



Compass Charter Schools

Meeting of the Compass Board of Directors

Date and Time

Saturday December 2, 2023 at 10:00 AM PST

Location

The Carson Doubletree
2 Civic Plaza Dr.
Carson, CA 90745

This meeting will be held in person at the Carson Doubletree at 2 Civic Plaza Dr., Carson, CA 90745.

Participants are also able to join the meeting from your computer, tablet or smartphone:

Join Zoom Meeting

<https://compasscharters-org.zoom.us/j/85208964098?pwd=ZWEyYUZhVjQyamR1R2NhUXdvUFpDZz09>

Meeting ID: 852 0896 4098

Passcode: 362965

One tap mobile

+16694449171,,85208964098# US

+13462487799,,85208964098# US (Houston)

Meeting ID: 852 0896 4098

Find your local number: <https://compasscharters-org.zoom.us/u/kciDSXulI9>

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

Agenda

	Purpose	Presenter	Time
I. Opening Items			10:00 AM
Opening Items			
A. Call the Meeting to Order		Thomas Arnett	1 m
B. Record Attendance		Tami Wrigley	1 m
C. Welcoming Inclusion Activity	Discuss	Lainie Rowell	5 m
II. Consent Items			10:07 AM
A. Consent Items	Vote	Thomas Arnett	5 m
<p>Consent Items – Items under Consent Items will be voted on in one motion unless a member of the Board requests that an item be removed and voted on separately, in which case, the Board Chair will determine when it will be called and considered for action. Due to the set-up of BoardOnTrack, approval of any meeting minutes will be done through consent, unless removed and voted on separately as noted above, using the same vote count.</p> <ul style="list-style-type: none"> • Approval of the December 2, 2023 Annual Meeting Agenda • Approval of the September 30, 2023 Regular Meeting Minutes • Accept SDCOE Williams Letter of Sufficiency and FIT report • Accept LACOE Williams Letter of Sufficiency and FIT report 			
B. Approval of September 30, 2023 Regular Meeting Minutes	Approve Minutes	Thomas Arnett	1 m
III. Organization of the Board of Directors			10:13 AM
A. Confirmation of Scholar Representative	Vote	Elizabeth Brenner	5 m
Attachments:			
<ul style="list-style-type: none"> • Memo to the Board-Scholar Representative Seat 			

	Purpose	Presenter	Time
IV. Public Comment			10:18 AM
A. Public Comment	FYI	Thomas Arnett	10 m
<p>Addressing the Board – Board meetings are meetings of the Board of Directors and will be held in a civil, orderly and respectful manner. All public comments or questions should be addressed to the Board through the Chair of the Board. To ensure an orderly meeting and an equal opportunity for each speaker, persons wishing to address the Board must complete a Speaker Request Card (https://forms.gle/jEmpDNMxeZYjirg89) and submit it to Tami Wrigley. The Speaker Request Card must contain speaker name, contact number or email, and subject matter and submitted to the Executive Assistant to the Superintendent prior to the start of the meeting. Members of the public may address the Board on any matter within the Board’s jurisdiction and have two (2) minutes each to do so. The total time of each subject will be fifteen (15) minutes, unless additional time is requested by a Board Member and approved by the Board.</p> <p>The Board may not deliberate or take action on items that are not on the agenda. However, the Board may give direction to staff following a presentation. The Chair is in charge of the meeting and will maintain order, set the time limits for the speakers and the subject matter, and will have the prerogative to remove any person who is disruptive of the Board meeting. The Board of Directors may place limitations on the total time to be devoted to each topic if it finds that the numbers of speakers would impede the Board’s ability to conduct its business in a timely manner. The Board of Directors may also allow for additional public comment and questions after reports and presentations if it deems necessary.</p>			
V. Communications			10:28 AM
A. Board Member Communication	Discuss	Thomas Arnett	10 m
<ul style="list-style-type: none"> • Thomas Arnett • Therese Christopher • Samantha Herrod • Dr. Olvera • Lainie Rowell • Dr. William Stinde 			
B. Parent Advisory Council Update	Discuss	Samantha Herrod	10 m
Attachments:			

	Purpose	Presenter	Time
<ul style="list-style-type: none"> • Report from the November PAC meeting 			
C. Scholar Leadership Council Report Attachments: <ul style="list-style-type: none"> • Scholar Leadership Council Report from the October meeting. 	Discuss	Taia Saurer	10 m
VI. Committee Report			10:58 AM
A. Committee Overview Options Advisory Committee presentation	FYI	Kelli McCaulley	10 m
VII. Superintendent's Report			11:08 AM
A. Superintendent's Report	Discuss	Elizabeth Brenner	20 m
VIII. Unfinished Business			
IX. Academic Services			11:28 AM
A. Special Education Contracts Update	FYI	Amy Foody	10 m
B. ELAC Committee Update Video Presentation	FYI	Erin Smith	10 m
X. Operations			11:48 AM
A. Operations Update Attachments: <ul style="list-style-type: none"> • Operations Division Board Report 	FYI	Lisa Fishman	5 m
B. Review and Approval of the September and October 2023 Financial Statements Attachments: <ul style="list-style-type: none"> • FY23 Finance Update Oct • Balance Sheet Oct 	Vote	Lisa Fishman	5 m

	Purpose	Presenter	Time
<ul style="list-style-type: none"> • Profit v Loss Statement Oct • Check Register Oct • FY23 Finace Update Sept • Balance Sheet Sept • Profit & Loss Statement Sept • Check Register Sept 			
<p>C. Review and Approval of the FY 23-24 1st Interim Reports</p> <p>Attachments:</p> <ul style="list-style-type: none"> • Presentation for Board discussion <ul style="list-style-type: none"> ◦ CCS Los Angeles ◦ CCS San Diego ◦ CCS Yolo 	Vote	Amy Foody	5 m
<p>D. Annual Audit Report</p> <p>Annual audit report from Christy White & Associates Vanessa Pineda Senior Director</p>	Vote	Lisa Fishman	15 m
<p>XI. People Division</p>			12:18 PM
<p>A. People Division Update</p> <p>Attachments:</p> <ul style="list-style-type: none"> • People Division Update • Additions & Terminations Report 	FYI	Sophie Trivino	5 m
<p>XII. Board Strategic Planning</p>			12:23 PM
<p>A. Review of Annual Survey Questions</p> <p>Discuss which questions the board would like to ask on the annual survey to best inform the strategic planning process.</p>	Discuss	Elizabeth Brenner	30 m
<p>XIII. Closed Session</p> <p>The board will adjourn to closed session</p>			12:53 PM

	Purpose	Presenter	Time
A. CONFERENCE WITH LEGAL COUNSEL-- ANTICIPATED LITIGATION	Discuss	Elizabeth Brenner	15 m

Significant exposure to litigation pursuant to Paragraph (2) or (3) of subdivision (d) of Section 54956.9: (One case)

XIV. Reconvene from Closed Session 1:08 PM

A. Closed Session Report	FYI	Thomas Arnett	1 m
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XV. Closing Items 1:09 PM

A. Upcoming Meetings Saturday, January 27, 2024	FYI	Elizabeth Brenner	5 m
B. Optimistic Closure Activity	Discuss	Lainie Rowell	5 m
C. Adjourn Meeting	FYI	Thomas Arnett	1 m

Coversheet

Consent Items

Section: II. Consent Items
Item: A. Consent Items
Purpose: Vote
Submitted by:
Related Material: Compass_Charter_Schools_of_Los_Angeles_FIT_Rating.pdf
Sufficiency Ltr_Compass Charter HS.pdf
Compass Charter-Williams Principal Findings Letter 2023.pdf
Updated Compass Charter SDCOE FIT.pdf



Facility Inspection Tool

Summary of Ratings For Williams Facility Inspection

SCHOOL DISTRICT/COUNTY OFFICE OF EDUCATION Acton-Agua Dulce Unified / Los Angeles County Office of Education		COUNTY Los Angeles	
SCHOOL SITE / ADDRESS Compass Charter Schools of Los Angeles, 850 Hampshire Rd, Thousand Oaks, CA 91361		SCHOOL TYPE (GRADE LEVELS)	NUMBER OF CLASSROOMS ON SITE 0
INSPECTOR'S NAME Ramos, Jake		NAME OF DISTRICT REPRESENTATIVE Lisa Fisherman	TITLE OF DISTRICT REPRESENTATIVE COO
DATE OF INSPECTION 09/01/2023 pm	FOLLOW-UP INSPECTION DATE Announced Visit	CDS CODE 19753090135145	

Total # of Areas Evaluated	Category Totals	A. SYSTEMS			B. INTERIOR	C. CLEANLINESS		D. ELECTRICAL	E. RESTROOMS/ FOUNTAINS		F. SAFETY		G. STRUCTURAL		H. EXTERNAL	
		GAS	MECH/HVAC	SEWER	INTERIOR SURFACES	OVERALL CLEANLINESS	PEST/VERMIN INFESTATION	ELECTRICAL	RESTROOMS	SINKS / FOUNTAINS	FIRE SAFETY	HAZARDOUS MATERIAL	STRUCTURAL	ROOFS / GUTTERS	PLAYGROUND SCHOOL GROUNDS	Windows/Door Gates/Fences
↓	# of '✓'s	2	2	2	2	2	2	2	1	2	2	2	2	1	2	2
	# of "D"s															
2	# of "X"s															
	# of "NA"s								1				1			
% of System in Good Repair # of ✓'s divided by (Total Areas - "NA"s)*		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Total % per Category (Average of above)*		100			100	100		100	100		100		100		100	
Rank	Good=90-100% Fair=75-89.99% Poor=0-74.99%	Good			Good	Good		Good	Good		Good		Good		Good	

*Note - An extreme deficiency in any area automatically results in a "Poor" rating for that category and a zero for "Total % per Category".

OVERALL RATING: DETERMINE AVERAGE PERCENTAGE OF 8 CATEGORIES ABOVE → **100.00%** SCHOOL RATING → **EXEMPLARY**

Ratings Reduction	<input style="width: 100%;" type="text"/>	Site	<input style="width: 100%;" type="text"/>	Building	<input style="width: 100%;" type="text"/>	Students	Adults
Rationale	<input style="width: 100%; height: 50px;" type="text"/>	SqFt	<input style="width: 50px;" type="text"/>	<input style="width: 50px;" type="text"/>		Female Fixtures	<input style="width: 50px;" type="text"/>
						Male Urinals	<input style="width: 50px;" type="text"/>
						Male Toilets	<input style="width: 50px;" type="text"/>
						Gender-Neutral Fixtures	<input style="width: 50px;" type="text"/>

Percentage	Description	Rating
99%-100%	The school meets most or all standards of good repair. Deficiencies noted, if any, are not significant and/or impact a very small area of school.	Exemplary
90%-98.99%	The school is maintained in good repair with a number of non-critical deficiencies noted. These deficiencies are isolated, and/or resulting from minor wear and tear, and/or in the process of being mitigated.	Good
75-89.99%	The school is not in good repair. Some deficiencies noted are critical and/or widespread. Repairs an/or additional maintenance are necessary in several areas of the school site.	Fair
0-74.99%	The school facilities are in poor condition. Deficiencies of various degrees have been noted throughout the site. Major repairs and maintenance are necessary throughout the campus.	Poor

The Los Angeles County Office of Education provides observations on approximately 25-60% of classrooms, chosen at random, for this report. Not all deficiencies will be observed; this inspection is merely a snapshot in time showing the condition of the school on one day and is not meant to be comprehensive. It is the responsibility of the School and District to ensure that the site is kept in Good Repair as defined by Williams Legislation.

Page 1 As of 11/03/2023 at 9:12 AM



Los Angeles County Office of Education

Serving Students ■ Supporting Communities ■ Leading Educators

October 9, 2023

*Via First Class Mail and E-mail:
ebrenner@compasscharters.org*

Debra Duardo
Superintendent

Los Angeles County
Board of Education

Yvonne Chan
President

Stanley L. Johnson, Jr.
Vice President

James Cross

Andrea Foggy-Paxton

Betty Forrester

Theresa Montaña

Monte E. Perez

Mr. Thomas Arnett
Chair of the Board
Ms. Elizabeth Brenner
Chief Executive Officer
Compass Charter Schools
of Los Angeles
850 Hampshire Road Suite R
Thousand Oaks, CA 91361

Notice of Sufficiency of Instructional Materials for: Compass Charter Schools of Los Angeles

Dear Chair of the Board Arnett and Chief Executive Officer Brenner:

California Education Code 1240 requires county superintendents to visit Williams-monitored schools to determine if there are sufficient standards-aligned instructional materials in specified areas.

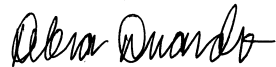
“Sufficient” textbooks or instructional materials is defined as each pupil, including English Learners, having a standards-aligned local board approved textbook or instructional materials, or both, to use in class and to take home for each course in the following areas: mathematics, science, history-social science, English language arts, including the English language development component of an adopted program and the availability of laboratory science equipment as applicable to science laboratory courses offered in grades 9 to 12. This provision does not require two sets of textbooks or instructional materials for each pupil. The materials may be in a digital format if each pupil, at a minimum, has and can access the same materials in the class and at home, as all other pupils in the same class or course in the school district and can use and access them at home.

The Los Angeles County Office of Education (LACOE) acknowledges your Local Education Agency’s administrators and the school site staff for ensuring that all students have access to instructional materials. An Instructional Materials review team from LACOE visited Compass Charter Schools of Los Angeles, on September 29, 2023. This letter is to inform you that LACOE determined a sufficiency of instructional materials exists in each of the specified classes visited during the review.

Mr. Thomas Arnett, Chair of the Board
Ms. Elizabeth Brenner, Chief Executive Officer
Compass Charter Schools of Los Angeles
October 9, 2023
Page 2

Visiting the school site was a positive experience, we appreciate the hospitality and support of the staff that assisted throughout this year's review process. Thank you for your continued support of all students.

Sincerely,



Debra Duardo, M.S.W., Ed.D.
Superintendent

DD/FJ:ct

c: Greg Cohen, Principal, Compass Charter Schools of Los Angeles
Dr. Eric Sahakian, Superintendent, Acton-Agua Dulce Unified School District
Ruben Valles, Chief Academic Officer, LACOE
Dina Wilson, Director III, Accountability, Support and Monitoring (ASM), LACOE
Astrid Gonzalez, Director I, ASM, LACOE

San Diego County Office of Education **Main Campus**

6401 Linda Vista Road, San Diego, CA 92111

858-292-3500 | www.sdcoe.net

October 4, 2023

To: Ke'Len Armstrong, Principal
Compass Charter Schools of San Diego

From: Patricia Karlin, San Diego County *Williams* Coordinator

Re: *Williams* Settlement Finding for 2023-2024 Site Visits

California Education Code Section 1240 require the San Diego County Office of Education staff to visit county schools identified as Comprehensive Support and Improvement (CSI), Additional Targeted Support and Improvement (ATSI), or schools where 15% or more of the teachers are holders of a permit, certificate, or any other authorization that is a lesser certification than a preliminary or clear California teaching credential and report the results of the visit. California Education Code (EC) requires visits for the purpose of:

1. Ensuring that students have access to “sufficient” instructional materials in core subject areas (English/language arts, ELD, mathematics, history/social science, science) and, as appropriate, science laboratory equipment, world languages, and health education as defined in EC Section 60119.
2. Assessing compliance with facilities maintenance using the Facilities Inspection Tool (FIT) and determining if there are any conditions that “pose an emergency or urgent threat to the health or safety of pupils or staff” as defined in EC Section 17592.72; and assessing “the safety, cleanliness, and adequacy of school facilities, including good repair” as required by EC Sections 17014, 17032.5, 17070.75, and 17089.

This report for the 2023-2024 site visit provides the findings in these areas for Compass Charter Schools of San Diego. A letter and copy of your report were sent to Elizabeth Brenner, Superintendent and Thomas Arnett, School Board President. For more information regarding these visits, please contact me at patricia.karlin@sdcoe.net or 858-295-8822.

Our *Williams* Team appreciates the time you and your staff invested in order to make our visit to your school a positive experience.

Attachment: *Williams* Settlement Annual School Visit Summary Report for Compass Charter Schools of San Diego

San Diego County Superintendent of Schools **Dr. Paul Gothold**

San Diego County Board of Education

Paulette Donnellon

Guadalupe González

Alicia Muñoz

Gregg Robinson

Rick Shea



San Diego County Office of Education

Williams Settlement Annual School Visit Summary

2023-2024

Charter School: Compass Charter Schools of San Diego

Date of Visit: Friday, September 15, 2023

Instructional Materials:

School inventories and 20-25% of classrooms were checked for sufficiency of instructional materials.

Sufficient Textbook and Instructional Materials were found: Yes No

School Facilities:

The Facilities Inspection Tool (FIT) was used to determine the condition of the facility. Copies of the detailed report were sent to the school site. The following 8 categories are ranked as good, fair, or poor based on the percentage of the 15 areas evaluated to be in good repair.

Systems Inspected	Rating
Systems: Gas Leaks, Mechanical/ HVAC, Sewer	Good
Interior: Interior Surfaces	Fair
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good
Electrical: Electrical	Fair
Restrooms/Fountains: Restrooms, Sinks/Fountains	Fair
Safety: Fire Safety, Hazardous Materials	Good
Structural: Structural Damage, Roofs	Good
External: Playgrounds/School Grounds, Windows/ Doors/ Gates/ Fences	Good
Average Percentage of 15 Areas in 8 Categories:	92.60%
Overall School Rating	Good

Extreme Deficiencies:

Compass Charter(San Diego)		San Diego	
SCHOOL SITE	Compass Charter	SCHOOL TYPE (GRADE LEVELS)	K-8
INSPECTOR'S NAME	Tom Tomovich	INSPECTOR'S TITLE	Williams Consultant
TOTAL ESTIMATED BUILDING VOLUME (CUBIC FEET)		NAME OF DISTRICT REPRESENTATIVE ACCOMPANYING THE INSPECTOR(S) (IF APPLICABLE)	JJ Lewis/Linda Larson/Heather Hardy/Kelen
TOTAL ESTIMATED SITE SQUARE FOOTAGE - ACROAGE		TIME OF INSPECTION (8:00am-)	
TOTAL ESTIMATED BUILDING SQUARE FOOTAGE		WEATHER CONDITION AT TIME OF INSPECTION	Sunny
		SITE #ENROLLMENT ID	

PART III: CATEGORY TOTALS AND RANKING (round all calculations to two decimal places)

TOTAL NUMBER OF AREAS EVALUATED	CATEGORY TOTALS	A. SYSTEMS		B. INTERIOR		C. CLEANLINESS		D. ELECTRICAL		E. RESTROOMS/FOUNTAINS		F. SAFETY		G. STRUCTURAL		H. EXTERNAL	
		GAS LEAKS	MECH/HVAC	SEWER	INTERIOR SURFACES	OVERALL CLEANLINESS	RESTAUR/MAIN INFESTATION	ELECTRICAL	RESTROOMS	SINKS/FOUNTAINS	FIRE SAFETY	HAZARDOUS MATERIALS	STRUCTURAL DAMAGE	ROOFS	PLAYGROUND/SCHOOL GROUNDS	WINDOWS/DOORS/GATES/ENCES	
		Number of "OK's"	13	12	13	9	13	13	12	3	8	13	11	12	13	12	11
Number of "D's"	0	1	0	4	0	0	1	0	0	0	2	1	0	1	2		
Number of "C's"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Number of "N's"	0	0	0	0	0	0	0	10	5	0	0	0	0	0	0		
Percent of System in Good Repair (Number of "OK's" divided by (Total Areas - "NA's"))	100.00%	92.31%	100.00%	69.23%	100.00%	100.00%	92.31%	100.00%	100.00%	100.00%	84.62%	92.31%	100.00%	92.31%	84.62%		
Total Percent per Category (average of above)		97.44%		69.23%	100.00%		92.31%	100.00%		92.31%		96.15%		88.46%			
Rank (Circle one) GOOD = 90%-100% FAIR = 75%-89.99% POOR = 0%-74.99%		Good		Poor	Good		Good	Good		Good		Good		Fair			

*Note: An extreme deficiency in any area automatically results in a "poor" ranking for that category and a zero for "Total Percent per Category".

