



## Compass Charter Schools

### Finance Committee Meeting

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#### Date and Time

Tuesday May 22, 2018 at 2:00 PM PDT

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

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

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

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

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

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#### Agenda

##### I. Opening Items

Opening Items

A. Call the Meeting to Order

B. Record Attendance and Guests

##### II. CONSENT ITEMS

A. Consent Items

Consent Items – Items under Consent Items will be voted on in one motion unless a member of the Committee requests that an item be removed and voted on separately, in which case, the Committee Chair will determine when it will be called and considered for action. Due to the set-up of BoardOnTrack, approval of any meeting minutes will be done through consent, unless removed and voted on separately as noted above, using the same vote count.

- Approval of May 22, 2018 Regular Meeting Agenda
- Approval of April 17, 2018 Regular Meeting Minutes

**B. Approval of the April 17, 2018 Regular Meeting Minutes**

**III. COMMUNICATIONS**

**A. Committee Member Communication**

- Joe Cummings
- Kathy Granger

**IV. REPORTS**

**A. Staff Report**

**V. PUBLIC COMMENT**

**Finance**

**A. Public Comment**

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

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

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

## **VI. UNFINISHED BUSINESS**

## **VII. NEW BUSINESS**

- A.** Review and Discussion of the 2016 Form 990
- B.** Review and Discussion of the April Financials
- C.** Review and Discussion of the Draft FY19 Budget

## **VIII. Closing Items**

- A.** Upcoming Meetings
  - Finance Committee Meeting  
2 pm - Tuesday, June 19
  - Board of Directors Public Hearing  
2 pm - Saturday, June 23
  - Board of Directors Annual Meeting  
5 pm - Monday, June 25
- B.** Adjourn Meeting

# Coversheet

## Consent Items

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

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



# Coversheet

## Approval of the April 17, 2018 Regular Meeting Minutes

**Section:** II. CONSENT ITEMS  
**Item:** B. Approval of the April 17, 2018 Regular Meeting Minutes  
**Purpose:** Approve Minutes  
**Submitted by:** Miguel Aguilar  
**Related Material:** Minutes for Finance Committee Meeting on April 17, 2018

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

APPROVED



## Compass Charter Schools

### Minutes

#### Finance Committee Meeting

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

Tuesday April 17, 2018 at 2:00 PM

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3305 Buckman Springs Road, Pine Valley, CA 91962  
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##### **Committee Members Present**

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

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

*None*

##### **Guests Present**

M. Aguilar

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#### **I. Opening Items**

##### **A. Call the Meeting to Order**

K. Granger called a meeting of the Finance Committee of Compass Charter Schools to order on Tuesday Apr 17, 2018 at 2:01 PM.

## **B. Record Attendance and Guests**

## **II. CONSENT ITEMS**

### **A. Consent Items**

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

K. Granger seconded the motion.

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

#### **Roll Call**

K. Granger Aye

J. Cummings Aye

### **B. Approval of the March 20, 2018 Regular Meeting Minutes**

J. Cummings made a motion to approve minutes from the Finance Committee Meeting on 03-20-18 Finance Committee Meeting on 03-20-18.

K. Granger seconded the motion.

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

#### **Roll Call**

K. Granger Aye

J. Cummings Aye

## **III. COMMUNICATIONS**

### **A. Committee Member Communication**

Dr. Kathy Granger shared that she looks forward to completing the school year strong.

## **IV. REPORTS**

### **A. Staff Report**

Mr. Lewis shared that Christy White Associates was on-site on Friday, March 23, and completed the attendance, governance and HR portions of the audit. He also mentioned that Compass will be on the June Agenda for SB740 Charter School Funding Determination. Compass has made a net growth of 75 scholars in the month of March.

Dr. Granger mentioned that Compass has made great strides on attendance progress.

## **V. PUBLIC COMMENT**

### **A. Public Comment**

No public comment.

## **VI. NEW BUSINESS**

### **A. Review and Discussion of the March Financials**

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

### **B. REVIEW AND DISCUSSION OF FY19 Budget Priorities**

The committee provided guidance on the FY19 budget, to spend the current year revenue on current scholars, keep marketing efforts in tact, and maintain our current reserve levels.

## **VII. Closing Items**

### **A. Upcoming Meetings**

The next Finance Committee Meeting is on Tuesday, May 22 at 2:00 pm.

### **B. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 2:32 PM.

Respectfully Submitted,  
M. Aguilar

# Coversheet

## Staff Report

**Section:** IV. REPORTS  
**Item:** A. Staff Report  
**Purpose:** FYI  
**Submitted by:** J.J. Lewis  
**Related Material:** Staff Report - May.pdf

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



Staff Report  
May 22, 2018

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

2018-19 Budget

Staff worked with CSMC on Monday, May 14 to lay the groundwork on the 2018-19 operating budget. Time was spent reviewing budget to actual for 2017-18, projections for the balance of the year, and projections for the upcoming year. A formal presentation and review is under New Business.

California Credit Union (checking account)

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

- April: \$250,057.27

California Credit Union (Money Market account)

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

- April: \$250,427.71

Chase Bank (checking account)

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

- April: \$728,429.44

Enrollment

As of Saturday, May 5, our enrollment for the 2017-18 year stands at:

- CCS of Fresno: 157
- CCS of LA: 514
- CCS of San Diego: 413

Form 990

All nonprofit organizations are required to annually file the Form 990 with the IRS. We worked with Christy White Associates, our auditing firm, to complete the 2016 Form 990 and filed May 7, in advance of the May 15 deadline. A formal presentation and review is under New Business.

JP Morgan Chase (CD account)

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

- April: \$2,007,843.00

# Coversheet

## Review and Discussion of the 2016 Form 990

**Section:** VII. NEW BUSINESS  
**Item:** A. Review and Discussion of the 2016 Form 990  
**Purpose:** Discuss  
**Submitted by:** J.J. Lewis  
**Related Material:** CCS 2016 Tax Returns - CLIENT COPY.pdf

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

Form **8868**

(Rev. January 2017)

Department of the Treasury  
Internal Revenue Service**Application for Automatic Extension of Time To File an Exempt Organization Return**► **File a separate application for each return.**► **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

OMB No. 1545-1709

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on e-file for *Charities and Non-Profits*.

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Enter filer's identifying number, see instructions**

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	COMPASS CHARTER SCHOOLS	45-3643984
	Number, street, and room or suite number. If a P.O. box, see instructions.	Social security number (SSN)
	850 HAMPSHIRE ROAD, SUITE P	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	THOUSAND OAKS, CA 91361	

Enter the Return Code for the return that this application is for (file a separate application for each return) ..... **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► CSMC

Telephone No. ► (888) 994-2762

Fax No. ► \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box ..... ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ..... ► ☐. If it is for part of the group, check this box ... ► ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until 5/15, 20 18, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year 20 \_\_\_\_ or► ☒ tax year beginning 7/01, 20 16, and ending 6/30, 20 17.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return

☐ Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions .....	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit .....	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions .....	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8868** (Rev. 1-2017)



Form **990**

OMB No. 1545-0047

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- ▶ Do not enter social security numbers on this form as it may be made public.  
 ▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2016****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

<b>A</b> For the 2016 calendar year, or tax year beginning <u>7/01</u> , 2016, and ending <u>6/30</u> , 2017																					
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%; vertical-align: top;"> <b>C</b>            COMPASS CHARTER SCHOOLS            850 HAMPSHIRE ROAD, SUITE P            THOUSAND OAKS, CA 91361         </td> <td style="width:30%; vertical-align: top;"> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td><b>D</b> Employer identification number</td> <td>45-3643984</td> </tr> <tr> <td><b>E</b> Telephone number</td> <td>(855) 937-4227</td> </tr> <tr> <td><b>G</b> Gross receipts \$</td> <td>7,586,070.</td> </tr> </table> </td> </tr> <tr> <td colspan="2"> <b>F</b> Name and address of principal officer:            SAME AS C ABOVE         </td> </tr> <tr> <td colspan="2"> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;"> <b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527         </td> <td style="width:40%;"> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No            If 'No,' attach a list. (see instructions)         </td> </tr> <tr> <td colspan="2"> <b>J</b> Website: ▶ <u>WWW.COMPASSCHARTERS.ORG</u> </td> </tr> <tr> <td colspan="2"> <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶         </td> </tr> <tr> <td colspan="2"> <b>L</b> Year of formation: <u>2011 <b>M</b> State of legal domicile: <u>CA</u> </u></td> </tr> </table> </td> </tr> </table>	<b>C</b> COMPASS CHARTER SCHOOLS 850 HAMPSHIRE ROAD, SUITE P THOUSAND OAKS, CA 91361	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td><b>D</b> Employer identification number</td> <td>45-3643984</td> </tr> <tr> <td><b>E</b> Telephone number</td> <td>(855) 937-4227</td> </tr> <tr> <td><b>G</b> Gross receipts \$</td> <td>7,586,070.</td> </tr> </table>	<b>D</b> Employer identification number	45-3643984	<b>E</b> Telephone number	(855) 937-4227	<b>G</b> Gross receipts \$	7,586,070.	<b>F</b> Name and address of principal officer: SAME AS C ABOVE		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;"> <b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527         </td> <td style="width:40%;"> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No            If 'No,' attach a list. (see instructions)         </td> </tr> <tr> <td colspan="2"> <b>J</b> Website: ▶ <u>WWW.COMPASSCHARTERS.ORG</u> </td> </tr> <tr> <td colspan="2"> <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶         </td> </tr> <tr> <td colspan="2"> <b>L</b> Year of formation: <u>2011 <b>M</b> State of legal domicile: <u>CA</u> </u></td> </tr> </table>		<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)	<b>J</b> Website: ▶ <u>WWW.COMPASSCHARTERS.ORG</u>		<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <u>2011 <b>M</b> State of legal domicile: <u>CA</u> </u>	
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**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>THE ORGANIZATION WAS FORMED FOR THE PURPOSE OF OPERATION PUBLIC CHARTER SCHOOLS IN CALIFORNIA. DURING 2015-16, THE ORGANIZATION OPERATED TEN (10) CHARTER SCHOOLS IN FIVE (5) DIFFERENT COUNTIES. THE ORGANIZATION SERVED OVER 1,300 STUDENTS IN GRADES K - 12.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. <b>3</b> Number of voting members of the governing body (Part VI, line 1a) ..... <b>3</b> ..... 6 <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> ..... 6 <b>5</b> Total number of individuals employed in calendar year 2016 (Part V, line 2a) ..... <b>5</b> ..... 126 <b>6</b> Total number of volunteers (estimate if necessary) ..... <b>6</b> ..... 4 <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>7a</b> ..... 0. <b>b</b> Net unrelated business taxable income from Form 990-T, line 34 ..... <b>7b</b> ..... 0.		
<b>Revenue</b>		<b>Prior Year</b>	<b>Current Year</b>
	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	16,147,441.	6,907,390.
	<b>9</b> Program service revenue (Part VIII, line 2g) .....		
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	15,543.	78,491.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	28,288.	600,189.
	<b>12</b> Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	16,191,272.	7,586,070.
<b>Expenses</b>			
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....		
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	6,656,605.	7,107,595.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ .....		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	7,721,483.	8,060,868.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	14,378,088.	15,168,463.
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	1,813,184.	-7,582,393.
<b>Net Assets or Fund Balances</b>		<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16) .....	22,399,875.	9,581,298.
	<b>21</b> Total liabilities (Part X, line 26) .....	7,007,126.	1,770,942.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	15,392,749.	7,810,356.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <u>J.J. LEWIS</u> Type or print name and title	Date <u>PRESIDENT &amp; CEO</u>																														
<b>Paid Preparer Use Only</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Print/Type preparer's name</td> <td style="width:30%;">Preparer's signature</td> <td style="width:20%;">Date</td> <td style="width:20%;">Check <input type="checkbox"/> if self-employed</td> <td style="width:10%;">PTIN</td> </tr> <tr> <td>CHRISTY WHITE, CPA</td> <td>CHRISTY WHITE, CPA</td> <td></td> <td></td> <td>P01297358</td> </tr> <tr> <td>Firm's name ▶</td> <td colspan="4">CHRISTY WHITE ASSOCIATES</td> </tr> <tr> <td>Firm's address ▶</td> <td colspan="4">348 OLIVE STREET SAN DIEGO, CA 92103</td> </tr> <tr> <td colspan="3"></td> <td>Firm's EIN ▶</td> <td>27-2956198</td> </tr> <tr> <td colspan="3"></td> <td>Phone no.</td> <td>(619) 270-8222</td> </tr> </table>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN	CHRISTY WHITE, CPA	CHRISTY WHITE, CPA			P01297358	Firm's name ▶	CHRISTY WHITE ASSOCIATES				Firm's address ▶	348 OLIVE STREET SAN DIEGO, CA 92103							Firm's EIN ▶	27-2956198				Phone no.	(619) 270-8222	
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			Phone no.	(619) 270-8222																												

May the IRS discuss this return with the preparer shown above? (see instructions) ..... ☒ Yes ☐ No

**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

TEEA0113L 11/16/16

Form **990** (2016)

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

OUR MISSION IS TO INSPIRE AND DEVELOP INNOVATIVE, CREATIVE, SELF-DIRECTED LEARNERS,  
ONE SCHOLAR AT A TIME.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☒ Yes ☐ No

If 'Yes,' describe these changes on Schedule O.

SEE SCHEDULE O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 11,487,716. including grants of \$ ) (Revenue \$ 6,907,390.)

DURING 2016-17, THE ORGANIZATION OPERATED FIVE (5) PUBLIC CHARTER SCHOOLS FOR  
STUDENTS IN GRADES K-12 IN CALIFORNIA IN THE COUNTIES OF SAN DIEGO, VENTURA, SONOMA,  
FRESNO AND LOS ANGELES. THE ORGANIZATION OFFERS A CUSTOMIZED LEARNING PROGRAM FOR  
STUDENTS TO ENGAGE IN AN EXCEPTIONAL LEARNING EXPERIENCE THAT BLENDS INNOVATIVE  
ONLINE LEARNING WITH CRITICAL FACE-TO-FACE AND LAB TIME. STUDENTS LEARN BEST WHEN  
THEIR EDUCATION IS TAILORED TO THEIR SPECIFIC NEEDS, WHICH IS WHY A KEY TENANT OF  
THE PHILOSOPHY AT AAS IS FLEXIBILITY. THE FLEXIBILITY OF BLENDING LEARNING PROVIDES  
CHOICE FOR STUDENTS. STUDENTS HAVE THE FLEXIBILITY TO PARTICIPATE IN A WIDE VARIETY  
OF EVENTS, ACTIVITIES, AND EXPERIENCES THAT ENHANCE THE LEARNING EXPERIENCE.

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ▶ 11,487,716.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i> .....	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? .....		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i> .....		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i> .....		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i> .....		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</i> .....		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i> .....		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i> .....		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i> .....		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i> .....		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i> .....		X
b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i> .....		X
c Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i> .....	X	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i> .....		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i> .....		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X.</i> .....	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI and XII.</i> .....	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i> .....		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i> .....	X	
14a Did the organization maintain an office, employees, or agents outside of the United States? .....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i> .....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i> .....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i> .....		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I</i> (see instructions). .....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i> .....		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i> .....		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
<b>b</b> If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
<b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>b</b> If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

BAA

Form 990 (2016)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
<b>1 a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <b>1 a</b> 34		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <b>1 b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? <b>1 c</b> X	X	
<b>2 a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. <b>2 a</b> 126		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>2 b</b> X	X	
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
<b>3 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? <b>3 a</b>		X
<b>b</b> If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O. <b>3 b</b>		
<b>4 a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? <b>4 a</b>		X
<b>b</b> If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5 a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? <b>5 a</b>		X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? <b>5 b</b>		X
<b>c</b> If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? <b>5 c</b>		
<b>6 a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? <b>6 a</b>		X
<b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <b>6 b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? <b>7 a</b>		X
<b>b</b> If 'Yes,' did the organization notify the donor of the value of the goods or services provided? <b>7 b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? <b>7 c</b>		X
<b>d</b> If 'Yes,' indicate the number of Forms 8282 filed during the year. <b>7 d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <b>7 e</b>		X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <b>7 f</b>		X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? <b>7 g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? <b>7 h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? <b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? <b>9 a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? <b>9 b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12. <b>10 a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. <b>10 b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders. <b>11 a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.). <b>11 b</b>		
<b>12 a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <b>12 a</b>		
<b>b</b> If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. <b>12 b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>13 a</b>		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. <b>13 b</b>		
<b>c</b> Enter the amount of reserves on hand. <b>13 c</b>		
<b>14 a</b> Did the organization receive any payments for indoor tanning services during the tax year? <b>14 a</b>		X
<b>b</b> If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. <b>14 b</b>		

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TEEA0105L 11/16/16

Form 990 (2016)



**Part VI Governance, Management, and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒ **X****Section A. Governing Body and Management**

	Yes	No
<b>1 a</b> Enter the number of voting members of the governing body at the end of the tax year. . . . . <b>1 a</b> 6		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . . <b>1 b</b> 6		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . . <b>2</b>		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . . <b>3</b>		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . . <b>4</b> X	X	
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . . <b>5</b>		X
<b>6</b> Did the organization have members or stockholders? . . . . . <b>6</b>		X
<b>7 a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . . <b>7 a</b>		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . . <b>7 b</b>		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . . <b>8 a</b>	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . . <b>8 b</b>		X
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O. . . . . <b>9</b>		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10 a</b> Did the organization have local chapters, branches, or affiliates? . . . . . <b>10 a</b>		X
<b>b</b> If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . . <b>10 b</b>		
<b>11 a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . . <b>11 a</b>		X
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
<b>12 a</b> Did the organization have a written conflict of interest policy? If 'No,' go to line 13. . . . . <b>12 a</b>	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . . <b>12 b</b>	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. . . . . <b>12 c</b>	X	
<b>13</b> Did the organization have a written whistleblower policy? . . . . . <b>13</b>	X	
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . . <b>14</b>	X	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O. . . . . <b>15 a</b>	X	
<b>b</b> Other officers or key employees of the organization. . . . . <b>15 b</b>		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16 a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . . <b>16 a</b>		X
<b>b</b> If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . <b>16 b</b>		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ▶ CA

