

Compass Charter Schools
Budget Summary
2017-18 Home Office Budget

SACS Code Description		San Diego	Los Angeles	Fresno	Home Office	Total
Revenue						
	State	3,215,167	4,635,747	1,125,876		8,976,790
	Federal	40,000	55,875	14,750		110,625
	Local	228,207	284,802	69,241	600,000	1,182,250
Total Revenue		\$ 3,483,373	\$ 4,976,425	\$ 1,209,867	\$ 600,000	\$ 10,269,665

Expenses											
1000	Certificated Salaries	1,590,159	37%	2,271,736	37%	552,304	37%			4,414,199	36%
2000	Classified Salaries	442,922	10%	632,768	10%	153,838	10%			1,229,529	10%
3000	Benefits	503,873	12%	719,844	12%	175,008	12%			1,398,725	11%
<i>Total Personnel Expenses</i>		<i>2,536,954</i>	<i>59.8%</i>	<i>3,624,349</i>	<i>59.8%</i>	<i>881,151</i>	<i>59.8%</i>	<i>-</i>	<i>0.0%</i>	<i>7,042,453</i>	<i>56.9%</i>
4000	Boohs and Supplies	916,292	22%	1,309,035	22%	318,252	22%			2,543,580	21%
5000	Services and Other Operating Expenses	788,378	19%	1,127,710	19%	274,090	19%	600,000	100%	2,790,178	23%
6000	Capital Outlay										
7000	Other Outgoing										
Total Expenses		\$ 4,241,624		\$ 6,061,094		\$ 1,473,493		\$ 600,000		\$ 12,376,211	

Surplus / (Deficit)	\$ (758,251)	\$ (1,084,669)	\$ (263,626)	\$ -	\$ (2,106,546)
As a % of LCFF revenue	-26.54%	-25.69%	-25.88%		-26.01%
As a % of Total expenses	-17.88%	-17.90%	-17.89%		-17.02%
Beginning Balance	\$ 4,046,612	\$ 800,828	\$ 127,960	\$ 3,802,235	\$ 8,777,635
Ending Balance	\$ 3,288,361	\$ (283,841)	\$ (135,665)	\$ 3,802,235	\$ 6,671,090

Sb-740 Funding Determination Test:				
Certificated Salaries (40% req.):	77.90%	75.31%	75.89%	76.30%
Instructional Costs (80% req.):	105.28%	105.28%	105.28%	99.13%
Cert Salaries Met/Not Met:	Met	Met	Met	Met
Instr. Costs Met/Not Met	Met	Met	Met	Met

Compass Charter Schools
Student Input
2017-18 Home Office Budget

	San Diego	Los Angeles	Fresno	Home Office	Total
Enrollment By Grade					
Kindergarten	40	27	8		75
Grade 1	26	31	4		61
Grade 2	40	30	13		83
Grade 3	38	36	6		80
Grade 4	34	35	13		82
Grade 5	42	35	12		89
Grade 6	27	40	11		78
Grade 7	33	35	8		76
Grade 8	37	33	10		80
Grade 9	19	21	12		52
Grade 10	22	39	7		68
Grade 11	24	38	10		72
Grade 12	33	79	10		122
Other Enrollment (Grade 12+, etc.)	-	-	-	-	-
Total Enrollment	415	479	124		1,018
	41%	47%	12%		

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

Student Info

Average Daily Attendance Rate	97.0%	97.0%	97.0%	97.0%	
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Average Daily Attendance by Grade

Kindergarten	38.8	26.2	7.8		72.8
Grade 1	25.2	30.1	3.9		59.2
Grade 2	38.8	29.1	12.6		80.5
Grade 3	36.9	34.9	5.8		77.6
Grade 4	33.0	34.0	12.6		79.5
Grade 6	26.2	38.8	10.7		75.7
Grade 7	32.0	34.0	7.8		73.7
Grade 8	35.9	32.0	9.7		77.6
Grade 9	18.4	20.4	11.6		50.4
Grade 10	21.3	37.8	6.8		66.0
Grade 11	23.3	36.9	9.7		69.8
Grade 12	32.0	76.6	9.7		118.3
Other Enrollment (Grade 12+, etc.)					
Average Overall Daily Attendance	402.6	464.6	120.3		987.5

Average Daily Attendance by Grade Range

ADA Grades K-3	139.68	120.28	30.07		290.03
ADA Grades 4-6	99.91	106.70	34.92		241.53
ADA Grades 7-8	67.90	65.96	17.46		151.32
ADA Grades 9-12	95.06	171.69	37.83		304.58
Average Overall Daily Attendance	402.55	464.63	120.28		987.46

Unduplicated Pupil Percent	44.48%	56.77%	53.60%		51.62%
Unduplicated Pupil Count	184.59	271.93	66.46		522.98

Prior Year P2 ADA	-				
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Total PTR Needed	16	19	5		
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P2 16-17 Totals: ADA
 TK-3: 0
 4-6 0
 7-8 0
 9-12 0
 0