OVERALL RATING:	DETERMINE AVERAGE PERCENTAGE OF 8 CATEGORIES ABOVE	91.99%	SCHOOL RATING**	Good
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**For School Rating, apply the Percentage Range below to the average percentage determined above, taking into account the rating Description below.

PERCENTAGE	DESCRIPTION	RATING
99%-100%	The school meets most or all standards of good repair. Deficiencies noted, if any, are not significant and/or impact a very small area of the school.	EXEMPLARY
90%-98.99%	The school is maintained in good repair with a number of non-critical deficiencies noted. These deficiencies are isolated, and/or resulting from minor wear and tear, and/or in the process of being mitigated.	GOOD
75%-89.99%	The school is not in good repair. Some deficiencies noted are critical and/or widespread. Repairs and/or additional maintenance are necessary in several areas of the school site.	FAIR
0%-74.99%	The school facilities are in poor condition. Deficiencies of various degrees have been noted throughout the site. Major repairs and maintenance are necessary throughout the campus.	POOR

INSPECTOR'S COMMENTS AND RATING EXPLANATION:

DISTRICT'S RESPONSES TO REPORT (Attach additional pages if necessary): The school has replaced missing lights, painted rooms, attached bookcases to the wall, repaired the office door, added covers for cords, replaced lights that were out, replaced rusted bathroom partitions, and replaced loose roof tiles.

Coversheet

Approval of September 30, 2023 Regular Meeting Minutes

Section: II. Consent Items
Item: B. Approval of September 30, 2023 Regular Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Meeting of the Compass Board of Directors on September 30, 2023

APPROVED



Compass Charter Schools

Minutes

Meeting of the Compass Board of Directors

Date and Time

Saturday September 30, 2023 at 10:00 AM

Location

This meeting will be in person with at the Carson Doubletree.

This meeting will be held in person at the Carson Doubletree at 2 Civic Plaza Dr., Carson, CA 90745.

Participants are also able to join the meeting from your computer, tablet or smartphone:

Join Zoom Meeting

[https://compasscharters-org.zoom.us/j/85208964098?](https://compasscharters-org.zoom.us/j/85208964098?pwd=ZWEyYUZhVjQyamR1R2NhUXdvUFpDZz09)

[pwd=ZWEyYUZhVjQyamR1R2NhUXdvUFpDZz09](https://compasscharters-org.zoom.us/j/85208964098?pwd=ZWEyYUZhVjQyamR1R2NhUXdvUFpDZz09)

Meeting ID: 852 0896 4098

Passcode: 362965

One tap mobile

+16694449171,,85208964098# US

+13462487799,,85208964098# US (Houston)

Meeting ID: 852 0896 4098

Find your local number: <https://compasscharters-org.zoom.us/u/kciDSXuI9>

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

Directors Present

I. Olvera (remote), L. Rowell, S. Herrod, T. Arnett, W. Stinde

Directors Absent

T. Christopher

Directors who arrived after the meeting opened

I. Olvera

Ex Officio Members Present

E. Brenner

Non Voting Members Present

E. Brenner

Guests Present

M. Aguilar

I. Opening Items

A. Call the Meeting to Order

T. Arnett called a meeting of the board of directors of Compass Charter Schools to order on Saturday Sep 30, 2023 at 10:19 AM.

B. Record Attendance and Guests

C. Vote to allow remote participation for Dr. Olvera

T. Arnett made a motion to approve remote participation for Dr. Olvera.

L. Rowell seconded the motion.

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

Roll Call

I. Olvera Absent

T. Christopher Absent

T. Arnett Aye

L. Rowell Aye

S. Herrod Aye

W. Stinde Aye

I. Olvera arrived.

D. Welcoming Inclusion Activity

Mrs. Rowell led the Board of Directors and attendees in a Welcoming Inclusion Activity.

II. Consent Items

A. Consent Items

L. Rowell made a motion to approve the consent items with the amendments to the September 30, 2023 Agenda.

S. Herrod seconded the motion.

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

Roll Call

T. Arnett	Aye
T. Christopher	Absent
I. Olvera	Aye
S. Herrod	Aye
L. Rowell	Aye
W. Stinde	Aye

B. Approval of July 7, 2023 Regular Meeting Minutes

L. Rowell made a motion to approve the minutes from Annual Meeting on 07-07-23.

S. Herrod seconded the motion.

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

III. Public Comment

A. Public Comment

No public comment.

IV. Communications

A. Board Member Communication

- Mr. Arnett shared the case study in which he took part over the summer. The study focused on why students and parents leave school. More information will be provided in a report expected to be released in January 2024. This study made him wonder why scholars came to Compass.
- Mrs. Rowell expressed that she would like to hear more, as she had heard from many parents that they didn't want their children to be labeled and targeted for special services.
- Dr. Stinde also mentioned that he was interested in hearing more on this subject.

B. Parent Advisory Council Update

Mrs. Herrod shared the Parent Advisory Council Report.

C.

Scholar Advisory Council Report

Ms. Brenner shared the Scholar Advisory Council Report.

V. Superintendent's Report

A. Superintendent's Report

Ms. Brenner provided an overview of the Superintendent's Report. It included an update on the All-Staff Retreat, covering the framework, activities, and sessions. The focus was on the connections surrounding trust. All exercises and activities were based on staff feedback. Compass measured school culture based on how staff felt trusted. The goal is for 100% of staff to feel trusted at least a level of 7 out of 10. This survey will be shared throughout the school year.

Initiated a new all-staff report-out process in order to improve communication and consistency. All staff are also invited to a 30-minute follow-up session every Wednesday to ask any questions they may have.

W. Stinde made a motion to recess for a break at 10:56 a.m.

T. Arnett seconded the motion.

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

The board reconvened from break at 11:00 a.m.

VI. Academic Services

A. Staff Report on the impact of the WGU program

Ms. Lee shared the impact of the WGU program and thanked the board for the opportunity to pursue higher education.

B. Summer School Intervention

Mrs. Smith provided insights into the Summer School Intervention, including its process, sessions, goals, and expectations. Mr. Arnett asked if there were any areas for improvement for the next school year. She emphasized the need for reevaluating the criteria used to identify scholars, particularly by examining academic performance data.

C. Street Data

Mr. Cohen discussed the impact of delving into this data and the challenge of finding the best way to implement the findings. Ms. Lee, who served on the team, provided an overview of the steps required to complete the study.

Mr. Arnett asked if this study would continue this school year. Ms. Brenner shared that it's an ongoing project.

D. Scholar Highlights

The first day of the school presentation was shared with the board members.

VII. Operations

A. Operations Update

Ms. Lisa Fishman, Chief Operations Officer, shared the Operations Division Update.

B. Review and Approval of the June, July & August 2023 Financial Statements

T. Arnett made a motion to approve the June, July & August 2023 Financial Statements.

W. Stinde seconded the motion.

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

Roll Call

L. Rowell	Aye
I. Olvera	Aye
S. Herrod	Aye
T. Christopher	Absent
T. Arnett	Aye
W. Stinde	Aye

C. Review and Approval of the 22-23 UAR's

T. Arnett made a motion to approve the 22-23 UAR's.

W. Stinde seconded the motion.

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

Roll Call

L. Rowell	Aye
I. Olvera	Aye
T. Christopher	Absent
W. Stinde	Aye
T. Arnett	Aye
S. Herrod	Aye

VIII. FY24 EPA Resolution

A. CCS FY24 EPA Resolution

Ms. Kristin Nowak, from CSMC, provided the board with an overview of the FYP EPA Resolution.

T. Arnett made a motion to approve the CCS FY24 EPA Resolution.

S. Herrod seconded the motion.

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

Roll Call

W. Stinde	Aye
S. Herrod	Aye

Roll Call

T. Christopher Absent
I. Olvera Aye
L. Rowell Aye
T. Arnett Aye

IX. 23-24 Title Funding Application Approvals

A. Title Funding Applications

Ms. Nowak shared an overview of the applications. She noted that this was the first year that Compass qualified to apply for Title III in San Diego. Ms. Brenner stated that plans were already in place to utilize these funds for parent engagement and professional development. More information will be shared in the December regular board meeting.

L. Rowell made a motion to approve the Title Funding Applications.

S. Herrod seconded the motion.

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

Roll Call

T. Christopher Absent
I. Olvera Aye
T. Arnett Aye
S. Herrod Aye
L. Rowell Aye
W. Stinde Aye

X. People Division

A. People Division Update

Ms. Sophia Trivino, Chief People Officer, provided the board with a People Division Update, as well as an Additions and Terminations Report.

She also presented an overview of the new growth plan and the development process updates made this year. Custom pathways were created this year to address the specific needs of the staff.

Ms. Brenner informed the board that professional development was open to all staff, and they were encouraged to provide suggestions and feedback on potential opportunities. Additionally, she mentioned that the Operations Division expanded the certification options to fields outside of traditional educator programs.

Ms. Trivino discussed the integration of the 'Trust and Inspire' book study, SDI efforts, and restorative justice initiatives.

XI. Executive

A.

Policy Approval

L. Rowell made a motion to approve the scholar handbook updates.

S. Herrod seconded the motion.

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

Roll Call

W. Stinde Aye

I. Olvera Aye

S. Herrod Aye

L. Rowell Aye

T. Christopher Absent

T. Arnett Aye

B. Committee Overview

Ms. Brenner shared the updates on the committee overview changes this year. The Options Advisory Committee will be presenting at the December meeting.

T. Arnett made a motion to recess for a break at 12:05 p.m.

W. Stinde seconded the motion.

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

The board reconvened from break at 12:17 p.m.

XII. Superintendent Goal Setting

A. Goal setting discussion

Dr. Steven Lowder from McPherson and Jacobson facilitated the discussion on goal-setting.

Ms. Brenner presented an overview of her goals and invited discussion on the development of a five-year strategic plan for sustainable growth.

Dr. Lowder expressed his reservations about adopting too many goals in the initial year. He suggested that the conversation be ongoing throughout the school year, noting that the strategic plan would take time to develop and finalize. Mr. Arnett conveyed his appreciation for the spirit and intent behind establishing the strategic plan as goal #2.

Mrs. Rowell concurred with the approach of prioritizing the school's culture and then focusing on the strategic plan.

Dr. Olvera echoed the agreement and proposed the addition of a task related to Gold Standard Instruction, emphasizing both content and methods.

Mr. Arnett inquired about the expected trajectory following this meeting. Dr. Lowder suggested making this an ongoing conversation before finalizing the strategic plan. He emphasized the need to focus on the board's vision for directing the organization.

The board provided direction on the goal-setting plan. They also asked Ms. Brenner to focus on data gathering and draft plans by the next meeting in order to continue this conversation.

XIII. Closing Items

A. Upcoming Meetings

The next regularly scheduled Board of Directors meeting will be on Saturday, December 2nd, 2023.

B. Optimistic Closure Activity

Mrs. Rowell led the Board of Directors and attendees in an Optimistic Closure Activity.

C. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 1:26 PM.

Respectfully Submitted,
M. Aguilar

Coversheet

Confirmation of Scholar Representative

Section: III. Organization of the Board of Directors
Item: A. Confirmation of Scholar Representative
Purpose: Vote
Submitted by:
Related Material: Memo_to_the_Board_-_Scholar_Representative_Seat_2023.pdf



MEMORANDUM

To: Board of Directors

Via: Board Packet

From: Elizabeth Brenner, Superintendent & CEO

Date: December 2, 2023

Re: Scholar Representative Seat

At its May 21, 2022 Regular Meeting, the Board of Directors approved revised By-Laws, which added a pupil member to the Board. "The pupil member is a currently enrolled scholar in a charter school managed by the Corporation in ninth through twelfth grade who is active in the Scholar Leadership Council."

According to the revised By-Laws, "In addition to the number of Directors otherwise prescribed by these bylaws, pursuant to Education Code section 47604.2, the Board composition shall also include a seat reserved for a pupil member. All Directors, except for the pupil member, shall have full voting rights, including any representative appointed by a chartering authority as consistent with Education Code Section 47604 (c). The pupil member shall have preferential voting rights. Preferential voting means a formal expression of opinion that is recorded in the minutes and cast before the official vote of the Board of Directors, but that shall not serve in determining the final numerical outcome of a vote."

At the October 10, 2023 meeting of the Scholar Leadership Council, Taia Saurer, was elected by the council members to the role of Chairperson. She will be serving in this role for the remainder of the 2023-24 school year. I ask that the Board of Directors confirm her appointment as the pupil member (Scholar Representative), with a one (1) year term (which is renewable) effective today.

Coversheet

Parent Advisory Council Update

Section: V. Communications
Item: B. Parent Advisory Council Update
Purpose: Discuss
Submitted by:
Related Material: PAC Report Nov 17 2023 - Google Docs.pdf



Parent Advisory Council Meeting - November 17

[VIEW RECORDING - 57 mins \(No highlights\)](#)

Summary:

The PAC discussed ways to enhance participation and engagement within their school community. Their initiatives included creating promotional videos for the Parent Advisory Committee (PAC), incentivizing participation in testing, and increasing parent involvement in a school with a substantial student population. The group emphasized improving communication and accessibility for parents, suggesting the placement of Zoom links in easily accessible platforms and fostering personal connections between Supervising Teachers (STs) and families. Feedback on the reenrollment processes at Compass was also addressed, focusing on automatic t-shirt allocation and streamlining the reenrollment procedure. The importance of achieving high participation rates in internal assessments for overall school improvement and charter renewal prospects was discussed, with considerations for potential positive progress. Concerns were raised about the school's charter renewal in San Diego if there was insufficient participation in state testing, leading to conversations about recruiting parents for support and incentives and addressing concerns about the impact of testing on scholars' well-being. The discussions further explored topics such as survey participation, communication strategies, and initiatives to promote school pride, community service, and field trips, with a mindful approach to environmental factors like Northern California's air quality during smoke season. Throughout the conversations, the group underscored the significance of engagement and collaboration for the overall success and well-being of the school community.

AI Summary

- Samantha, Kimberly, Elizabeth, and Betsy discussed ways to increase participation and engagement in their school's activities, including creating videos to promote the Parent Advisory Committee (PAC) and encouraging parents and scholars to participate in testing by offering incentives. They also discussed the importance of increasing parent involvement in a school with a large student population. - [PLAY @0:00](#)
- Samantha, Kimberly, Elizabeth, and Betsy discussed ways to improve communication and accessibility for parents to attend meetings. They suggested putting the Zoom link in easily accessible places like Parent Square and MMU, and having STs personally connect with families to ensure they are aware of the meetings. - [PLAY @6:17](#)
- The discussion revolved around feedback for reenrollment processes at Compass. Marie provided feedback on the importance of automatic t-shirt allocation and the need for a streamlined reenrollment process with fewer touchpoints. - [PLAY @12:00](#)
- The group discussed various suggestions and feedback regarding the school's confirmation process, T-shirt options for students, and streamlined paperwork. They also mentioned the

successful participation rates in the beginning of year assessments and the importance of incentives for students. - [PLAY @18:18](#)

- Elizabeth, Marie, Samantha, and others discussed the importance of achieving a high participation rate in the internal assessments to improve the school's overall scores and charter renewal prospects. They also mentioned the potential positive progress in the assessments this year, although the official information was not yet available. - [PLAY @24:03](#)
- Elizabeth, Marie, and Samantha discussed the concern that San Diego might not be renewed if there wasn't enough participation in state testing. They talked about recruiting parents to encourage other parents to participate, providing support and incentives, and addressing concerns about the negative impact of testing on scholars' well-being. - [PLAY @30:21](#)
- Elizabeth, Betsy, Samantha, and Marie discussed various topics including test participation feedback, finding ways to incentivize parents, expressing the negative impact of opting out to parents, and the possibility of holding a town hall meeting to understand parents' beliefs and viewpoints on opting out. - [PLAY @36:00](#)
- Elizabeth and Samantha discussed the importance of conducting an annual survey to increase participation from scholars, families, and staff. They also mentioned the need to include a question about school IDs, whether digital or paper, to gather feedback from parents. - [PLAY @41:49](#)
- Samantha, Elizabeth, Betsy, and Marie discussed various suggestions for increasing participation in surveys and improving communication with parents. They proposed ideas such as using conditional forms, having teachers remind parents to complete forms, providing checklists for parents, and offering incentives for participation. - [PLAY @46:54](#)
- Samantha, Betsy, Elizabeth, Marie, and others discussed various suggestions and recommendations for Compass Host Park Days, field trips, community service days, and promoting school pride. They also discussed adding teachers to support park days and being mindful of Northern California's air quality during smoke season. - [PLAY @52:12](#)

Coversheet

Scholar Leadership Council Report

Section: V. Communications
Item: C. Scholar Leadership Council Report
Purpose: Discuss
Submitted by:
Related Material: SLC Report Oct 10 2023 - Google Docs.pdf



Scholar Leadership Council Report
December 2, 2023
Prepared by Zahra Grihma

In the beginning of the meeting on October 10th at 2:00 pm, Ms, Brenner started out by having everyone approve the time and date of the meeting. Then she proceeded to inform us about the roles and their responsibilities, she also told us the election rules and how it would work. After the elections the results showed that Taia would take the responsibility of Chairperson, Zahra and Caitln would split the responsibility of Secretary and Co-Chairperson.

