideas that will be shared with staff.

Mr. Lewis led the Council in a review and discussion on engagement initiatives at Compass, where members were given the opportunity to share feedback and ideas that will be shared with staff.

Ms. Robotham led the Council in Council Member Feedback, where each member was given the opportunity to share ideas with staff.

The meeting adjourned at 4:32 pm. Draft minutes can be found on Board on Track. The next Parent Advisory Council meeting is scheduled for Friday, January 19th starting at 3 pm.

Respectfully Submitted,

Mrs. Lisa Robotham
Board Secretary &
Parent Advisory Council Chair

Cover Sheet

Scholar Advisory Council Report

Section: IV. REPORTS
Item: G. Scholar Advisory Council Report
Purpose: FYI
Submitted by: J.J. Lewis
Related Material: Scholar Leadership Council Report - November.pdf

RECOMMENDATION:
N/A - For Discussion Only



Scholar Leadership Council Report
November 27, 2017

The Scholar Leadership Council met on Wednesday, November 15, 2017 at 3 pm. Members of the council consist of Ms. Alexis Gordon, Ms. Vania Linares, Ms. Audrey Millaris, Ms. Elizabeth Perez, Ms. Zephania Senior, Mr. Avery Stansbury, and Ms. Maryam Zorab, all of whom, except Ms. Perez and Ms. Senior, were present at this meeting. Mr. J.J. Lewis, President & CEO, serves as an ex-officio member and interim secretary.

Mr. Lewis provided highlights from the Staff Report:

Organizational Discussion

The Scholar Leadership Council will meet monthly, using Adobe Connect. At its second meeting, the Council will elect its Chair, Vice Chair and Secretary.

Parent Teacher Conferences

This is the first year Compass has organized formal Parent Teacher Conferences, which occurred last week and this week.

Promotional Video Project

Compass is working on a Filming Project with StrongMind in two weeks, in LA and Santa Ana, to create promotional videos on Compass. Our goal is to no longer be the best kept secret, but to be the best school in the state.

Testimonial Requests

Member are asked to share testimonials on various sites, including Google, Facebook and Great Schools:

- Google: <http://bit.ly/2mvSvW7>
- Facebook: <http://bit.ly/2z66Ez8>
- Great Schools: will work on links, not ready as of today

Mr. Lewis led the committee in a review and discussion on the Scholar Leadership Council charge.

Mr. Lewis led the Council in a review and discussion on communication initiatives at Compass, where members were given the opportunity to share feedback and ideas that will be shared with staff.

Mr. Lewis led the Council in a review and discussion on engagement initiatives at Compass, where members were given the opportunity to share feedback and ideas that will be shared with staff.

Ms. Lewis led the Council in Council Member Feedback, where each member was given the opportunity to share ideas with staff.

The meeting adjourned at 3:58 pm. Draft minutes can be found on Board on Track. The next Scholar Leadership Council meeting is scheduled for Wednesday, December 13th starting at 3 pm.

Respectfully Submitted,

Mr. J.J. Lewis
President & CEO &
Interim Scholar Leadership
Council Secretary

Cover Sheet

Review and Approval of the 2016-17 Audit

Section: VII. NEW BUSINESS
Item: A. Review and Approval of the 2016-17 Audit
Purpose: Vote
Key Result: CEO Support & Evaluation
Submitted by: J.J. Lewis
Related Material: Compass Charter Schools FINAL 11.17.17.pdf

BACKGROUND:

Christy White Associates was hired to prepare our 2016-17 Audit. In their opinion, “the financial statements referred to [in the report] present fairly, in all material respects, the financial position of Compass Charter Schools as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.” Also in their opinion, “Compass Charter Schools complied, in all material respects, with the types of compliance requirements referred to in the [report] that are applicable to the state programs noted in the [report] for the year ended June 30, 2017.” There were no findings in the 2016-17 audit.

RECOMMENDATION:

A motion to approve the 2016-17 Audit.

COMPASS CHARTER SCHOOLS

AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2017

A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING CALIFORNIA CHARTER SCHOOLS

Compass Charter Schools of San Diego (Charter No. 1454)
Academy of Arts & Sciences: Thousand Oaks (Charter No. 1455)
Academy of Arts & Sciences: Sonoma (Charter No. 1457)
Compass Charter Schools of Fresno (Charter No. 1631)
Compass Charter Schools of Los Angeles (Charter No. 1651)

San Diego

Los Angeles

San Francisco
Bay Area

christywhite
A PROFESSIONAL
ACCOUNTANCY CORPORATION
associates

**COMPASS CHARTER SCHOOLS
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JUNE 30, 2017**

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Compass Charter Schools (the "Organization") which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Christy White, CPA

Michael Ash, CPA

Heather Rubio

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State Board of Accountancy*

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Compass Charter Schools as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of Compass Charter Schools taken as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2017, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



San Diego, California
November 17, 2017

COMPASS CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2017

ASSETS

Current assets

Cash and cash equivalents	\$ 1,376,306
Investments	3,009,303
Accounts receivable	5,149,028
Prepaid expenses	46,661
Total Assets	\$ 9,581,298

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable	\$ 1,481,342
Total liabilities	1,481,342

Net assets

Unrestricted	7,975,314
Temporarily restricted	124,642
Total net assets	8,099,956
Total Liabilities and Net Assets	\$ 9,581,298

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

**COMPASS CHARTER SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

	Unrestricted	Temporarily Restricted	Total
SUPPORT AND REVENUES			
Federal and state support and revenues			
Local control funding formula, state aid	\$ 4,522,715	\$ -	\$ 4,522,715
Federal revenues	81,660	-	81,660
Other state revenues	659,823	253,932	913,755
Total federal and state support and revenues	5,264,198	253,932	5,518,130
Local support and revenues			
Payments in lieu of property taxes	1,389,260	-	1,389,260
Investment income, net	78,491	-	78,491
Other local revenues	600,189	-	600,189
Total local support and revenues	2,067,940	-	2,067,940
Donor restrictions satisfied	333,752	(333,752)	-
Total Support and Revenues	7,665,890	(79,820)	7,586,070
Expenses			
Program services	11,198,116	-	11,198,116
Management and general	3,680,747	-	3,680,747
Total Expenses	14,878,863	-	14,878,863
CHANGE IN NET ASSETS	(7,212,973)	(79,820)	(7,292,793)
Net Assets - Beginning	15,188,287	204,462	15,392,749
Net Assets - Ending	\$ 7,975,314	\$ 124,642	\$ 8,099,956

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

**COMPASS CHARTER SCHOOLS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017**

California Charter No.	Program Services					Total Program Services	Management and General	Total Expenses
	1454	1455	1457	1631	1651			
	AAS Thousand		AAS	CCS of	CCS of			
	CCS of San Diego	Oaks	Sonoma	Fresno	Los Angeles			
EXPENSES								
Personnel expenses								
Certificated salaries	\$ 1,185,876	\$ 481,942	\$ 508,534	\$ 386,242	\$ 1,368,929	\$ 3,931,523	\$ 69,385	\$ 4,000,908
Non-certificated salaries	318,499	137,115	138,067	104,971	361,674	1,060,326	562,471	1,622,797
Employee benefits	426,565	202,895	146,557	112,016	511,604	1,399,637	84,253	1,483,890
Total personnel expenses	1,930,940	821,952	793,158	603,229	2,242,207	6,391,486	716,109	7,107,595
Non-personnel expenses								
Books and supplies	927,271	275,136	365,062	295,662	1,146,921	3,010,052	5,672	3,015,724
Services and other operating	474,585	314,289	193,798	144,443	506,432	1,633,547	658,806	2,292,353
Interest expense	-	-	-	-	-	-	3,118	3,118
Payments to authorizing agencies	34,755	73,956	3,756	35,462	15,102	163,031	22,074	185,105
Legal settlement*	-	-	-	-	-	-	1,600,000	1,600,000
Repayment of revenues	-	-	-	-	-	-	674,968	674,968
Total non-personnel expenses	1,436,611	663,381	562,616	475,567	1,668,455	4,806,630	2,964,638	7,771,268
Total Expenses	\$ 3,367,551	\$ 1,485,333	\$ 1,355,774	\$ 1,078,796	\$ 3,910,662	\$ 11,198,116	\$ 3,680,747	\$ 14,878,863

*Refer to Legal Settlement under Note 7 on Commitments and Contingencies for more information.

Note: "CCS" refers to Compass Charter School and "AAS" refers to Academy of Arts & Sciences.