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

**20** State the name, address, and telephone number of the person who possesses the organization's books and records: ▶

CSMC 43460 RIDGE PARK DRIVE, STE 100 TEMECULA CA 92590 (888) 994-2762

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PETER MCDONALD CHAIR	2 0	X		X				0.	0.	0.
(2) LISA ROBOTHAM SECRETARY	2 0	X		X				0.	0.	0.
(3) JOE CUMMINGS DIRECTOR	2 0	X						0.	0.	0.
(4) MATT KOBLICK DIRECTOR	2 0	X						0.	0.	0.
(5) KATHY GRANGER TREASURER	2 0	X		X				0.	0.	0.
(6) MIRIAM COHEN DIRECTOR	2 0	X						0.	0.	0.
(7) J.J. LEWIS PRESIDENT & CEO	40 0			X				151,477.	0.	0.
(8) LISA FISHMAN OPERATION DIRECTOR	40 0					X		138,838.	0.	308.
(9) JOEL MANWARREN DIRECTOR	40 0					X		127,182.	0.	473.
(10) DEBRA STEPHAN COUNSELING MGR	40 0					X		105,100.	0.	0.
(11) JULIE TROLETTI FORMER DIRECTOR	40 0						X	123,777.	0.	4,815.
(12)										
(13)										
(14)										

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**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) _____	_____								
(16) _____	_____								
(17) _____	_____								
(18) _____	_____								
(19) _____	_____								
(20) _____	_____								
(21) _____	_____								
(22) _____	_____								
(23) _____	_____								
(24) _____	_____								
(25) _____	_____								
<b>1 b Sub-total</b> .....							646,374.	0.	5,596.
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....							646,374.	0.	5,596.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **5**

**3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual.*

	Yes	No
<b>3</b>	X	
<b>4</b>	X	
<b>5</b>		X

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If 'Yes,' complete Schedule J for such individual.*

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person.*

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
FRIAR EQUITY PARTNERS, LLC 3131 ANTELO ROAD LOS ANGELES, CA 90077	RENTS	535,072.
THE FOUR AMIGOS, LP PO BOX 420950 SAN DIEGO, CA 92142	RENTS	107,407.
CSMC 43460 RIDGE PARK DRIVE, STE 100 TEMECULA, CA 92590	FINANCIAL SERVICES	128,400.
EDHIVE 330 A STREET SUITE 189 SAN DIEGO, CA 92101	BUSINESS SERVICES	858,505.
K12 MANAGEMENT INC. 2300 CORPORATE PARK DRIVE HERNDON, VA 20171	ONLINE CURRICULUM	3,591,584.
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization <b>5</b>		

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**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1 a</b>				
	<b>b</b> Membership dues .....	<b>1 b</b>				
	<b>c</b> Fundraising events .....	<b>1 c</b>				
	<b>d</b> Related organizations .....	<b>1 d</b>				
	<b>e</b> Government grants (contributions) ....	<b>1 e</b> 6,907,390.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1 f</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$					
	<b>h Total.</b> Add lines 1a-1f .....		6,907,390.			
<b>Program Service Revenue</b>	<b>Business Code</b>					
	<b>2 a</b> -----					
	<b>b</b> -----					
	<b>c</b> -----					
	<b>d</b> -----					
	<b>e</b> -----					
	<b>f</b> All other program service revenue ...					
	<b>g Total.</b> Add lines 2a-2f .....					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) .....		78,491.			78,491.
	<b>4</b> Income from investment of tax-exempt bond proceeds..					
	<b>5</b> Royalties .....					
	<b>6 a</b> Gross rents .....	(i) Real 440,241.	(ii) Personal			
	<b>b</b> Less: rental expenses .....					
	<b>c</b> Rental income or (loss) ...	440,241.				
	<b>d</b> Net rental income or (loss) .....		440,241.			440,241.
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other			
	<b>b</b> Less: cost or other basis and sales expenses .....					
	<b>c</b> Gain or (loss) .....					
	<b>d</b> Net gain or (loss) .....					
	<b>8 a</b> Gross income from fundraising events (not including.. \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>				
	<b>b</b> Less: direct expenses .....	<b>b</b>				
	<b>c</b> Net income or (loss) from fundraising events .....					
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>				
	<b>b</b> Less: direct expenses .....	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities .....					
	<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>				
	<b>b</b> Less: cost of goods sold .....	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory .....					
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</b> OTHER LOCAL REVENUE	611710	159,948.	159,948.			
<b>b</b> -----						
<b>c</b> -----						
<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....		159,948.				
<b>12 Total revenue.</b> See instructions .....		7,586,070.	159,948.	0.	518,732.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	151,477.	0.	151,477.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	5,472,228.	4,991,849.	480,379.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	714,458.	673,893.	40,565.	
9 Other employee benefits.	513,866.	484,689.	29,177.	
10 Payroll taxes.	255,566.	241,055.	14,511.	
11 Fees for services (non-employees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	2,477,458.	1,796,578.	680,880.	
12 Advertising and promotion.				
13 Office expenses.				
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	3,118.		3,118.	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.				
23 Insurance.				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a BOOKS AND SUPPLIES	3,305,324.	3,299,652.	5,672.	
b LEGAL SETTLEMENT	1,600,000.		1,600,000.	
c REPAYMENT OF REVENUES	674,968.		674,968.	
d				
e All other expenses.				
25 Total functional expenses. Add lines 1 through 24e.	15,168,463.	11,487,716.	3,680,747.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash — non-interest-bearing.....	13,357,320.	<b>1</b>	866,675.
	<b>2</b> Savings and temporary cash investments.....	3,109,031.	<b>2</b>	509,631.
	<b>3</b> Pledges and grants receivable, net.....		<b>3</b>	
	<b>4</b> Accounts receivable, net.....	933,524.	<b>4</b>	5,149,028.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net.....		<b>7</b>	
	<b>8</b> Inventories for sale or use.....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges.....		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation.....	<b>10b</b>	<b>10c</b>	
	<b>11</b> Investments — publicly traded securities.....		<b>11</b>	46,661.
	<b>12</b> Investments — other securities. See Part IV, line 11.....		<b>12</b>	
	<b>13</b> Investments — program-related. See Part IV, line 11.....	5,000,000.	<b>13</b>	3,009,303.
	<b>14</b> Intangible assets.....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11.....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34).....	22,399,875.	<b>16</b>	9,581,298.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses.....	6,944,726.	<b>17</b>	1,770,942.
	<b>18</b> Grants payable.....		<b>18</b>	
	<b>19</b> Deferred revenue.....	62,400.	<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities.....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D.....		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties.....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties.....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25.....	7,007,126.	<b>26</b>	1,770,942.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets.....	15,188,287.	<b>27</b>	7,685,714.
	<b>28</b> Temporarily restricted net assets.....	204,462.	<b>28</b>	124,642.
	<b>29</b> Permanently restricted net assets.....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds.....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund.....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds.....		<b>32</b>	
	<b>33</b> Total net assets or fund balances.....	15,392,749.	<b>33</b>	7,810,356.
	<b>34</b> Total liabilities and net assets/fund balances.....	22,399,875.	<b>34</b>	9,581,298.

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**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI. ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	7,586,070.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	15,168,463.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-7,582,393.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	15,392,749.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	7,810,356.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>b</b> Were the organization's financial statements audited by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>c</b> If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
<b>b</b> If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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Form 990 (2016)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Public Charity Status and Public Support****Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**▶ **Attach to Form 990 or Form 990-EZ.**▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No. 1545-0047

**2016****Open to Public Inspection**

Name of the organization

COMPASS CHARTER SCHOOLS

Employer identification number

45-3643984

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: \_\_\_\_\_
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.****Schedule A (Form 990 or 990-EZ) 2016**

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**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
4 <b>Total.</b> Add lines 1 through 3 . . . . .						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
6 <b>Public support.</b> Subtract line 5 from line 4 . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4 . . . . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f)). . . . .	14	%
15 Public support percentage from 2015 Schedule A, Part II, line 14 . . . . .	15	%
16a <b>33-1/3% support test—2016.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
b <b>33-1/3% support test—2015.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2016.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test—2015.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ <input type="checkbox"/>		

BAA

Schedule A (Form 990 or 990-EZ) 2016

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose. ....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513. ....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. ....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge. ....						
<b>6 Total.</b> Add lines 1 through 5. ....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons. ....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year. ....						
<b>c</b> Add lines 7a and 7b. ....						
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>9</b> Amounts from line 6. ....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. ....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. ....						
<b>c</b> Add lines 10a and 10b. ....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. ....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** .....☐**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)). ....	<b>15</b>	%
<b>16</b> Public support percentage from 2015 Schedule A, Part III, line 15. ....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2016</b> (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2015</b> Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33-1/3% support tests—2016.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. .... ☐**b 33-1/3% support tests—2015.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. .... ☐**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. .... ☐



**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below.		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in <b>Part VI</b> .		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in <b>Part VI</b> .		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in <b>Part VI</b> .		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in <b>Part VI</b> .		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer 10b below.		
<b>b</b> Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		



**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	<b>11a</b>	
<b>b</b> A family member of a person described in (a) above?	<b>11b</b>	
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in <b>Part VI</b> .	<b>11c</b>	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	<b>1</b>	
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	<b>1</b>	

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	<b>1</b>	
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	<b>2</b>	
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	<b>3</b>	

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).			
<b>2</b> Activities Test. Answer (a) and (b) below.		Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	<b>2a</b>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .	<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in <b>Part VI</b> the role played by the organization in this regard.	<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4).	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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Schedule A (Form 990 or 990-EZ) 2016

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)**Section D – Distributions**

	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2016 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

**Section E – Distribution Allocations (see instructions)**

	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
<b>1</b> Distributable amount for 2016 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2016 (reasonable cause required – explain in Part VI). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2016:			
<b>a</b>			
<b>b</b>			
<b>c</b> From 2013 .....			
<b>d</b> From 2014 .....			
<b>e</b> From 2015 .....			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2016 distributable amount			
<b>i</b> Carryover from 2011 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2016 from Section D, line 7:			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2016 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
<b>6</b> Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
<b>7 Excess distributions carryover to 2017.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b>			
<b>b</b> Excess from 2013 .....			
<b>c</b> Excess from 2014 .....			
<b>d</b> Excess from 2015 .....			
<b>e</b> Excess from 2016 .....			

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Schedule A (Form 990 or 990-EZ) 2016

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Financial Statements**

► Complete if the organization answered 'Yes' on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990.

► Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016****Open to Public  
Inspection**

Employer identification number

COMPASS CHARTER SCHOOLS

45-3643984

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

**Part II Conservation Easements.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2 a
b Total acreage restricted by conservation easements .....	2 b
c Number of conservation easements on a certified historic structure included in (a) .....	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register .....	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► .....

4 Number of states where property subject to conservation easement is located ► .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ .....

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1. .... ► \$ .....

(ii) Assets included in Form 990, Part X. .... ► \$ .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1. .... ► \$ .....

b Assets included in Form 990, Part X. .... ► \$ .....

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other \_\_\_\_\_

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance.....	1 c
d Additions during the year.....	1 d
e Distributions during the year.....	1 e
f Ending balance.....	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII. ☐

**Part V Endowment Funds.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance.....					
b Contributions.....					
c Net investment earnings, gains, and losses.....					
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....					
f Administrative expenses.....					
g End of year balance.....					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ \_\_\_\_\_ %

b Permanent endowment ▶ \_\_\_\_\_ %

c Temporarily restricted endowment ▶ \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations..... **3a(i)** ☐ Yes ☐ No

(ii) related organizations..... **3a(ii)** ☐ Yes ☐ No

b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R? **3b** ☐ Yes ☐ No

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land.....				
b Buildings.....				
c Leasehold improvements.....				
d Equipment.....				
e Other.....				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 0.

BAA

Schedule D (Form 990) 2016

**Part VII Investments – Other Securities.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely-held equity interests.....		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 12.) .. ▶		

**Part VIII Investments – Program Related.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) CERTIFICATES OF DEPOSIT	3,009,303.	END OF YEAR MARKET VALUE
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 13.) .. ▶	3,009,303.	

**Part IX Other Assets.**

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 15.) .. ▶	

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.) .. ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII. .... **SEE PART XIII.** ☒

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	7,586,070.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	7,586,070.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b. ....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	7,586,070.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	15,168,463.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	15,168,463.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b. ....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	15,168,463.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X - FIN 48 FOOTNOTE**

MANAGEMENT BELIEVES ALL OF ITS SIGNIFICANT TAX POSITIONS WOULD BE UPHOLD UNDER EXAMINATION; THEREFORE, NO PROVISION FOR INCOME TAX HAS BEEN RECORDED.



**SCHEDULE E**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Schools**

- **Complete if the organization answered 'Yes' on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**  
► **Attach to Form 990 or Form 990-EZ.**

► Information about Schedule E (Form 990 or 990-EZ) and its instructions is at **www.irs.gov/form990**.

OMB No. 1545-0047

**2016****Open to Public Inspection**

Name of the organization

COMPASS CHARTER SCHOOLS

Employer identification number

45-3643984

**Part I**

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....	X	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II. ....	X	
<u>THE ORGANIZATION'S RACIALLY NONDISCRIMINATORY POLICY IS DOCUMENTED WITHIN</u> <u>THE CHARTER PETITIONS FOR EACH OF ITS PUBLIC CHARTER SCHOOLS. THE POLICY</u> <u>IS ALSO PRESENTED ON THE ORGANIZATION'S WEBSITE.</u> ----- ----- -----		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff? .....	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	X	
d Copies of all material used by the organization or on its behalf to solicit contributions? .....	X	
If you answered 'No' to any of the above, please explain. If you need more space, use Part II.		
<u>THE ORGANIZATION OPERATES PUBLIC CHARTER SCHOOLS THAT ARE TUITION-FREE;</u> <u>THEREFORE, DOCUMENTATION WITH RESPECT TO SCHOLARSHIPS AND FINANCIAL</u> <u>ASSISTANCE IS NOT APPLICABLE.</u> ----- ----- -----		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges? .....		X
b Admissions policies? .....		X
c Employment of faculty or administrative staff? .....		X
d Scholarships or other financial assistance? .....		X
e Educational policies? .....		X
f Use of facilities? .....		X
g Athletic programs? .....		X
h Other extracurricular activities? .....		X
If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II.		
----- ----- -----		
6 a Does the organization receive any financial aid or assistance from a governmental agency? .....	X	
b Has the organization's right to such aid ever been revoked or suspended? .....	X	
If you answered 'Yes' on either line 6a or line 6b, explain on Part II. SEE PART II		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' explain on Part II. ....	X	

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule E (Form 990 or 990-EZ) (2016)

TEEA3401L 08/09/16

**Part II** **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information (see instructions).

**SCHEDULE E, LINE 6 - EXPLANATION OF AID OR ASSISTANCE FROM GOVERNMENTAL AGENCY**

AS AN ORGANIZATION OPERATING PUBLIC CHARTER SCHOOLS, THE ORGANIZATION RECEIVES FUNDING FROM THE U.S. AND CALIFORNIA DEPARTMENTS OF EDUCATION, ALONG WITH THE COUNTIES OF SAN DIEGO, VENTURA, SONOMA, FRESNO, AND LOS ANGELES, CALIFORNIA. THE ORGANIZATION HAS CLOSED SEVERAL CHARTER SCHOOLS AND CEASED OPERATIONS; THEREFORE, FUNDING FOR SUCH SCHOOLS HAVE BEEN REVOKED AND OTHER PAST AMOUNTS FOR CERTAIN RESTRICTED PROGRAM PURPOSES HAS BEEN REPAYED. ADDITIONALLY, CERTAIN GOVERNMENTAL FUNDING FROM UNRESTRICTED STATE APPORTIONMENT HAS BEEN SUSPENDED OR REDUCED DUE TO PAST VIOLATIONS RELATING TO ATTENDANCE ACCOUNTING.

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**SCHEDULE J  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016****Open to Public  
Inspection**

COMPASS CHARTER SCHOOLS

Employer identification number

45-3643984

**Part I Questions Regarding Compensation****1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.☐ First-class or charter travel☐ Housing allowance or residence for personal use☐ Travel for companions☐ Payments for business use of personal residence☐ Tax indemnification and gross-up payments☐ Health or social club dues or initiation fees☐ Discretionary spending account☐ Personal services (such as, maid, chauffeur, chef)**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain. ....**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a? .....**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.☒ Compensation committee☒ Written employment contract☐ Independent compensation consultant☐ Compensation survey or study☐ Form 990 of other organizations☒ Approval by the board or compensation committee**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:**a** Receive a severance payment or change-of-control payment? .....**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....**c** Participate in, or receive payment from, an equity-based compensation arrangement? .....

If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.****5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:**a** The organization? .....**b** Any related organization? .....

If 'Yes' on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:**a** The organization? .....**b** Any related organization? .....