Taia stated her first act of business by saying that we need to improve scholar involvement and participation, Taia then suggested that a “scholar suggestion box” be sent in the MMU to help improve these rates. Ms. Brenner said she would upload the minutes on the board, and Taia adjourned the meeting at 2:28pm.

[VIEW RECORDING - 10 mins \(No highlights\)](#)

AI Summary

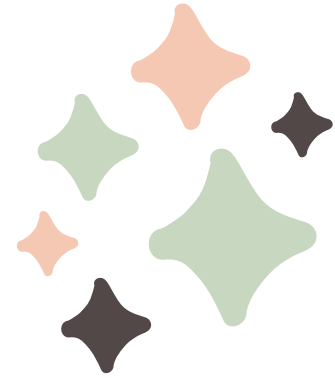
- Ms. Brenner informed Caitlin and Zahra that they could choose between being co-chairs or the secretary. Both Caitlin and Zahra decided to be co-chairs, and the group agreed to split the secretary duties between them. - [PLAY @0:00](#)
- Ms. Brenner and Taia discussed the roles and responsibilities of the Scholar Leadership Council, including the chairperson and co-chairs. They also talked about the importance of increasing scholar participation and making sure scholars and parents have access to the virtual suggestion box. - [PLAY @2:16](#)
- Ms. Brenner and Taia discussed plans to increase participation and gather feedback from SLC members at Compass. They decided to follow up with absent members, create a virtual suggestion box, and include SLC questions in a future survey to ensure that the voices of all families and scholars are heard and considered in decision-making. - [PLAY @5:36](#)

- Ms. Brenner, Taia, Tami, Caitlin, Joseph, and others discussed various topics and adjourned at 2.28 p.m. Elizabeth apologized for forgetting to hit record at the beginning of the meeting. - [PLAY @8:25](#)

Coversheet

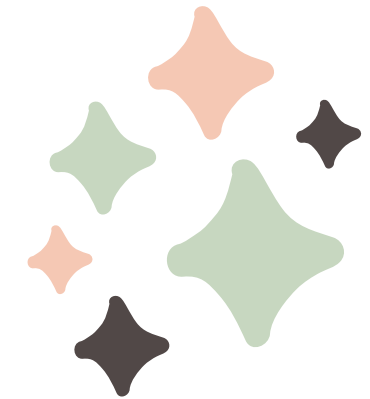
Committee Overview

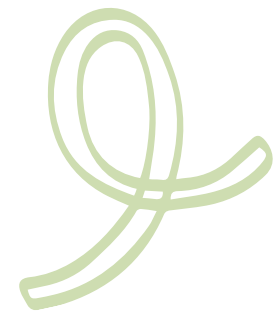
Section: VI. Committee Report
Item: A. Committee Overview
Purpose: FYI
Submitted by:
Related Material: Options Advisory Board presentation 12-2-2023.pdf



Options Advisory

COMMITTEE





The Committee

Leadership

Options Program Director, Ke'Len Armstrong, serves as our Leadership Liaison .

Options

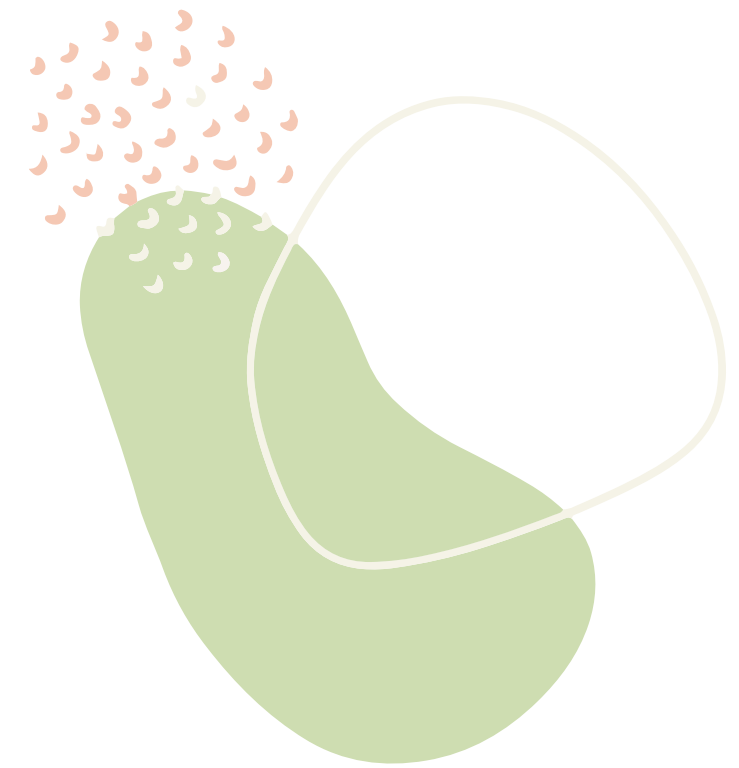
Supervising Teacher, Kelli McCaulley serves as the Options Advisory Chair, along with Vice Chair, Michelle Vreeman. The committee has 10 additional Supervising Teachers representing each of our Coordinator Teams.

Support Staff

Additional staff members on the committee include staff from the following departments: Academic Support, Community Providers, and Staff Support.



Our Goals

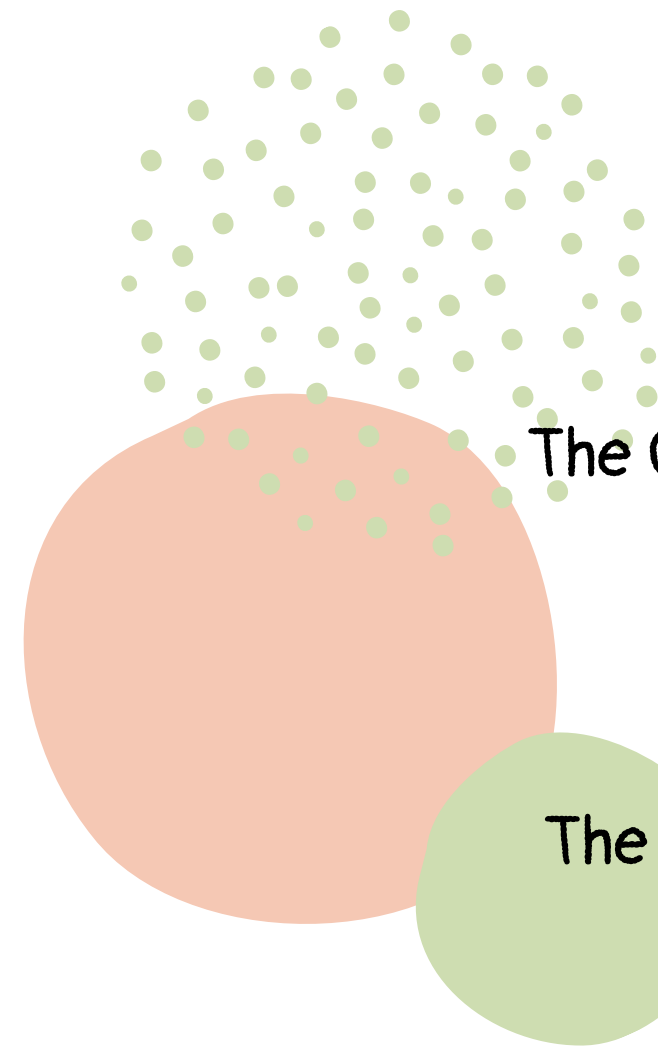


WIG #1

The Options Learning Advisory will improve communication pathways.

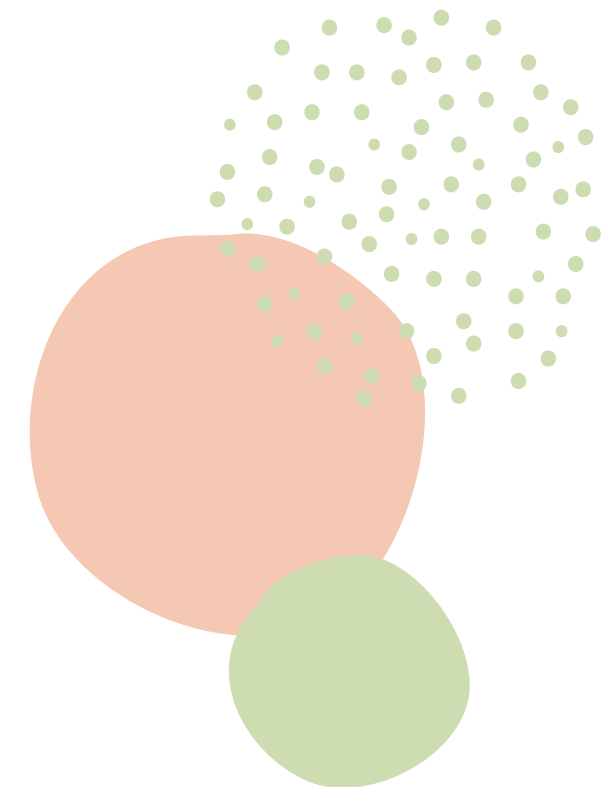
WIG #2

The Options Learning Advisory will utilize scholar performance data to inform discussions and decisions to support scholar success.



Ways We Support

- PILOTS & PROJECTS
- REVIEW & UPDATE PROCESSES
- PROVIDE INPUT & FEEDBACK
- COLLABORATE
- COMMUNICATE
- IDEATE



Current Focus

- 01 A-G Support**
Working on a complete pathway for Options scholars in High School.
- 02 End of Semester 1**
Review Supervising Teacher tasks and job aids, including Report Cards and At-Risk Notices.
- 03 Looking Ahead!**
Planning and preparing for Semester 2 and ways we can support Compass in preparation for 2024-2025 school year.



Any questions?

Kelli McCaulley

Options Advisory Chair

kmccaulley@compasscharters.org



Coversheet

Superintendent's Report

Section: VII. Superintendent's Report
Item: A. Superintendent's Report
Purpose: Discuss
Submitted by:
Related Material: Superintendent's Report December 2023.pdf

***Superintendent's Report
To the
Board of Directors
December 2, 2023***

Wildly Important Goals- WIGs

WIG 1

100% of staff will
report improved school
culture

WIG 2

100% of eligible
scholars will
graduate

WIGs

100% of staff will report improved school culture

100% of eligible scholars will graduate.

LCAP

Increase scholar academic achievement in core academic subjects.

Increase scholar and parent engagement and involvement.

Increase college and career readiness for scholars.

Ensure that at-promise scholars are making progress toward earning a high school diploma.

WASC

Improve the 4 year graduation cohort in each school to meet or exceed state averages.

Increase participation in state testing to 95% and maintain 95% participation rates in local measures.

Increase college and career readiness for scholars by expanding the AVID program

Create and implement a comprehensive data plan that is accessible by 100% of Compass staff and families.

Graduation Rate

HS Credit Status Tracker



GREEN

I'm on track for graduation with the credits I've earned



YELLOW

I can graduate on time with credit recovery (ACOP)



RED

I can graduate in 5+ years with credit recovery

Scholar Achievement Data

Fall STAR Participation Rates

	Early Lit	Math	Reading
Los Angeles	91.38%	94.01%	93.57%
San Diego	92.2%	95.15%	94.8%
Yolo	92.56%	92.75%	92.55%

Scholar Growth Percentile

SGP Explained

Student Growth Percentile (SGP) is determined by first calculating growth between current test scores and up to two previous scores, then comparing that calculation to the growth of academic peers.

At Compass, we compare Fall Beginning of Year (BOY) to Spring End of Year (EOY) scores to obtain an SGP.

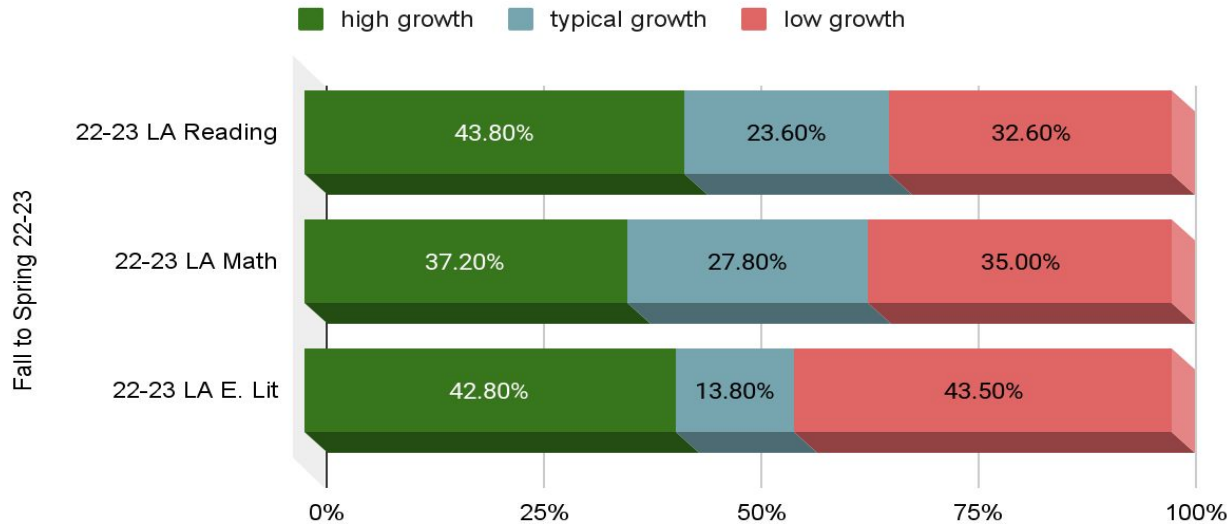
This is a new metric for Compass and is a requirement for Verified Data for Charter Renewal.

Scholar Growth Percentile

Los Angeles

Scholar Growth Percentile (SGP)

Compass Charter Schools of Los Angeles

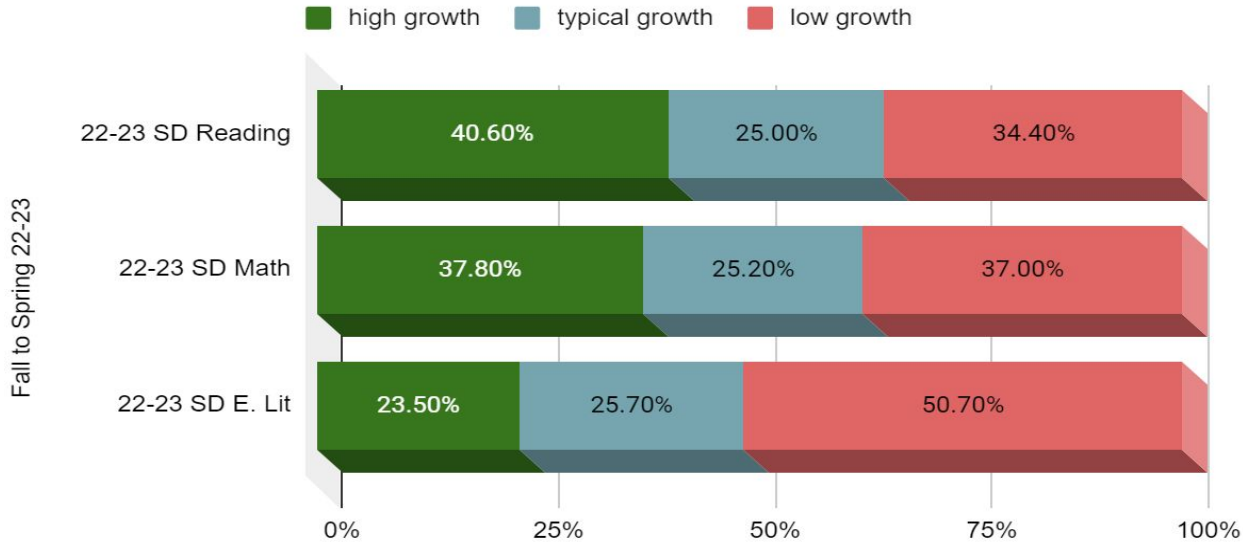


Scholar Growth Percentile

San Diego

Scholar Growth Percentile (SGP)

Compass Charter Schools of San Diego

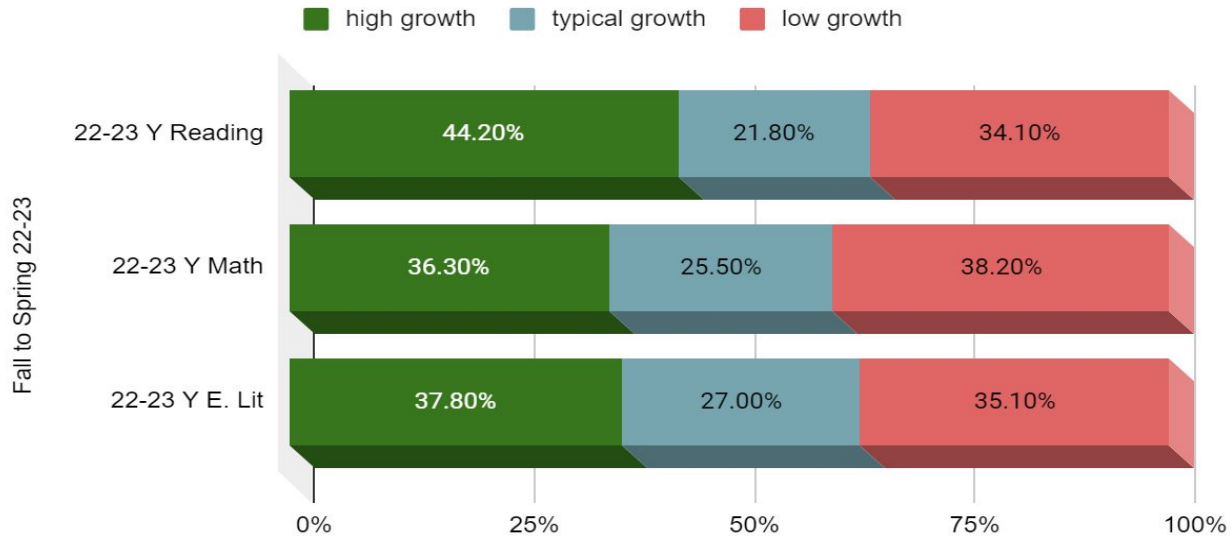


Scholar Growth Percentile

Yolo

Scholar Growth Percentile (SGP)

Compass Charter Schools of Yolo



Scholar Growth Percentile

An SGP of 50 can be thought of as typical growth for a student, given his/her grade and prior score history; however, state and local policy makers may define typical growth as a less precise range, such as 35 to 65 or 40 to 60 SGP.