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

**COMPASS CHARTER SCHOOLS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2017**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (7,292,793)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
(Increase) decrease in operating assets	
Accounts receivable	(4,215,504)
Prepaid expenses	(46,661)
Increase (decrease) in operating liabilities	
Accounts payable	(5,463,384)
Deferred revenue	(62,400)
Net cash provided by (used in) operating activities	<u>(17,080,742)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Transfer from investment account	<u>1,990,697</u>
Net cash provided by (used in) investing activities	<u>1,990,697</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(15,090,045)
Net cash and cash equivalents - Beginning	<u>16,466,351</u>
Net cash and cash equivalents - Ending	<u>\$ 1,376,306</u>
SUPPLEMENTAL DISCLOSURE	
Cash paid on interest	<u>\$ 3,118</u>

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

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Compass Charter Schools (the “Organization”), was formed as a nonprofit public benefit corporation on October 28, 2011 under the name Academy of Arts & Sciences. In February 2017, the Organization changed its name to Compass Charter Schools. The main purpose of the Organization is to manage public charter schools. During the fiscal year ended June 30, 2017, Compass Charter Schools operated five (5) California public charter schools. Information on each of the charter school is as follows:

Charter School	Charter No.	Classes Began	Authorizing Agency	County
Compass Charter Schools of San Diego <i>Previously Academy of Arts and Sciences: Del Mar Middle & High (6-12)</i>	1454	8/27/2012	MEUSD	San Diego
Academy of Arts and Sciences: Thousand Oaks & Simi Valley	1455	8/15/2012	MESD	Ventura
Academy of Arts and Sciences: Sonoma	1457	9/28/2012	CRPUSD	Sonoma
Compass Charter Schools of Fresno <i>Previously Academy of Arts and Sciences: Fresno</i>	1631	7/1/2014	OC	Fresno
Compass Charter Schools of Los Angeles <i>Previously Academy of Arts and Sciences: Los Angeles (9-12)</i>	1651	7/1/2014	AADUSD	Los Angeles

The authorizing agencies noted above include: Acton-Agua Dulce Unified School District (AADUSD), Cotati-Rohnert Park Unified School District (CRPUSD), Mountain Empire Unified School District (MEUSD), Mupu Elementary School District (MESD) and Orange Center School District (OC).

Compass Charter Schools’ mission is to inspire, and develop innovative, creative, self-directed learners, one scholar at a time. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

B. Financial Statement Presentation

Compass Charter Schools is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Unrestricted net assets include all resources available for use by the Board of Directors and management’s discretion in carrying out the activities of the organization in accordance with its Bylaws. Temporarily or permanently restricted net assets are only expendable for the purposes specified by the donor or through the passage of time. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets. Permanently restricted net assets are generally required to be held by the organization in perpetuity while the earnings on those assets are available for use by the organization to support operations. Donors can place restrictions on the earnings from permanently restricted contributions at the time the contributions are made or pledged. Fund accounting is not used in the Organization’s financial statement presentation.

C. Basis of Accounting

The Organization’s policy is to prepare its financial statements on the accrual basis of accounting; consequently, revenues are recognized when earned rather than when cash is received and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2017

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

E. Functional Expenses

The costs of providing services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs and expenses have been allocated between program and supporting services based on management's estimates.

F. Contributions

Contributions that are restricted by the donor are reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other donor restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the existence or nature of any donor restrictions.

Non-cash contributions of goods, materials, and facilities are recorded at fair value at the date of contribution. Contributed services are recorded at fair value at the date of contribution if they are used to create or enhance a non-financial asset or require specialized skills, are provided by someone possessing those skills, and would have to be purchased by the organization if not donated.

G. In Lieu of Property Taxes Revenue

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes for the authorizing agency. In lieu of distributing funds out of property tax proceeds, the authorizing agency makes monthly payments to Compass Charter Schools. Revenues are recognized by the Organization when earned.

H. Cash and Cash Equivalents

Compass Charter Schools considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

I. Investments

The Organization's method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available. Gains and losses resulting from adjustments to fair values are included in the accompanying statement of activities.

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2017

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Receivables and Allowances

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management's judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Organization establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2017, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

K. Capital Assets

Compass Charter Schools has not yet adopted a policy to capitalize asset purchases in conformance with generally accepted accounting principles because the Organization does not own, nor does it plan to acquire, property or equipment of significant value.

L. Deferred Revenue

Deferred revenue arises when potential revenue does not meet the criteria for recognition in the current period and when resources are received by the organization prior to the incurrence of expenses. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the statement of financial position and revenue is recognized.

M. Income Taxes

Compass Charter Schools is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Organization is exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code. As an organization operating schools, the Organization is not required to register with the California Attorney General as a charity.

The Organization's management believes all of its significant tax positions would be upheld under examination; therefore, no provision for income tax has been recorded. The Organization's information and/or tax returns are subject to examination by the regulatory authorities for up to four years from the date of filing.

N. New Accounting Pronouncement

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for Profit Entities* whereby significant changes were proposed in seven areas: net asset classes, liquidity and availability of resources, classification and disclosure of underwater endowment funds, expense reporting, statement of cash flows, investment return, and release of restrictions on capital assets. The amendments in ASU No. 2016-14 are effective for annual financial statements issued for fiscal years beginning after December 15, 2017. The Organization has not yet determined the impact on the financial statements.

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2017

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Fair Value Measurements

The Fair Value Measurements Topic of the FASB *Accounting Standards Codification* establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2017, consist of the following:

Cash in banks, non-interest bearing	\$	866,675
Cash in county treasury		509,631
Total Cash and Cash Equivalents	\$	1,376,306

Cash in Banks – Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. Compass Charter Schools does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank. As of June 30, 2017, \$713,571 of Compass Charter Schools' bank balance was exposed to custodial credit risk as there were deposits over \$250,000 at Chase Bank.

Cash in County Treasury

Compass Charter Schools is a voluntary participant in an external investment pool for some of its charter schools. The fair value of the Organization's investment in the pool is reported in the financial statements at amounts based upon the Organization's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio in relation to the amortized cost of that portfolio. The balance available for withdrawal is recorded on the amortized cost basis and is based on the accounting records maintained by the County Treasurer.

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2017

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Cash in County Treasury (continued)

Except for investments by trustees of debt proceeds, the authority to invest Organization funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies examples of the investment types permitted in the California Government Code:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Investments in the County Treasury investment pools and/or local agency investment funds/state investment pools are not measured using the fair value input levels noted in Note 1O because the Organization's transactions are based on a stable net asset value per share. All contributions and redemptions are transactions at \$1.00 net asset value per share.

NOTE 3 – INVESTMENTS

Investments as of June 30, 2017, consist of the following:

Certificates of deposit	\$ 2,503,411
Cash and money market funds	505,892
Total Investments	\$ 3,009,303

These investments are held in cash, money market funds, and certificates of deposit and are the only funds classified as investments in the statement of financial position. The investment is carried at amortized cost. These types of investments do not qualify as securities as defined in FASB ASC 320, *Investments – Debt and Equity Securities*, thus the fair value disclosures required by ASC 820, *Fair Value Measurements and Disclosures*, are not provided.

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2017

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2017 consists of the following:

Local control funding formula sources	\$	4,054,233
Federal revenues		26,290
Other state sources		37,577
In lieu of property tax payments		973,960
Other local sources		56,968
Total Accounts Receivable	\$	5,149,028

NOTE 5 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2017 consists of the following:

Due to grantor governments	\$	417,575
Legal settlement*		550,000
Credit card liabilities		30,971
Payroll liabilities		308,512
Vendor payables		174,284
Total Accounts Payable	\$	1,481,342

*Refer to Legal Settlement under Note 7 on Commitments and Contingencies for more information.

NOTE 6 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets at June 30, 2017 consisted of the following:

State imposed restrictions		
Educator effectiveness	\$	14,144
College readiness block grant		110,498
Total Temporarily Restricted Net Assets	\$	124,642

NOTE 7 – COMMITMENTS AND CONTINGENCIES

Governmental Funds

Compass Charter Schools has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. The Organization has undergone certain reviews and has experienced certain expenditure disallowances under the terms of the grants, which have been recorded in the financial statements. Any future such audits could generate additional expenditure disallowances under funding terms; however, it is believed that any required reimbursements would not be material.

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2017

NOTE 7 – COMMITMENTS AND CONTINGENCIES (continued)

Funding Determinations

Nonclassroom-based funding determinations for the period of July 1, 2016 through June 30, 2018 were initially denied for not meeting certain funding determination criteria; therefore, the Organization submitted mitigating circumstance requests to the State Board of Education (SBE). In a meeting held on June 7, 2016 of the Advisory Commission on Charter Schools (ACCS), an advisory body to the SBE, recommended that the SBE deny the mitigating circumstances for the remaining operated charter schools. As a result of the denied funding determinations, the charter schools operated by the Organization were not eligible for funding based on nonclassroom-based instruction from local control funding formula sources. These state funding sources represent over sixty-percent of the Organization's total revenue; therefore, the Organization planned for deficit spending in 2016-17.

In July 2017, the funding determinations for each of the schools in operating during 2016-17 were approved as a reconsideration with three (3) school approved for 100% funding and the other two (2) schools approved at 85%. Due to the timing of the funding determination approvals, the Organization may realize a one-time surplus and increase in local control funding formula sources resulting from prior period adjustments calculated by the California Department of Education (CDE).

Multi-employer Defined Benefit Plan Participation

Under current law on multiemployer defined benefit plans, the Organization's voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Organization to make payments to the plan, which would approximate the Organization's proportionate share of the multiemployer plan's unfunded vested liabilities. California State Teachers' Retirement System (CalSTRS) has estimated that the Organization's share of withdrawal liability is approximately \$5,386,229 as of June 30, 2016. The Organization does not currently intend to have its operated charter schools withdraw from CalSTRS. Refer to Note 8 for additional information on employee retirement plans.