If 'Yes' on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III. ....**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)?  
If 'Yes,' describe in Part III. ....**9** If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

Yes No

1 b

2

4 a

4 b

4 c

5 a

5 b

6 a

6 b

7

8

9

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.****Schedule J (Form 990) 2016**

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 J.J. LEWIS PRESIDENT & CEO	(i)	151,477.	0.	0.	0.	0.	151,477.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 JULIE TROLETTI FORMER DIRECTOR	(i)	123,777.	0.	0.	0.	4,815.	128,592.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

BAA

TEEA4102L 08/19/16

Schedule J (Form 990) 2016

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

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**SCHEDULE O**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is  
at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016****Open to Public  
Inspection**

COMPASS CHARTER SCHOOLS

Employer identification number

45-3643984

**FORM 990, PART III, LINE 3 - CEASED CONDUCTING OR SIGNIFICANT CHANGES TO SERVICES**

DURING 2016-17, THE ORGANIZATION CLOSED FIVE (5) OF ITS TEN (10) PUBLIC CHARTER SCHOOLS TO MERGE THE ACTIVITIES IN COMMON COUNTIES TO SINGLE CHARTER SCHOOL OPERATION.

**FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS**

EFFECTIVE FEBRUARY 8, 2017, THE ORGANIZATION FILED RESTATED ARTICLES OF INCORPORATION TO FORMALLY CHANGE THE NAME OF THE CORPORATION TO COMPASS CHARTER SCHOOLS.

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

A DRAFT COPY OF THE FORM 990 TAX RETURN IS PROVIDED TO THE PRESIDENT & CEO AND THE BUSINESS SERVICES PROVIDER FOR REVIEW AND APPROVAL. THE FINALIZED COPY OF THE FORM 990 IS DISTRIBUTED TO ALL BOARD MEMBERS AFTER FILING.

**FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS**

THE CONFLICT OF INTEREST POLICY IS REVIEWED ANNUALLY AND A STATEMENT OF ECONOMIC INTEREST FILING IS PERFORMED ANNUALLY FOR ALL EMPLOYEES AND GOVERNING BOARD MEMBERS.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

THE GOVERNING BOARD REVIEWS AND APPROVES THE COMPENSATION OF THE PRESIDENT & CEO AND DOCUMENTS THE AGREEMENT WITHIN AN AT-WILL EMPLOYMENT CONTRACT.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST EITHER IN PERSON OR IN WRITING.

**FORM 990, PART IX, LINE 11G  
OTHER FEES FOR SERVICES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUND- RAISING
PAYMENTS TO AUTHORIZING AGENCY	185,105.	163,031.	22,074.	

Schedule O (Form 990 or 990-EZ) 2016

Page **2**

Name of the organization

COMPASS CHARTER SCHOOLS

Employer identification number

45-3643984

**FORM 990, PART IX, LINE 11G (CONTINUED)**  
**OTHER FEES FOR SERVICES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUND- RAISING
SERVICES AND OTHER OPERATING	2,292,353.	1,633,547.	658,806.	
TOTAL	<u>\$ 2,477,458.</u>	<u>\$ 1,796,578.</u>	<u>\$ 680,880.</u>	<u>\$ 0.</u>

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TAXABLE YEAR

**2016****California Exempt Organization  
Annual Information Return**

FORM

**199**

Calendar Year 2016 or fiscal year beginning (mm/dd/yyyy) <b>7/01/2016</b> , and ending (mm/dd/yyyy) <b>6/30/2017</b>	
Corporation/Organization name <b>COMPASS CHARTER SCHOOLS</b>	
Additional information. See instructions.	
Street address (suite or room) <b>850 HAMPSHIRE ROAD, SUITE P</b>	
City <b>THOUSAND OAKS</b>	State <b>CA</b>
Foreign country name	Foreign province/state/county
California corporation number <b>3425366</b>	
FEIN <b>45-3643984</b>	
PMB no.	
Zip code <b>91361</b>	
Foreign postal code	

<b>A</b> First Return ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>B</b> Amended Return ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>C</b> IRC Section 4947(a)(1) trust ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>D</b> Final Information Return? <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized Enter date (mm/dd/yyyy) ..... <b>E</b> Check accounting method: 1 <input type="checkbox"/> Cash 2 <input checked="" type="checkbox"/> Accrual 3 <input type="checkbox"/> Other <b>F</b> Federal return filed? 1 <input type="checkbox"/> 990T 2 <input type="checkbox"/> 990-PF 3 <input type="checkbox"/> Sch H (990) 4 <input type="checkbox"/> Other 990 series <b>G</b> Is this a group filing? See instructions ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H</b> Is this organization in a group exemption? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes,' what is the parent's name? ..... <b>I</b> Did the organization have any changes to its guidelines not reported to the FTB? See instructions ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>J</b> If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>K</b> Is the organization exempt under R&TC Section 23701g? ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If 'Yes,' enter the gross receipts from nonmember sources ..... \$ ..... <b>L</b> If organization is exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required ..... <input checked="" type="checkbox"/> <b>M</b> Is the organization a Limited Liability Company? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>N</b> Did the organization file Form 100 or Form 109 to report taxable income? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>O</b> Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>P</b> Is federal Form 1023/1024 pending? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No Date filed with IRS ..... <div style="text-align: right;">CACAT112L 11/30/16</div>
---	--

**Part I Complete Part I unless not required to file this form. See General Instructions B and C.**

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	678,680.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received.	3	6,907,390.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Instruction B.	4	7,586,070.
	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	
	7	Total costs. Add line 5 and line 6.	7	
	8	Total gross income. Subtract line 7 from line 4.	8	7,586,070.
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	15,168,463.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	-7,582,393.
<b>Filing Fee</b>	11	Total payments.	11	
	12	Use tax. See General Instruction K.	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15	Filing fee \$10 or \$25. See General Instruction F.	15	
	16	Penalties and Interest. See General Instruction J.	16	
	17	<b>Balance due.</b> Add line 12, line 15, and line 16. Then subtract line 11 from the result.	17	0.
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
<b>Paid Preparer's Use Only</b>	Signature of officer		Title <b>PRESIDENT &amp; CEO</b>	Telephone <b>(855) 937-4227</b>
	Preparer's signature		Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address <b>CHRISTY WHITE, CPA</b>		PTIN <b>P01297358</b>	
	<b>CHRISTY WHITE ASSOCIATES</b>		FEIN <b>27-2956198</b>	
	<b>348 OLIVE STREET</b>		Telephone <b>(619) 270-8222</b>	
<b>SAN DIEGO, CA 92103</b>				
May the FTB discuss this return with the preparer shown above? See instructions. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				



## COMPASS CHARTER SCHOOLS

45-3643984

**Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.**

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions. ....	•	1	
	2	Interest .....	•	2	78,491.
	3	Dividends .....	•	3	
	4	Gross rents .....	•	4	440,241.
	5	Gross royalties .....	•	5	
	6	Gross amount received from sale of assets (See instructions) .....	•	6	
	7	Other income. Attach schedule. .... SEE STATEMENT 1	•	7	159,948.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1. ....	•	8	678,680.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule. ....	•	9	
	10	Disbursements to or for members. ....	•	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. .... SEE STMT 2	•	11	151,477.
	12	Other salaries and wages .....	•	12	5,472,228.
	13	Interest .....	•	13	3,118.
	14	Taxes .....	•	14	255,566.
	15	Rents .....	•	15	
	16	Depreciation and depletion (See instructions) .....	•	16	
	17	Other Expenses and Disbursements. Attach schedule. .... SEE STATEMENT 3	•	17	9,286,074.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9. ....	•	18	15,168,463.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash .....		16,466,351.	•	1,376,306.
2	Net accounts receivable .....		933,524.	•	5,149,028.
3	Net notes receivable .....			•	
4	Inventories .....			•	
5	Federal and state government obligations .....			•	
6	Investments in other bonds .....			•	46,661.
7	Investments in stock .....			•	
8	Mortgage loans .....			•	
9	Other investments. Attach schedule. .... ST. 4		5,000,000.	•	3,009,303.
10a	Depreciable assets. ....				
b	Less accumulated depreciation. ....				
11	Land .....			•	
12	Other assets. Attach schedule. ....			•	
13	Total assets .....		22,399,875.		9,581,298.
<b>Liabilities and net worth</b>					
14	Accounts payable .....		6,944,726.	•	1,770,942.
15	Contributions, gifts, or grants payable .....			•	
16	Bonds and notes payable .....			•	
17	Mortgages payable .....			•	
18	Other liabilities. Attach schedule. ....		62,400.		
19	Capital stock or principal fund .....		15,392,749.	•	7,810,356.
20	Paid-in or capital surplus. Attach reconciliation. ....			•	
21	Retained earnings or income fund. ....			•	
22	Total liabilities and net worth .....		22,399,875.		9,581,298.

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books .....	•	-7,582,393.	7	Income recorded on books this year not included in this return. Attach schedule .....	•	
2	Federal income tax .....	•		8	Deductions in this return not charged against book income this year. Attach schedule. ....	•	
3	Excess of capital losses over capital gains .....	•		9	Total. Add line 7 and line 8 .....		
4	Income not recorded on books this year. Attach schedule. ....	•		10	Net income per return. Subtract line 9 from line 6. ....		-7,582,393.
5	Expenses recorded on books this year not deducted in this return. Attach schedule .....	•					
6	Total. Add line 1 through line 5. ....		-7,582,393.				

**2016****CALIFORNIA STATEMENTS****PAGE 1****COMPASS CHARTER SCHOOLS****45-3643984****STATEMENT 1  
FORM 199, PART II, LINE 7  
OTHER INCOME**

OTHER LOCAL REVENUE.....	\$ 159,948.
TOTAL	<u>\$ 159,948.</u>

**STATEMENT 2  
FORM 199, PART II, LINE 11  
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES****CURRENT OFFICERS:**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
J.J. LEWIS 850 HAMPSHIRE ROAD, SUITE P THOUSAND OAKS, CA 91361	PRESIDENT & CEO 40.00	\$ 151,477.	\$ 0.	\$ 0.
PETER MCDONALD 850 HAMPSHIRE ROAD, SUITE P THOUSAND OAKS, CA 91361	CHAIR 2.00	0.	0.	0.
LISA ROBOTHAM THOUSAND OAKS, CA	SECRETARY 2.00	0.	0.	0.
JOE CUMMINGS 850 HAMPSHIRE ROAD, SUITE P THOUSAND OAKS, CA 91361	DIRECTOR 2.00	0.	0.	0.
MATT KOBLICK 850 HAMPSHIRE ROAD, SUITE P THOUSAND OAKS, CA 91361	DIRECTOR 2.00	0.	0.	0.
KATHY GRANGER 850 HAMPSHIRE ROAD, SUITE P THOUSAND OAKS, CA 91962	TREASURER 2.00	0.	0.	0.
MIRIAM COHEN THOUSAND OAKS, CA	DIRECTOR 2.00	0.	0.	0.
TOTAL		<u>\$ 151,477.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

**STATEMENT 3  
FORM 199, PART II, LINE 17  
OTHER EXPENSES**

BOOKS AND SUPPLIES.....	\$ 3,305,324.
LEGAL SETTLEMENT.....	1,600,000.
OTHER EMPLOYEE BENEFIT.....	513,866.
OTHER FEES.....	2,477,458.
PENSION PLAN CONTRIBUTIONS.....	714,458.

**2016****CALIFORNIA STATEMENTS****PAGE 2****COMPASS CHARTER SCHOOLS****45-3643984****STATEMENT 3 (CONTINUED)**  
**FORM 199, PART II, LINE 17**  
**OTHER EXPENSES**

REPAYMENT OF REVENUES.....	\$ 674,968.
TOTAL	<u>\$ 9,286,074.</u>

**STATEMENT 4**  
**FORM 199, SCHEDULE L, LINE 9**  
**OTHER INVESTMENTS**

CERTIFICATES OF DEPOSIT.....	\$ 3,009,303.
TOTAL	<u>\$ 3,009,303.</u>

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# Coversheet

## Review and Discussion of the April Financials

**Section:** VII. NEW BUSINESS  
**Item:** B. Review and Discussion of the April Financials  
**Purpose:** Discuss  
**Submitted by:** J.J. Lewis  
**Related Material:** Compass - BS - Apr 18.pdf  
Compass - CR - Apr 18.pdf  
Compass - PL - Apr 18.pdf

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

## Compass Charter Schools

April 2018

Group Description	Account	Account Description	
<b>Liquidity Ratio</b>			6.9
<b>Assets</b>			
<b>Current Assets</b>			
Cash	9120-010	Cash in Bank(s)	\$444,552
Cash	9121-010	California Credit Union - Checking	\$250,057
Cash	9125-020	Cash in County Treasury Account	\$1,945,041
Cash	9125-030	Cash in County Treasury Account	\$135,899
Investments	9150-010	Investments	\$1,986,407
Investments	9151-010	California Credit Union - Money Market	\$250,000
Accounts Receivables	9200-010	Accounts Receivables	\$49
Accounts Receivables	9290-040	Due from Grantor Governments	\$123,529
Prepaid Expenses	9330-010	Prepaid Expenses	\$36,807
Other Current Assets	9335-010	Employee Advances	\$558
Total Current Assets			\$5,172,900
<b>Fixed Assets</b>			
Total Fixed Assets			-
<b>Other Assets</b>			
Security Deposits	9350-010	Security Deposits	\$5,000
Total Other Assets			\$5,000
<b>Total Assets</b>			\$5,177,900
<b>Liabilities And Net Assets</b>			
<b>Current Liabilities</b>			
Accounts Payable	9500-010	Accounts Payable-System	\$136,557
Accounts Payable	9505-010	Accounts Payable-Accrual	\$50,000
Accounts Payable	9506-010	Credit Card Payable	\$22,199
Accounts Payable	9590-040	Due to Grantor Governments	\$16,968
Accounts Payable	9590-050	Due to Grantor Governments	\$57,185
Accounts Payable	9590-060	Due to Grantor Governments	\$63,883
Accrued Salaries, Payroll Taxes, Postemployment Benefits	9501-010	Accrued Salaries	\$210,311
Deposits held on behalf of other employees	9661-010	Summer Holdback	\$191,796
Total Current Liabilities			\$748,900
<b>Long Term Liabilities</b>			
Loans Payable	9620-010	Security Deposit Payable - ILead	\$25,000
Total Long Term Liabilities			\$25,000
<b>Total Liabilities</b>			\$773,900
<b>Net Assets</b>			
Unrestricted Net Assets	9780-020-15	Temporarily Restricted Net Assets	\$3,944
Unrestricted Net Assets	9780-020-53	Temporarily Restricted Net Assets	\$31,170

Unrestricted Net Assets	9780-030-15	Temporarily Restricted Net Assets	\$6,888
Unrestricted Net Assets	9780-030-53	Temporarily Restricted Net Assets	\$61,041
Unrestricted Net Assets	9780-040-15	Temporarily Restricted Net Assets	\$3,312
Unrestricted Net Assets	9780-040-53	Temporarily Restricted Net Assets	\$18,287
Unrestricted Net Assets	9790-010	Undesignated Fund Balance	\$5,051,851
Unrestricted Net Assets	9790-020	Undesignated Fund Balance	(\$16,802)
Unrestricted Net Assets	9790-030	Undesignated Fund Balance	\$32,177
Unrestricted Net Assets	9790-040	Undesignated Fund Balance	(\$3,405)
Unrestricted Net Assets	9790-050	Undesignated Fund Balance	(\$371,765)
Unrestricted Net Assets	9790-060	Undesignated Fund Balance	\$2,993,664
Profit/Loss YTD			(\$3,406,360)
Total Net Assets			\$4,404,001
<b>Total Liabilities And Net Assets</b>			<b>\$5,177,900</b>

## Compass Charter Schools

Check Register 4/1/2018 through 4/30/2018

Payment Number	Payment Date	Payee Name	Rec Status	Check Amount	Account	Account Description	Transaction Description	Invoiced GL Amount
52250	4/4/2018	Friar Equity Partners LLC	Cleared	\$46,020.81	5600-010-84	Space Rental/Leases Expense	Rent for the Month of April 2018 & Cam Charges	\$46,020.81
52251	4/10/2018	Cotati-Rohnert Park Unified	Cleared	\$8,007.01	5875-050-80	District Oversight Fee	2016-17 Oversight Fee as Calculated by AAS	\$8,007.01
52261	4/12/2018	Exploration Education	Cleared	\$181.81	4200-010-83	Books and Other Reference Materials	Advanced Physical Science,CD Version Optional	\$181.81
52258	4/12/2018	Discount School Supply	Cleared	\$598.38	4200-010-83	Books and Other Reference Materials	Decorate Your Own Pot Holders	\$76.31
					4200-010-83	Books and Other Reference Materials	Wooden Flower Pot Frames,Wikki Stix	\$320.18
					4200-010-83	Books and Other Reference Materials	Mini Canvas Tote Bags,Washable Sidewalk Chalk	\$201.89
52259	4/12/2018	Explorer Field Trips	Cleared	\$1,130.00	4200-010-83	Books and Other Reference Materials	Universal Studios Hollywood-Student Kit-Disney SoCal 2 Day	\$330.00
					4200-010-83	Books and Other Reference Materials	Universal Studios Hollywood-Student Kit-Disney SoCal 2 Day	\$330.00
					4200-010-83	Books and Other Reference Materials	Universal Studios Hollywood-Teacher Kit-Disney SoCal 2 Day	\$470.00
52276	4/12/2018	Peaceful Valley Farm & Garden Supply	Cleared	\$59.93	4200-010-83	Books and Other Reference Materials	Seascape Strawberry Plants,Sequoia Plants	\$59.93
52277	4/12/2018	Playcorps, LLC	Cleared	\$696.00	4200-010-83	Books and Other Reference Materials	Jan,Feb.,Mar. KidsPark Preschool Program Ages 3-5	\$432.00
					4200-010-83	Books and Other Reference Materials	Nov.,Dec. Kidspark Preschool Program Ages 3-5	\$264.00
52275	4/12/2018	Play Well TEKnologies	Cleared	\$133.00	4200-010-83	Books and Other Reference Materials	Jan-Mar: Tem Fundamentals with Lego Materials, Winter	\$133.00
52285	4/12/2018	Teachers Synergy, LLC	Cleared	\$25.98	4200-010-83	Books and Other Reference Materials	Autumn Art Activity & Lesson Plan for Kids:In the Rain,Sprin	\$25.98
52288	4/12/2018	Young Lamplighters	Cleared	\$3,878.84	4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	\$316.66
					4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	\$295.55
					4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	\$295.55
					4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	\$295.55
					4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	\$311.11
					4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	\$311.11