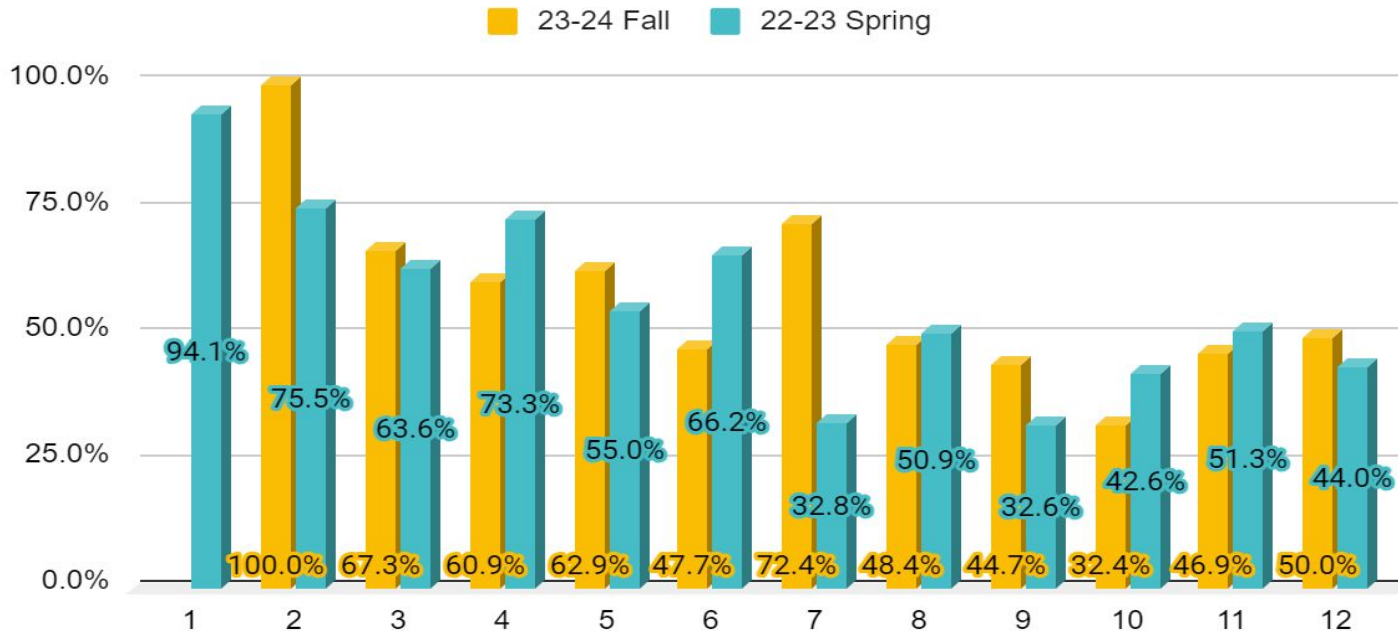
Proficiency by Grade Level

Reading

San Diego

Proficiency by Grade Level - Reading

Compass Charter Schools of San Diego

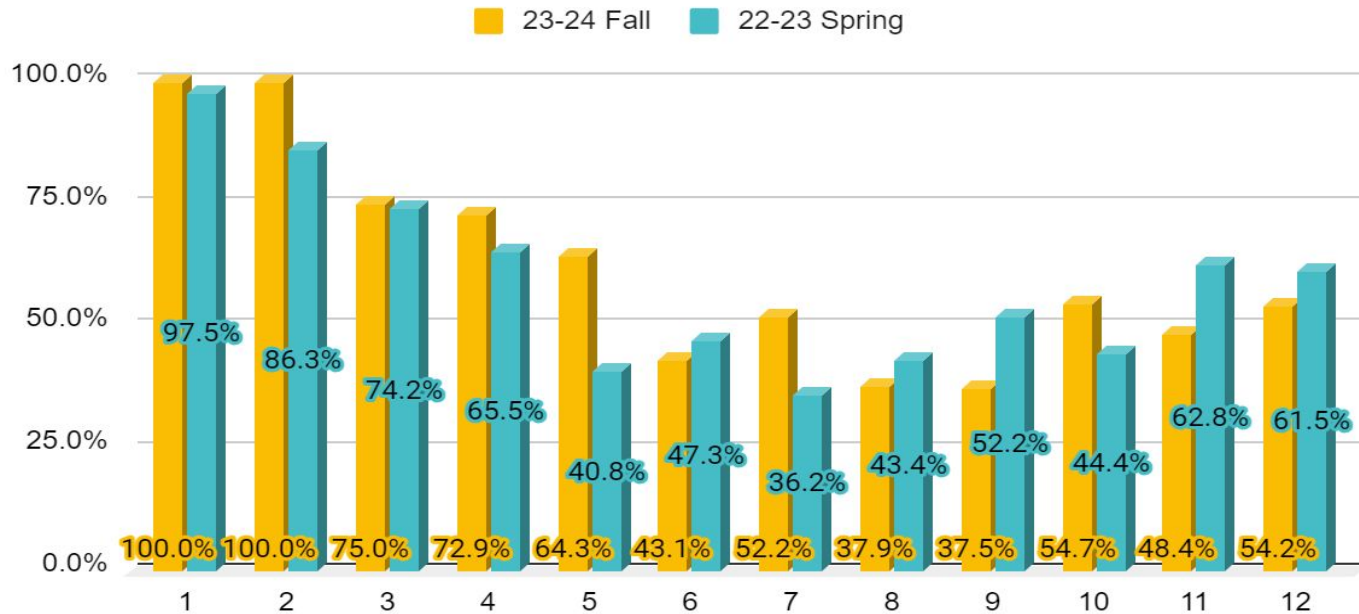


Reading

Los Angeles

Proficiency by Grade Level - Reading

Compass Charter Schools of Los Angeles

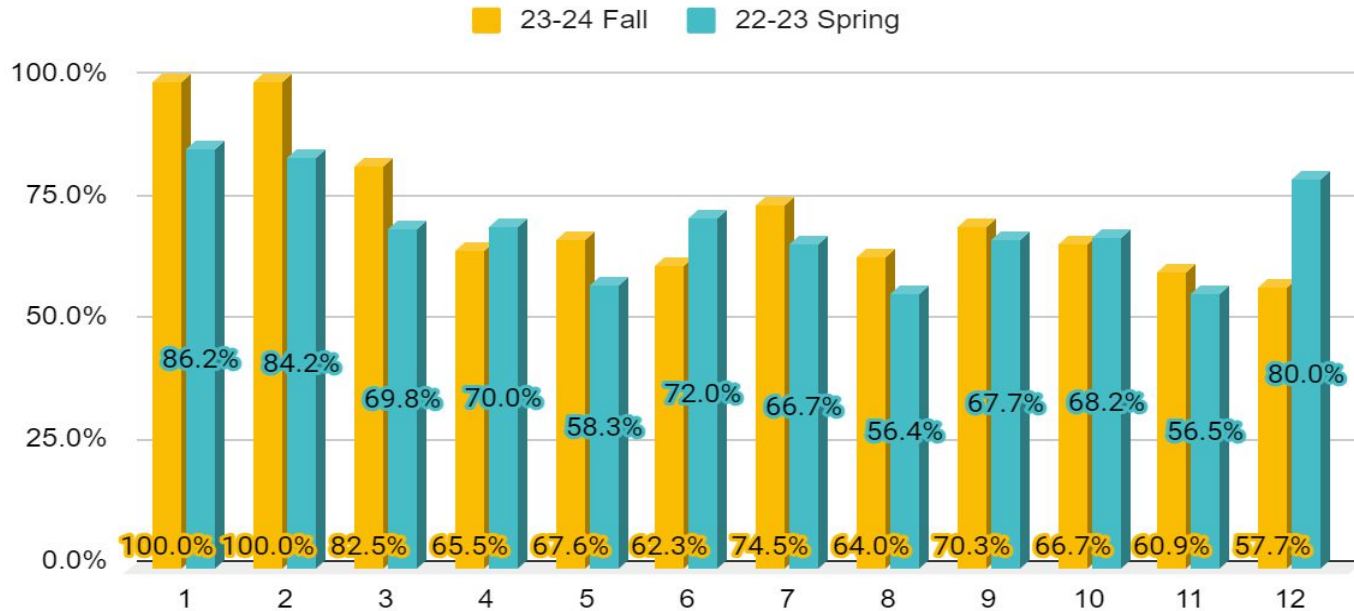


Reading

Yolo

Proficiency by Grade Level - Reading

Compass Charter Schools of Yolo

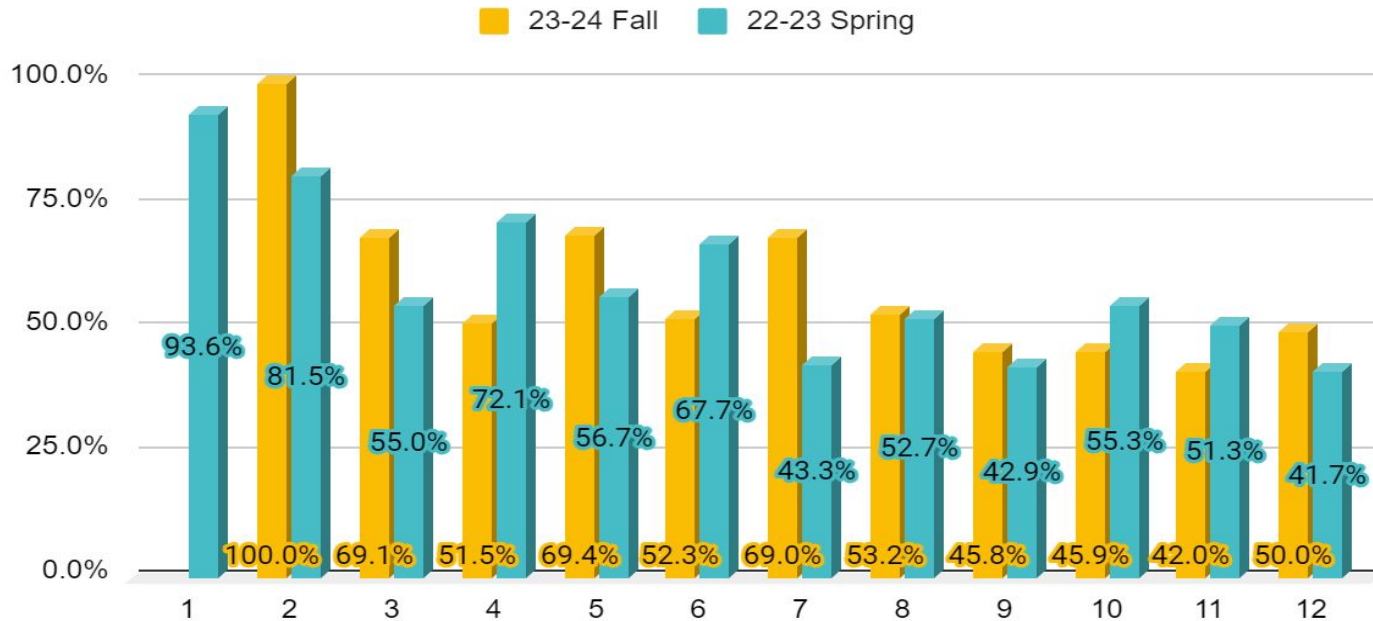


Math

San Diego

Proficiency by Grade Level - Math

Compass Charter Schools of San Diego

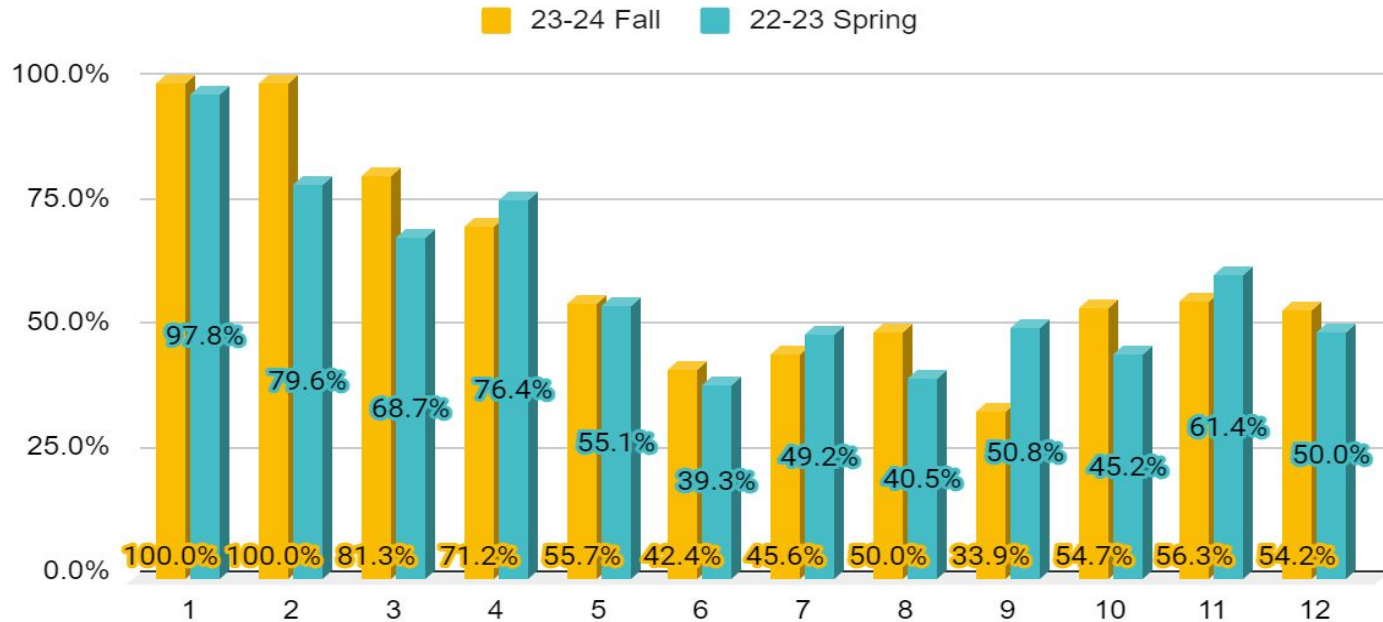


Math

Los Angeles

Proficiency by Grade Level - Math

Compass Charter Schools of Los Angeles

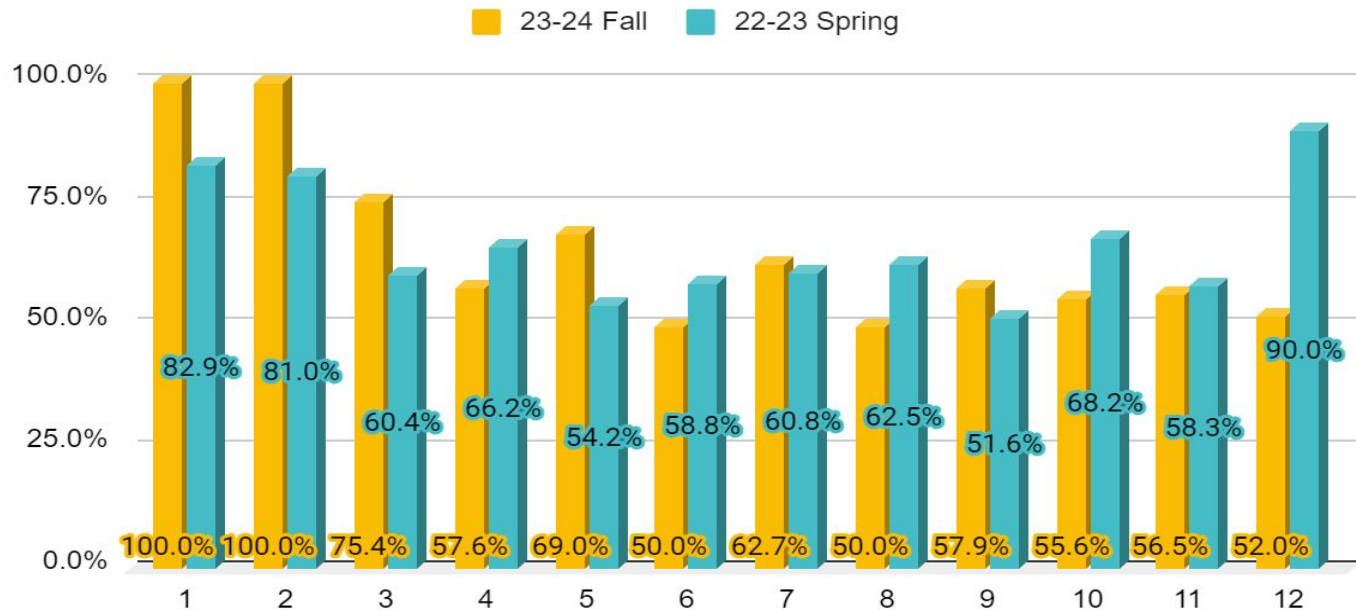


Math

Yolo

Proficiency by Grade Level - Math

Compass Charter Schools of Yolo



Improved School Culture

Progress of PL

★ Trust and Inspire

- Leadership Academy- Meetings in September and October
- Trust and Inspire PL opportunities at in-service days- March
- Trust surveys quarterly- October 25, 2023

★ Restorative Justice

- Staff Trained as trainers- Cohort has started
- Goal to train all staff
- Implement Restorative Justice practices

★ SDI

- Continue learning in department groups- Debra has facilitated several sessions with departments, including Cabinet. She also facilitated the All Staff PL. 90% of staff have completed the SDI.

★ Quarterly Data Meetings- October 25, 2023

- Discuss scholar achievement data- November Leadership Meetings
- Measure the impact of interventions

Superintendent's Goal 1

Overall, trust enhances employee satisfaction and engagement, and fosters a positive and supportive work environment at Compass.

Poll Question

How true is this statement for you right now?

1-Not true at all 5-Somewhat True 10-Always True

Superintendent's Goal 1

Goal: 100% of staff will select 7 or higher on a 10 point scale.

Percentage of staff who chose 7 or higher

8/01/2023	70%	144 responses
8/04/2023	82%	120 responses
10/25/2023	50%	122 responses
2/28/ 2023		
5/22/2023		

Next Steps



LCAP mid-year report-January, 27, 2024

Coversheet

Special Education Contracts Update

Section: IX. Academic Services
Item: A. Special Education Contracts Update
Purpose: FYI
Submitted by:
Related Material: Special Education Update November 2023.pdf

Special Education Update

December 2, 2023
Amy Foody, Director Special Education

Special Education



For the 23-24 school year, special education moved to using less contractors for virtual services to be more efficient with management of services, collaboration with providers and improved service to scholars.