Legal Settlement

In April 2017, the Organization agreed to a settlement agreement and release with the New Jerusalem Elementary School District (the "District") to resolve all claims, issues, disputes, and appeals related to a legal action under *New Jerusalem Elementary School District v. Academy of Arts and Sciences Charter School*, a case with the Superior Court of San Joaquin. As a result of the settlement agreement, the Organization agreed to an initial payment of one million dollars to the District, as well as monthly installment payments in the amount of \$50,000 for a period of twelve (12) consecutive months beginning July 1, 2017. The total amount of the legal settlement payable from the Organization to the District is \$1,600,000. During the fiscal year ended June 30, 2017, the Organization paid the initial payment and one monthly payment for a total of \$1,050,000 paid to the District thus far. As of June 30, 2017, \$550,000 remained payable to the District and is expected to be fully paid during the 2017-18 fiscal year.

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2017

NOTE 8 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. In accordance with *California Education Code 47605*, charter schools have the option of participating in such plans if an election to participate is specified within the charter petition. The Charters have made such election. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS). The Organization offers all employees social security as an alternative plan to those who may not qualify for CalSTRS.

California State Teachers' Retirement System (CalSTRS)

Plan Description

Compass Charter Schools contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 10.25% or 9.205% of their 2016-17 salary depending on the employee's membership date in the plan. The required employer contribution rate for fiscal year 2016-17 was 12.58% of annual payroll. The contribution requirements of the plan members are established by state statute. Compass Charter Schools' contributions to CalSTRS for the past three years are as follows:

	<u>Contribution</u>	<u>Percent of Required Contribution</u>
2016-17	\$ 511,730	100%
2015-16	\$ 359,120	100%
2014-15	\$ 581,189	100%

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for Compass Charter Schools charter schools in operation during 2015-16 is estimated at \$202,730 for 2016-17, which is computed as the proportionate share of total 2015-16 State on-behalf contributions.

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2017

NOTE 9 – RELATED PARTY TRANSACTIONS

Authorizing Agency

The Charters make payments to the authorizing agencies specified in Note 1A, to provide purchased services in addition to fees for oversight. In accordance with California Education Code 47613(a), the authorizing agency may charge actual costs of oversight not to exceed 1% of revenue from local control funding formula sources. Total oversight fees paid or payable to the authorizing agencies amounted to \$185,105 for the fiscal year ended June 30, 2017.

Interagency Activity

Receivables and payables due between the charter schools are classified as due to/from related entities within the Statement of Financial Position by Charter. Cash in bank balances are maintained by the Organization as a whole and are noted as due from related entities within the Statement of Position by Charter. Additionally, some charter schools covered certain operating expenses during the fiscal year ending June 30, 2017. Interagency transactions and balances are eliminated in the financial statements of Compass Charter Schools to better reflect the true activities of the corporation.

Effective June 30, 2016, the Organization voluntarily closed five (5) charter schools and merged operations into the remaining charter schools. As such, the ending balances for three (3) schools in San Diego County were merged into Compass Charter Schools of San Diego (No. 1454), one (1) school in Ventura County was merged with Academy of Arts & Sciences: Thousand Oaks (No. 1455), and one (1) school in Los Angeles County was merged with Compass Charter Schools of Los Angeles. The transfers of these balances are noted as nonoperating activity on the Statement of Activities by Charter.

NOTE 10 – SUBSEQUENT EVENTS

Compass Charter Schools has evaluated subsequent events for the period from June 30, 2017 through November 17, 2017, the date the financial statements were available to be issued.

In July 2017, funding determinations for nonclassroom-based instruction were reconsidered and approved for funding for all five (5) charter schools in operation during 2016-17. Refer to Note 7 for additional information.

Effective June 30, 2017, the following charter schools discontinued operations due to voluntary closures:

Charter School	Charter No.	County	Status
AAS: Thousand Oaks & Simi Valley	1455	Ventura	Closed
AAS: Sonoma	1457	Sonoma	Closed

Management did not identify any other transactions that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION SECTION

COMPASS CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION BY CHARTER
JUNE 30, 2017

California Charter No.	1454	1455	1457	1631	1651			
	Compass Charter Schools of San Diego	Academy of Arts & Sciences: Thousand Oaks	Academy of Arts & Sciences: Sonoma	Compass Charter Schools of Fresno	Compass Charter Schools of Los Angeles	Other Projects & Operations	Interagency Eliminations	Organization Total
ASSETS								
Current assets								
Cash and cash equivalents	\$ 288,201	\$ -	\$ 183,891	\$ 37,539	\$ -	\$ 866,675	\$ -	\$ 1,376,306
Investments	-	-	-	-	-	3,009,303	-	3,009,303
Accounts receivable	1,685,300	89,276	802,383	634,463	1,880,647	56,959	-	5,149,028
Prepaid expenses	5,570	-	-	292	833	39,966	-	46,661
Due from related entities	2,089,854	3,069,618	-	-	-	2,830,755	(7,990,227)	-
Total Assets	\$ 4,068,925	\$ 3,158,894	\$ 986,274	\$ 672,294	\$ 1,881,480	\$ 6,803,658	\$ (7,990,227)	\$ 9,581,298
LIABILITIES AND NET ASSETS								
Current liabilities								
Accounts payable	\$ 156,935	\$ 141,547	\$ 73,503	\$ 12,339	\$ 33,250	\$ 1,063,768	\$ -	\$ 1,481,342
Loans payable	-	-	-	-	-	-	-	-
Due to related entities	-	2,273	1,249,085	531,995	1,047,402	5,159,472	(7,990,227)	-
Total liabilities	156,935	143,820	1,322,588	544,334	1,080,652	6,223,240	(7,990,227)	1,481,342
Net assets								
Unrestricted	3,876,876	3,015,074	(336,314)	60,031	779,229	580,418	-	7,975,314
Temporarily restricted	35,114	-	-	67,929	21,599	-	-	124,642
Total net assets	3,911,990	3,015,074	(336,314)	127,960	800,828	580,418	-	8,099,956
Total Liabilities and Net Assets	\$ 4,068,925	\$ 3,158,894	\$ 986,274	\$ 672,294	\$ 1,881,480	\$ 6,803,658	\$ (7,990,227)	\$ 9,581,298

See accompanying note to the supplementary information.

**COMPASS CHARTER SCHOOLS
STATEMENT OF ACTIVITIES BY CHARTER
FOR THE YEAR ENDED JUNE 30, 2017**

California Charter No.	Compass Charter Schools of San Diego			Academy of Arts & Sciences: Thousand Oaks		
	1454			1455		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
SUPPORT AND REVENUES						
Federal and state support and revenues						
Local control funding formula, state aid	\$ 1,279,407	\$ -	\$ 1,279,407	\$ (159,892)	\$ -	\$ (159,892)
Federal revenues	39,877	-	39,877	-	-	-
Other state revenues	104,245	75,000	179,245	252,417	11,117	263,534
Total federal and state support and revenues	1,423,529	75,000	1,498,529	92,525	11,117	103,642
Local support and revenues						
Payments in lieu of property taxes	540,932	-	540,932	87,318	-	87,318
Investment income, net	19,155	-	19,155	4,313	-	4,313
Other local revenues	168,986	-	168,986	69,473	-	69,473
Total local support and revenues	729,073	-	729,073	161,104	-	161,104
Donor restrictions satisfied	115,379	(115,379)	-	88,200	(88,200)	-
Total Support and Revenues	2,267,981	(40,379)	2,227,602	341,829	(77,083)	264,746
OPERATING EXPENSES						
Program services	3,367,551	-	3,367,551	1,485,333	-	1,485,333
Management and general	590,104	-	590,104	487,005	-	487,005
Total Expenses	3,957,655	-	3,957,655	1,972,338	-	1,972,338
Increase (decrease) in Net Assets from						
Operating Activities	(1,689,674)	(40,379)	(1,730,053)	(1,630,509)	(77,083)	(1,707,592)
NONOPERATING REVENUES						
Transfer from merger of charter schools	5,201,498	63,321	5,264,819	3,153,300	35,753	3,189,053
CHANGE IN NET ASSETS	3,511,824	22,942	3,534,766	1,522,791	(41,330)	1,481,461
Net Assets - Beginning	365,052	12,172	377,224	1,492,283	41,330	1,533,613
Net Assets - Ending	\$ 3,876,876	\$ 35,114	\$ 3,911,990	\$ 3,015,074	\$ -	\$ 3,015,074

See accompanying note to the supplementary information.

COMPASS CHARTER SCHOOLS
STATEMENT OF ACTIVITIES BY CHARTER, continued
FOR THE YEAR ENDED JUNE 30, 2017

California Charter No.	Academy of Arts & Sciences: Sonoma			Compass Charter Schools of Fresno		
	1457			1631		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
SUPPORT AND REVENUES						
Federal and state support and revenues						
Local control funding formula, state aid	\$ 250,636	\$ -	\$ 250,636	\$ 550,312	\$ -	\$ 550,312
Federal revenues	38,100	-	38,100	-	-	-
Other state revenues	114,433	17,815	132,248	40,597	75,000	115,597
Total federal and state support and revenues	403,169	17,815	420,984	590,909	75,000	665,909
Local support and revenues						
Payments in lieu of property taxes	550,065	-	550,065	87,416	-	87,416
Investment income, net	30,323	-	30,323	4,958	-	4,958
Other local revenues	72,720	-	72,720	94,440	-	94,440
Total local support and revenues	653,108	-	653,108	186,814	-	186,814
Donor restrictions satisfied	31,454	(31,454)	-	16,750	(16,750)	-
Total Support and Revenues	1,087,731	(13,639)	1,074,092	794,473	58,250	852,723
OPERATING EXPENSES						
Program services	1,355,774	-	1,355,774	1,078,796	-	1,078,796
Management and general	191,214	-	191,214	139,001	-	139,001
Total Expenses	1,546,988	-	1,546,988	1,217,797	-	1,217,797
CHANGE IN NET ASSETS	(459,257)	(13,639)	(472,896)	(423,324)	58,250	(365,074)
Net Assets - Beginning	122,943	13,639	136,582	483,355	9,679	493,034
Net Assets - Ending	\$ (336,314)	\$ -	\$ (336,314)	\$ 60,031	\$ 67,929	\$ 127,960

See accompanying note to the supplementary information.