					4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	<b>\$295.55</b>
					4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	<b>\$217.77</b>
					4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	<b>\$311.11</b>
					4200-010-83	Books and Other Reference Materials	March Month of Service - Young Lamplighters	<b>\$295.55</b>
52284	4/12/2018	SPSV Entertainment	Cleared	\$398.00	4200-010-83	Books and Other Reference Materials	Parent/Student Annual Pass	<b>\$398.00</b>
52283	4/12/2018	San Diego Regional Chamber of Commerce	Cleared	\$1,260.00	5300-010-80	Dues and Memberships	Bronze Membership - Renewal - 2018	<b>\$1,260.00</b>
52280	4/12/2018	School Specialty	Cleared	\$365.41	4200-010-83	Books and Other Reference Materials	Social Skill Builder CD-ROM	<b>\$167.20</b>
					4200-010-83	Books and Other Reference Materials	Laurence King Secret Garden Coloring Book	<b>\$143.77</b>
					4200-010-83	Books and Other Reference Materials	Sportime No 5 Prolaminate Soccer Ball,Basketba	<b>\$54.44</b>
52273	4/12/2018	Moving Beyond the Page	Cleared	\$776.50	4200-010-83	Books and Other Reference Materials	Age 8-10 Full Year Package	<b>\$776.50</b>
52265	4/12/2018	For The Love Of Words	Cleared	\$60.00	4200-010-83	Books and Other Reference Materials	Feb.,March Creative Writing Class: In Home	<b>\$60.00</b>
52268	4/12/2018	Handwriting Without Tears	Cleared	\$198.64	4200-010-83	Books and Other Reference Materials	Kick Start Kindergarten Student Workbook,Teacher's Guide	<b>\$33.96</b>
					4200-010-83	Books and Other Reference Materials	2nd Grade Student Bundle B	<b>\$29.55</b>
					4200-010-83	Books and Other Reference Materials	My Printing Book,Can Do Print, Building Writers A, Rock, Tap	<b>\$51.69</b>
					4200-010-83	Books and Other Reference Materials	Slate Chalkboard,Little Chalk Bits,Roll a Dough Letters	<b>\$83.44</b>
52269	4/12/2018	Home School Coaches	Cleared	\$185.00	4200-010-83	Books and Other Reference Materials	Feb.IEW Ancient History-Jonathan Vince Homeschool Campus	<b>\$44.00</b>
					4200-010-83	Books and Other Reference Materials	Feb. Burbank:Pots, Pans and Passports - Culinary Arts Class	<b>\$48.00</b>
					4200-010-83	Books and Other Reference Materials	Feb.Burbank:Pots,Pans and Passports - Culinary Arts Class	<b>\$48.00</b>
					4200-010-83	Books and Other Reference Materials	Feb. Burbank:Creative Writing for Books/TV/Film/Animation	<b>\$45.00</b>
52270	4/12/2018	Inspire In-Home Tutoring, Inc.	Cleared	\$192.00	4200-010-83	Books and Other Reference Materials	March 4 Hours Tutoring	<b>\$192.00</b>
52271	4/12/2018	Lakeshore Learning Materials	Cleared	\$241.76	4200-010-83	Books and Other Reference Materials	Touch & Learn USA Map,Lakeshore Magnet Kit	<b>\$241.76</b>
52252	4/12/2018	Aroma Dough Inc.	Outstanding	\$50.94	4200-010-83	Books and Other Reference Materials	Aroma Dough 10-Pack, Splat Mat, Rolling Pin	<b>\$50.94</b>
52272	4/12/2018	The Learning Village	Cleared	\$945.00	4200-010-83	Books and Other Reference Materials	Fresno - March - TLV	<b>\$105.00</b>
					4200-010-83	Books and Other Reference Materials	Fresno - March - TLV	<b>\$105.00</b>
					4200-010-83	Books and Other Reference Materials	Fresno - March - TLV	<b>\$105.00</b>
					4200-010-83	Books and Other Reference Materials	Fresno - March - TLV	<b>\$105.00</b>



					4200-010-83	Books and Other Reference Materials	Fresno - March - TLV	<b>\$105.00</b>
					4200-010-83	Books and Other Reference Materials	Fresno - March - TLV	<b>\$105.00</b>
					4200-010-83	Books and Other Reference Materials	Fresno - March - TLV	<b>\$105.00</b>
					4200-010-83	Books and Other Reference Materials	Fresno - March - TLV	<b>\$105.00</b>
					4200-010-83	Books and Other Reference Materials	Fresno - March - TLV	<b>\$105.00</b>
52264	4/12/2018	Freshi Films, LLC	Cleared	\$72.00	4200-010-83	Books and Other Reference Materials	Burbank - Dec,Jan Beginning Video Game Coding & Design	<b>\$72.00</b>
52266	4/12/2018	Gigi V. Frack	Cleared	\$95.00	4200-010-83	Books and Other Reference Materials	March-Kid Yoga Classes	<b>\$95.00</b>
52267	4/12/2018	Home Science Tools	Cleared	\$114.31	4200-010-83	Books and Other Reference Materials	Intermediate Dissection Kit	<b>\$44.90</b>
					4200-010-83	Books and Other Reference Materials	Chemistry Kit, Green Thinking Putty	<b>\$69.41</b>
52263	4/12/2018	Nancy Enoch	Outstanding	\$80.00	4200-010-83	Books and Other Reference Materials	February Math - 7th Grade	<b>\$80.00</b>
52274	4/12/2018	Marlene Halvorson	Cleared	\$48.73	4200-010-83	Books and Other Reference Materials	March Music Lessons with Marlene	<b>\$48.73</b>
52282	4/12/2018	Southern California Edison	Cleared	\$234.90	5501-010-84	Utilities	Electric Charges 02/09-03/13/18	<b>\$234.90</b>
52289	4/12/2018	Guided Discoveries, Inc	Cleared	\$7,705.00	5811-010-89	Student Transportation	CCS at Astro Camp	<b>\$7,705.00</b>
52287	4/12/2018	Two Little Hands Production	Cleared	\$299.99	4200-010-83	Books and Other Reference Materials	Signing Time Classroom Edition	<b>\$299.99</b>
52286	4/12/2018	Tustin Volleyball Club LLC	Cleared	\$1,015.00	4200-010-83	Books and Other Reference Materials	Feb. Group Volleyball Lessons	<b>\$125.00</b>
					4200-010-93	Books and Other Reference Materials	Jan.,Feb. PE Instruction	<b>\$425.00</b>
					4200-010-93	Books and Other Reference Materials	March PE Instruction	<b>\$340.00</b>
					4200-010-83	Books and Other Reference Materials	Jan.,Feb. Volleyball Tustin	<b>\$125.00</b>
52281	4/12/2018	Sparkletts	Cleared	\$183.96	4300-010-84	Materials and Supplies	Water Filtration System	<b>\$183.96</b>
52279	4/12/2018	Rainbow Resource Center	Cleared	\$797.29	4200-010-83	Books and Other Reference Materials	Power Pen	<b>\$12.50</b>
					4200-010-83	Books and Other Reference Materials	Complete Book of Spanish, Paper Trimmer, Laminator	<b>\$207.85</b>
					4200-010-83	Books and Other Reference Materials	World/State Flag/Butterflies/Common Sight Words Placemet,	<b>\$105.75</b>
					4200-010-83	Books and Other Reference Materials	Saxon Math Intermediate 4 Manipulative Kit/4Comp Homeschool	<b>\$220.59</b>
					4200-010-83	Books and Other Reference Materials	Rosetta Stone Homeschool Subscription-12 Months French	<b>\$110.88</b>
					4200-010-83	Books and Other Reference Materials	Chef's Companion, Live Butterfly Garden,Human Organ Toob	<b>\$139.72</b>
52278	4/12/2018	QUILL CORPORATION	Cleared	\$1,099.10	4200-010-83	Books and Other Reference Materials	2 Yr. Pc. PPAD \$600-\$649	\$89.99
					4200-010-83	Books and Other Reference Materials	Thermal Laminator,Tri-Color Ink Cartridge	<b>\$183.46</b>

					4200-010-83	Books and Other Reference Materials	7/3 Hole Puncher,Chalk Holder, ink Cartridges	<b>\$155.98</b>
					4200-010-83	Books and Other Reference Materials	17 Laptop Sleev	<b>\$28.18</b>
					4200-010-83	Books and Other Reference Materials	Chalk Marker 3 Pkg.	\$11.05
					4200-010-83	Books and Other Reference Materials	HP 17-BS062ST Notebook	\$595.23
					4200-010-83	Books and Other Reference Materials	8X10 Canvas Board	\$30.23
					4200-010-83	Books and Other Reference Materials	Plastic Chalk Holder	<b>\$4.98</b>
52260	4/12/2018	EMH Sports USA Inc	Cleared	\$128.00	4200-010-83	Books and Other Reference Materials	March Chatsworth Field Handball	<b>\$36.00</b>
					4200-010-83	Books and Other Reference Materials	March Chatsworth Field Handball	<b>\$36.00</b>
					4200-010-83	Books and Other Reference Materials	March PE - Milliken Park	<b>\$28.00</b>
					4200-010-83	Books and Other Reference Materials	March PE - Milliken Park	<b>\$28.00</b>
52257	4/12/2018	Bright Solutions for Dyslexia, Inc.	Cleared	\$284.95	4200-010-83	Books and Other Reference Materials	Single Tutor Version Level 1:Phonemic Awareness	<b>\$284.95</b>
52253	4/12/2018	BLICK Art Materials	Cleared	\$180.82	4200-010-83	Books and Other Reference Materials	Economy Canvas Panels, Origami Paper Class	<b>\$180.82</b>
52262	4/12/2018	Elephant Head Software	Outstanding	\$105.00	4200-010-83	Books and Other Reference Materials	3 Month Subscription	<b>\$105.00</b>
52254	4/12/2018	Barnes & Noble, Inc.	Cleared	\$611.02	4200-010-83	Books and Other Reference Materials	Sucess on the Upper Level SSAT	<b>\$99.59</b>
					4200-010-83	Books and Other Reference Materials	Harry Potter Paperback Boxed Set, Books 1-7	<b>\$511.43</b>
52256	4/12/2018	Brain Builders Educational Programs	Outstanding	\$1,470.00	4200-010-83	Books and Other Reference Materials	Tustin Jan-March Zoology Part 2	<b>\$250.00</b>
					4200-010-83	Books and Other Reference Materials	Tustin Jan-March Semester1&2 Junkyard Wars-Power Wheels	<b>\$270.00</b>
					4200-010-83	Books and Other Reference Materials	Mini ELA: English Language Arts	<b>\$100.00</b>
					4200-010-83	Books and Other Reference Materials	Tustin Jan-March Electrify your Cosplay	<b>\$250.00</b>
					4200-010-83	Books and Other Reference Materials	Tustin Jan-March Escape Room	<b>\$200.00</b>
					4200-010-83	Books and Other Reference Materials	Tustin Jan-Mar-Zoology, Jan-Mar-Inventers Lab for Electronic	<b>\$400.00</b>
52255	4/12/2018	Beautiful Feet Books	Cleared	\$11.39	4200-010-83	Books and Other Reference Materials	Paperback,Advanced Version The Canterbury Talesd (PB)	<b>\$11.39</b>
52303	4/16/2018	Canon Financial Services, Inc.	Cleared	\$680.98	5605-010-84	Equipment Rental/Lease Expense	Contract: 001-0672366-001/ For 03/01 - 03/31/18	<b>\$680.98</b>
52305	4/16/2018	8x8, Inc	Cleared	\$556.10	5900-010-84	Communications (Tele., Internet, Copies,Postage,Messenger)	Phone for Usage Fees: March	<b>\$556.10</b>
52307	4/16/2018	FlipSwitch, Inc.	Cleared	\$9,498.35	5815-010-82	Advertising/Recruiting	Media Reimbursement-Jan/Feb 2018	\$9,498.35
52308	4/16/2018	Global Teletherapy	Cleared	\$384.00	5810-010-65	Educational Consultants	ST Services 03/06, 03/13, 03/20, 03/27/18	<b>\$384.00</b>
52306	4/16/2018	FlipSwitch, Inc.	Cleared	\$488,750.00	4100-010-92	Approved Textbooks and Core Curricula Materials	March Month of Service - Young Lamplighters	<b>\$488,750.00</b>

52297	4/16/2018	BLICK Art Materials	Cleared	\$513.41	4200-010-83	Books and Other Reference Materials	Lumiere Exciter Pack,Plastic Face Mask	\$186.50
					4200-010-83	Books and Other Reference Materials	Sttrathmore Ready Cut Watercolor Sheets	<b>\$215.03</b>
					4200-010-83	Books and Other Reference Materials	Blick Construction Paper,Natural Feathers	<b>\$111.88</b>
52291	4/16/2018	Academics in a Box Inc.	Cleared	\$186.72	4200-010-83	Books and Other Reference Materials	3 Month Subscription Groovy Lab In A Box	<b>\$93.36</b>
					4200-010-83	Books and Other Reference Materials	3 Month Subscription Groovy Lab In A Box	<b>\$93.36</b>
52290	4/16/2018	All About Learning Press, Inc.	Cleared	\$95.80	4200-010-83	Books and Other Reference Materials	All About Spelling Level 3 Materials	<b>\$47.90</b>
					4200-010-83	Books and Other Reference Materials	All About Spelling Level 4	<b>\$47.90</b>
52309	4/16/2018	Law Office of Jennifer McQuarrie	Cleared	\$45.00	5805-010-84	Legal Services	Telephone Conference W/Client	<b>\$45.00</b>
52304	4/16/2018	A Child's Dream	Cleared	\$187.20	4200-010-83	Books and Other Reference Materials	Peg Doll Craft Collection, Wood Bean Cups, Ballet Outfits	<b>\$187.20</b>
52295	4/16/2018	Art Steps, Inc.	Cleared	\$331.00	4200-010-83	Books and Other Reference Materials	March Yorba Linda Art Class (1st Grade)	<b>\$101.00</b>
					4200-010-83	Books and Other Reference Materials	Mission Viejo March: Art Class for Ages 4 and Up.	<b>\$115.00</b>
					4200-010-83	Books and Other Reference Materials	Mission Viejo March: Art Class for Ages 4 and Up.	<b>\$115.00</b>
52294	4/16/2018	Aroma Dough Inc.	Cleared	\$81.96	4200-010-83	Books and Other Reference Materials	Aroma Dough 10-Pack, Splat Mat	<b>\$40.98</b>
					4200-010-83	Books and Other Reference Materials	Aroma Dough 10-Pack, Splat Mat	<b>\$40.98</b>
52296	4/16/2018	APLUS+	Cleared	\$11,981.25	5300-010-80	Dues and Memberships	Standard Membership	<b>\$11,981.25</b>
52299	4/16/2018	Beautiful Feet Books	Cleared	\$564.87	4200-010-83	Books and Other Reference Materials	Histroy of Science Timeline,Along Came Galileo	<b>\$154.53</b>
					4200-010-83	Books and Other Reference Materials	Album of Horses,King of the Wind,Handbook of Horses	<b>\$410.34</b>
52300	4/16/2018	B & H Foto & Electronics	Cleared	\$479.99	4200-010-83	Books and Other Reference Materials	Yamaha P-45 Compact Portable Digital Piano Bundle (Black)	<b>\$479.99</b>
52301	4/16/2018	Barnabas Robotics Inc	Cleared	\$63.00	4200-010-83	Books and Other Reference Materials	Lakewood Mar - Introduction to Robotics	<b>\$63.00</b>
52302	4/16/2018	Blue Buoy Swim School	Cleared	\$65.00	4200-010-83	Books and Other Reference Materials	Tustin-March-Semi Private Swim Lessons	<b>\$65.00</b>
52293	4/16/2018	Anaheim Ballet School	Cleared	\$58.00	4200-010-83	Books and Other Reference Materials	March Ballet II Class	<b>\$58.00</b>
52313	4/16/2018	Law Office of Young, Minney & Corr	Cleared	\$9,070.12	5805-010-65	Legal Services	Services Through 03/31/18	<b>\$8,497.50</b>
					5805-010-80	Legal Services	Services Through 03/31/18	<b>\$1,050.00</b>
					5805-010-80	Legal Services	Services Through 03/31/18	<b>(\$477.38)</b>
52298	4/16/2018	Barnes & Noble, Inc.	Cleared	\$299.77	4200-010-83	Books and Other Reference Materials	Spelling Power Workbook, The Writing Prompt	<b>\$52.35</b>
					4200-010-83	Books and Other Reference Materials	Human Geography With CD	\$29.73
					4200-010-83	Books and Other Reference Materials	Shades of Gray, Hattie Big Sky, Wilder Boys	<b>\$103.84</b>
					4200-010-83	Books and Other Reference Materials	Ivy & Bean Doomed to Dance,Tail of Emily Windsnap	\$30.95