At the beginning of the 23/24 school year, scholar services were assigned more efficiently. Scholar services were assigned based on the agencies' staffing availability, however, this resulted in one agency being assigned to scholars at a higher rate than projected in the contract.

We are projecting that the three big contracts will need to be adjusted in January, based on the non public agency staffing availability.

Budget Increase

Preliminary CALPADS Census data has our special education enrollment on Census day similar to 22/23 school year. However, the needs of the student's enrolling this school year are more intensive and we are continuing to receive enrollments weekly. The projected increase in scholars with special needs, coupled with the increased costs for in-person services and 3 pending Non Public School Placements, has us projecting that the Special Education contractor budget 5810 may require approximately \$300,000 increase in January.

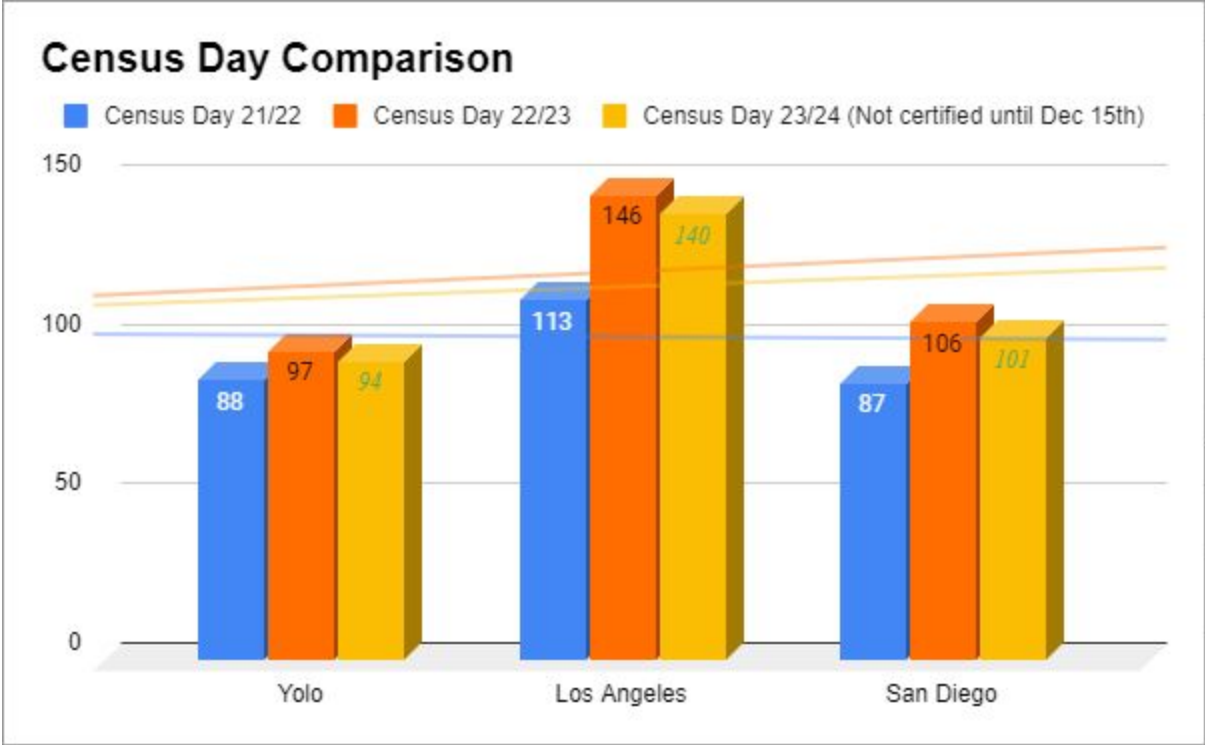
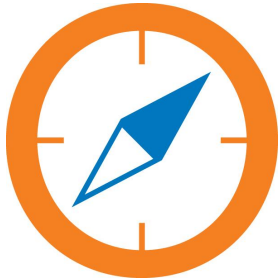
Special Education



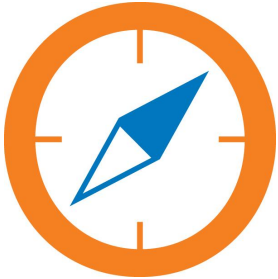
Projected enrollment based on past two year trends.

	Census Day 21/22	Census Day 22/23	Census Day 23/24 (Not certified until Dec 15th)	Cumulative (EOY) 21/22	Cumulative (EOY) 22/23	Cumulative (EOY) 23/24	
Yolo	88	97	94	131	117	124	<i>(23/24 EOY data is based on average growth from comparing 22/23 Census day and cumulative data.)</i>
Los Angeles	113	146	140	185	186	175	
San Diego	87	106	101	133	137	131	
	Census Day Overall	Cumulative EOY Overall					
21/22 Overall (all charters combined)	288	449					
22/23 Overall (all charters combined)	351	440					
23/24 Overall (all charters combined)	335	430	<i>(23/24 EOY data is based on average growth from comparing 22/23 Census day and cumulative data.)</i>				

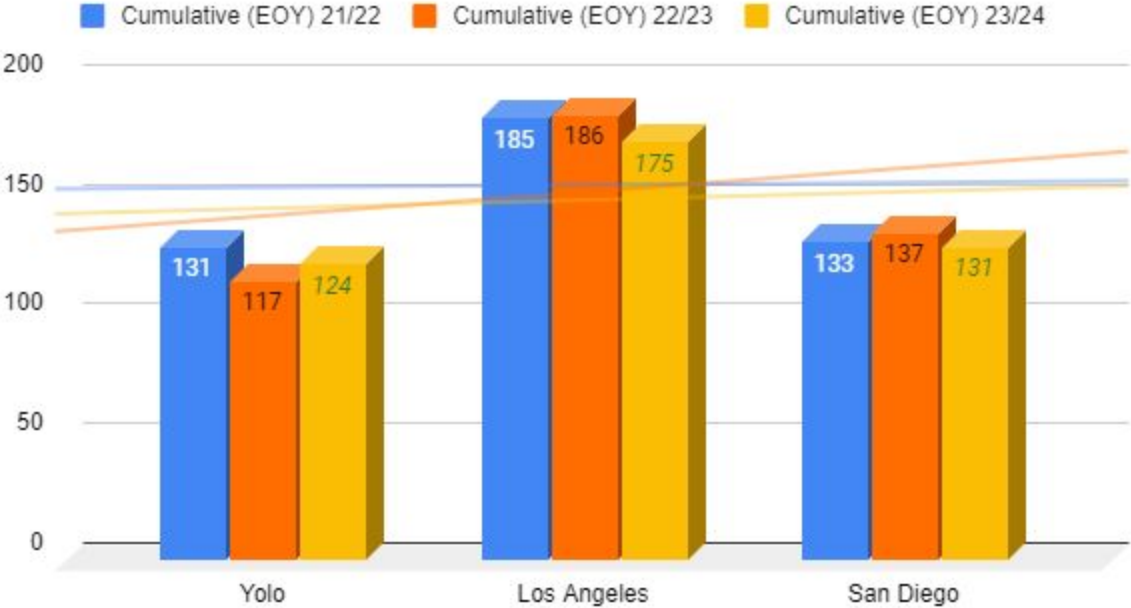
Special Education



Special Education



Cumulative (EOY) Comparison



Coversheet

ELAC Committee Update

Section: IX. Academic Services
Item: B. ELAC Committee Update
Purpose: FYI
Submitted by:
Related Material: ELAC Overview 23_24.pdf



Compass Charter Schools

English Learner Advisory Committee (ELAC) Overview

Presented by Erin Smith

December 2, 2023

Agenda

1. Mission and Vision
2. Values
3. EL/ELAC Committee and Purpose
4. Connection to the LCAP
5. ELAC Defined
6. ELAC Responsibilities
7. ELAC Composition
8. ELAC Training
9. ELAC Timeline for 23/24
10. Current Data Points
11. Q & A

Our Mission and Vision

MISSION STATEMENT

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

VISION STATEMENT

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

Our Values

COMPASS CHARTERS

-  **A**chievement: Engage in and take charge of your learning.
-  **R**espect: Be respectful in all interactions with fellow scholars, learning coaches, faculty, and staff.
-  **T**eamwork: Work cooperatively with all persons involved in your education. *Teamwork makes the Dreamwork*
-  **I**ntegrity: Behave following strong ethical principles, values and academic honesty.
-  **C**ommunication: Frequently and proactively communicate with all persons involved in your education

EL/ELAC Committee

➤ Purpose:

- The purpose of this committee is to provide critical and crucial feedback for programs and services for English Learners or Multilingual Learners (MLs). Develop an ELAC to foster an asset based environment at CCS for our Multilingual Learners. Create a community that supports our ML's academic achievement. The ELAC will cover broad areas for MLs such as compliance, training on how parents/guardians can teach and help their scholars at home, and support the development of proper and consistent implementation of program procedures, aligned with our LCAP goals.

EL/ELAC Committee

- The committee will meet monthly and will serve as the ELAC.
- ELAC meetings will include parents and must make up the same percentage as their scholars represent of the student body.
- Projects will include how to improve services for ML families and will look at demographic and scholar achievement data to inform their decision making.
- The Committee's role is to advise the school on programs and services for MS scholars.

Connections to the LCAP and WIG

LCAP Goal	WIG	Metrics/Bench marks	Actions
<p>LCAP Goal 1: Increase scholar academic achievement in core academic subjects.</p>	<p>WIG 2 Grad Rate</p>	<p>EL (ML) Reclassification Rate</p> <p>ELPI Status Level</p>	<p>LCAP Goal 1.13: The English Language Learning Department will make supplemental resources and programs available to scholars to target increased English language acquisition/proficiency and academic achievement. (Funding Sources: Title I)</p>
<p>LCAP Goal 2: Increase scholar and parent engagement/involvement.</p>	<p>WIG 1 School Culture</p>	<p>Parent Participation in ELAC meetings</p> <p>Hold 3 ELAC meetings</p>	<p>LCAP Goal 2.11: Compass will provide a variety of enrichment activities for parents to encourage parents to collaborate, learn, and further support their scholar's educational experience.</p> <p>LCAP Goal 2.12: School Communication Compass will provide tools to support one and two way communications with its educational partners.</p>

ELAC Defined

Defined: A school-level committee comprised of parents, staff, and community members designated to advise school officials on Multilingual Learner programs and services.

Requirements: Each California public school with 21 or more English learners must form an English Learner Advisory Committee (ELAC).

As of 11/1/23:

CCS SD: As of 11/1/23 - 81 (*ELAC required*)

CCS LA: As of 11/1/23 - 26 (*ELAC required*)

ELAC Opportunity

- The ELAC provides parents of MLs the opportunities to provide advice from their perspectives as community members and parents
- Learn more about the programs offered to their children
- Participate in the school's needs assessment of scholars, parents, and teachers
- Provide input in the most effective ways to support full participation of ML scholars in all school activities
- Provide input on the most effective ways to ensure regular school attendance

ELAC Responsibilities

1. Development of an EL master plan for education programs and services for MLs.
2. Assisting and conducting in the development of the schoolwide needs assessment.
3. Establishment of district program, goals, and objectives for programs and services for MLs.
4. Review and comment on the school district reclassification procedures.
5. Ways to make parents aware of the importance of regular school attendance.
6. Shall review and comment on the development or annual update of the Local Control and Accountability Plan (LCAP).

ELAC Composition

- Parents or guardians of Multilingual Learners shall constitute at least the same percentage of the ELAC membership as their children represent of the student body.
 - LA: 2.89%, minimum 2
 - SD: 11.65%, minimum 2
- Parent members are elected by parents/guardians of Multilingual Learner scholars.
- Committee roles are optional

ELAC Training

- CCS will provide ELAC members with appropriate training which will assist them in carrying out their advisory responsibilities.
- Training shall be planned in full consultation with committee members

ELAC Training

- Training will include topics such as:
 - How scholars are identified as MS (Home Language Survey)
 - Understanding the CCS language acquisition program (SEI: Structured English Immersion)
 - Understanding the ELPAC, internal benchmarks and state test scores.
 - Criteria for Reclassification/RFEP
 - ELD Curriculum
 - EL Master Plan
 - LCAP

23/24 Timeline

Fall: Planning/Training/Research

- **September-** EL/ELAC Committee meeting
- **October-** EL/ELAC Committee meeting
- **November-** EL/ELAC Committee meetings and SDCOE ELAC training
- **December-** EL/ELAC Committee meeting
- **January-** EL/ELAC Committee meeting, ELAC Meeting #1, and Learning Coach ELPAC Information training

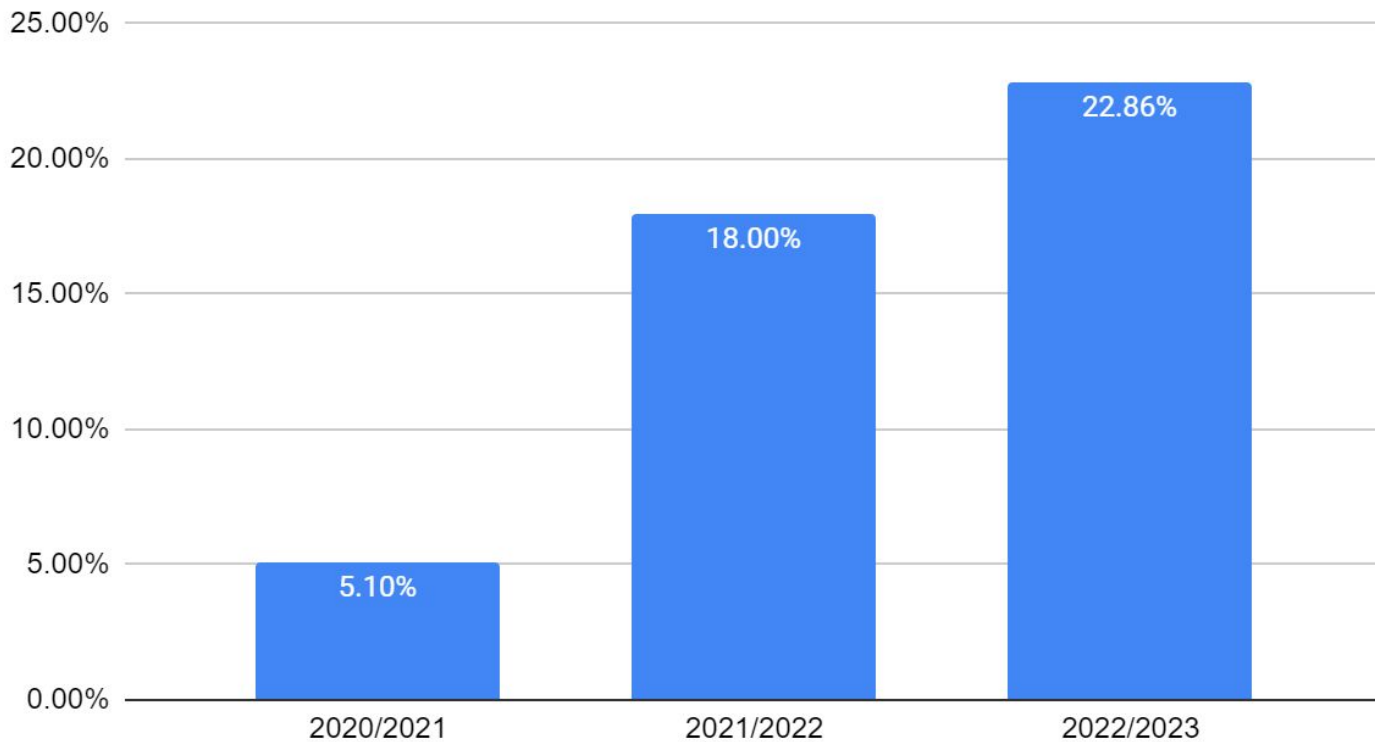
23/24 Timeline

Spring: ELAC Launch

- **February** - EL/ELAC Committee meeting
- **March**- EL/ELAC Committee meeting and ELAC Meeting #2
- **April** - EL/ELAC Committee meeting
- **May**- EL/ELAC Committee meeting, ELAC Meeting #3, BOD presentation, and EL Master Plan approval