COMPASS CHARTER SCHOOLS
STATEMENT OF ACTIVITIES BY CHARTER, continued
FOR THE YEAR ENDED JUNE 30, 2017

California Charter No.	Compass Charter Schools of Los Angeles		
	1651		
	Unrestricted	Temporarily Restricted	Total
SUPPORT AND REVENUES			
Federal and state support and revenues			
Local control funding formula, state aid	\$ 2,602,252	\$ -	\$ 2,602,252
Federal revenues	3,683	-	3,683
Other state revenues	148,131	75,000	223,131
Total federal and state support and revenues	2,754,066	75,000	2,829,066
Local support and revenues			
Payments in lieu of property taxes	123,529	-	123,529
Investment income, net	19,742	-	19,742
Other local revenues	194,570	-	194,570
Total local support and revenues	337,841	-	337,841
Donor restrictions satisfied	81,969	(81,969)	-
Total Support and Revenues	3,173,876	(6,969)	3,166,907
OPERATING EXPENSES			
Program services	3,910,662	-	3,910,662
Management and general	675,388	-	675,388
Total Expenses	4,586,050	-	4,586,050
Increase (decrease) in Net Assets from			
Operating Activities	(1,412,174)	(6,969)	(1,419,143)
NONOPERATING REVENUES			
Transfer from merger of charter schools	1,450,654	15,956	1,466,610
CHANGE IN NET ASSETS	38,480	8,987	47,467
Net Assets - Beginning	740,749	12,612	753,361
Net Assets - Ending	\$ 779,229	\$ 21,599	\$ 800,828

See accompanying note to the supplementary information.

COMPASS CHARTER SCHOOLS
CHARTER ORGANIZATIONAL STRUCTURE
JUNE 30, 2017

Compass Charter Schools (the "Organization") was formed as a nonprofit public benefit corporation on October 28, 2011 under the name Academy of Arts & Sciences. In February 2017, the Organization changed its name to Compass Charter Schools. As of June 30, 2017, the Organization operated five (5) California public charter schools in five counties. The following is a list of all charter schools operated by the Organization during 2016-17:

Charter School	Charter No.	Classes Began	Authorizing Agency	County
Compass Charter Schools of San Diego <i>Previously Academy of Arts and Sciences: Del Mar Middle & High (6-12)</i>	1454	8/27/2012	MEUSD	San Diego
Academy of Arts and Sciences: Thousand Oaks & Simi Valley	1455	8/15/2012	MESD	Ventura
Academy of Arts and Sciences: Sonoma	1457	9/28/2012	CRPUSD	Sonoma
Compass Charter Schools of Fresno <i>Previously Academy of Arts and Sciences: Fresno</i>	1631	7/1/2014	OC	Fresno
Compass Charter Schools of Los Angeles <i>Previously Academy of Arts and Sciences: Los Angeles (9-12)</i>	1651	7/1/2014	AADUSD	Los Angeles

AADUSD – Acton-Agua Dulce Unified District *CRPUSD – Cotati-Rohnert Park Unified School District*
MESD – Mupu Elementary School District *MEUSD – Mountain Empire Unified School District*
OC – Orange Center School District

The Board of Directors of Compass Charter Schools oversees the operations for all charter schools of the Organization. As of June 30, 2017, the members of the board and administrators are as follows:

BOARD OF TRUSTEES		
Trustee	Office	Term Ending
Peter McDonald	Chair	June 2017
Joe Cummings	Director	June 2018
Matt Koblick	Director	June 2018
Lisa Robotham	Parent Representative	No Term Limit
Kathy Granger	District Representative & Treasurer	No Term Limit

ADMINISTRATION

James (J.J.) Lewis
President & CEO

Lisa Fishman
Director of Operations

Mae Van Vooren
Director of Strategic Initiatives

See accompanying note to the supplementary information.

**COMPASS CHARTER SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2017**

No Classroom-Based Average Daily Attendance (ADA) was generated or reported during the fiscal year 2016-17 by any charter school operated by the Organization.

SECOND PERIOD REPORT: AVERAGE DAILY ATTENDANCE (ADA) - NON-CLASSROOM BASED

California Charter No.	1454	1455	1457	1631	1651
	Compass Charter Schools of San Diego	Academy of Arts & Sciences: Thousand Oaks	Academy of Arts & Sciences: Sonoma	Compass Charter Schools of Fresno	Compass Charter Schools of Los Angeles
Grade Span					
Grades K - 3*	95.57	18.57	16.94	20.46	77.13
Grades 4 - 6	68.75	12.02	18.30	17.36	58.45
Grades 7 - 8	41.33	8.84	19.03	13.25	47.93
Grades 9 - 12	77.50	21.87	46.24	23.89	116.34
Total ADA - Non-Classroom Based	283.15	61.30	100.51	74.96	299.85

ANNUAL REPORT: AVERAGE DAILY ATTENDANCE (ADA) - NON-CLASSROOM BASED

California Charter No.	1454	1455	1457	1631	1651
	Compass Charter Schools of San Diego	Academy of Arts & Sciences: Thousand Oaks	Academy of Arts & Sciences: Sonoma	Compass Charter Schools of Fresno	Compass Charter Schools of Los Angeles
Grade Span					
Grades K - 3*	103.34	21.17	19.04	24.52	88.31
Grades 4 - 6	73.58	13.34	20.30	20.15	67.84
Grades 7 - 8	46.12	9.39	22.49	14.87	58.38
Grades 9 - 12	84.94	24.47	49.29	25.86	134.71
Total ADA - Non-Classroom Based	307.98	68.37	111.12	85.40	349.24

*Includes Transitional Kindergarten (TK)

See accompanying note to the supplementary information.

**COMPASS CHARTER SCHOOLS
RECONCILIATION OF FINANCIAL REPORT – ALTERNATIVE FORM WITH AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

California Charter No.	1454	1455	1457
	Compass Charter Schools of San Diego	Academy of Arts & Sciences: Thousand Oaks	Academy of Arts & Sciences: Sonoma
June 30, 2017, fund balance per alternative form	\$ 4,046,612	\$ 3,011,519	\$ (339,706)
Adjustments:			
Increase (decrease) in total net assets:			
Overstatement of in lieu of property taxes	(134,622)	-	-
Adjustment to expenses	-	3,555	3,392
June 30, 2017, net assets per audited financial statements	\$ 3,911,990	\$ 3,015,074	\$ (336,314)

For the fiscal year ended June 30, 2017, there were no adjustments made to reconcile fund balance reported on the Financial Report – Alternative Form to net assets per the audited financial statements for the following charter schools:

Compass Charter Schools of Fresno (Charter No. 1631)
Compass Charter Schools of Los Angeles (Charter No. 1651)

See accompanying note to the supplementary information.

**COMPASS CHARTER SCHOOLS
NOTES TO THE SUPPLEMENTARY INFORMATION
JUNE 30, 2017**

NOTE 1 – PURPOSE OF SCHEDULES

A. Statements by Charter

Compass Charter Schools' statements of financial position, and activities by school provide information supporting the amounts incorporated in the Organization's financial statements, which include results from both schools operated by the corporation.

B. Charter Organizational Structure

This schedule provides information about the charter schools' authorizing agencies, grades served, members of the governing body, and members of the administration.

C. Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the charter school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

D. Reconciliation of Financial Report - Alternative Form with Audited Financial Statements

This schedule provides the information necessary to reconcile fund balance reported on the Financial Report – Alternative Form to net assets on the audited financial statements.

OTHER INDEPENDENT AUDITORS' REPORTS



REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditors' Report

Christy White, CPA
Michael Ash, CPA
Heather Rubio

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Compass Charter Schools (the "Organization") as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements and have issued our report thereon dated November 17, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting ("internal control") to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White Associates

San Diego, California
November 17, 2017



REPORT ON STATE COMPLIANCE

Independent Auditors' Report

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

Report on State Compliance

We have audited Compass Charter Schools' compliance with the types of compliance requirements described in the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810, that could have a direct and material effect on each of Compass Charter Schools' state programs for the fiscal year ended June 30, 2017, as identified below. Reference to Compass Charter Schools within this letter is inclusive of all charter schools referenced in Note 1A of the accompanying notes to the financial statements.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Compass Charter Schools' state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about Compass Charter Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of Compass Charter Schools' compliance with those requirements.