					4200-010-83	Books and Other Reference Materials	Never Girls Collection,Pete the Cat-Cool Caterpillar	<b>\$28.98</b>
					4200-010-83	Books and Other Reference Materials	Diary of a Wimpy Kid:Hard Luck#8	\$53.92
52292	4/16/2018	AVID Center	Cleared	\$280.00	5210-010-53	Training and Development Expense	Acct: 1000016279 Training	<b>\$280.00</b>
52312	4/16/2018	The Talk Team	Cleared	\$805.00	5810-010-65	Educational Consultants	Services 03/01,03/15,03/22,03/28/18	<b>\$460.00</b>
					5810-010-65	Educational Consultants	Services 03/01, 03/15, 03/28/18	<b>\$345.00</b>
52311	4/16/2018	Specialized Therapy Services	Cleared	\$513.75	5810-010-65	Educational Consultants	Assistive Technology Services, Speech Pathology Services	<b>\$513.75</b>
52310	4/16/2018	A Plan in Place	Cleared	\$83.78	4200-010-83	Books and Other Reference Materials	Student Planner	<b>\$42.85</b>
					4200-010-83	Books and Other Reference Materials	Student Planner	<b>\$40.93</b>
52314	4/18/2018	Martha Desmond	Cleared	\$56.25	4200-010-83	Books and Other Reference Materials	February Cypress - Exploring Reading & Literature	<b>\$56.25</b>
52315	4/18/2018	Kaiser Foundation Health Plan Inc	Cleared	\$26,855.10	3403-010-84	Health & Welfare Benefits	May 2018 Health Insurance	<b>\$26,855.10</b>
52323	4/23/2018	Cynthia Dapello	Cleared	\$320.00	4200-010-83	Books and Other Reference Materials	March Language Arts Instruction	<b>\$320.00</b>
52328	4/23/2018	Fluenz Inc.	Cleared	\$177.00	4200-010-83	Books and Other Reference Materials	Fluenz German 1 Download	<b>\$177.00</b>
52343	4/23/2018	Innovative Learning Concepts, Inc	Cleared	\$317.86	4200-010-83	Books and Other Reference Materials	Touch Math Pre Algebra	<b>\$317.86</b>
52344	4/23/2018	Intro 2 Skateboarding	Cleared	\$314.21	4200-010-83	Books and Other Reference Materials	Costa Mesa Skateboarding Lesson-March	<b>\$80.00</b>
					4200-010-83	Books and Other Reference Materials	March Second Semester - Skateboarding 1	<b>\$100.00</b>
					4200-010-83	Books and Other Reference Materials	March Skateboarding Leeson, Fountain Valley	<b>\$60.00</b>
					4200-010-83	Books and Other Reference Materials	March Semi-Private Lessons	<b>\$74.21</b>
52330	4/23/2018	Firestorm Freerunning & Acrobatics	Cleared	\$695.00	4200-010-83	Books and Other Reference Materials	March Little Heroes	<b>\$85.00</b>
					4200-010-83	Books and Other Reference Materials	March - Parkour	<b>\$75.00</b>
					4200-010-83	Books and Other Reference Materials	March Parkour/Freerunning Instruction	<b>\$280.00</b>
					4200-010-83	Books and Other Reference Materials	Firestorm - 4 Classes March	<b>\$85.00</b>
					4200-010-83	Books and Other Reference Materials	Mar - Parkour/Strength Training/Balance	<b>\$85.00</b>
					4200-010-83	Books and Other Reference Materials	Mar - Parkour/Strength Training/Balance	<b>\$85.00</b>
52346	4/23/2018	JL Media Services	Cleared	\$100.00	4200-010-83	Books and Other Reference Materials	March - Piano Lessons	<b>\$100.00</b>
52347	4/23/2018	KiwiCo, Inc	Cleared	\$117.98	4200-010-83	Books and Other Reference Materials	6 Month Subscription: Kiwi Crate / Ages 5-8	<b>\$117.98</b>
52348	4/23/2018	LEGO Brand Retail , Inc	Cleared	\$430.61	4200-010-83	Books and Other Reference Materials	Lego Education We Do 2.0 Core Set	<b>\$220.83</b>

					4200-010-83	Books and Other Reference Materials	Math Train, Build Me "Emotions"	<b>\$209.78</b>
52345	4/23/2018	Martha Desmond	Cleared	\$56.25	4200-010-83	Books and Other Reference Materials	March Exploring Reading and Literature	<b>\$56.25</b>
52365	4/23/2018	Rainbow Resource Center	Cleared	\$2,403.59	4200-010-83	Books and Other Reference Materials	Top Line Math:geometry Teacher, Geometry,New Americans	<b>\$86.63</b>
					4200-010-83	Books and Other Reference Materials	Geometry 1 Quick Study,Reading Detective RX,MeasureBy Color	<b>\$57.28</b>
					4200-010-83	Books and Other Reference Materials	Face Paiting Kit,Pencil Darwing Kit,Muscles Chart	<b>\$192.78</b>
					4200-010-83	Books and Other Reference Materials	Basic, Not Boring:Physical Science for Grades 6-8/Life Scien	<b>\$20.75</b>
					4200-010-83	Books and Other Reference Materials	Letters and Numbers for Me, Story of the World:Early Mod Tim	<b>\$73.53</b>
					4200-010-83	Books and Other Reference Materials	Language Arts Grade 7, Science 2015 Grade 8	<b>\$126.82</b>
					4200-010-83	Books and Other Reference Materials	Pattern Block Tray-Hex.,Easy Recorder Pkg.,How To Draw Shark	<b>\$150.98</b>
					4200-010-83	Books and Other Reference Materials	Watercolor Pad,Playful Chef Knife Set, Silky Crayons	<b>\$154.83</b>
					4200-010-83	Books and Other Reference Materials	Strathmore Kids Paint Pad,Cardstock,Nature Connection	<b>\$131.60</b>
					4200-010-83	Books and Other Reference Materials	Dry Erase Sleeve with Ruled,Grid Templates,Get Growing! Gree	<b>\$111.98</b>
					4200-010-83	Books and Other Reference Materials	Saxon Math 8/7 3 ED Homeschool Kit	<b>\$97.72</b>
					4200-010-83	Books and Other Reference Materials	Blank Game Board,Game Parts,Blank Game Cards,Bear Money	<b>\$57.96</b>
					4200-010-83	Books and Other Reference Materials	Stop Light Handwriting Praticce Paper,Hidden Pictures	<b>\$102.65</b>
					4200-010-83	Books and Other Reference Materials	Get Growing! Greenhouse, Dog Skin Model,Printing Practice	<b>\$177.75</b>
					4200-010-83	Books and Other Reference Materials	Coding Games in Scratch,RightSmart Math Level F Bk.Bundle	<b>\$112.70</b>
					4200-010-83	Books and Other Reference Materials	Fix It Grammar Book 1, Teachers Manual	<b>\$39.10</b>
					4200-010-83	Books and Other Reference Materials	Wordly Wise 3000 4th Edition Student Bk. 7	<b>\$37.15</b>
					4200-010-83	Books and Other Reference Materials	Core Skills:Spelling 2014 Grade2,3/Phonics Grade 3/Reading	<b>\$32.65</b>
					4200-010-83	Books and Other Reference Materials	My Fairy Garden Magical Cottage, Ant Picnic Math Activity Se	<b>\$55.72</b>
					4200-010-83	Books and Other Reference Materials	Math U See Universal Set - Epsilon	<b>\$148.50</b>
					4200-010-83	Books and Other Reference Materials	Ninja Climbing Rope 8" With Foot Holds, Ladder 8", 36"Intro	<b>\$159.47</b>
					4200-010-83	Books and Other Reference Materials	Camp Game-Educational Board Game,Dinosaur Escape Game	<b>\$130.71</b>
					4200-010-83	Books and Other Reference Materials	Best of Mad Libs, Story Maker Kit,Writer's Toolbox	<b>\$110.06</b>
					4200-010-83	Books and Other Reference Materials	Core Skills Spelling Grade 4,5- Reading Comprehension 2014	<b>\$34.27</b>

52319	4/23/2018	Brave Writer LLC	Cleared	\$190.95	4200-010-83	Books and Other Reference Materials	The Writers Jungle, Digital	<b>\$79.00</b>
					4200-010-83	Books and Other Reference Materials	The Writers Jungle	<b>\$111.95</b>
52325	4/23/2018	Claremont Community School of Music	Cleared	\$144.00	4200-010-83	Books and Other Reference Materials	March Trumpet Lessons	<b>\$144.00</b>
52331	4/23/2018	Foreign Languages For Kids By Kids	Cleared	\$244.99	4200-010-83	Books and Other Reference Materials	Super Set #1	<b>\$244.99</b>
52350	4/23/2018	Language Door Inc	Cleared	\$99.50	4200-010-83	Books and Other Reference Materials	March Spanish Beginner II - Encino	<b>\$99.50</b>
52332	4/23/2018	40 Acres and a Mind, Inc.	Cleared	\$1,200.00	4200-010-83	Books and Other Reference Materials	Feb.,March - Reading Tutoring	<b>\$1,200.00</b>
52352	4/23/2018	Martial Arts International	Cleared	\$65.00	4200-010-83	Books and Other Reference Materials	March Karate Lessons	<b>\$65.00</b>
52353	4/23/2018	McRuffy Press	Cleared	\$195.40	4200-010-83	Books and Other Reference Materials	Second Grade Science Curriculum & Lab Kit	<b>\$103.20</b>
					4200-010-83	Books and Other Reference Materials	3rd Grade Color Math Curriculum Set	<b>\$92.20</b>
52354	4/23/2018	Memorable Places	Outstanding	\$165.00	4200-010-83	Books and Other Reference Materials	Botany Ebook	<b>\$20.00</b>
					4200-010-83	Books and Other Reference Materials	Beowulf'a Grammar Bundle Ebooks,Guest Hollow Language	<b>\$80.00</b>
					4200-010-83	Books and Other Reference Materials	Jr.Anatomy Curriculum Ebook,S Chemistry in the Kitchen Ebk.	<b>\$45.00</b>
					4200-010-83	Books and Other Reference Materials	Knowledge of Nature	<b>\$20.00</b>
52326	4/23/2018	Coastal Music Studios	Cleared	\$120.00	4200-010-83	Books and Other Reference Materials	March Guitar Lesson - Oceanside	<b>\$120.00</b>
52327	4/23/2018	Explorer Field Trips	Cleared	\$4,276.00	4200-010-83	Books and Other Reference Materials	Universal Studios Hollywood, Student Kit,Disney SoCal Specia	<b>\$510.00</b>
					4200-010-83	Books and Other Reference Materials	Student KitDiscovery Cube,Kit Escape Room	<b>\$92.00</b>
					4200-010-83	Books and Other Reference Materials	1 Day Teacher KitSea World	<b>\$200.00</b>
					4200-010-83	Books and Other Reference Materials	Pirate's Dinner Adventure Student Kit	<b>\$95.00</b>
					4200-010-83	Books and Other Reference Materials	Pirate's Dinner Adventure Student Kit	<b>\$95.00</b>
					4200-010-83	Books and Other Reference Materials	San Diego Explorer 5 Day Teacher Kit	<b>\$550.00</b>
					4200-010-83	Books and Other Reference Materials	Los Angeles Zoo Teacher Kit	<b>\$75.00</b>
					4200-010-83	Books and Other Reference Materials	Pirate's Dinner Adventure Teacher Kit	<b>\$170.00</b>
					4200-010-83	Books and Other Reference Materials	Washington DC Explorer Multi Attraction/Day Teacher Kit	<b>\$210.00</b>
					4200-010-83	Books and Other Reference Materials	Fresno Chaffee Zoo-Teacher & Student Kit	<b>\$90.00</b>
					4200-010-83	Books and Other Reference Materials	Teacher KitEscape Room, KitDiscovery Cube, Teacher/Student	<b>\$204.00</b>
					4200-010-83	Books and Other Reference Materials	Legoland Teacher Kits, San Diego Teacher Kit	<b>\$380.00</b>



					4200-010-83	Books and Other Reference Materials	Student KitDiscovery Cube	<b>\$40.00</b>
					4200-010-83	Books and Other Reference Materials	Disney Parks-2 Day Regular Student Kit	<b>\$225.00</b>
					4200-010-83	Books and Other Reference Materials	Disney Parks 2-Day Regular Teacher Kit	<b>\$460.00</b>
					4200-010-83	Books and Other Reference Materials	Pirate's Dinner Adventure-Teacher Kit	<b>\$170.00</b>
					4200-010-83	Books and Other Reference Materials	2 Day Regular Teacher Kit Disneyland	<b>\$460.00</b>
					4200-010-83	Books and Other Reference Materials	Washington DC Explorer Multi Attraction Teacher Kit	<b>\$210.00</b>
					4200-010-83	Books and Other Reference Materials	Discovery Cube OC Student Kit	<b>\$40.00</b>
52357	4/23/2018	Oxford Consulting Services Inc.	Cleared	\$4,237.50	5810-010-65	Educational Consultants	Services Provided in March 2018	<b>\$4,237.50</b>
52358	4/23/2018	Pandia Press INC	Cleared	\$194.90	4200-010-83	Books and Other Reference Materials	History Odyssey Modern Times Level Two Ebook, Timeline	<b>\$126.96</b>
					4200-010-83	Books and Other Reference Materials	Real Science Odyssey Earth & Environment 1 Ebook	<b>\$67.94</b>
52359	4/23/2018	Penelope Pauley	Cleared	\$965.66	4200-010-93	Books and Other Reference Materials	March Drama Instruction T/TH	<b>\$700.00</b>
					4200-010-83	Books and Other Reference Materials	Winter Production 2018 - Shakespeare's A Comedy of March	<b>\$75.00</b>
					4200-010-83	Books and Other Reference Materials	March Comedy of Errors Production-Location: Trinity	<b>\$63.33</b>
					4200-010-83	Books and Other Reference Materials	March Drama Class 3rd Grade	<b>\$64.00</b>
					4200-010-83	Books and Other Reference Materials	March Comedy of Errors Production-Location: Trinity	<b>\$63.33</b>
52320	4/23/2018	Biola University	Cleared	\$100.00	4200-010-83	Books and Other Reference Materials	April Class Instruction Voyager's Community Spring Sem.Math	<b>\$50.00</b>
					4200-010-83	Books and Other Reference Materials	April - Class Instruction Voyager's Community	<b>\$50.00</b>
52317	4/23/2018	Activities for Learning , Inc.	Cleared	\$168.03	4200-010-83	Books and Other Reference Materials	E to G Add-on-Kit (5)	<b>\$168.03</b>
52360	4/23/2018	Portal Languages Costa Mesa	Cleared	\$90.00	4200-010-83	Books and Other Reference Materials	Dec.American Sign Language-ASL Beginning ASL Course 1-12	<b>\$90.00</b>
52364	4/23/2018	QUILL CORPORATION	Cleared	\$2,922.82	4200-010-83	Books and Other Reference Materials	14"Chromebook, Carrying Case,Ear Phones	<b>\$329.88</b>
					4200-010-83	Books and Other Reference Materials	/Bk.Ink Cart.,Paper, Pens,Sharpies, Post-Its	<b>\$106.27</b>
					4200-010-83	Books and Other Reference Materials	Color Ink Cart., Multi-Purpose Paper	<b>\$51.92</b>
					4200-010-83	Books and Other Reference Materials	Manuscript Masterclass Calligraphy Set	<b>\$19.70</b>
					4200-010-83	Books and Other Reference Materials	11.6" Chromebook,LCD, Carrying Case,Earphones	<b>\$331.04</b>
					4200-010-83	Books and Other Reference Materials	HP Pavilion Desktop (Intel Core i7, 1TB, HDD)	<b>\$654.21</b>
					4200-010-83	Books and Other Reference Materials	/Widescreen LED LCD Monitor,Ink Jet Printer	<b>\$423.96</b>