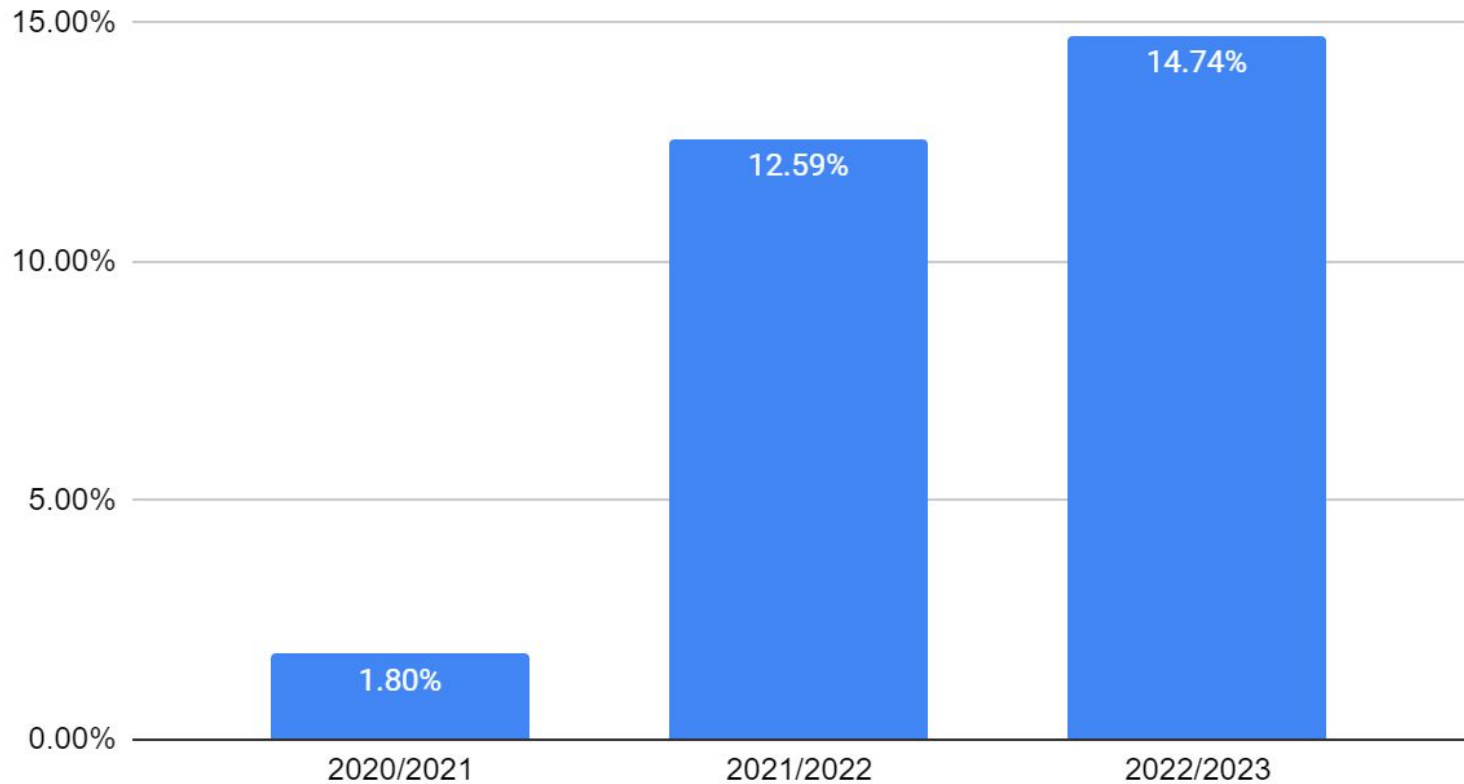
Current Data Points: CCS LA RFEP

CCS of Los Angeles Reclassification Growth



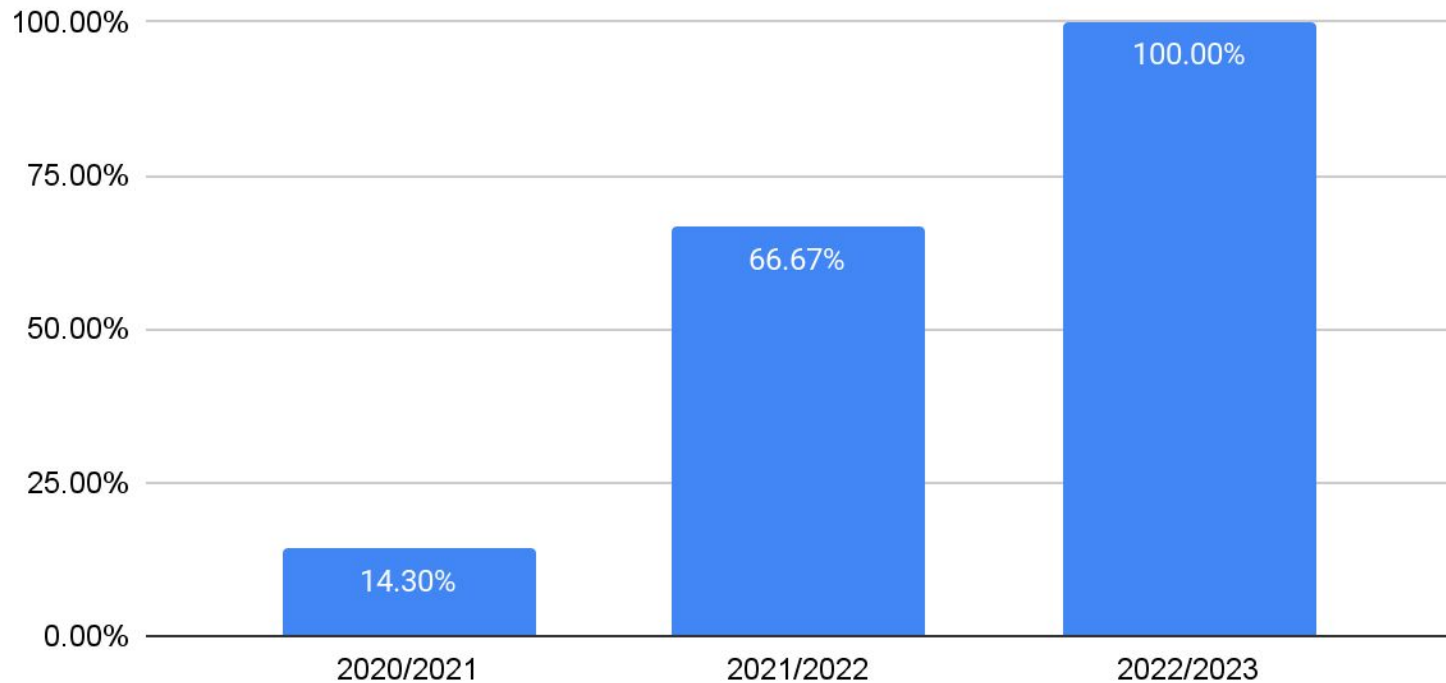
Current Data Points: CCS SD RFEP

CCS of San Diego Reclassification Growth



Current Data Points: CCS Yolo RFEP

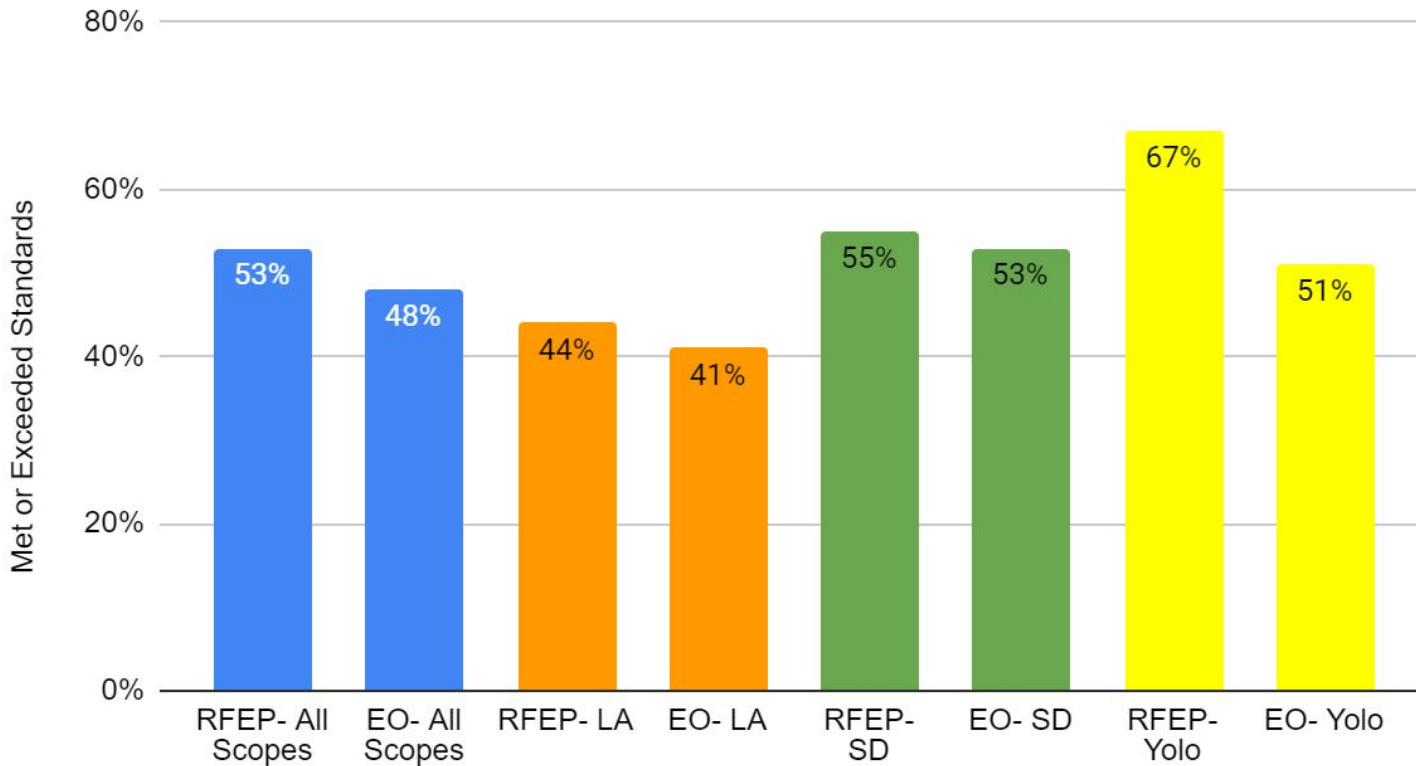
CCS of Yolo Reclassification Growth



n= 2 scholars that took the ELPAC for 22/23 and they were 100% Level 4 - "Well Developed"

Current Data Points: ELA Results

22/23 CAASPP ELA Results: RFEP vs. EO



Questions?



Erin Smith

Director of Academic Support

esmith@compasscharters.org

805-807-8176

Coversheet

Operations Update

Section: X. Operations
Item: A. Operations Update
Purpose: FYI
Submitted by:
Related Material: Operations Division Report December BOD docx final.pdf



Operations Division Report December 2, 2023

This report is meant to highlight several functional areas with updates for the Board of Directors:

As we rapidly approach the conclusion of 2023, our dedication to a shared mission within the Division remains focused on enriching our commitment to our staff, and scholars. The journey we began at the beginning of the school year reflects the collective and tireless efforts of each team member, as we all strive to contribute to the overall success and growth of our scholars.

The comprehensive initiative began with the completion of our initial Growth Plans, a meticulous process that involved self-assessments, collaborative efforts with managers, engaging peer meetings, and the establishment of ambitious goals. This holistic approach aimed to ensure that each member of our team is not only self-aware but also equipped with the necessary tools and strategies to excel in their respective roles.

As we eagerly anticipate the next phase of this developmental journey, scheduled for an update by the end of December, the commitment to our chosen Pathways becomes increasingly significant. The diversity of choices made during the selection of individual Pathways reflects the unique strengths and aspirations of each team member, contributing to our collective efforts.

The next update promises to be a moment of reflection, celebration, and shared insights as we showcase the progress made on our Growth Plans. It will serve as a reflection of the dedication and collaborative spirit that defines our team. I am enthusiastic about the opportunity to share these updates with you, recognizing that it is through transparent communication and mutual support that we can collectively elevate our performance and achieve the aspirations set forth at the beginning of this academic year.

In the spirit of continuous improvement, we look forward to the upcoming update with a sense of pride in our accomplishments thus far and an eagerness to embrace the challenges and opportunities that lie ahead. Together, we remain focused on our commitment to fostering an environment of growth, learning, and success for both our staff and scholars.

Each department within the Division is contributing to the schools success in their own way.

Community Providers Department

- The Community Providers (CP) department is concluding a highly successful first semester, marked by a notable increase in the volume of orders processed in comparison to previous years. This achievement underscores the department's commitment to excellence in supporting both scholars and teachers within the educational institution. One key aspect of the CP department's success lies in its dedication to providing robust support for scholars and teachers. This support is manifested through various initiatives, including the addition of new vendors. By constantly seeking and onboarding new vendors, the department ensures a diverse and comprehensive range of educational resources and materials are available. This strategic approach not only enhances the quality of educational content but also fosters a dynamic and enriched learning environment for both scholars and educators. Efficient order processing is another significant accomplishment of the CP department during the first semester. The department has demonstrated its capability to handle a higher volume of orders, showcasing streamlined and effective processes. In addition to processing orders, the CP department has been actively addressing ordering issues. The commitment to resolving challenges in the ordering process

ensures that scholars and teachers encounter minimal disruptions in accessing the resources they need. This proactive approach not only reflects the department's responsiveness but also contributes to the overall satisfaction of both scholars and teaching staff. Looking ahead, the CP department is poised to continue its support for scholars and teachers in the upcoming semesters. This includes a commitment to ongoing efforts in adding new vendors to expand the available resources, maintaining the momentum in processing orders efficiently, promptly addressing any ordering issues that may arise, and ensuring the invoicing process remains accurate and timely.

IT Department

- It brings me great pleasure to announce the newest addition to our Compass Charter Schools (CCS) family, Dr. Krisha Moeller, who assumed the role of Director of Innovation & Technology (IT) on Tuesday, November 28th. Dr. Moeller brings a wealth of talent and experience to our team, and we are excited to welcome her aboard. Currently, she is in an intensive training phase, acquainting herself with the CCS community, and I am confident that she will emerge as an exceptional leader for the IT department.
- I would like to express my gratitude to Marco Mattaliano and Miguel Aguilar, both of whom demonstrated exceptional dedication during our search for a new IT Director. Their outstanding efforts ensured that our staff and scholars continued to receive excellent care and support during this transitional period. Their commitment has been invaluable, and I am grateful for their exemplary contributions to the CCS community.
- Our Independent Contractor Agreement with David Brash will terminate on December 15, 2023. David has been a great asset to CCS and his contributions over the past 8 years are greatly appreciated, we wish him and his family all the best in their new East Coast adventure!

Finance Department

- The Finance department plays a pivotal role in maintaining the financial health and stability of the organization. One of its key functions is to conduct monthly budget meetings with directors, fostering a collaborative and transparent approach to financial management. These meetings serve as a crucial platform for communication and coordination between the Finance team and various departmental heads. During these monthly sessions, directors receive comprehensive updates on their departmental expenditures, allowing them to gain valuable insights into the financial performance of their respective areas. The meetings provide a detailed breakdown of expenses, highlighting areas of significant spending as well as potential cost-saving opportunities. This real-time financial information empowers directors to make informed decisions and strategic adjustments to ensure the optimal use of resources. The alignment of expenditures with the respective departments is a critical aspect of financial management. It ensures that each department's budget is reflective of its unique operational requirements and strategic objectives. Through these monthly budget meetings, the Finance department collaborates with directors to address any discrepancies, clarify financial priorities, and make necessary adjustments to ensure that the organization's financial resources are allocated optimally. In addition to financial updates and coding accuracy, these meetings foster a culture of financial responsibility and accountability. Directors are encouraged to actively participate in discussions about budgetary matters, share insights, and propose strategies for financial optimization. This collaborative approach strengthens the financial acumen of departmental leaders and promotes a sense of ownership over budgetary decisions.
- From the beginning of the 23-24 school year, the Curriculum Locker has experienced ongoing success, with an impressive tally of over 95 requests as of November. This notable demand underscores the evident and expanding interest in the resources offered. Heading into the next quarter, our focus will be on updating the Curriculum Locker with fresh additions to maintain its status as a dynamic and impactful resource. To keep families well-informed about these new items and important announcements, we will leverage the MMU for proactive communication.

By consistently updating families through this medium, we aim to ensure that they remain abreast of the valuable resources available in our Curriculum Locker, fostering a culture of regular and informed utilization.

Operations Department

- Beginning the 2023-2024 school year, Compass has forged a new partnership in the realm of marketing. Our collaboration with "Enrollment Professor," led by founders Steve and Everett Nutter, has been marked by significant strides in reaching prospective families. The dynamic duo has crafted a fresh set of landing pages tailored to engage potential enrollees. These pages were officially launched on November 1, 2023, resulting in 11 incoming calls and reaching an impressive audience of over 11,000 individuals. Steve, at the helm of our advertising strategy, has strategically placed daily ads on Facebook, Instagram, and Google, with ongoing exploration of potential advertising avenues on YouTube. In our pursuit of efficiency in handling enrollment inquiries, discussions have centered on optimizing our phone lines for a more streamlined response to calls. Steve diligently provides weekly reports, and our collaborative efforts extend to regular Tuesday meetings, ensuring a proactive and responsive approach to our marketing initiatives. The partnership with Enrollment Professor is set to evolve beyond the initial launch phase. Future endeavors include refining advertising strategies, creating impactful marketing materials, enhancing our Virtual Information Sessions, and exploring additional avenues to bolster enrollment. This collaboration reflects our commitment to proactive and innovative marketing practices to further elevate the visibility and appeal of Compass Charter Schools
- On Sunday, October 2, 2023, at the San Diego Family Fun Fest Halloween Spooktacular event, Elizabeth Brenner was joined by Karla Gonzalez, the CCS Scholar Community Advocate and Kimberly Aguilar, the CCS Community Relations Coordinator. The event, which saw a remarkable turnout with 1,765 registered families and an even larger attendance, provided a fantastic opportunity for our team. Our dedicated staff, in the spirit of the occasion, distributed candy, marketing giveaways, and informative fliers while engaging in conversations with numerous families to showcase the array of offerings at Compass Charter Schools. The event also saw the successful collection of interest forms from new families, enhancing our outreach efforts. During this festive occasion, our Karla extended a warm invitation to all McKinney-Vento families from San Diego Charter to partake in the festivities. As part of this community engagement initiative, school backpacks with essential supplies were generously given away. The surplus backpacks found purposeful homes at the Rain Project Family Shelter and Casa Pacifica Centers, reflecting our commitment to supporting the broader community. The event provided an invaluable opportunity to connect with the diverse communities served by Compass, fostering a sense of community involvement and outreach. A particularly engaging highlight was the enthusiastic participation of our Superintendent, who not only dressed up for the occasion but also succeeded in bringing smiles to the faces of the attending children. The San Diego Family Fun Fest proved to be a resounding success, blending community engagement, outreach, and the Halloween season.

Collaborating with this outstanding team of dedicated and skilled professionals continues to be a genuine privilege. We are eagerly looking forward to the chance to continue our active contributions toward the success of CCS scholars in the 2023-2024 school year.

Respectfully Submitted,



Lisa Fishman

Chief Operations Officer

Coversheet

Annual Audit Report

Section: X. Operations
Item: D. Annual Audit Report
Purpose: Vote
Submitted by:
Related Material: Compass Charter Schools Audit Report 22-23 - Draft (1).pdf



AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2023**

**A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING CALIFORNIA CHARTER SCHOOLS**

Compass Charter Schools of San Diego (Charter No. 1454)
Compass Charter Schools of Los Angeles (Charter No. 1651)
Compass Charter Schools of Yolo (Charter No. 2059)

**COMPASS CHARTER SCHOOLS
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JUNE 30, 2023**

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Compass Charter Schools which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Compass Charter Schools as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Compass Charter Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in section O of Note 1 to the financial statements, in 2022-23 Compass Charter Schools adopted new accounting guidance, ASU No. 2016-02, *Leases (Topic 842)*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Compass Charter Schools' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Compass Charter Schools' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Compass Charter Schools' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **November XX, 2023**, on our consideration of Compass Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Compass Charter Schools's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Compass Charter Schools' internal control over financial reporting and compliance.