Christy White, CPA

Michael Ash, CPA

Heather Rubio

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Opinion on State Compliance

In our opinion, Compass Charter Schools complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2017.

Procedures Performed

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

Description	Procedures Performed
School Districts, County Office of Education and Charter Schools	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	No
After School Education and Safety Program:	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study – Couse Based	Not applicable
Immunizations	Yes
Charter Schools	
Attendance	Yes
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

We did not perform procedures for the California Clean Energy Jobs Act because no funds were expended nor projects completed during 2016-17 for any of the charter schools.

Christy White Associates

San Diego, California
November 17, 2017

FINDINGS AND QUESTIONED COSTS SECTION

**COMPASS CHARTER SCHOOLS
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2017**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

The Organization did not expend more than \$750,000 in federal awards during the fiscal year; therefore, a Federal Single Audit is not applicable.

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**COMPASS CHARTER SCHOOLS
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017**

FIVE DIGIT CODE

20000

30000

AB 3627 FINDING TYPE

Inventory of Equipment

Internal Control

There were no audit findings related to financial statements during 2016-17.

**STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017**

<u>FIVE DIGIT CODE</u>	<u>AB 3627 FINDING TYPE</u>
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Programs
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no audit findings or questioned costs related to state awards during 2016-17.

**COMPASS CHARTER SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017**

FINDING 2016-1: FINANCIAL STATEMENT REPORTING (30000)

Criteria: Generally accepted accounting principles (GAAP) requires the presentation, in either a statement of activities or the notes to the financial statements, of information about expenses reported by their functional classification, such as major classes of program services and supporting activities. Though not required by GAAP, fund accounting may be used for internal recordkeeping to properly segregate assets, liabilities, and fund balances into separate accounting entities; thus, it can be used to track an organization's fiduciary responsibilities to ensure use of assets in accordance with donor-imposed or government mandated restrictions.

Condition: During our substantive audit procedures, we noted that no allocation was performed for reporting of expenses on a functional basis prior to the financial audit. Information was made available subsequent to fieldwork following audit recommendations. Additionally, fund accounting was utilized within the accounting software to track financial data required to be reported by each public charter school to the California Department of Education (CDE). Based on review of financial statements, balance sheet items did not properly reconcile to data reported by charter school to the CDE. One common operating checking account was maintained by the Academy for all banking activities and a lack of proper fund accounting caused for inadequate tracking of cash balances by charter school. Additionally, transactions involving inter-agency receivables/payables were not properly maintained, requiring several audit adjustments.

Cause: Accounting software limitations as well as miscommunications and ineffective practices by the business services provider coupled with inadequate review of financial statements by Academy management personnel.

Effect: Potential for financial statements to not be presented in accordance with GAAP with relation to functional expenses. Additionally, activities and account balances could be inappropriately reported to the CDE with regards to financial reporting by charter school.

Recommendation: We recommend that Academy management properly review financial data prepared by third-party consultants to ensure for proper presentation of financial data in accordance with GAAP. Additionally, we recommend that proper fund accounting be implemented if this method of accounting will be utilized to ensure accurate reporting of financial data to reporting agencies for each of its public charter school.

Academy's Response: Academy of Arts and Sciences has contracted with a new back-office provider, CSMC. In addition, a Finance Committee has been formed and meets on a monthly basis to review the Balance Sheet and Year to Date Actual to Budget.

Current Status: Implemented

**COMPASS CHARTER SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2017**

FINDING 2016-2: ATTENDANCE FROM NON CLASSROOM-BASED INSTRUCTION (10000) (continued)

Effect: Inaccurate reporting of ADA and noncompliance with State requirements. The ADA effects by charter school, grade span and reporting period are noted below:

Charter School/Condition	Grade Span	P-2 ADA Effect	Annual ADA Effect
<i>Academy of Art & Sciences: Fresno</i>			
Condition a) previously mentioned	4 - 6	0.10	NA*
Condition b) previously mentioned	K - 3	1.00	1.00
Condition b) previously mentioned	4 - 6	0.37	0.28
Total ADA Effect for AAS: Fresno		1.47	1.28
<i>Academy of Arts & Sciences: Oxnard & Ventura</i>			
Condition b) previously mentioned	K - 3	0.51	0.33
Condition c) previously mentioned	9 - 12	0.17	0.13
Total ADA Effect for AAS: Oxnard & Ventura		0.68	0.46
<i>Academy of Arts & Sciences: Sonoma</i>			
Condition b) previously mentioned	K - 3	1.97	1.98
Condition c) previously mentioned	9 - 12	0.08	0.05
Total ADA Effect for AAS: Sonoma		2.05	2.03
<i>Academy of Arts & Sciences: Del Mar Elementary (K-5)</i>			
Condition b) previously mentioned	K - 3	2.00	2.00
Total ADA Effect for AAS: Del Mar Elementary		2.00	2.00
<i>Academy of Arts & Sciences: El Cajon Elementary (K-5)</i>			
Condition b) previously mentioned	K - 3	0.79	0.50
Total ADA Effect for AAS: El Cajon Elementary		0.79	0.50
Grand Total - All Schools		6.99	6.27

*NA – Not applicable. The student was removed from the student information system as enrolled in this charter school prior to reporting of Annual attendance data; therefore, there is no effect on Annual ADA.

COMPASS CHARTER SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2017

FINDING 2016-2: ATTENDANCE FROM NON CLASSROOM-BASED INSTRUCTION (10000) (continued)

Cause: Proper procedures for enrollment of students and review of student master agreements prior to start of instruction are not being adhered to in order to ensure for compliance with independent study attendance requirements.

Questioned Cost: A total of \$54,610 was calculated as due from the Academy for all noted attendance exceptions referenced above. Please refer to the following page for the calculation of this questioned cost and the impact by charter school.

	Overstated P-2 ADA	Overstated Annual ADA	Adjusted Base Grant per ADA	Questioned Cost
<i>Academy of Art & Sciences: Fresno</i>				
Grade Span				
Kindergarten through third	1.00	1.00	\$ 7,820	\$ 7,820
Fourth through sixth	0.47	0.28	\$ 7,189	3,379
Total AAS: Fresno	<u>1.47</u>	<u>1.28</u>		<u>11,199</u>
<i>Academy of Arts & Sciences: Oxnard & Ventura</i>				
Grade Span				
Kindergarten through third	0.51	0.33	\$ 7,820	3,988
Ninth through twelfth	0.17	0.13	\$ 8,801	1,496
Total AAS: Oxnard & Ventura	<u>0.68</u>	<u>0.46</u>		<u>5,484</u>
<i>Academy of Arts & Sciences: Sonoma</i>				
Grade Span				
Kindergarten through third	1.97	1.98	\$ 7,820	15,405
Ninth through twelfth	0.08	0.05	\$ 8,801	704
Total AAS: Sonoma	<u>2.05</u>	<u>2.03</u>		<u>16,109</u>
<i>Academy of Arts & Sciences: Del Mar Elementary (K-5)</i>				
Grade Span				
Kindergarten through third	2.00	2.00	\$ 7,820	15,640
Total AAS: Del Mar Elementary	<u>2.00</u>	<u>2.00</u>		<u>15,640</u>
<i>Academy of Arts & Sciences: El Cajon Elementary (K-5)</i>				
Grade Span				
Kindergarten through third	0.79	0.50	\$ 7,820	6,178
Total AAS: El Cajon Elementary	<u>0.79</u>	<u>0.50</u>		<u>6,178</u>
Grand Total - All Schools	<u>6.99</u>	<u>6.27</u>		<u>\$ 54,610</u>

**COMPASS CHARTER SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2017**

FINDING 2016-2: ATTENDANCE FROM NON CLASSROOM-BASED INSTRUCTION (10000) (continued)

Recommendations: We recommend that proper procedures be established to ensure that the data within the attendance system and the student's file are accurate.

Academy's Response: Academy of Arts and Sciences has modified its enrollment and approval process for incoming scholars. Additional checkpoints have been created for the Enrollment Coordinator and Information Services Manager. Internal auditing will occur on a weekly basis by the Executive Assistant to the CEO.

Current Status: Implemented.

FINDING 2016-3: INDEPENDENT STUDY RATIO (40000)

Criteria: In accordance with *California Education Code (EC) Section 51745.6*, the ratio of average daily attendance (ADA) for independent study pupils to full-time equivalent (FTE) certificated employees responsible for independent study is not to exceed the equivalent ratio of ADA to FTE identified as the comparative ratio. Pursuant to *EC Section 51745.6(d)* and *California Code of Regulations (CCR), Title V, Section 11704*, the comparative ratio for charter schools is the prior year ratio for all other non-independent study educational programs of the largest unified school district in the county or counties in which they operate, or a fixed ratio of 25 to 1.

Condition: Upon review of nonclassroom-based or independent study ADA and teacher FTE counts, we noted three (3) of the ten (10) charter schools operated by the Academy exceeded the comparative ratio of 25 to 1.

AAS: Del Mar Elementary (K-5)

- A ratio of 27.1 to 1 was calculated based on reported P-2 ADA of 92.06 and a teacher FTE of 3.40.

AAS: Del Mar Middle & High (6-12)

- A ratio of 29.0 to 1 was calculated based on reported P-2 ADA of 205.69 and a teacher FTE of 7.10.