					4200-010-83	Books and Other Reference Materials	Tri-Color Ink Cart., Sharpie Highlighters,Sketch Bks	<b>\$81.29</b>
					4200-010-83	Books and Other Reference Materials	Pro Graphic Tablet Drawing w/a Rechargable Pen	<b>\$122.52</b>
					4200-010-83	Books and Other Reference Materials	/14" Chromebook,Carrying Case, Easrphones	<b>\$329.88</b>
					4200-010-83	Books and Other Reference Materials	Pens,Sharpie Highlighters,Dry Erase,Pencils	<b>\$113.13</b>
					4200-010-83	Books and Other Reference Materials	Color Ink Cart., Multi-Purpose Paper	<b>\$51.92</b>
					4200-010-83	Books and Other Reference Materials	Ear Buds,OfficeJet Pro 6230 Inkjet Printer	<b>\$116.58</b>
					4200-010-83	Books and Other Reference Materials	/Scotch Pro Thermal Laminator,Laminating Pouche	<b>\$190.52</b>
52363	4/23/2018	Phoenix Feather Academy of Music	Cleared	\$78.75	4200-010-83	Books and Other Reference Materials	Piano Lessons-Lake Forest w Mr. Mark March	<b>\$78.75</b>
52321	4/23/2018	The Critical Thinking Co.	Cleared	\$51.48	4200-010-83	Books and Other Reference Materials	Reading Detective Gr.3-4, Vocabulary Virtuoso Gr.4-5	<b>\$51.48</b>
52316	4/23/2018	Allstate Building & Office Maintenance, Inc.	Cleared	\$500.00	5500-010-84	Operation and Housekeeping Services	Services Rendered to May 1st	<b>\$500.00</b>
52361	4/23/2018	Piano4Everyone Conejo Valley	Outstanding	\$105.00	4200-010-83	Books and Other Reference Materials	Violin Lessons-Westlake Village/Ventura County	<b>\$105.00</b>
52355	4/23/2018	Michigan Virtual University	Cleared	\$500.00	5800-010-80	Professional/Consulting Services and Operating Expenditures	Online Program Review-Initial Payment	<b>\$500.00</b>
52356	4/23/2018	Noonan Family Swim School Inc	Cleared	\$75.00	4200-010-83	Books and Other Reference Materials	March Swimming Classes 1x Per Week-Murrieta	<b>\$75.00</b>
52333	4/23/2018	Gardener's Supply Company	Cleared	\$42.92	4200-010-83	Books and Other Reference Materials	High Yield Vegetable Garden Organic Seeds,Self-Watering	<b>\$42.92</b>
52351	4/23/2018	Demme Learning	Cleared	\$295.42	4200-010-83	Books and Other Reference Materials	Gamma Universal Set	<b>\$186.76</b>
					4200-010-83	Books and Other Reference Materials	Fourth Frade Color Math Curriculum Set	<b>\$97.20</b>
					4200-010-83	Books and Other Reference Materials	Primer Universal Set (Yes, SDolutions)	<b>\$158.00</b>
52318	4/23/2018	The Aerial Studio	Cleared	\$219.00	4200-010-83	Books and Other Reference Materials	Mar - Homeschool Aerial	<b>\$84.00</b>
					4200-010-83	Books and Other Reference Materials	March-Beginner Acro and Tumbling	<b>\$51.00</b>
					4200-010-83	Books and Other Reference Materials	Mar - Homeschool Aerial	<b>\$84.00</b>
52349	4/23/2018	Lakeshore Learning Materials	Cleared	\$1,960.21	4200-010-83	Books and Other Reference Materials	Telling Time Teaching Clock,Base 10 Stamps Set,	<b>\$389.24</b>
					4200-010-83	Books and Other Reference Materials	Draw&Write Journal,Magnetic Story Board	<b>\$332.46</b>
					4200-010-83	Books and Other Reference Materials	Maker Space Craft Tube Pack,Tissue Paper Squares	<b>\$556.86</b>
					4200-010-83	Books and Other Reference Materials	Soccer Ball	<b>\$24.37</b>
					4200-010-83	Books and Other Reference Materials	Writing Prompts Journal Grades 1-2.Draw&Write	<b>\$35.08</b>
					4200-010-83	Books and Other Reference Materials	-Mad Matt Sensory Dough-Green-Can Build Simple Words	<b>\$54.13</b>



					4200-010-83	Books and Other Reference Materials	-Building Set,Lakeshore Scented Dough	<b>\$317.42</b>
					4200-010-83	Books and Other Reference Materials	Tamborine,College Flowers,Bongo Drum	<b>\$250.65</b>
52324	4/23/2018	Creative Creatures & Co.	Cleared	\$147.00	4200-010-83	Books and Other Reference Materials	March Mixed Media Homeschool Campus Burbank	<b>\$49.00</b>
					4200-010-83	Books and Other Reference Materials	March-Burbank:All About Animals:Illustration & Character Cre	<b>\$49.00</b>
					4200-010-83	Books and Other Reference Materials	March-Burbank:All About Animals:Illustration&Character Creat	<b>\$49.00</b>
52329	4/23/2018	Fat Brain Holding, LLC	Cleared	\$478.73	4200-010-83	Books and Other Reference Materials	Art Studio in a Box, Crystal Growing Kit,Erasable Color Penc	<b>\$180.79</b>
					4200-010-83	Books and Other Reference Materials	Spooner Board-Freestyle 22.5 inch Blk.,Flybrix Deluxe	<b>\$297.94</b>
52376	4/23/2018	Crandall Coding	Cleared	\$59.99	4200-010-83	Books and Other Reference Materials	PyCraft 7 - 18 Yrs. Old	<b>\$59.99</b>
52377	4/23/2018	Cynthia Delgadillo	Cleared	\$378.37	4200-010-83	Books and Other Reference Materials	Alphabet Sticker Book,Unicorn Sticker Bk.,Dolly Dressing Dre	<b>\$61.39</b>
					4200-010-83	Books and Other Reference Materials	Dinosaur Acitivity Pack,I'm A Hungry Dinosaur,Lift&Look Trai	<b>\$105.25</b>
					4200-010-83	Books and Other Reference Materials	Coding for Beginners Using Scratch,Creative Writing Book	<b>\$211.73</b>
52378	4/23/2018	VALLEYPBS	Cleared	\$10,000.00	5815-010-82	Advertising/Recruiting	Advertising	<b>\$5,000.00</b>
					5815-010-82	Advertising/Recruiting	Advertising	<b>\$5,000.00</b>
52335	4/23/2018	Green Acres Ranch Inc.	Cleared	\$135.00	4200-010-83	Books and Other Reference Materials	March - Additional Riding Lessons	<b>\$135.00</b>
52337	4/23/2018	Home Science Tools	Cleared	\$164.70	4200-010-83	Books and Other Reference Materials	The Magic School Bus Science on a Nature Walk Kit	<b>\$55.85</b>
					4200-010-83	Books and Other Reference Materials	Focus on Elementary Chemistry Set, Lab Kit	<b>\$108.85</b>
52336	4/23/2018	Houghton Mifflin Harcourt	Cleared	\$18.90	4200-010-83	Books and Other Reference Materials	Go Math! Online Interactive Student Ed w/Personal Math Train	<b>\$18.90</b>
52338	4/23/2018	Handwriting Without Tears	Cleared	\$30.03	4200-010-83	Books and Other Reference Materials	2nd Grade Student Bundle B: Printing Power Plus Bldg. Writer	<b>\$30.03</b>
52339	4/23/2018	Homeschool Buyers Co-op	Cleared	\$194.90	4200-010-83	Books and Other Reference Materials	High School Spanish 2, Semester 1, PO Handling Fee	<b>\$95.00</b>
					4200-010-83	Books and Other Reference Materials	Addt'l Student DreamBox Subscription,PO Handling Fee	<b>\$44.95</b>
					4200-010-83	Books and Other Reference Materials	Primary DreamBox Subscription,PO Handling Fee	<b>\$54.95</b>
52322	4/23/2018	CM School Supply	Cleared	\$54.38	4200-010-83	Books and Other Reference Materials	Plant and Grow Set, Scratch and Sparkle Board	<b>\$54.38</b>
52340	4/23/2018	Institute for Excellence in Writing	Cleared	\$229.00	4200-010-83	Books and Other Reference Materials	Semester 2-OnlineLevel B for Students in Grades 6-8	<b>\$229.00</b>
52341	4/23/2018	Interactive Media Publishing	Cleared	\$340.25	4200-010-83	Books and Other Reference Materials	ER-DD-BundleDash Robot With Curric.	<b>\$340.25</b>
52342	4/23/2018	Inspire In-Home Tutoring, Inc.	Cleared	\$1,512.00	4200-010-83	Books and Other Reference Materials	Feb.,March Tutoring-Math-Lang Arts 8th Grade	<b>\$240.00</b>
					4200-010-83	Books and Other Reference Materials	One Hour Tutoring/Week for 4 Weeks March	<b>\$192.00</b>
					4200-010-83	Books and Other Reference Materials	One Hour Tutoring/Week for 4 Weeks March	<b>\$192.00</b>

					4200-010-83	Books and Other Reference Materials	March Tutoring	<b>\$648.00</b>
					4200-010-83	Books and Other Reference Materials	MarchTutoring-Math and ELA - 5th Grade	<b>\$192.00</b>
					4200-010-83	Books and Other Reference Materials	Feb. Tutoring-Math-Lang Arts 2nd Grade	<b>\$48.00</b>
52375	4/23/2018	Teachers Synergy, LLC	Cleared	\$28.46	4200-010-83	Books and Other Reference Materials	Digital Adaptive Work Binder, Learning About My Body Parts	<b>\$28.46</b>
52370	4/23/2018	SPSV Entertainment	Cleared	\$597.00	4200-010-83	Books and Other Reference Materials	Annual Subscription StudentSubscription	<b>\$199.00</b>
					4200-010-83	Books and Other Reference Materials	Annual Subscription/Student Subscription	<b>\$398.00</b>
52372	4/23/2018	Southern Science Supply, LLC	Cleared	\$59.00	4200-010-83	Books and Other Reference Materials	Category Forensics, Fingerprints & Fibers Be a CSI Super Slu	<b>\$59.00</b>
52373	4/23/2018	Tricor America, Inc.	Cleared	\$70.27	5900-040-80	Communications (Tele., Internet, Copies,Postage,Messenger)	Services Provided in March 2018	<b>\$22.73</b>
					5900-030-80	Communications (Tele., Internet, Copies,Postage,Messenger)	Services for March 2018	<b>\$20.03</b>
					5900-010-80	Communications (Tele., Internet, Copies,Postage,Messenger)	Fuel Surcharge	<b>\$8.08</b>
					5900-020-80	Communications (Tele., Internet, Copies,Postage,Messenger)	Services Provided in March 2018	<b>\$19.43</b>
52371	4/23/2018	Dorothy Swanson	Cleared	\$315.00	4200-010-83	Books and Other Reference Materials	Feb.,March Weekly Tutoring	<b>\$315.00</b>
52374	4/23/2018	Teaching Textbooks Inc.	Cleared	\$209.85	4200-010-83	Books and Other Reference Materials	Textbook & Answer Key	<b>\$49.95</b>
					4200-010-83	Books and Other Reference Materials	Math 6 Complete SetMath 6 Complete Set	<b>\$159.90</b>
52369	4/23/2018	Singapore Math Inc.	Cleared	\$444.03	4200-010-83	Books and Other Reference Materials	Primary Math CC ED Textbook 1B, Teachers Guides, Wkbk.	<b>\$113.02</b>
					4200-010-83	Books and Other Reference Materials	Primary Math Textbook 5A, Workbook 5A, 5B, Teachers Guide	<b>\$224.22</b>
					4200-010-83	Books and Other Reference Materials	Math Textbook 4A, US ED, Math Tests 4A Std ED,	<b>\$106.79</b>
52368	4/23/2018	School Specialty	Cleared	\$217.61	4200-010-83	Books and Other Reference Materials	School Smart SAnow Glitter w/Shaker Tops	<b>\$217.61</b>
52367	4/23/2018	Riverside Dance Academy	Cleared	\$320.00	4200-010-83	Books and Other Reference Materials	March Dance Class	<b>\$320.00</b>
52366	4/23/2018	Raddish Kids	Cleared	\$338.36	4200-010-83	Books and Other Reference Materials	6 Mionth Membership	<b>\$144.54</b>
					4200-010-83	Books and Other Reference Materials	6 Month Subscription, 6-Month Sibling Materials	<b>\$193.82</b>
52334	4/23/2018	Guido's Martial Arts Academy	Cleared	\$345.00	4200-010-83	Books and Other Reference Materials	Jan., Feb., March Kids Karate	<b>\$345.00</b>
52380	4/24/2018	Peaceful Valley Farm & Garden Supply	Cleared	\$214.16	4200-010-83	Books and Other Reference Materials	Organic Leek, Organic Cherry Tomato, Chadwick	<b>\$63.19</b>
					4200-010-83	Books and Other Reference Materials	Wax Red 1LB, Lions Mane Mushroom Kit	<b>\$150.97</b>
52383	4/24/2018	New Jerusalem Elementary School District	Cleared	\$50,000.00	9505-010	Accounts Payable-Accrual	Settlement With NJESD - Installment Payment	<b>\$50,000.00</b>

Compass Charter Schools - Finance Committee Meeting - Agenda - Tuesday May 22, 2018 at 2:00 PM

52381	4/24/2018	Bethel Encino Church & Preschool	Cleared	\$8,000.00	5600-010-84	Space Rental/Leases Expense	May 2018 Rent	\$8,000.00
52382	4/24/2018	Friar Equity Partners LLC	Cleared	\$46,020.81	5600-010-84	Space Rental/Leases Expense	Rent for Month of May 2018 & CAM Charges	\$46,020.81
52385	4/24/2018	Water Court LLC	Cleared	\$8,419.88	5600-010-84	Space Rental/Leases Expense	Acct: water850p-academy2 / May 2018 Rent	\$8,419.88
52384	4/24/2018	Trinity Cristo Rey Church	Cleared	\$5,000.00	5600-010-93	Space Rental/Leases Expense	May 2018 Rent	\$5,000.00
Total Check Amount				\$790,910.58	Total GL Amount			\$791,057.12

## Compass Charter Schools

April 2018 - April 2018

		April		July - April Summary				2017-2018	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$638,324	\$635,742	\$4,382,954	\$4,548,220	(\$165,266)	-3.6%	\$5,819,704	\$1,024,645
8012	Education Protection Account Revenue	\$16,387	-	\$303,509	\$297,362	\$6,148	2.1%	\$533,175	\$229,666
8019	Prior Year Income/Adjustments	(\$84,184)	-	\$108,304	-	\$108,304	0.0%	-	(\$95,236)
8096	Charter Schools Funding In-Lieu of Property Taxes	\$62,056	\$124,342	\$636,981	\$774,438	(\$137,457)	-17.7%	\$1,023,122	\$386,141
<b>LCFF</b>		\$632,583	\$760,084	\$5,431,748	\$5,620,020	(\$188,272)	-3.4%	\$7,376,001	\$1,545,216
8181	Special Education - Entitlement	-	\$22,125	-	\$66,375	(\$66,375)	-100.0%	\$110,625	\$110,625
<b>Federal Revenue</b>		-	\$22,125	-	\$66,375	(\$66,375)	-100.0%	\$110,625	\$110,625
8550	Mandated Block Grant	\$15,500	-	\$61,310	\$76,034	(\$14,724)	-19.4%	\$106,258	\$30,223
8560	State Lottery Revenue	\$36,189	-	\$138,122	\$101,934	\$36,188	35.5%	\$170,408	\$32,286
8590	All Other State Revenues	-	-	-	-	-	0.0%	-	-
8599	Prior Year State Income	(\$29,941)	-	\$70,216	\$9,670	\$60,546	626.1%	\$9,670	(\$60,546)
<b>Other State Revenue</b>		\$21,748	-	\$269,648	\$187,638	\$82,010	43.7%	\$286,336	\$1,963
8650	Rental Income	\$49,750	\$49,750	\$485,750	\$485,750	(\$0)	0.0%	\$582,250	\$46,750
8660	Interest Income	\$1,313	\$2,000	\$17,402	\$19,426	(\$2,024)	-10.4%	\$23,426	\$2,508
8682	Foundation Grants/Donations	\$100	-	\$3,288	\$2,866	\$422	14.7%	\$2,866	(\$422)
8685	School Site fundraising	-	-	-	-	-	0.0%	-	-
8699	All Other Local Revenue	\$74	-	\$214,909	\$142,842	\$72,067	50.5%	\$142,842	(\$72,271)
8793	SPED State/Other Transfers of Apportionments from JPA	\$46,968	\$78,531	\$224,316	\$369,789	(\$145,473)	-39.3%	\$526,850	\$302,534
8986	Rental Income	-	-	-	-	-	0.0%	-	-
<b>Local Revenue</b>		\$98,205	\$130,281	\$945,666	\$1,020,673	(\$75,007)	-7.3%	\$1,278,234	\$279,099
<b>Total Revenue</b>		\$752,536	\$912,489	\$6,647,062	\$6,894,706	(\$247,644)	-3.6%	\$9,051,196	\$1,936,903
1100	Teachers' Salaries	\$312,277	\$300,000	\$2,731,972	\$2,704,785	(\$27,187)	-1.0%	\$3,304,785	\$572,814
1200	Certificated Pupil Support Salaries	\$66,533	\$66,533	\$604,145	\$604,218	\$73	0.0%	\$737,284	\$133,139
1300	Certificated Pupil Support Salaries	\$20,693	\$20,676	\$200,415	\$200,366	(\$49)	0.0%	\$241,718	\$41,303
<b>Certificated Salaries</b>		\$399,503	\$387,209	\$3,536,532	\$3,509,369	(\$27,163)	-0.8%	\$4,283,787	\$747,255
2200	Classified Support Salaries (Maintenance, Food)	\$27,047	\$27,000	\$267,412	\$267,488	\$76	0.0%	\$321,488	\$54,076
2300	Classified Supervisor and Administrator Salaries	\$40,451	\$42,000	\$418,753	\$423,399	\$4,646	1.1%	\$507,399	\$88,646
2400	Clerical, Technical, and Office Staff Salaries	\$35,865	\$35,771	\$359,703	\$357,763	(\$1,940)	-0.5%	\$429,305	\$69,365
<b>Classified Salaries</b>		\$103,363	\$104,771	\$1,045,867	\$1,048,650	\$2,783	0.3%	\$1,258,192	\$212,088
3101	State Teachers' Retirement System, certificated positions	\$60,499	\$52,070	\$555,602	\$532,600	(\$23,002)	-4.3%	\$636,741	\$78,238
3313	OASDI	\$5,680	\$5,700	\$56,461	\$56,432	(\$29)	-0.1%	\$67,832	\$11,356
3323	Medicare	\$6,979	\$6,900	\$63,861	\$63,673	(\$188)	-0.3%	\$77,473	\$13,609
3403	Health & Welfare Benefits	\$37,624	\$36,130	\$493,174	\$452,094	(\$41,081)	-9.1%	\$524,354	\$3,764
3503	State Unemployment Insurance	\$60	\$1,350	\$47,837	\$49,099	\$1,263	2.6%	\$51,800	\$3,963