San Diego, California
November XX, 2023

COMPASS CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

ASSETS

Current assets

Cash and cash equivalents	\$ 11,280,522
Investments	1,049,132
Accounts receivable	2,564,017
Prepaid expenses	544,184
Total current assets	<u>15,437,855</u>

Noncurrent assets

Right-of-use asset	94,226
Deposits	10,220
Total noncurrent assets	<u>104,446</u>

Total Assets	\$ 15,542,301
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LIABILITIES AND NET ASSETS

Liabilities

Accounts payable	\$ 2,200,190
Operating lease liability	90,419
Deferred revenue	3,628,140
Total liabilities	<u>5,918,749</u>

Net assets

Without donor restrictions	<u>9,623,552</u>
Total net assets	<u>9,623,552</u>
Total Liabilities and Net Assets	\$ 15,542,301

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

**COMPASS CHARTER SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Without Donor Restrictions</u>
SUPPORT AND REVENUES	
Federal and state support and revenues	
Local control funding formula, state aid	\$ 21,721,343
Federal revenues	1,917,425
Other state revenues	<u>5,487,135</u>
Total federal and state support and revenues	<u>29,125,903</u>
Local support and revenues	
Payments in lieu of property taxes	3,770,236
Investment income, net	113,863
Other local revenues	<u>77,818</u>
Total local support and revenues	<u>3,961,917</u>
Total Support and Revenues	<u>33,087,820</u>
 EXPENSES	
Program services	31,789,961
Management and general	<u>1,223,932</u>
Total Expenses	<u>33,013,893</u>
 CHANGE IN NET ASSETS	 73,927
 Net Assets - Beginning	 <u>9,549,625</u>
 Net Assets - Ending	 <u>\$ 9,623,552</u>

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

**COMPASS CHARTER SCHOOLS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023**

	Program Services			Total Program Services	Management and General	Total
	Compass Charter Schools of San Diego	Compass Charter Schools of Los Angeles	Compass Charter Schools of Yolo			
Charter No.	1454	1651	2059			
EXPENSES						
Personnel expenses						
Certificated salaries	\$ 4,602,446	\$ 4,509,649	\$ 3,164,574	\$ 12,276,669	\$ 437,383	\$ 12,714,052
Non-certificated salaries	1,063,290	1,171,758	801,689	3,036,737	302,184	3,338,921
Employee benefits	2,114,051	2,270,589	1,588,189	5,972,829	290,131	6,262,960
Total personnel expenses	<u>7,779,787</u>	<u>7,951,996</u>	<u>5,554,452</u>	<u>21,286,235</u>	<u>1,029,698</u>	<u>22,315,933</u>
Non-personnel expenses						
Books and supplies	1,483,198	1,701,077	1,212,715	4,396,990	11,858	4,408,848
Services and other operating	1,833,795	2,529,969	1,499,384	5,863,148	170,600	6,033,748
Payments to authorizing agencies	85,964	89,989	67,635	243,588	11,776	255,364
Total non-personnel expenses	<u>3,402,957</u>	<u>4,321,035</u>	<u>2,779,734</u>	<u>10,503,726</u>	<u>194,234</u>	<u>10,697,960</u>
Total Expenses	<u>\$ 11,182,744</u>	<u>\$ 12,273,031</u>	<u>\$ 8,334,186</u>	<u>\$ 31,789,961</u>	<u>\$ 1,223,932</u>	<u>\$ 33,013,893</u>

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

**COMPASS CHARTER SCHOOLS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 73,927
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Lease expense - amortization of right-of-use asset	(3,807)
(Increase) decrease in operating assets	
Accounts receivable	1,646,582
Prepaid expenses	354,440
Increase (decrease) in operating liabilities	
Accounts payable	(1,925,665)
Deferred revenue	2,876,865
Net cash provided by (used in) operating activities	<u>3,022,342</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Reinvestment of interest and dividends	<u>(27,248)</u>
Net cash provided by (used in) investing activities	<u>(27,248)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,995,094
Cash and cash equivalents - Beginning	<u>8,285,428</u>
Cash and cash equivalents - Ending	<u>\$ 11,280,522</u>
SUPPLEMENTAL DISCLOSURE	
Cash paid for interest	<u>\$ -</u>

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

**COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Compass Charter Schools (the “Organization”), was formed as a nonprofit public benefit corporation on October 28, 2011 under the name Academy of Arts & Sciences. In February 2017, the Organization changed its name to Compass Charter Schools. The main purpose of the Organization is to manage public charter schools. Compass Charter Schools’ mission is to inspire, and develop innovative, creative, self-directed learners, one scholar at a time. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public. During the fiscal year ended June 30, 2023, Compass Charter Schools operated three (3) California public charter schools. Information on each of the three charter schools is as follows:

Charter School	Charter No.	Classes Began	Authorizing Agency	County
Compass Charter Schools of San Diego	1454	8/27/2012	MEUSD	San Diego
Compass Charter Schools of Los Angeles	1651	7/1/2014	AADUSD	Los Angeles
Compass Charter Schools of Yolo	2059	7/1/2019	WJUSD	Yolo

The authorizing agencies noted above include: Acton-Agua Dulce Unified School District (AADUSD), Mountain Empire Unified School District (MEUSD), and Winters Joint Unified School District (WJUSD).

B. Basis of Accounting

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

C. Financial Statement Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). ASC 958-205 was effective July 1, 2018. Under the Guide, Compass Charter Schools is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net assets with donor restrictions – These assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires (that is until the stipulated time restriction ends or the purpose of the restriction is accomplished) the net assets are restricted. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

For its operation of public charter schools, the Organization also accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual* presented in Procedure 810 Charter Schools. Fund accounting is only used to the extent that internal accounting for multiple charter school or other program operations is necessary and is not used for external financial statement presentation.

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Estimates

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

E. Functional Expenses

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

F. Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the statement of activities as "net assets released from restrictions." Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without restriction upon acquisition of the assets and the assets are placed in service.

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

G. In Lieu of Property Taxes Revenue

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

H. Cash and Cash Equivalents

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

I. Investments

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

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Receivables and Allowances

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management's judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Organization establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2023, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

K. Capital Assets

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

L. Deferred Revenue

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

M. Income Taxes

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

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

N. Fair Value Measurements

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

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

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

**COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Change in Accounting Principle

ASC 842 Leases

In February 2016, FASB issued ASU No 2016-02, *Leases (Topic 842)*. The objective of the ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. The new FASB ASU topic on leases consists of five subtopics: overall, lessee, lessor, sale and leaseback transactions, and leveraged lease arrangements. ASU No. 2016-02 is applicable to any entity that enters into a lease. The new lease standard is effective for private nonprofits with fiscal years beginning after December 15, 2021.

Under FASB ASC 842, a right-of-use asset and a related lease liability must be recorded on the statement of financial position (balance sheet) for proper recognition of any operating lease. A right-of-use asset is an intangible asset that pertains to the lessee's right to occupy, operate, and hold a leased asset during the agreed rental period. A lease liability is the financial obligation for the payments required by the lease, discounted to present value.

The Organization has determined the impact and has reflected the significant change from this accounting principle within its financial statements for the 2022-23 fiscal year. Refer to Note 6 for additional information regarding the operating lease and the related right-of-use asset and operating lease liability held by the Organization.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2023, consists of the following:

Cash in county treasury	\$ 3,213,802
Cash in banks, non-interest bearing	239,813
Cash in banks, interest bearing	7,814,907
Cash with payment processor (PayPal)	12,000
Total Cash and Cash Equivalents	<u>\$ 11,280,522</u>

Cash in Banks

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. Compass Charter Schools does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank. As of June 30, 2023, \$549,133 of Compass Charter Schools' bank balance was exposed to custodial credit risk as there were deposits over \$250,000 at one bank.

Cash in County Treasury

Policies and Practices

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

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Cash in County Treasury (continued)

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of the investment, the greater the sensitivity of its fair value to changes in the market interest rates. The Organization has managed its exposure to interest rate risk by investing in the county treasury. The Organization's investments in the San Diego County Treasury Investment Pool, which combines the share of the portfolio for Compass Charter Schools of San Diego, has a combined fair value of \$3,126,145 and an amortized book value of \$3,213,802 as of June 30, 2023. The average weighted maturity for this pool is 438 days.

General Authorizations

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

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

Fair Value Measurement

Cash in county treasury is measured at Level 1 using the fair value input levels noted in Note 1N. The funds were not previously measured. The Organization has reclassified these funds as Level 1 because the amounts invested in the county treasury pooled investment fund primarily consist of investment types having observable inputs that reflect quoted prices. The investment types include those noted under the general authorizations section. As such, the carrying value consists of the amortized book value presented as "cash in county treasury" offset by the "county treasury fair value adjustment", if deemed material and recorded, to arrive at the combined fair value amount noted under the interest rate risk section.

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 3 – INVESTMENTS

The following table provides a description and sets forth, by level within the fair value hierarchy explained in Note 1N, the Organization's investments as of June 30, 2023:

	Market Value	Fair Value Classification			At Cost
		Level 1	Level 2	Level 3	
Fixed income securities	\$ 794,268	\$ 794,268	\$ -	\$ -	\$ 794,268
Money market funds	254,864	-	-	-	253,697
Total Investments	\$ 1,049,132	\$ 794,268	\$ -	\$ -	\$ 1,047,965

The portion of investments held in money market funds noted above are carried at amortized cost. These types of investments do not qualify as securities as defined in FASB ASC 320, *Investments – Debt and Equity Securities*, thus the fair value disclosures required by ASC 820, *Fair Value Measurements and Disclosures*, are not provided.

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2023, consists of the following:

Local control funding sources, state aid	\$ 1,097,079
Federal sources	639,325
Other state sources	454,104
In lieu property tax payments	373,455
Other local sources	54
Total Accounts Receivable	\$ 2,564,017

NOTE 5 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2023, consists of the following:

Salaries and benefits	\$ 1,089,375
Vendor payables	547,287
Due to grantor government	242,876
Compensated absences	229,438
Due to authorizing agencies	91,214
Total Accounts Payable	\$ 2,200,190

NOTE 6 – OPERATING LEASE

In November 2020, the Organization entered into a lease agreement to occupy commercial space located at 850 Hampshire Road, Suite R in Westlake Village, California. The facility is utilized by the Organization for general administrative office space. The lease agreement covers a term of four (4) years commencing January 1, 2021, and ending December 31, 2024. The lease allows for termination based on a mutual agreement between both parties; therefore, the agreement is deemed an operating lease. Future payment obligations under this lease are as follows:

Fiscal Year Ending June 30,	(a)	(b)	(c)	(b) - (c)	(a) - (c)
	Lease Expense	Lease Payments	Discount (4%)	Operating Lease Liability	Right-of-Use Asset
2024	\$ 61,187	\$ 61,723	\$ 2,357	\$ 59,366	\$ 63,898
2025	30,593	31,318	265	31,053	30,328
Total	\$ 91,780	\$ 93,041	\$ 2,622	\$ 90,419	\$ 94,226

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 6 – OPERATING LEASE (continued)

The following table shows the present value of the operating lease liability as the actual lease payments less the implied discount rate and the right-of-use asset as the lease expense over the straight-line basis reduced by the implied discount rate. The Charter has accounted for its lease agreements using an implied discount rate of 4%. The associated asset and liability are amortized over the straight-line basis over the term of the lease as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Lease Payments</u>	<u>Lease Expense</u>
2024	\$ 61,723	\$ 61,187
2025	31,318	30,593
Total lease payments	<u>93,041</u>	<u>91,780</u>
NPV adjustment	<u>(2,622)</u>	<u>(2,622)</u>
Operating Lease Liability	\$ 90,419	
Prepaid rent		5,068
Right-of-Use Asset		\$ 94,226

NOTE 7 – DEFERRED REVENUE

Deferred revenue as of June 30, 2023, consists of the following:

Federal sources	\$ 230,727
State sources	3,397,413
Total Deferred Revenue	\$ 3,628,140

NOTE 8 – NET ASSETS

At June 30, 2023, the Organization did not hold any net assets with donor restrictions. At June 30, 2023, the Organization's net assets without donor restrictions consisted of \$9,623,552.

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Organization's financial assets, as of June 30, 2023, reduced by amounts not available for general expenditure within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. Any board designations could be drawn upon if the board approves that action.

Financial Assets	
Cash and cash equivalents	\$ 11,280,522
Investments, at cost	1,047,965
Accounts receivable	2,564,017
Prepaid expenses	544,184
Total Financial Assets, excluding noncurrent	<u>\$ 15,436,688</u>
Contractual or donor-imposed restrictions	
Cash restricted by others for specific uses	<u>(3,628,140)</u>
Financial Assets available to meet cash needs for expenditures within one year	\$ 11,808,548

**COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 10 – EMPLOYEE RETIREMENT PLANS

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

California State Teachers’ Retirement System (CalSTRS)

Plan Description

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

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2022-23 salary depending on the employee’s membership date in the plan. The required employer contribution rate for fiscal year 2022-23 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. Compass Charter Schools’ contributions to CalSTRS for the past three years are as follows:

	<u>Contribution</u>	<u>Percent of Required Contribution</u>
2022-23	\$ 2,385,281	100%
2021-22	\$ 1,911,813	100%
2020-21	\$ 1,713,100	100%

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for Compass Charter Schools is estimated at \$1,086,051. The on-behalf payment amount is computed as the proportionate share of total 2021-22 State on-behalf contributions.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Governmental Funds

Compass Charter Schools has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate additional expenditure disallowances under funding terms, it is believed that any required reimbursements would not be material.

**COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 11 – COMMITMENTS AND CONTINGENCIES (continued)

Multiemployer Defined Benefit Plan Participation

Under current law on multi-employer defined benefit plans, the Organization’s voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Organization to make payments to the plan, which would approximate the Organization’s proportionate share of the multiemployer plan’s unfunded vested liabilities. CalSTRS has estimated that the Organization’s share of withdrawal liability is approximately \$13,518,490 as of June 30, 2022. The Organization does not currently intend to have its charter schools withdraw from CalSTRS. Refer to Note 10 for additional information on employee retirement plans.

Charter School Authorization

As mentioned in Note 1A, the charter schools under Compass Charter Schools are approved to operate as a public charter school through authorization from their respective authorizing agencies. As such, the charter schools are subject to the risk of possible non-renewal or revocation at the discretion of their authorizing agency if certain criteria for student outcomes, management, and/or fiscal solvency are not met.

On July 9, 2021, the Governor of California approved Assembly Bill 130 (AB 130). Effective July 1, 2021, AB 130 added a provision within the California Education Code whereby all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years. As a result, the new term expiration date to the charter petition for schools mentioned in Note 1A are as follows:

Charter School	Charter No.	Original Term End	Extended Term End
Compass Charter Schools of San Diego	1454	6/30/2022	6/30/2024
Compass Charter Schools of Los Angeles	1651	6/30/2024	6/30/2026
Compass Charter Schools of Yolo	2059	6/30/2024	6/30/2026

The Organization’s charter schools make payments to the authorizing agencies specified in Note 1A, to provide purchased services in addition to fees for oversight. In accordance with California Education Code Section 47613(b), the authorizing agency may charge actual costs of oversight not to exceed one percent of revenue from local control funding formula sources. Total oversight fees to the authorizing agencies amounted to \$255,364 for the fiscal year ended June 30, 2023

Litigation

The Organization is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Organization at June 30, 2023 or the likelihood of a favorable or unfavorable outcome is unable to be evaluated at this time.

COMPASS CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 12 – RELATED PARTY TRANSACTIONS

Interagency Activity

Receivables and payables due between the charter schools and other operating units are classified as due to/from related entities within the Statement of Financial Position by Charter. Cash in bank balances are maintained by the Organization as a whole and are noted as due from related entities within the Statement of Position by Charter. Interagency transactions and balances are eliminated in the financial statements of Compass Charter Schools to better reflect the true activities of the corporation.

NOTE 13 – SUBSEQUENT EVENTS

Compass Charter Schools has evaluated subsequent events for the period from June 30, 2023 through **November XX, 2023**, the date the financial statements were available to be issued.

On July 10, 2023, the Governor of California approved Senate Bill 114 (SB 114), which amended California Education Code (EC) 47607.4. The EC was amended to add “all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year.” As a result, each charter petition end date is extended as follows:

Charter School	Charter No.	Original Term End	Extended Term End
Compass Charter Schools of San Diego	1454	6/30/2022	6/30/2026
Compass Charter Schools of Los Angeles	1651	6/30/2024	6/30/2028
Compass Charter Schools of Yolo	2059	6/30/2024	6/30/2028

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

SUPPLEMENTARY INFORMATION

COMPASS CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION BY CHARTER
JUNE 30, 2023

Charter No.	1454	1651	2059	Charter Management Operations	Eliminations	Total
	Compass Charter Schools of	Compass Charter Schools of	Compass Charter Schools of			
ASSETS						
Current assets						
Cash and cash equivalents	\$ 2,153,524	\$ 1,574,755	\$ 672,564	\$ 6,879,679	\$ -	\$ 11,280,522
Investments	-	-	-	1,049,132	-	1,049,132
Accounts receivable	336,977	1,212,825	1,014,161	54	-	2,564,017
Prepaid expenses	75,966	77,001	41,829	349,388	-	544,184
Interagency receivable	52,688	63,776	43,536	-	(160,000)	-
Total current assets	<u>2,619,155</u>	<u>2,928,357</u>	<u>1,772,090</u>	<u>8,278,253</u>	<u>(160,000)</u>	<u>15,437,855</u>
Noncurrent assets						
Right-of-use asset	-	-	-	94,226	-	94,226
Deposits	-	-	-	10,220	-	10,220
Total noncurrent assets	-	-	-	104,446	-	104,446
Total Assets	<u>\$ 2,619,155</u>	<u>\$ 2,928,357</u>	<u>\$ 1,772,090</u>	<u>\$ 8,382,699</u>	<u>\$ (160,000)</u>	<u>\$ 15,542,301</u>
LIABILITIES AND NET ASSETS						
Liabilities						
Accounts payable	\$ 243,904	\$ 452,117	\$ 286,558	\$ 1,217,611	\$ -	\$ 2,200,190
Operating lease liability	-	-	-	90,419	-	90,419
Interagency payable	-	-	-	160,000	(160,000)	-
Deferred revenue	1,429,362	1,454,226	744,552	-	-	3,628,140
Total liabilities	<u>1,673,266</u>	<u>1,906,343</u>	<u>1,031,110</u>	<u>1,468,030</u>	<u>(160,000)</u>	<u>5,918,749</u>
Net assets						
Without donor restrictions	945,889	1,022,014	740,980	6,914,669	-	9,623,552
Total net assets	<u>945,889</u>	<u>1,022,014</u>	<u>740,980</u>	<u>6,914,669</u>	<u>-</u>	<u>9,623,552</u>
Total Liabilities and Net Assets	<u>\$ 2,619,155</u>	<u>\$ 2,928,357</u>	<u>\$ 1,772,090</u>	<u>\$ 8,382,699</u>	<u>\$ (160,000)</u>	<u>\$ 15,542,301</u>

See accompanying notes to the supplementary information.