AAS: Thousand Oaks & Simi Valley

- A ratio of 31.0 to 1 was calculated based on reported P-2 ADA of 372.46 and a teacher FTE of 12.00.

**COMPASS CHARTER SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2017**

FINDING 2016-3: INDEPENDENT STUDY RATIO (40000) (continued)

Effect: The charter schools are not in compliance with State requirements. Calculation of excess ADA in total by charter school and allocation by grade span for each charter school are as follows:

Calculation of Excess ADA by Charter:

Charter School	P-2 ADA	Teacher FTE	Ratio to 1 ADA	Excess per FTE	Total Excess ADA
Del Mar Elementary (K-5)	92.06	3.40	27.1	2.1	7.1
Del Mar Middle & High (6-12)	205.69	7.10	29.0	4.0	28.4
Thousand Oaks & Simi Valley	372.46	12.00	31.0	6.0	72.0
			Total Excess ADA		107.5

Allocation of Excess ADA by Grade Span (based on P-2 ADA):

Charter School	Grades K – 3	Grades 4 – 6	Grades 7 – 8	Grades 9 – 12	Total Excess ADA
Del Mar Elementary (K-5)	4.7	2.4	0.0	0.0	7.1
Del Mar Middle & High (6-12)	0.0	3.3	5.9	19.2	28.4
Thousand Oaks & Simi Valley	9.0	8.1	10.6	44.3	72.0
			Total Excess P-2 ADA		107.5

Allocation of Excess ADA by Grade Span (based on Annual ADA):

Charter School	Grades K – 3	Grades 4 – 6	Grades 7 – 8	Grades 9 – 12	Total Excess ADA
Del Mar Elementary (K-5)	3.3	1.6	0.0	0.0	4.9
Del Mar Middle & High (6-12)	0.0	2.3	4.1	13.5	19.9
Thousand Oaks & Simi Valley	6.5	5.9	7.6	31.0	51.0
			Total Excess Annual ADA		75.8

Cause: The charter school did not monitor internal staffing requirements to maintain the required student to teacher ratios, but instead relied on services of instructional consultants to aid in instruction of students in excess of teacher 25 to 1 averages.

COMPASS CHARTER SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2017

FINDING 2016-3: INDEPENDENT STUDY RATIO (40000) (continued)

Questioned Costs: \$870,102 as calculated below. The calculation is based off of excess ADA at P-2. There is no effect on funding with regard to any Annual ADA adjustments.

	<u>Excess ADA</u>	<u>Adjusted Base Grant per ADA</u>	<u>Questioned Cost</u>
Del Mar Elementary (K-5)			
Grade Span			
Kindergarten through third	(4.7)	\$ 7,820	\$ (36,754)
Fourth through sixth	(2.4)	\$ 7,189	(17,254)
Total Del Mar Elementary (K-5)	<u>(7.1)</u>		<u>(36,754)</u>
Del Mar Middle & High (6-12)			
Grade Span			
Fourth through sixth	(3.3)	\$ 7,189	(23,724)
Seventh through eighth	(5.9)	\$ 7,403	(43,678)
Ninth through twelfth	(19.2)	\$ 8,801	(168,979)
Total Del Mar Middle & High (6-12)	<u>(28.4)</u>		<u>(236,381)</u>
Thousand Oaks			
Grade Span			
Kindergarten through third	(9.0)	\$ 7,820	(70,380)
Fourth through sixth	(8.1)	\$ 7,189	(58,231)
Seventh through eighth	(10.6)	\$ 7,403	(78,472)
Ninth through twelfth	(44.3)	\$ 8,801	(389,884)
Total Thousand Oaks	<u>(72.0)</u>		<u>(596,967)</u>
Grand Totals	<u>(107.5)</u>		<u>\$ (870,102)</u>

Recommendation: We recommend that student enrollment and staffing be closely monitored and adjusted when necessary to ensure compliance with independent study ADA to teacher FTE ratios.

Academy's Response: Academy of Arts and Sciences no longer relies on instructional consultants to aid in instruction. Weekly reports are generated to track and monitor scholar to teacher ratios. Internal auditing will occur on a weekly basis by the Director of Academic Affairs and Director of Operations.

Current Status: Implemented.

**COMPASS CHARTER SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2017**

FINDING 2016-4: UNDUPLICATED LOCAL CONTROL FUNDING FORMULA (LCFF) PUPIL COUNT (40000)

Criteria: Students classified as Free or Reduced Priced Meal (FRPM) eligible and/or English Learners (EL), who are not directly certified on the CALPADS 1.18 *FRPM/English Learner/Foster Youth – Student List* report, must have supporting documentation that indicates the student was eligible for this designation. The unduplicated local control funding formula pupil count affects the percentage used as data in calculating Local Control Funding Formula (LCFF) apportionment. Auditors are required to verify compliance with California Education Code Section 42238.02(b)(3)(B) in Section W of the *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Condition: Based on review and testing of student designations from the 2015-16 CALPADS 1.18 *FRPM/EnglishLearner/Foster Youth – Student List* report for each charter, we noted the following:

AAS: Del Mar Elementary (K-5)

- Exception was noted for one (1) of five (5) students designated as FRPM. Supporting documentation for household income verification was not provided to verify student's FRPM status.

AAS: Del Mar Middle & High (6-12)

- Exceptions were noted for two (2) of four (4) students designated as FRPM. Supporting documentation for household income verification was not provided to verify student's FRPM status for one (1) student and the other student only had 2014-15 household income data provided. .
- Exception was noted for one (1) of two (2) students designated as EL and non-FRPM. Home language survey provided indicated the student should have been classified as English Only. .

AAS: El Cajon Elementary (K-5)

- Exception was noted for one (1) of two (2) students designated as FRPM. Supporting documentation for household income verification provided to verify student's FRPM status was from 2013-14.

AAS: El Cajon Middle & High (6-12)

- Exceptions were noted for four (4) of four (4) students designated as FRPM. One (1) student should have been designated as paid status, two (2) students only had 2013-14 income data on file and income verification documentation was not provided for the remaining student.

AAS: Oxnard & Ventura

- Exceptions were noted for two (2) of six (6) students designated as FRPM. One (1) student only had 2014-15 income data on file and income verification documentation was not provided for the remaining student.

AAS: Sonoma

- Exception was noted for one (1) of five (5) students designated as FRPM. Income verification documentation provided for the student indicated a paid status.

**COMPASS CHARTER SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2017**

FINDING 2016-4: UNDUPLICATED LOCAL CONTROL FUNDING FORMULA (LCFF) PUPIL COUNT (40000) (continued)

Condition (continued):

AAS: Thousand Oaks & Simi Valley

- Exceptions were noted for four (4) of six (6) students designated as FRPM. Three (3) students should have been designated as paid status and income verification documentation was not provided for the remaining student.
- Exceptions were noted for one (1) of three (3) student designated as EL and non-FRPM. Home language survey provided indicated the student should have been classified as English Only.

AAS: Fresno

- Exception was noted for one (1) of five (5) students designated as FRPM. Supporting documentation for household income verification provided to verify student's FRPM status was from 2014-15.

AAS: Los Angeles K-8

- Exceptions were noted for two (2) of five (5) students designated as FRPM. The two (2) students only had 2014-15 income data on file.
- Exception was noted for one (1) of one (1) student designated as EL and non-FRPM. Home language survey provided indicated the student should have been classified as English Only.

Effect: The charter schools are not in compliance with State requirements. Errors in the Unduplicated Pupil Count per charter school were extrapolated by finding the percentage of error and multiplying by the number of students in each designation (FRPM, EL, or FRPM and EL). In cases where the total population was tested, the total actual error is noted. Errors per charter are as follows:

AAS: Del Mar Elementary (K-5) Extrapolated error is 6 of 31 for FRPM only or -6 pupil counts in error.

AAS: Del Mar Middle & High (6-12) Extrapolated error is 6 of 11 for FRPM only and 3 of 6 for EL only for a total of -9 pupil counts in error.

AAS: El Cajon Elementary (K-5) Total FRPM only population was tested; actual error is 1 of 2 or -1 pupil count.

AAS: El Cajon Middle & High (6-12) Extrapolated error is 7 of 7 for FRPM only or -7 pupil counts in error.

AAS: Oxnard & Ventura Extrapolated error is 3 of 8 for FRPM only or -3 pupil counts in error.

AAS: Sonoma Extrapolated error is 2 of 12 for FRPM only or -2 pupil counts in error.

AAS: Thousand Oaks & Simi Valley Extrapolated error is 27 of 41 for FRPM only and actual error for testing of total population is 1 of 3 for EL only for a total of -28 pupil counts in error.

AAS: Fresno Extrapolated error is 2 of 10 for FRPM only or -2 pupil counts in error.

AAS: Los Angeles K-8 Extrapolated error is 4 of 9 for FRPM only and actual error for testing of total population is 1 of 1 for EL only for a total of -5 pupil counts in error.

Cause: Documentation for FRPM and/or EL designations did not support the Unduplicated Pupil Count per charter school resulting in inaccuracies and support for designations was not retained by the charter schools.