3603	Worker Compensation Insurance	-	\$3,662	\$71,998	\$71,653	(\$345)	-0.5%	\$79,280	\$7,282
3903	Other Employee Benefits	\$9,777	\$1,357	\$9,279	\$7,285	(\$1,994)	-27.4%	\$10,000	(\$8,974)
<b>Employee Benefits</b>		\$120,619	\$107,170	\$1,298,211	\$1,232,836	(\$65,375)	-5.3%	\$1,447,480	\$109,239
<b>Total Personnel Expenses</b>		\$623,485	\$599,150	\$5,880,610	\$5,790,855	(\$89,755)	-1.5%	\$6,989,459	\$1,068,581
4100	Approved Textbooks and Core Curricula Materials	\$511,484	\$12,000	\$1,252,484	\$1,114,475	(\$138,009)	-12.4%	\$1,125,707	(\$126,777)
4200	Books and Other Reference Materials	\$93,591	\$117,416	\$552,948	\$678,853	\$125,905	18.5%	\$931,000	\$319,831
4300	Materials and Supplies	\$1,216	\$3,822	\$17,468	\$25,447	\$7,979	31.4%	\$30,000	\$12,477
4315	Classroom Materials and Supplies	\$289	\$1,828	\$1,040	\$6,010	\$4,970	82.7%	\$11,000	\$9,960
4400	Noncapitalized Equipment	-	\$1,000	-	\$3,000	\$3,000	100.0%	\$5,000	\$5,000
4430	Noncapitalized Student Equipment	-	\$3,000	-	\$9,000	\$9,000	100.0%	\$15,000	\$15,000
<b>Books and Supplies</b>		\$606,580	\$139,067	\$1,823,940	\$1,836,784	\$12,845	0.7%	\$2,117,707	\$235,491
5200	Travel and Conferences	\$6,539	\$8,914	\$49,471	\$57,172	\$7,701	13.5%	\$75,000	\$22,735
5210	Training and Development Expense	\$325	\$1,000	\$114,259	\$116,703	\$2,444	2.1%	\$118,703	\$4,444
5300	Dues and Memberships	\$10,695	\$1,443	\$33,469	\$17,113	(\$16,356)	-95.6%	\$20,000	(\$12,824)
5400	Insurance			\$28,559	\$28,559	\$0	0.0%	\$28,559	\$0
5500	Operation and Housekeeping Services	\$500	\$611	\$6,447	\$6,779	\$332	4.9%	\$8,000	\$1,553
5501	Utilities	\$237	\$877	\$2,291	\$4,246	\$1,955	46.0%	\$6,000	\$3,709
5600	Space Rental/Leases Expense	\$67,441	\$62,210	\$746,571	\$684,859	(\$61,711)	-9.0%	\$809,279	\$62,708
5601	Building Maintenance	\$50	-	\$50	-	(\$50)	0.0%	\$1,750	\$1,700
5602	Other Space Rental	-	\$13,061	\$917	\$13,878	\$12,961	93.4%	\$40,000	\$39,083
5605	Equipment Rental/Lease Expense	\$21,831	\$4,713	\$28,949	\$20,574	(\$8,374)	-40.7%	\$30,000	(\$1,034)
5610	Equipment Repair			\$398	\$199	(\$199)	-100.0%	\$1,000	\$602
5800	Professional/Consulting Services and Operating Expenditures	\$21,293	\$5,927	\$54,264	\$38,146	(\$16,118)	-42.3%	\$50,000	(\$7,616)
5803	Banking and Payroll Service Fees	\$407	\$286	\$5,775	\$5,427	(\$347)	-6.4%	\$6,000	\$290
5805	Legal Services	\$9,115	\$9,648	\$83,116	\$80,705	(\$2,412)	-3.0%	\$100,000	\$13,744
5806	Audit Services	-	\$3,961	\$14,693	\$26,577	\$11,885	44.7%	\$34,500	\$19,808
5807	Legal Settlements			\$12,000	\$12,000	-	0.0%	\$12,000	-
5809	Employee Tuition Reimbursement	\$1,000	-	\$8,305	-	(\$8,305)	0.0%	\$11,000	\$2,695
5810	Educational Consultants	\$30,813	\$28,203	\$220,555	\$243,593	\$23,038	9.5%	\$300,000	\$78,242
5811	Student Transportation	\$8,975	\$12,436	\$25,364	\$50,128	\$24,763	49.4%	\$75,000	\$49,317
5815	Advertising/Recruiting	\$35,846	\$28,295	\$162,240	\$193,409	\$31,169	16.1%	\$250,000	\$87,706
5873	Financial Services	\$21,400	\$21,400	\$192,665	\$214,066	\$21,401	10.0%	\$256,866	\$42,801
5874	Personnel Services	\$32	\$18	\$1,522	\$1,464	(\$58)	-4.0%	\$1,500	(\$22)
5875	District Oversight Fee	\$1,630	\$2,657	\$20,178	\$21,530	\$1,352	6.3%	\$147,950	\$127,772
5877	IT Services	\$59	\$7,500	\$67,486	\$89,867	\$22,381	24.9%	\$104,867	\$37,381
5890	Interest Expense/Fees	\$1,431	\$159	\$15,638	\$14,683	(\$955)	-6.5%	\$15,000	(\$1,283)
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$1,899	\$6,500	\$49,840	\$65,952	\$16,112	24.4%	\$78,952	\$22,196
<b>Services &amp; Other Operating Expenses</b>		\$241,518	\$219,820	\$1,945,020	\$2,007,630	\$62,610	3.1%	\$2,581,926	\$595,707
7999	Repayment of Revenue			\$403,852	\$203,852	(\$200,000)	-98.1%	\$203,852	(\$215,077)
<b>Other Outgo</b>				\$403,852	\$203,852	(\$200,000)	-98.1%	\$203,852	(\$215,077)
<b>Total Operational Expenses</b>		\$848,098	\$358,886	\$4,172,811	\$4,048,266	(\$124,546)	-3.1%	\$4,903,485	\$616,121
<b>Total Expenses</b>		\$1,471,583	\$958,037	\$10,053,422	\$9,839,121	(\$214,301)	-2.2%	\$11,892,944	\$1,684,703
<b>Net Income</b>		(\$719,048)	(\$45,547)	(\$3,406,360)	(\$2,944,415)	(\$461,944)	-15.7%	(\$2,841,748)	\$252,200

# Coversheet

## Review and Discussion of the Draft FY19 Budget

**Section:** VII. NEW BUSINESS  
**Item:** C. Review and Discussion of the Draft FY19 Budget  
**Purpose:** Discuss  
**Submitted by:** J.J. Lewis  
**Related Material:** A CSDC -Charter Currents - May Revise Initial.pdf  
C CCS FY19 Draft Operating Budget.pdf  
B ACSA 2018-19 May Revision Initial Analysis.pdf

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



Plugged-in information for California's charter movement

## May Revise Budget Proposal Includes Modest Funding Increases Despite Surging State Revenues

May 11, 2018

Eric Premack & Caitlin O'Halloran  
Charter Schools Development Center

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Governor Brown's May Revision to his 2018-19 state budget proposal includes a few welcome changes, but no major funding increases for K-12 schools. It proposes an additional increase in the Charter School Facilities Grant Program, increased funding for a slightly higher cost-of-living adjustment, and other minor funding increases for K-12 schools. These modest increases stand apart from legislative proposals to substantially increase LCFF funding. Quoting Isaac Newton who said, "What goes up, must come down," Brown noted his ongoing concern that despite the state's economic recovery—the second largest in California history—the state

cannot afford to expand ongoing funding commitments and must continue to boost the state's budget reserves.

## California's Economy and Budget Picture

Flanked by charts and graphs showing California's economic volatility over the past two decades, Governor Jerry Brown rhetorically asked reporters at today's press conference, "How do you ride the tiger?" Brown went on to explain that while capital gains are projected to be at an all-time high, and state unemployment is at an all-time low, he believes that a number of factors—including historical trends, stock market volatility, and other factors such as the unknown impact of federal tax reforms—require a pragmatic approach to budgeting in California. Despite becoming the fifth largest economy in the world, California's economic growth will mostly benefit high-income individuals and the possibility of a US recession remains.

Specifically, Brown noted that by the end of 2018-19, the US will have matched the longest economic recovery in modern history, yet still the nation faces a host of global risks and the uncertainty surrounding the growing federal tax package.

The May Revision anticipates revenues at \$8 billion above Governor Brown's January estimates, including \$137 billion in the General Fund (GF) and \$199.3 for all funds. Focusing on economic stability, the Governor and his Department of Finance (DOF) maintain the January budget proposal to provide a supplemental deposit to fully fund the Rainy Day Fund this year in accordance with the wishes of the voters when they passed Proposition 2 in 2014. Then, using an abundance of caution, the May Revision proposes nearly \$4 billion in one-time GF spending focused on infrastructure, homelessness and mental health. The May Revision also contains some additional funding for wildfire response and recovery, corrections, and higher education, among other departments and agencies.

## K-12 Funding Proposals

Key K-12 education points in the preliminary May Revision documents issued by the Governor's staff this morning include the following:

- **Providing an additional \$260 million to fully fund the cost-of-living adjustment (COLA)** for the Local Control Funding Formula (LCFF) plus additional amounts for various state categorical programs. The COLA has increased from the 2.51 percent estimated in January to 2.71 percent.



- **Funding a miniscule \$166-million boost to the LCFF base**, which would provide a tiny (less than \$3/ADA) boost to average LCFF funding.
- **Increasing funding for per-ADA “one-time” grants** by \$286 million, from the \$1.8 billion proposed in January to over \$2 billion. CSDC preliminarily estimates that this would increase per-ADA funding from the \$295/ADA estimated in January to \$343/ADA if this proposal were implemented. CSDC notes that Senate Democrats have instead proposed that much of this funding be directed into an ongoing boost to the LCFF.
- **Increasing funding for the Charter School Facilities Grant Program** by \$21.1 million for the current, 2017-18 fiscal year, and slightly decreasing funding by \$3.4 million for the 2018-19 fiscal year “to align available funding with estimated program participation.” The Governor’s January budget proposal, in contrast, proposed no increase for the current year and a \$28.3 million increase for 2018-19. If implemented, the Governor’s proposal would backfill much of the anticipated shortfall in funding for this program. CSDC notes that legislative budget subcommittees have taken no action on this item to-date.
- **Appropriating \$13.3 million of one-time funding for a “Community Engagement Initiative”** to build school districts’ capacity to engage the public in the development of Local Control Accountability Plans along with expanding the Governor’s January proposal calling for increased documentation of the linkage between school districts’ budgeted expenditures and services to “unduplicated” (high need) students. The Governor also proposes to make the California School Dashboard more user-friendly.
- **Funding a one-time, \$15-million expansion of the state’s Multi-Tiered Systems of Support** to disseminate best practices on bullying prevention, restorative justice, positive behavioral interventions, social and emotional learning, trauma-informed practice, and cultural competency.
- Revising the methodology used by state budget bureaucrats to finalize computations of the state’s complex Proposition 98 constitutional education funding formulas to speed the current process that takes several years.

At the time this summary was drafted, few of the detailed budget proposals were available. CSDC plans to review the details as they become available during the next few days and post our usual, more detailed update on the May Revise and related topics soon.

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

## Budget Summary

## Compass Charter Schools

## Budget Summary

## 2018-19 Home Office Budget

SACS Code Description	San Diego	Los Angeles	Fresno	Home Office	Total
<b>Revenue</b>					
1000 State	4,115,151	5,258,359	1,649,739		11,023,249
2000 Federal	40,000	55,875	14,750		110,625
3000 Local	8,691	11,274	3,523		23,488
<b>Total Revenue</b>	<b>\$ 4,163,842</b>	<b>\$ 5,325,508</b>	<b>\$ 1,668,012</b>	<b>\$ -</b>	<b>\$ 11,157,362</b>

**Expenses**

1000	Certificated Salaries	1,463,247	36%	1,871,478	36%	586,169	36%		3,920,894	34%
2000	Classified Salaries	447,842	11%	572,785	11%	179,403	11%		1,200,031	10%
3000	Benefits	529,872	13%	677,701	13%	212,264	13%		1,419,837	12%
	<b>Total Personnel Expenses</b>	<b>2,440,962</b>	<b>59.6%</b>	<b>3,121,964</b>	<b>59.3%</b>	<b>977,836</b>	<b>60.4%</b>	<b>-</b>	<b>6,540,762</b>	<b>56.2%</b>
4000	Books and Supplies	952,439	23%	1,218,159	23%	381,542	24%		2,552,140	22%
5000	Services and Other Operating Expenses	704,112	17%	925,227	18%	260,309	16%	648,250	2,537,898	22%
6000	Capital Outlay									
7000	Other Outgoing									
<b>Total Expenses</b>		<b>\$ 4,097,513</b>		<b>\$ 5,265,350</b>		<b>\$ 1,619,687</b>		<b>\$ 648,250</b>	<b>\$ 11,630,799</b>	

<b>Surplus / (Deficit)</b>	<b>\$ 66,329</b>	<b>\$ 60,159</b>	<b>\$ 48,325</b>	<b>\$ (648,250)</b>	<b>\$ (473,437)</b>
As a % of LCFF revenue	1.81%	1.27%	3.22%		-4.78%
As a % of Total expenses	1.62%	1.14%	2.98%	%	-4.07%
<b>Beginning Balance</b>	<b>\$ 135,183</b>	<b>\$ 193,176</b>	<b>\$ 55,994</b>	<b>\$ 4,682,207</b>	<b>\$ 5,066,560</b>
<b>CMO Contribution</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Ending Balance</b>	<b>\$ 201,512</b>	<b>\$ 253,335</b>	<b>\$ 104,319</b>	<b>\$ 4,033,957</b>	<b>\$ 4,593,123</b>

**Sb-740 Funding Determination Test:**

Certificated Salaries (40% req.):	55.19%	54.78%	54.18%	54.84%
Instructional Costs (80% req.):	83.04%	81.92%	81.92%	87.28%
Cert Salaries Met/Not Met:	Met	Met	Met	Met
Instr. Costs Met/Not Met	Met	Met	Met	Met

## Student Info

## Compass Charter Schools

## Student Input

## 2018-19 Home Office Budget

	San Diego	Los Angeles	Fresno	Home Office	Total
<b>Enrollment By Grade</b>					
Kindergarten	40	30	10		80
Grade 1	26	34	5		65
Grade 2	40	33	17		90
Grade 3	38	39	8		85
Grade 4	34	38	17		89
Grade 5	44	38	16		98
Grade 6	27	43	14		84
Grade 7	34	38	10		82
Grade 8	37	36	13		86
Grade 9	20	24	16		60
Grade 10	23	43	9		75
Grade 11	24	39	13		76
Grade 12	34	83	13		130
Other Enrollment (Grade 12+, etc.)	-	-	-	-	-
<b>Total Enrollment</b>	<b>421</b>	<b>518</b>	<b>161</b>		<b>1,100</b>
	38.3%	47.1%	14.6%		

## Daily Attendance Rate

Kindergarten	97.0%	97.0%	97.0%	97.0%	
Grade 1	97.0%	97.0%	97.0%	97.0%	
Grade 2	97.0%	97.0%	97.0%	97.0%	
Grade 3	97.0%	97.0%	97.0%	97.0%	
Grade 4	97.0%	97.0%	97.0%	97.0%	
Grade 5	97.0%	97.0%	97.0%	97.0%	
Grade 6	97.0%	97.0%	97.0%	97.0%	
Grade 7	97.0%	97.0%	97.0%	97.0%	
Grade 8	97.0%	97.0%	97.0%	97.0%	
Grade 9	97.0%	97.0%	97.0%	97.0%	
Grade 10	97.0%	97.0%	97.0%	97.0%	
Grade 11	97.0%	97.0%	97.0%	97.0%	
Grade 12	97.0%	97.0%	97.0%	97.0%	
Other Enrollment (Grade 12+, etc.)	97.0%	97.0%	97.0%	97.0%	
<b>Average Daily Attendance Rate</b>	<b>97.0%</b>	<b>97.0%</b>	<b>97.0%</b>	<b>97.0%</b>	

## Student Info

**Average Daily Attendance by Grade**

Kindergarten	38.8	29.1	9.7		77.6
Grade 1	25.2	33.0	4.9		63.1
Grade 2	38.8	32.0	16.5		87.3
Grade 3	36.9	37.8	7.8		82.5
Grade 4	33.0	36.9	16.5		86.3
Grade 5	42.7	36.9	15.5		95.1
Grade 6	26.2	41.7	13.6		81.5
Grade 7	33.0	36.9	9.7		79.5
Grade 8	35.9	34.9	12.6		83.4
Grade 9	19.4	23.3	15.5		58.2
Grade 10	22.3	41.7	8.7		72.8
Grade 11	23.3	37.8	12.6		73.7
Grade 12	33.0	80.5	12.6		126.1
Other Enrollment (Grade 12+, etc.)					
<b>Average Overall Daily Attendance</b>	<b>408.4</b>	<b>502.5</b>	<b>156.2</b>		<b>1,067.0</b>

**Average Daily Attendance by Grade Range**

ADA Grades K-3	139.68	131.92	38.80		310.40
ADA Grades 4-6	101.85	115.43	45.59		262.87
ADA Grades 7-8	68.87	71.78	22.31		162.96
ADA Grades 9-12	97.97	183.33	49.47		330.77
<b>Average Overall Daily Attendance</b>	<b>408.37</b>	<b>502.46</b>	<b>156.17</b>		<b>1,067.00</b>

Unduplicated Pupil Percent	45.84%	63.92%	59.09%		56.28%
Unduplicated Pupil Count	192.99	331.11	95.13		619.23

Prior Year P2 ADA	-				
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Total PTR Neded	16	20	6		
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P2 16-17 Totals: ADA  
 TK-3: 0  
 4-6 0  
 7-8 0  
 9-12 0  
 0