**COMPASS CHARTER SCHOOLS
STATEMENT OF ACTIVITIES BY CHARTER
FOR THE YEAR ENDED JUNE 30, 2023**

Charter No.	1454	1651	2059			
	Compass Charter Schools of San Diego	Compass Charter Schools of Los Angeles	Compass Charter Schools of Yolo	Charter Management Operations	Eliminations	Total
SUPPORT AND REVENUES WITHOUT DONOR RESTRICTIONS						
Federal and state support and revenues						
Local control funding formula, state aid	\$ 7,106,256	\$ 9,134,032	\$ 5,481,055	\$ -	\$ -	\$ 21,721,343
Federal revenues	729,741	815,488	372,196	-	-	1,917,425
Other state revenues	2,115,586	1,936,459	1,435,090	-	-	5,487,135
Total federal and state support and revenues	9,951,583	11,885,979	7,288,341	-	-	29,125,903
Local support and revenues						
Payments in lieu of property taxes	1,829,504	448,459	1,492,273	-	-	3,770,236
Investment income, net	86,945	496	341	26,081	-	113,863
Other local revenues	28,576	29,228	20,014	-	-	77,818
Interagency transfers	-	668,276	-	332,276	(1,000,552)	-
Total local support and revenues	1,945,025	1,146,459	1,512,628	358,357	(1,000,552)	3,961,917
Total Support and Revenues	11,896,608	13,032,438	8,800,969	358,357	(1,000,552)	33,087,820
EXPENSES						
Program services	11,182,744	12,273,031	8,334,186	-	-	31,789,961
Management and general	600,531	604,486	351,191	668,276	(1,000,552)	1,223,932
Total Expenses	11,783,275	12,877,517	8,685,377	668,276	(1,000,552)	33,013,893
CHANGE IN NET ASSETS	113,333	154,921	115,592	(309,919)	-	73,927
Net Assets - Beginning	832,556	867,093	625,388	7,224,588	-	9,549,625
Net Assets - Ending	\$ 945,889	\$ 1,022,014	\$ 740,980	\$ 6,914,669	\$ -	\$ 9,623,552

See accompanying notes to the supplementary information.

**COMPASS CHARTER SCHOOLS
LEA ORGANIZATION STRUCTURE
JUNE 30, 2023**

Compass Charter Schools (the “Organization”) was formed as a nonprofit public benefit corporation on October 28, 2011 under the name Academy of Arts & Sciences. In February 2017, the Organization changed its name to Compass Charter Schools. As of June 30, 2023, the Organization operated three (3) California public charter schools in three counties. The following is a list of all charter schools operated by the Organization during 2022-23:

Charter School	Charter No.	Classes Began	Authorizing Agency	County
Compass Charter Schools of San Diego	1454	8/27/2012	MEUSD	San Diego
Compass Charter Schools of Los Angeles	1651	7/1/2014	AADUSD	Los Angeles
Compass Charter Schools of Yolo	2059	7/1/2019	WJUSD	Yolo

*AADUSD – Acton-Agua Dulce Unified District
MEUSD – Mountain Empire Unified School District
WJUSD – Winters Joint Unified School District*

The Board of Directors of Compass Charter Schools oversees the operations for all charter schools of the Organization. As of June 30, 2023, the members of the board and administrators are as follows:

BOARD OF TRUSTEES

Trustee	Office	Term Ending
Thomas Arnett	Chair	June 2023
Lainie Rowell	Secretary	June 2024
William Stinde	Treasurer	June 2025
Therese Christopher	Director	June 2023
Samantha Herrod	Director	June 2023
Issac Olvera	Director	June 2025

ADMINISTRATION

Elizabeth Brenner
Superintendent & CEO

Lisa Fishman
Chief Operations Officer

Aviva Ebner, Ph.D.
Asst. Supt. & Chief Academic Officer

Sophia Trivino
Chief People Officer

See accompanying notes to the supplementary information.

**COMPASS CHARTER SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 382,956
Comprehensive Support and Improvement for LEAs	84.010	15438	403,984
Subtotal Title I, Part A			<u>786,940</u>
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	65,072
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	34,509
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants [1]:			
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425	15547	23,726
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	560,737
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425	15618	44,114
Expanded Learning Opportunities (ELO) Grant GEER II	84.425	15619	10,125
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425	15620	19,190
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425	15621	26,107
Subtotal Education Stabilization Fund Discretionary Grants			<u>683,999</u>
<i>Passed through El Dorado Charter SELPA:</i>			
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	346,905
Total U. S. Department of Education			<u>1,917,425</u>
Total Federal Expenditures			<u>\$ 1,917,425</u>

[1] - Major Program

See accompanying notes to the supplementary information.

**COMPASS CHARTER SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2023**

There was no classroom-based average daily attendance (ADA) reported during the 2022-23 fiscal year by any charter school noted below:

SECOND PERIOD REPORT: AVERAGE DAILY ATTENDANCE (ADA)			
California Charter No.	1454	1651	2059
	Compass Charter Schools of San Diego	Compass Charter Schools of Los Angeles	Compass Charter Schools of Yolo
Grade Span			
Regular			
Kindergarten* through third	282.76	307.38	259.82
Fourth through sixth	211.96	187.35	196.02
Seventh through eighth	127.76	134.11	107.16
Ninth through twelfth	174.36	215.91	93.25
Total Average Daily Attendance - Nonclassroom-Based	796.84	844.75	656.25

ANNUAL REPORT: AVERAGE DAILY ATTENDANCE (ADA)			
California Charter No.	1454	1651	2059
	Compass Charter Schools of San Diego	Compass Charter Schools of Los Angeles	Compass Charter Schools of Yolo
Grade Span			
Regular			
Kindergarten* through third			
Fourth through sixth			
Seventh through eighth			
Ninth through twelfth			
Total Average Daily Attendance - Nonclassroom-Based	-	-	-
Total Average Daily Attendance	796.84	844.75	656.25

*Includes Transitional Kindergarten (TK)

**COMPASS CHARTER SCHOOLS
SCHEDULE OF INSTRUCTIONAL DAYS
FOR THE YEAR ENDED JUNE 30, 2023**

Charter School	2022-23 Number of	
Grade Span	Days	Status
Compass Charter Schools of San Diego (Charter No. 1454)		
Kindergarten*	175	Complied
Grade 1	175	Complied
Grade 2	175	Complied
Grade 3	175	Complied
Grade 4	175	Complied
Grade 5	175	Complied
Grade 6	175	Complied
Grade 7	175	Complied
Grade 8	175	Complied
Grade 9	175	Complied
Grade 10	175	Complied
Grade 11	175	Complied
Grade 12	175	Complied
Compass Charter Schools of Los Angeles (Charter No. 1651)		
Kindergarten*	175	Complied
Grade 1	175	Complied
Grade 2	175	Complied
Grade 3	175	Complied
Grade 4	175	Complied
Grade 5	175	Complied
Grade 6	175	Complied
Grade 7	175	Complied
Grade 8	175	Complied
Grade 9	175	Complied
Grade 10	175	Complied
Grade 11	175	Complied
Grade 12	175	Complied
Compass Charter Schools of Yolo (Charter No. 2059)		
Kindergarten*	175	Complied
Grade 1	175	Complied
Grade 2	175	Complied
Grade 3	175	Complied
Grade 4	175	Complied
Grade 5	175	Complied
Grade 6	175	Complied
Grade 7	175	Complied
Grade 8	175	Complied
Grade 9	175	Complied
Grade 10	175	Complied
Grade 11	175	Complied
Grade 12	175	Complied

*Includes Transitional Kindergarten (TK)

See accompanying notes to the supplementary information.

**COMPASS CHARTER SCHOOLS
RECONCILIATION OF FINANCIAL REPORT – ALTERNATIVE FORM WITH AUDITED FINANCIAL
STATEMENTS
JUNE 30, 2023**

California Charter No.	1454	1651	2059
	Compass Charter Schools of San Diego	Compass Charter Schools of Los Angeles	Compass Charter Schools of Yolo
June 30, 2023, fund balance/net position on the Financial Report - Alternative Form (Charter School Unaudited Actuals)	\$ 893,201	\$ 958,238	\$ 697,444
Adjustments:			
Increase (decrease) in total net assets:			
Record an accrued expense	52,688	63,776	43,536
Net adjustments	52,688	63,776	43,536
June 30, 2023, net assets per audited financial statements	\$ 945,889	\$ 1,022,014	\$ 740,980

See accompanying notes to the supplementary information.

**COMPASS CHARTER SCHOOLS
NOTES TO THE SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

NOTE 1 – PURPOSE OF SCHEDULES

A. Financial Statements by Charter

The financial statements by charter, which include the statements of financial position, and activities by charter provide information supporting the amounts incorporated in the Organization's financial statements, which include results from all schools operated by the corporation.

B. LEA Organization Structure

This schedule provides information about the local education agencies (LEAs or charter schools), including the charter schools' authorizing agencies, grades served, members of the governing body, and members of the administration.

C. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The Organization has not elected to use the 10 percent de minimis indirect cost rate.

D. Schedule of Average Daily Attendance

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

E. Schedule of Instructional Days

This schedule presents information on the number of instructional days offered per grade level by each of the charter schools and whether the charter schools complied with the provisions of *Education Code Section 47612.5*.

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

This schedule provides the information necessary to reconcile fund balance or net position reported on the Financial Report – Alternative Form (Charter School Unaudited Actuals) to net assets on the audited financial statements by charter.

OTHER INDEPENDENT AUDITORS' REPORTS

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

Independent Auditors' Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Compass Charter Schools (the "Organization") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements and have issued our report thereon dated **November XX, 2023**.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

San Diego, California

November XX, 2023

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Compass Charter Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Compass Charter Schools' major federal programs for the year ended June 30, 2023. Compass Charter Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Compass Charter Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Compass Charter Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of Compass Charter Schools' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Compass Charter Schools' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Compass Charter Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Compass Charter Schools' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Compass Charter Schools' compliance with the compliance requirements referred to above and performing such procedures as we consider necessary in the circumstances.
- Obtain an understanding of Compass Charter Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Compass Charter Schools' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Internal Control Over Compliance (continued)

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

San Diego, California
November XX, 2023

REPORT ON STATE COMPLIANCE

Independent Auditors' Report

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

Report on State Compliance

Opinion on State Compliance

We have audited Compass Charter Schools' compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to Compass Charter Schools' state program for the fiscal year ended June 30, 2023, Reference to Compass Charter Schools within this letter is inclusive of Compass Charter Schools of San Diego (No. 1454), Compass Charter Schools of Los Angeles (No. 1651), and Compass Charter Schools of Yolo (No. 2059).

In our opinion, Compass Charter Schools complied, in all material respects, with the laws and regulations of the applicable state programs for the year ended June 30, 2023, as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Compass Charter Schools and to meet certain ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on state compliance. Our audit does not provide a legal determination of Compass Charter Schools' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Compass Charter Schools' state programs.

Auditor’s Responsibilities for the Audit for State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Compass Charter Schools’ compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Compass Charter Schools’ compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Compass Charter Schools’ compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Compass Charter Schools’ internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Compass Charter Schools’ internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine Compass Charter Schools’ compliance with the state laws and regulations to the following items:

Description	Procedures Performed
School Districts, County Offices of Education and Charter Schools	
California Clean Energy Jobs Act	No/Not applicable*
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
Transitional Kindergarten	Yes
Charter Schools	
Attendance	Yes
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

**We did not perform testing of Clean Energy Jobs Act program because no use of funding for Charter No. 1651 and Charter No. 1454 has occurred in any past or current period. The program was not applicable to Charter No. 2059.*

“Not applicable” is used in the table above to indicate that the charter schools either did not receive program funding or did not otherwise operate the program during the fiscal year.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies or material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

San Diego, California
November XX, 2023

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**COMPASS CHARTER SCHOOLS
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2023**

Financial Statements

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>None</u>

Federal Awards

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	
<u>AL Number(s)</u> <u>Name of Federal Program or Cluster</u>	
84.425 Education Stabilization Fund Discretionary Grants	
Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

State Awards

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with 2022-23 Guide for Annual Audits of California K-12 Local Education Agencies?	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

All audit year findings, if any, are assigned an appropriate finding code as follows:

<u>FIVE DIGIT CODE</u>	<u>AB 3627 FINDING TYPE</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

**COMPASS CHARTER SCHOOLS
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no audit findings related to the financial statements for the year ended June 30, 2023.

**COMPASS CHARTER SCHOOLS
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no audit findings and questioned costs related to federal awards for the year ended June 30, 2023.

**COMPASS CHARTER SCHOOLS
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no audit findings and questioned costs related to state awards for the year ended June 30, 2023.

**COMPASS CHARTER SCHOOLS
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

This schedule presents the status of actions taken by the Organization on each of the findings and recommendations reported in the prior year audit; however, there were no audit findings reported in the year ended June 30, 2022.

Coversheet

People Division Update

Section: XI. People Division
Item: A. People Division Update
Purpose: FYI
Submitted by:
Related Material: People Division - December 2023.pdf
CCS Additions Report - 11-29-2023.pdf
CCS Terminations Report - 11-29-2023.pdf



People Division Report
December 2, 2023

This report highlights for the Board of Directors, areas on which the People Division Team is working for the 2023-24 school year:

- The Human Resources team remains focused on 2023-24 school year staffing needs. We are currently working on filling the current vacancies and open eligibility pools:
 - Options Learning Coordinator
 - Eligibility Pools:
 - Educational Specialist - Moderate/Severe
 - Educational Specialist - Mild/Moderate

- The Human Resources has successfully transitioned our Human Resources Information System, BambooHR (HRIS) to ADP.
 - Current employee documents have been transferred to the ADP platform and created backups of historical employee documents for HR's internal files.
 - All CTC credentials for certificated staff have been updated to match the data available in the SPSIS (School Pathways). We work to ensure that both sources match with the eventual goal of a bridge between the independent systems.

- **Benefits Open Enrollment**
 - Open Enrollment was successfully moved from August to November, allowing staff additional time to start the school year with a focus on scholars. This also helped to ensure that the benefit out-of-pocket deductibles aligned with the standard provider's plan year which runs January through December.
 - Open Enrollment closed on Wednesday, November 29, 2023. The 2024 plans will be effective as of January 1, 2024.
 - The PACE JPA did see rate increases for 2024
 - Anthem Medical rates increased 7% - 18.9%
 - Kaiser Medical rates increased 13.99% - 14.54%
 - Some Compass ancillary rates also increased for 2024
 - Anthem Dental rates increased 3.99% - 5%
 - Anthem Vision rates did not increase
 - Anthem Life, Voluntary Life, and Long Term Disability did not increase
 - We are currently still in contract with the PACE JPA through December 2024, however, we look forward to exploring other options starting in the Spring for the 2025 benefit plans to ensure that we have the best options available to staff.

- **Employee Handbook Policy Updates:** The Human Resources department is starting our work on updates to the annual Employee Handbook for the 2024-25 school year.

- Our partnership with the **Riverside County Office of Education's Center for Teacher Innovation** continues to move forward. We have a total of five (5) candidates who continue to make progress throughout the program with three (3) staff choosing to participate in the Early Completion Option (ECO).
- **Staff growth and development plans** for the 2023-24 school year are underway, the next portion of milestone tracking will be the conclusion of Learning Cycle #1 on December 15, 2023.
 - Pathway Options: the leadership teams have worked collaboratively with staff to increase the number of pathway options that are available, including custom pathways, program pilots, credential clearing (via RCOE) and continuing education.
 - Milestone tracking:
 - September 15, 2023: Self-Assessment and Goal Setting
 - December 15, 2023: Learning Cycle #1
 - April 30, 2024: Learning Cycle #2
 - May 24, 2023: Celebration of Learning
 - Part of the growth plans includes our work and partnership with the Learner-Centered Collaborative (LCC) via the following pathways:
 - Authentic Learning Pathway
 - Competency-Based Learning Pathway
 - Inclusive & Equitable Learning Pathway
 - Personalized Learning Pathway
 - Community of Practice (Classified Staff)
- Updates for our plans for Training and Development for the 2023-24 school year are well underway. Starting with the **SDI Core Strengths**, assessments have been provided to all Compass staff including our most recent new hires.
 - Debra LaCroix, our Training & Development Manager released a series of asynchronous learning sessions to reinforce SDI understanding. These sessions are available to all staff via our ASU and Guidesite.
- **Trust & Inspire:** Sessions have been delivered to Compass leadership via our All Management monthly meetings incorporating our learning from the Trust & Inspire book with facilitated workshops by the Covey representative.
- **Restorative Justice Practice and Trauma-Informed Care:** Program introduction came as an initiative from the DEI committee with an in-service day presentation in March 2023, staff certification began in October, and the final session concluded this Thursday, November 30th.
 - Plans for staff implementation will begin in December starting with the DEI committee and volunteer team members. Then based on those results, restorative circles will begin staff in January.
- **October In-Service Day:** The first Compass In-Service Day of the 2023-24 school year took place on Friday, October 20th. Debra delivered the recap of the SDI Keynote from our August All-Staff Retreat, laying a refreshed foundation for staff learning and interaction. The recap was primarily activity-based. There was a well-attended Q & A session immediately following.
 - Evaluation feedback on the In-Service Day was very good. On a scale from 1 to 5, the keynote address received a 4.51. On the same scale, the overall In-Service Day received a 4.16.
 - We are looking forward to our next In-Service Day, which will take place on March 8, 2024.

- Organizational changes have transpired since the last meeting. *Please see the enclosed worksheets titled 2023-24 CCS Additions Report and 2023-24 CCS Terminations Report.*

I appreciate the continuing effort and collaboration from within the People Division and throughout the organization as we work to support our amazing and dedicated staff in service of our scholars.

Respectfully Submitted,

Sophie Trivino
Chief People Officer

2023-24 CCS Employee Additions Report (ADP)

9/28/2023 - 11/29/2023

Company Code	Payroll Name	File Number	Job Title	Hire Date	Rehire Date	Years of Service	Hire Source	Education Level
43S	Moeller, Krisha	007236	Director of IT	11/28/2023		0 year, 0 month		
43S	Shaw, Montgomery	006004	Paraprofessional	10/02/2023		0 year, 1 month		
43S	Woods, Michelle	009499	Online High School Coordinator	10/02/2023		0 year, 1 month		
43S	Wrigley, Tami	008983	Executive Assistant to the Superintendent	10/06/2023		0 year, 1 month		
Grand Totals								
Distinct		4						

CO CODE	POSITION ID	NAME	HOME DEPARTMENT	JOB TITLE	HIRE DATE	TERMINATION DATE	REASON	YEARS OF SERVICE	REPORTS TO
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Report Totals: Count Of Employees In
Report 0

Coversheet

Review of Annual Survey Questions

Section: XII. Board Strategic Planning
Item: A. Review of Annual Survey Questions
Purpose: Discuss
Submitted by:
Related Material: Annual Planning Survey Review- BOD.xlsx

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

Annual Planning Survey Review- BOD.xlsx