**COMPASS CHARTER SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2017**

FINDING 2016-4: UNDUPLICATED LOCAL CONTROL FUNDING FORMULA (LCFF) PUPIL COUNT (40000) (continued)

Questioned Costs: \$16,103

Unduplicated Pupil Percentage (UPP) Audit Adjustment	AAS: Del Mar Elementary (K-5)		AAS: Del Mar Middle & High (9-12)		AAS: El Cajon Elementary (K-5)		AAS: El Cajon Middle & High (6-12)		AAS: Oxnard & Ventura	
	Section 1: Regular UPP	Section 2: Alternative UPP	Section 1: Regular UPP	Section 2: Alternative UPP	Section 1: Regular UPP	Section 2: Alternative UPP	Section 1: Regular UPP	Section 2: Alternative UPP	Section 1: Regular UPP	Section 2: Alternative UPP
1) Total Adjusted Enrollment from the UPP Exhibit as of P-2	347	411	474	558	673	986	648	1,073	586	887
2) Total Adjusted Unduplicated Count from the UPP Exhibit as of P-2	163	180	128	187	129	191	160	297	166	301
3) Number of Unduplicated Count audit adjustment	(6)		(9)		(1)		(7)		(3)	
4) Revised Adjusted Unduplicated Pupil Count	157	174	119	178	128	190	153	290	163	298
5) UPP calculated at P-2	0.4697	0.4380	0.2700	0.3351	0.1917	0.1937	0.2469	0.2768	0.2833	0.3393
6) Revised UPP for audit finding	0.4524	0.4234	0.2511	0.3190	0.1902	0.1927	0.2361	0.2703	0.2782	0.3360
7) Greater of Revised UPP for audit finding from Section 1 or 2	0.4524		0.3190		0.1927		0.2703		0.3360	
8) Charter Schools Only: Determinative School District Concentration Cap	0.7288		1.7288		0.7288		0.7288		0.5220	
9) Revised UPP adjusted for Concentration Cap	0.4524		0.3190		0.1927		0.2703		0.3360	
LCFF Target Base Grant Funding										
10) Total Base Grant Funding as of P-2	\$ 700,670		\$ 1,712,809		\$ 241,740		\$ 393,950		\$ 875,491	
LCFF Target Supplemental Grant Funding Audit Adjustment										
11) Target Supplemental Grant Funding calculated as of P-2	\$ 65,821		\$ 114,792		\$ 9,365		\$ 21,809		\$ 59,411	
12) Revised Target Supplemental Grant Funding for audit finding	\$ 63,397		\$ 109,277		\$ 9,317		\$ 21,297		\$ 58,833	
13) Target Supplemental Grant Funding Audit Adjustment	\$ (2,424)		\$ (5,515)		\$ (48)		\$ (512)		\$ (578)	
LCFF Target Concentration Grant Funding Audit Adjustment										
14) Target Concentration Grant Funding calculated as of P-2	\$ -		\$ -		\$ -		\$ -		\$ -	
15) Revised Target Concentration Grant Funding for audit finding	\$ -		\$ -		\$ -		\$ -		\$ -	
16) Target Concentration Grant Funding Audit Adjustment	\$ -		\$ -		\$ -		\$ -		\$ -	
Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded at LCFF Target										
17) Total target supplemental and concentration audit adjustment	\$ (2,424)		\$ (5,515)		\$ (48)		\$ (512)		\$ (578)	
Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded at LCFF Floor and Gap										
18) Statewide gap funding rate	0.5255761597		0.5255761597		0.5255761597		0.5255761597		0.5255761597	
19) Estimated value of unduplicated pupil count audit adjustment for 2015-16	\$ (1,274)		\$ (2,899)		\$ (25)		\$ (269)		\$ (304)	

**COMPASS CHARTER SCHOOLS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2017**

FINDING 2016-4: UNDUPLICATED LCFF PUPIL COUNT (40000) (continued)

Questioned Cost (continued):

	AAS: Sonoma		AAS: Thousand Oaks & Simi Valley		AAS: Fresno		AAS: Los Angeles K-8	
	Section 1: Regular UPP	Section 2: Alternative UPP	Section 1: Regular UPP	Section 2: Alternative UPP	Section 1: Regular UPP	Section 2: Alternative UPP	Section 1: Regular UPP	Section 2: Alternative UPP
Unduplicated Pupil Percentage (UPP) Audit Adjustment								
1) Total Adjusted Enrollment from the UPP Exhibit as of P-2	465	578	871	1,109	229	333	392	689
2) Total Adjusted Unduplicated Count from the UPP Exhibit as of P-2	112	155	272	411	108	155	95	148
3) Number of Unduplicated Count audit adjustment		(2)		(28)		(2)		(5)
4) Revised Adjusted Unduplicated Pupil Count	110	153	244	383	106	153	90	143
5) UPP calculated at P-2	0.2409	0.2682	0.3123	0.3706	0.4716	0.4655	0.2423	0.2148
6) Revised UPP for audit finding	0.2366	0.2647	0.2801	0.3454	0.4629	0.4595	0.2296	0.2075
7) Greater of Revised UPP for audit finding from Section 1 or 2		0.2647		0.3454		0.4629		0.2296
8) Charter Schools Only: Determinative School District Concentration Cap		0.4824		0.5220		0.9479		0.4353
9) Revised UPP adjusted for Concentration Cap		0.2647		0.3454		0.4629		0.2296
LCFF Target Base Grant Funding								
10) Total Base Grant Funding as of P-2	\$ 2,572,498		\$ 3,088,051		\$ 1,272,594		\$ 779,584	
LCFF Target Supplemental Grant Funding Audit Adjustment								
11) Target Supplemental Grant Funding calculated as of P-2	\$ 137,989		\$ 228,886		\$ 120,031		\$ 37,779	
12) Revised Target Supplemental Grant Funding for audit finding	\$ 136,188		\$ 213,323		\$ 117,817		\$ 35,798	
13) Target Supplemental Grant Funding Audit Adjustment	\$ (1,801)		\$ (15,563)		\$ (2,214)		\$ (1,981)	
LCFF Target Concentration Grant Funding Audit Adjustment								
14) Target Concentration Grant Funding calculated as of P-2	\$ -		\$ -		\$ -		\$ -	
15) Revised Target Concentration Grant Funding for audit finding	\$ -		\$ -		\$ -		\$ -	
16) Target Concentration Grant Funding Audit Adjustment	\$ -		\$ -		\$ -		\$ -	
Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded at LCFF Target								
17) Total target supplemental and concentration audit adjustment	\$ (1,801)		\$ (15,563)		\$ (2,214)		\$ (1,981)	
Estimated Cost of Unduplicated Pupil Count Audit Adjustment for LEAs funded at LCFF Floor and Gap								
18) Statewide gap funding rate	0.5255761597		0.5255761597		0.5255761597		0.5255761597	
19) Estimated value of unduplicated pupil count audit adjustment for 2015-16	\$ (947)		\$ (8,180)		\$ (1,164)		\$ (1,041)	\$ (16,103)

Recommendation: We recommend that all household income documentation and documentation to support EL status be reviewed and obtained for accurate CALPADS reporting.

Academy's Response: Academy of Arts and Sciences has modified its enrollment process and approval process for incoming scholars. Additional checkpoints have been created for the Enrollment Coordinator and Information Services Manager. Internal auditing will occur on a weekly basis by the Executive Assistant to the CEO.

Current Status: Implemented.

Cover Sheet

Review and Approval of the California Dashboard Local Indicator Results

Section:	VII. NEW BUSINESS
Item:	B. Review and Approval of the California Dashboard Local Indicator Results
Purpose:	Vote
Key Result:	CEO Support & Evaluation
Submitted by:	J.J. Lewis
Related Material:	A California School Dashboard Informational Flyer.pdf B Compass Charter Schools - Local Indicators Report.pdf

BACKGROUND:

For the Fall 2017 California School Dashboard, LEAs, including charter public schools, must report on their California School Dashboard local indicators by December 1, 2017. Charter schools must report on the following priorities: Priority 1: Basic Services, Priority 2: Implementation of State Standards, Priority 3: Parent Engagement, and Priority 6: School Climate (suspension, expulsions, etc.). There are three performance levels for ranking progress on these priorities: Met, Not Met, and Not Met for two or more years. LEAs, including charter public schools, must measure their progress annually on these priorities and report the progress at a regularly scheduled meeting of the board. They do not require board approval but minutes should indicate these were reported. If this data is not entered by the December 1st cutoff indicators will automatically show as "Not Met" on the dashboard.

RECOMMENDATION:

A motion to approve the California Dashboard Local Indicator Results.



Getting to Know the California School Dashboard

The California School Dashboard (www.caschooldashboard.org) is an online tool designed to help communities across the state access important information about K-12 districts and schools. The Dashboard features easy-to-read reports on multiple measures of school success. The Dashboard is just one step in a series of major shifts in public education, changes that have raised the bar for student learning, transformed testing, and increased the focus on equity.

10 Indicators of School Success

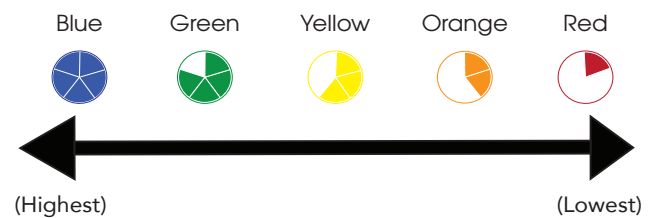
State Indicators

- **SIX** indicators allow for comparisons across schools and districts.