## COLA

2.15%

2.35%

2.57%

2.57%

2.57%

Local						
8660	Interest	7,400	9,600	3,000		20,000
8682	Foundation Grants/Donations	1,291	1,674	523	-	3,488
8799	All Other Transfers In					-
8639	Student Lunch Revenue					-
8699	All Other Local Revenue	-	-	-		-
8685	School Site Fundraising Revenue					-
8650	Rental Income	-	-	-		-
Local Revenue		\$ 8,691	\$ 11,274	\$ 3,523	\$ -	\$ 23,488

37%                      48%                      15%                      100%

**Compass Charter Schools**  
**Expenses Summary**  
**2018-19 Home Office Budget**

COLA

SACS OI Code	Description	San Diego	Los Angeles	Fresno	Home Office	Total	Check
<b>Certificated Salaries</b>							
1100	Teachers' Salaries	1,130,884	1,446,388	453,026		3,030,298	-
1105	Teachers' Stipends	-	-	-		-	-
1120	Substitute Expense	-	-	-		-	-
1200	Certificated Pupil Support Salaries	206,180	263,702	82,595		552,478	-
1300	Certificated Supervisor and Administrator Salaries	126,183	161,387	50,548		338,118	-
1305	Certificated Supervisor and Administrator Bonuses	-	-	-		-	-
1900	Other Certificated Salaries	-	-	-		-	-
1000	Subtotal	1,463,247	1,871,478	586,169		3,920,894	-
<b>Classified Salaries</b>							
2100	Instructional Aide Salaries	-	-	-		-	-
2105	Instructional Aide Stipends	-	-	-		-	-
2200	Classified Support Salaries	85,458	109,300	34,234		228,991	-
2210	Classified Support Overtime	-	-	-		-	-
2300	Classified Supervisor and Administrator Salaries	188,402	240,964	75,473		504,838	-
2400	Clerical, Technical, and Office Staff Salaries	166,997	213,587	66,898		447,482	-
2410	Clerical, Technical, and Office Staff Overtime	-	-	-		-	-
2900	Other Classified Salaries	6,986	8,935	2,799		18,720	-
2000	Subtotal	447,842	572,785	179,403		1,200,031	-
<b>Employee Benefits</b>							
3101	State Teachers' Retirement System, certificated positions	238,217	304,677	95,428		638,322	-
3202	Public Employees' Retirement System, classified positions	-	-	-		-	-
3313	OASDI	27,766	35,513	11,123		74,402	-
3323	Medicare	27,711	35,442	11,101		74,253	-
3403	Health & Welfare Benefits	167,760	214,563	67,204		449,526	-
3503	State Unemployment Insurance	23,772	30,405	9,523		63,700	-
3603	Worker Compensation Insurance	27,329	34,953	10,948		73,229	-
3903	Other Benefits	17,318	22,149	6,937		46,405	-
3000	Subtotal	529,872	677,701	212,264		1,419,837	-
<b>Total Personnel Expenses</b>		<b>2,440,962</b>	<b>3,121,964</b>	<b>977,836</b>		<b>6,540,762</b>	-
<b>Books and Supplies</b>							
4100	Approved Textbooks and Core Curricula Materials	897,617	1,148,042	359,580		2,405,240	-
4200	Books and Other Reference Materials	18,249	23,340	7,310		48,900	-
4300	Materials and Supplies	10,263	13,126	4,111		27,500	-
4315	Classroom Materials and Supplies	5,784	7,398	2,317		15,500	-
4381	Materials for Plant Maint	-	-	-		-	-
4400	Noncapitalized Equipment	1,866	2,387	747		5,000	-
4430	Noncapitalized Student Equipment	18,660	23,865	7,475		50,000	-
4700	Food and Food Supplies	-	-	-		-	-
							-
							-
							-
4000	Subtotal	952,439	1,218,159	381,542		2,552,140	-
<b>Services and Other Operating Expenses</b>							
5200	Travel and Conferences	18,660	23,865	7,475		50,000	-
5210	Training and Development Expense	37,319	47,731	14,950		100,000	-

## Expenses Summary

5300	Dues and Memberships	13,062	16,706	5,232		35,000	-
5400	Insurance	11,196	14,319	4,485		30,000	-
5500	Operation and Housekeeping Services	2,239	2,864	897		6,000	-
5501	Utilities	1,120	1,432	448		3,000	-
5600	Space Rental/Leases Expense	92,703	48,222	15,104	648,250	804,278	-
5601	Building Maintenance	373	477	149		1,000	-
5602	Other Space Rental	14,928	19,092	5,980		40,000	-
5605	Equipment Rental/Leasing Expense	9,330	11,933	3,737		25,000	-
5610	Equipment Repair	187	239	75		500	-
5800	Professional/Consulting Services and Operating Expenses	11,196	14,319	4,485		30,000	-
5803	Banking and Payroll Fees	2,612	3,341	1,046		7,000	-
5805	Legal Fees	37,319	47,731	14,950		100,000	-
5806	Audit Services	14,181	18,138	5,681		38,000	-
5807	Legal Settlements					-	-
5809	Employee Tuition	1,866	2,387	747		5,000	-
5810	Educational Consultants	120,355	153,932	48,213		322,500	-
5811	Student Transportation/Field Trips/Activities	27,989	35,798	11,212		75,000	-
5815	Advertising/Recruiting	111,958	143,193	44,850		300,000	-
5820	Fundraising Expense	-	-	-		-	-
5873	Financial Services	95,860	122,604	38,401		256,866	-
5874	Personnel Services	3,732	4,773	1,495		10,000	-
5875	District Oversight Fees	36,743	142,013	14,998		193,754	-
5877	IT Services	5,598	7,160	2,242		15,000	-
5890	Interest Expense / Misc. Fees	5,598	7,160	2,242		15,000	-
5891	Loan Mangement and Interest Fee	-	-	-		-	-
5899	CMO Management Fee	-	-	-		-	-
5900	Communications	27,989	35,798	11,212		75,000	-
5999	Expenses Suspense	-	-	-		-	-
5000	Subtotal	704,112	925,227	260,309	648,250	2,537,898	-

## Capital Outlay

6900	Depreciation Expense	-	-	-		-	-
6000	Subtotal						

## Other Outgoing

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

## Total Non-Personnel Expenses

1,656,551      2,143,386      641,851      648,250      5,090,038

## Total Expenses

4,097,513      5,265,350      1,619,687      648,250      11,630,799

Instructional Related:	1,334,867.87	1,707,281.44	534,740.70		3,576,890.00
Facilities	91,803.19	57,622.54	18,048.06	551,012.26	718,486.06
	1,426,671.06	1,764,903.98	552,788.76	551,012.26	4,295,376.06

\$ 96,000.00      Bethel  
\$ 552,249.72      Friar  
\$ 101,028.00      TO  
\$ 60,000.00      OC






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## Gov. Brown's 2018-19 May Revision

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Today, Gov. Jerry Brown released the May Revision to the 2018-19 State Budget. Just like recent reports indicated the state's revenues were above projections by several billion dollars, the May Revision reflects higher revenue estimates of \$8 billion through 2018-19 compared to the January budget.

The governor continues to note the state's economy is four years past the traditional recovery period following an economic recession and warns of the uncertainty created by the national political landscape and the recent changes to reduce federal taxes. Gov. Brown also notes that the state continues to face ongoing liabilities such as state infrastructure and retiree health care benefits, and the state must continue to pay for substantially higher costs for programs recently expanded, including Medi-Cal, Cal Grants, child care, In-Home Supportive Services and foster care reform. Further, it was noted that the state has added considerable ongoing commitments since the passage of Proposition 30 and that the budget is projected to return to a deficit since a recession at some point is inevitable. Despite these cautionary warnings, the May Revision economic forecast reflects continued growth over the next four years.

### Overview

Gov. Brown's budget proposes a total budget plan of \$137.6 billion, with special funds included. The total state budget plan equates to \$199.3 billion. This includes continued investments in public education. The governor's budget proposes to fund the Proposition 98 minimum guarantee with \$78.4 billion in 2018-19.

Other highlights from the May Revision include the following, including nearly \$4 billion in one-time General Fund spending:

- **Infrastructure:** \$2 billion for capital expenditures including universities, courts, state facilities and flood control.
- **Homelessness:** \$359 million package to assist local governments to support immediate efforts to address homelessness, including \$50 million for individuals with mental illness.
- **Mental Health:** \$312 million for enhanced early detection of mental health problems and training of mental health professionals. The May Revision also proposes to place a \$2 billion No Place Like Home bond on the November ballot to accelerate the delivery of housing projects to serve the mentally ill.
- **Rainy Day Fund:** A revised \$9.4 billion total balance for the state's Rainy Day Fund to reach 71 percent of the constitutional target by the end of 2017-18. The May Revision maintains the January proposal to provide a supplemental deposit to fully fill the Rainy Day Fund this year.

### K-12 Education Budget

Proposition 98 is significantly impacted by the volatility of the state revenues. The Proposition 98 guarantee funding sees a modest growth over the three-year budget cycle relative to the January estimates. These changes revise the Proposition 98 guarantee levels at the May Revision with increases by \$252 million in 2016-17, \$407 million in 2017-18, and \$68 million in 2018-19, for a total Proposition 98 funding level of \$78.4 billion in the next fiscal year.

For the first time since 2008-09, the Brown Administration is proposing a revised Proposition 98 certification process that will result in future certifications occurring in a more timely manner. This is welcomed news as ACSA and members of the Education Coalition have been urging the Administration to do this certification before Brown leaves office.

Other changes to the education budget include the following:

- **Local Control Funding Formula:** As expected, the budget proposes to fully fund LCFF two years ahead of schedule, thus reaching 100 percent of the funding targets established in 2013. To demonstrate commitment to LCFF in his last year in office, Gov. Brown proposes an additional \$166 million increase to the formula base, to increase the formula by a total of 3 percent, as well as an additional \$320 million to fund the projected statutory cost-of-living adjustment of 2.71 percent. The Administration is also proposing to continuously appropriate funding for the LCFF, including the annual COLA, to provide a greater level of certainty for budget planning by local educational agencies. In regards to fiscal transparency proposal introduced in January, the May Revision includes additional language to specify that the budget summary aligning school district expenditures to the Local Control and Accountability Plans be parent-friendly, include specific information on how supplemental grants are used to increase and improve services for high-need students, and include graphical representation of information, when possible.
- **Community Engagement Initiative:** A new proposal of \$13.3 million in one-time Proposition 98 funds to create a program that utilizes the statewide system of support to build the capacity of school districts to engage more effectively with local stakeholders in the development of the Local Control and Accountability Plans.
- **One-Time Discretionary Funding:** An additional \$286 million added to the \$1.8 billion proposed in January, providing a total of more than \$2 billion in discretionary one-time funding to local educational agencies in 2018-19 to further the implementation of the state-adopted academic standards and support investments in other areas, such as professional development, deferred maintenance and technology needs. For the first time, there is also intent language that these funds could be used for investments in school safety.
- **Improved School Climate:** A new proposal of \$15 million in one-time Proposition 98 funds to expand the state's Multi-Tiered Systems of Support (MTSS) framework to foster positive school climate in both academic and behavioral areas.
- **K-12 Strong Workforce Program:** The May Revision maintains the January proposal to fund CTE through a new \$200 million ongoing Proposition 98 appropriation through the existing infrastructure of the Strong Workforce Program administered by the Community College Chancellor's Office. The proposal clarifies that grant decisions for the K-12 component are to be

made by a K-12 Selection Committee, and includes other modifications to alleviate some of the concerns expressed by school districts.

- **English Language Proficiency Assessments:** An increase of \$27.3 million in one-time Proposition 98 funds to convert the English Language Proficiency Assessment for California from a paper-based to a computer-based assessment, and to develop a computer-based alternative ELPAC for children with exceptional needs.
- **Federal Restart Grant:** An increase of \$13.9 million in one-time federal funds to assist local educational agencies with expenses related to reopening schools impacted by the Northern and Southern California wildfires of October and December 2017.
- **Early Math Initiative:** An increase of \$11.8 million in one-time federal funds to support additional early math resources, including professional learning and coaching for educators, as well as additional math learning opportunities for pre-K through 3<sup>rd</sup> grade students.
- **California Collaborative for Educational Excellence:** An increase of \$5 million to support the anticipated services that will be provided by the CCEE in 2018-19. While there is no reference in the May Revision, it is expected that the January proposal still remains to allocate \$55.2 million for county offices of education to build their capacity to support school districts.
- **K-12 School Facilities:** The bond authorization for 2018-19 remains at \$640 million, and there is no indication of the timing of the bond sale schedule or the amounts for future years.
- **Cost of Living Adjustment (COLA)** is increased from 2.51 percent to 2.71 percent at the May Revision.
- **Special Education Funding:** There are no augmentations to special education funding.

While there is no reference in the budget documents, it is likely there are no changes to the governor's January proposal to allocate \$50 million in one-time funds for a Teacher Residency Program and \$50 million in one-time funds for the Local Grants Solution to increase the number of teachers in special education classrooms.

### ACSA perspective and analysis

The May Revision results in good news for the K-12 education community, as we see modest increases to LCFF and additional funds for the one-time discretionary grants. As a result, the K-14 education will once again be perceived as a "winner" in the governor's proposed budget. The state faces additional cost pressures on the non-Proposition 98 side, with limited available resources to begin to address the hundreds of billions of unmet need. This unfortunate reality could surface as the education community amplifies the call for more adequate and long-term investments in K-12 public education.

It is important to remember that this is just a proposal, and there is another month before the 2018-19 state budget is finalized. The governor's proposed budget and, more specifically, his commitment to fiscal restraint and resistance to new policy priorities from the Legislature will face both policy and

budget committee scrutiny in the coming month. Over the next two weeks, the Senate and Assembly will pass budgets reflecting the priorities of the majority Democrats in the respective houses. A budget conference committee will be created through which the governor and Democratic leaders will then negotiate an acceptable budget. It will be during this phase that slight modifications to the governor's budget will be discussed and agreed to by both camps. Gov. Brown has made it clear that after enactment of his LCFF reforms his commitment to resisting new programmatic spending obligations until state debt (both to schools and elsewhere) is eliminated is his highest priority. It is unlikely that the governor will be open to much movement on the creation of any new programs. The Legislature will act in time to meet the June 15<sup>th</sup> constitutional deadline and send a budget to the governor for approval. As we saw last year, that final budget will reflect the governor's priorities—with a few exceptions to obtain the needed support from Democratic leaders in the two houses.

On the K-12 side, two main issues that will result in a robust discussion between the Legislature and the governor are the funding mechanism for Career Technical Education and how to address fiscal transparency of the LCFF funding. In January, the governor proposed an ongoing \$200 million appropriation for a K-12 Strong Workforce Program that would be administered by the Community Colleges, yet there is bipartisan support for Assembly Bill 1743 (O'Donnell) to maintain the existing structure of the CTE Incentive Grant Program by infusing \$500 million on an ongoing basis. In regards to LCFF fiscal transparency, while Senate has its own alternative proposal to require both anticipated and actual expenditures, the governor's proposed revisions to the budget summary may not be sufficient to appease the concerns of the civil right groups and key Assembly members.

ACSA will focus our budget advocacy to urge the Legislature and the governor to set a multi-year plan to establish new LCFF targets beyond what's in the May Revision. The vehicle for these conversations is Assembly Bill 2808 (Muratsuchi), which would set new LCFF targets beyond 2018-19, without specifying when the new targets will be reached. ACSA will also work towards maintaining the \$2 billion in proposed one-time discretionary dollars, since the Legislature may attempt to redirect Proposition 98 funding to support legislative proposals seeking an earmark with ongoing and one-time funding for specific purposes.

While there are close to two dozen bills making their way through the legislative process and being heard in policy committees, the bills are subject to a budget appropriation and would only become law if funding is provided. While there is strong bipartisan support for Assembly Bill 3136 (O'Donnell) to increase funding for special education through the AB 602 formula and for preschool slots for students with exceptional needs, it is unlikely the Brown Administration will compromise on a new funding plan in his last year in office. This could be one of the issues that is left for the next governor to address when they enter office in January 2019.

In regards to proposals for one-time funding between the Assembly and Senate, close to half a dozen proposals continue to seek funding to address the teacher shortage and improve the teacher pipeline from recruitment, to induction and ongoing professional development. The most promising proposal could be the Assembly's pursuit for an unspecified amount of one-time funding to reinstate a teacher residency pilot program (Assembly Bill 2547, McCarty).

On the non-education side, it will not be a surprise if the California Legislature and the governor continue to direct their attention to the national political landscape, as there are several policies with significant fiscal implications that could negatively impact the state. The Legislature is also worried about California's housing affordability and health care costs. Specifically, the Assembly is calling for a \$1

billion increase from the state's budget surplus to expand Medi-Cal to undocumented young adults, low-income women and children, as well as fund other related health care services. Just last week, the Legislative Women's Caucus unveiled a proposal urging Governor Brown to dedicate additional \$1 billion in funds to increase the number of child care slots via the Alternative Payment and General Child Care Program. According to the Caucus' estimate, there are approximately 1,479,000 children in California eligible for subsidized childcare.

In closing, public education is in the strongest position it has been in a decade and our students are the beneficiaries of the good work we've done in our schools, our communities, and inside the State Capitol. But ACSA acknowledges that there is more work to be done. As a major stakeholder, ACSA will be actively engaged in the budget discussions with the Legislature and the administration to ensure our best interests are upheld. Throughout this legislative season, ACSA will keep you apprised of all budget negotiations until the budget is completed in June.

ACSA welcomes our members' feedback and questions on these and other issues. Please contact Martha Alvarez, ACSA Legislative Advocate, at [malvarez@acsa.org](mailto:malvarez@acsa.org) for any clarifications related to the budget.