- ★ High School Graduation Rate
- ★ Academic Performance
- ★ Suspension Rate
- ★ English Learner Progress
- ★ Preparation for College/Career
- ★ Chronic Absenteeism

- Based on information collected statewide.
- Results for all districts, all schools, and all defined student groups (e.g., ethnic groups, low income, English learners) with more than 30 students.

- Schools and districts receive **one of five color-coded performance levels** on each of the six state indicators.



- The color and amount that the circle is filled are two ways of showing the performance level. For example, Green will always have four segments filled and Red will always have one segment filled.
- The overall performance level is based on how current performance (status) compares to past performance (change).

Local Indicators

- **FOUR** indicators based on information collected by school districts, county offices of education and charter schools.

- ★ Basic Conditions
 - Teacher qualifications
 - Safe and clean buildings
 - Textbooks for all students
- ★ Implementation of Academic Standards
- ★ School Climate Surveys
- ★ Parent Involvement and Engagement

- Districts receive **one of three performance levels** on the four local indicators based on whether they have collected and reported local data.
 - Met
 - Not met
 - Not met for two or more years
- School and student group information is not available for local indicators.

The California School Dashboard provides four different reports that allow custom views of school success. Users can also look at performance of all student groups on a single indicator by clicking on that indicator. Clicking on a single student group shows the performance of that student group across all six state indicators.

4 Reports Provide Custom Views of School Success

Equity Report

Status/Change Report

Detailed Reports

Student Group Report

Equity Report

- Shows:
 - The performance of all students on the state indicators
 - The total number of student groups for each state indicator
 - The number of student groups in the Red/Orange performance levels
 - Performance on local measures (school district level only)
- Allows selection of information by indicator

State Indicators	All Students Performance	Total Student Groups	Student Groups in Red/Orange
Chronic Absenteeism	N/A	N/A	N/A
Suspension Rate (K-12)		9	2
English Learner Progress (K-12)		1	0
Graduation Rate (9-12)		6	4
College/Career <small>Available Fall 2017. Select for Grade 11 assessment results.</small>		N/A	N/A
English Language Arts (3-8)		8	0
Mathematics (3-8)		8	1
Local Indicators	Ratings		
Basics (Teachers, Instructional Materials, Facilities)	Met		
Implementation of Academic Standards	Not Met		
Parent Engagement	Not Met for Two or More Years		
Local Climate Survey	Met		

State Indicators	All Students Performance	Status	Change
Chronic Absenteeism	N/A	N/A	N/A
Suspension Rate (K-12)		Low 2.2%	Increased +0.3%
English Learner Progress (K-12)		Very High 90.2%	Increased +2.7%
Graduation Rate (9-12)		High 93.1%	Declined -1.5%
College/Career <small>Available Fall 2017. Select for Grade 11 assessment results.</small>		N/A	N/A
English Language Arts (3-8)		Very High 49 points below level 3	Maintained +6.2 points
Mathematics (3-8)		High 31 points above level 3	Increased +6.5 points

Status/Change Report

- Shows for each state indicator:
 - All student performance
 - Status (Current Performance)
 - Change (Difference from Past Performance)

Detailed Reports

- Shows information about performance over time on state indicators
- Shows the locally collected performance information on the local indicators
- Organized into three categories:
 - Academic Performance
 - School Conditions and Climate
 - Academic Engagement

Student Group Report

- Shows the performance of all students and each student group on the state indicators
- Allows selection of student groups by performance level
 - Blue/Green (i.e., meeting standards)
 - Yellow
 - Red/Orange



Local Indicators

Priority 1: Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities

This is the submission form for the local educational agency (school district, charter school, and county office of education) to complete on the local performance indicator for appropriately assigned teachers, access to curriculum-aligned instructional materials, and safe, clean and functional school facilities.

Standard: Local educational agency annually measures its progress in meeting the Williams settlement requirements at 100% at all of its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; and provides information annually on progress meeting this standard to its local governing board and to stakeholders and the public through the evaluation rubrics.

Field	Result
Number/percentage of misassignments of teachers of English learners, total teacher misassignments, and vacant teacher positions:	0%
Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home:	0%
Number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies):	0%

Criteria: Met



Local Indicators

Priority 2: Self-Reflection Tool for Implementation of State Academic Standards

This is the submission form for the local educational agency (school district, charter school, and county office of education) to complete on the local performance indicator for the implementation of state academic standards.

Standard: Local educational agency annually measures its progress implementing state academic standards and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the evaluation rubrics.

Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

- 1. Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.**

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

	1	2	3	4	5
ELA – Common Core State Standards for ELA			x		
ELD (Aligned to ELA Standards)			x		
Mathematics – Common Core State Standards for Mathematics			x		
Next Generation Science Standards			x		
History-Social Science			x		

- 2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.**

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

	1	2	3	4	5
ELA – Common Core State Standards for ELA				x	
ELD (Aligned to ELA Standards)				x	
Mathematics – Common Core State Standards for Mathematics				x	
Next Generation Science Standards				x	
History-Social Science				x	

3. **Rate the LEA’s progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).**

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

	1	2	3	4	5
ELA – Common Core State Standards for ELA			x		
ELD (Aligned to ELA Standards)			x		
Mathematics – Common Core State Standards for Mathematics			x		
Next Generation Science Standards			x		
History-Social Science			x		

Other Adopted Academic Standards

4. **Rate the LEA’s progress implementing each of the following academic standards adopted by the state board for all students.**

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

	1	2	3	4	5
Career Technical Education			x		
Health Education Content Standards			x		
Physical Education Model Content Standards			x		

Visual and Performing Arts			x		
World Language			x		

Support for Teachers and Administrators

5. During the 2016-17 school year (including summer 2016), rate the LEA’s success at engaging in the following activities with teachers and school administrators?

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole				x	
Identifying the professional learning needs of individual teachers				x	
Providing support for teachers on the standards they have not yet mastered			x		

Optional Narrative

6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

Criteria: Met



Local Indicators

Priority 3: Self-Reflection Tool for Parent Engagement

This is the submission form for the local educational agency (school districts, charter school, and county office of education) to complete on the local performance indicator for parent engagement.

Standard: Local educational agency annually measures its progress in: (1) seeking input from parents in decision making; and (2) promoting parental participation in programs, and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the evaluation rubrics.

Survey

If the local educational agency administers a local survey to parents/guardians in at least one grade within each grade span that the local educational agency serves (e.g., K–5, 6–8, 9–12), summarize:

The key findings from the survey related to seeking input from parents/guardians in school and district decision making;

The key findings from the survey related to promoting parental participation in programs; and

Why the local educational agency chose the selected survey and whether the findings relate to the goals established for other Local Control Funding Formula priorities in the Local Control and Accountability Plan.

Survey Results
<p>There has been a lot of change at Compass Charter Schools this year, from a rebrand to the selection of a new curriculum and systems. Based on these changes, and with input from our parents, we will be using the 2017-18 year to create a baseline for which we can then improve.</p> <p>Compass Charter Schools released two sets of surveys to parents. One created by the organization’s administrators, which was distributed to all stakeholders for 2016-17 school year planning. The other was created by the Parent Advisory Council for all parents’ school-wide.</p> <p>The Parent Advisory Council serves to provide parent feedback on school policies and procedures at Compass Charter Schools to ensure that they are consistent with its Mission, Vision, and Values. Members act as a committed group of advisors to the staff and administration, regarding issues that affect the scholars and school of CCS. They provide feedback and insight from the parent’s perspective on school process, policies and initiatives to ensure that the needs of parents and their families are included as decisions are made. They also serve as an advisory that makes recommendations, encourages brainstorming and provides opportunities for parent involvement on committees.</p>

The Parent Advisory Council created their own survey based on gathered internal council questions. This survey also included parent availability for trainings, engagement activities, and communication. Over 92 % of parents are satisfied with communication between staff and family.

The feedback from our families shows an appreciation for the numerous ways we have used to engage them, from social media, to surveys, to a quarterly Town Hall with the CEO. We continue to solicit the advice of our Parent Advisory Council and ensure we message out to families when changes are made, especially based on their feedback. This has helped to encourage additional feedback throughout the year as they see we listen and respond to their suggestions to improve our services and supports for our scholars. These findings and measures reflect and findings relate to goals established for other LCFF priorities in the LCAP.

Criteria: Met



Local Indicators

Priority 6: School Climate

This is the submission form for the local educational agency coordinator (school district, charter school, and county office) to complete on the local performance indicator for school climate.

Standard: Local educational agency administers a local climate survey at least every other year that provides a valid measure of perceptions of school safety and connectedness, such as the California Healthy Kids Survey, to students in at least one grade within the grade span(s) that the local educational agency serves (e.g., K-5, 6-8, 9-12), and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the evaluation rubrics.

School Climate Results
This survey assesses in more depth issues of academic quality, respectful relationships, the relevance of virtual classroom lessons, scholar learning motivation and virtual classroom involvement. In comparison to previous years, there was 89% of families that agree that CCS is committed to the success of each scholar (an increase of 3.97% from the previous school year). Families were also asked if they agree that teachers are responsive to scholar needs, 87% agreed (an increase of 7.35% from the previous school year). There was also an increase in overall program satisfaction from families by 8.41%.

Criteria: Met