Compass Charter Schools
Expenses Summary
2017-18 Home Office Budget

COLA

SACS SACS Obj Code Description	San Diego	Los Angeles	Fresno	Home Office	Total	Check
Certificated Salaries						
1100 Teachers' Salaries	1,184,387	1,692,042	411,369		3,287,799	-
1105 Teachers' Stipends	-	-	-		-	-
1120 Substitute Expense	-	-	-		-	-
1200 Certificated Pupil Support Salaries	209,264	298,959	72,683		580,906	-
1300 Certificated Supervisor and Administrator Salaries	89,396	127,714	31,050		248,160	-
1305 Certificated Supervisor and Administrator Bonuses	-	-	-		-	-
1900 Other Certificated Salaries	107,111	153,021	37,202		297,335	-
1000 Subtotal	1,590,159	2,271,736	552,304		4,414,199	-
Classified Salaries						
2100 Instructional Aide Salaries	-	-	-		-	-
2105 Instructional Aide Stipends	-	-	-		-	-
2200 Classified Support Salaries	168,467	240,675	58,513		467,654	-
2210 Classified Support Overtime	-	-	-		-	-
2300 Classified Supervisor and Administrator Salaries	174,867	249,819	60,736		485,421	-
2400 Clerical, Technical, and Office Staff Salaries	94,369	134,818	32,777		261,963	-
2410 Clerical, Technical, and Office Staff Overtime	-	-	-		-	-
2900 Other Classified Salaries	5,220	7,457	1,813		14,490	-
2000 Subtotal	442,922	632,768	153,838		1,229,529	-
Employee Benefits						
3101 State Teachers' Retirement System, certificated positions	229,460	327,812	79,697		636,969	-
3202 Public Employees' Retirement System, classified positions	-	-	-		-	-
3313 OASDI	27,461	39,232	9,538		76,231	-
3323 Medicare	29,480	42,115	10,239		81,834	-
3403 Health & Welfare Benefits	190,657	272,377	66,220		529,255	-
3503 State Unemployment Insurance	9,330	13,329	3,241		25,900	-
3603 Worker Compensation Insurance	17,484	24,979	6,073		48,536	-
3903 Other Benefits	-	-	-		-	-
3000 Subtotal	503,873	719,844	175,008		1,398,725	-
Total Personnel Expenses	2,536,954	3,624,349	881,151		7,042,453	-
Books and Supplies						
4100 Approved Textbooks and Core Curricula Materials	558,937	798,510	194,133		1,551,580	-
4200 Books and Other Reference Materials	335,381	479,133	116,487		931,000	-
4300 Materials and Supplies	10,807	15,439	3,754		30,000	-
4315 Classroom Materials and Supplies	3,963	5,661	1,376		11,000	-
4381 Materials for Plant Maint	-	-	-		-	-

Expenses Summary

4400	Noncapitalized Equipment	1,801	2,573	626		5,000	-
4430	Noncapitalized Student Equipment	5,404	7,720	1,877		15,000	-
4700	Food and Food Supplies	-	-	-		-	-
							-
							-
4000	Subtotal	916,292	1,309,035	318,252		2,543,580	-

Services and Other Operating Expenses

5200	Travel and Conferences	27,018	38,598	9,384		75,000	-
5210	Training and Development Expense	36,024	51,464	12,512		100,000	-
5300	Dues and Memberships	10,807	15,439	3,754		30,000	-
5400	Insurance	8,776	12,537	3,048		24,361	-
5500	Operation and Housekeeping Services/Supplies	2,882	4,117	1,001		8,000	-
5501	Utilities	2,161	3,088	751		6,000	-
5600	Space Rental/Leases Expense	279,496	399,294	97,076		775,867	-
5601	Building Maintenance	630	901	219		1,750	-
5602	Other Space Rental	14,409	20,586	5,005		40,000	-
5605	Equipment Rental/Leasing Expense	10,807	15,439	3,754		30,000	-
5610	Equipment Repair	360	515	125		1,000	-
5800	Professional/Consulting Services and Operating Expenses	18,012	25,732	6,256		50,000	-
5803	Banking and Payroll Fees	2,161	3,088	751		6,000	-
5805	Legal Fees	36,024	51,464	12,512		100,000	-
5806	Audit Services	12,428	17,755	4,317		34,500	-
5807	Legal Settlements				600,000	600,000	-
5809	Employee Tuition	3,963	5,661	1,376		11,000	-
5810	Educational Consultants	54,036	77,196	18,768		150,000	-
5811	Student Transportation/Field Trips/Activities	27,018	38,598	9,384		75,000	-
5815	Advertising/Recruiting	54,036	77,196	18,768		150,000	-
5820	Fundraising Expense	-	-	-		-	-
5873	Financial Services	107,519	153,603	37,344		298,466	-
5874	Personnel Services	270	386	94		750	-
5875	District Oversight Fees	28,568	42,228	10,188		80,984	-
5877	IT Services	14,409	20,586	5,005		40,000	-
5890	Interest Expense / Misc. Fees	540	772	188		1,500	-
5891	Loan Mangement and Interest Fee	-	-	-		-	-
5899	CMO Management Fee	-	-	-		-	-
5900	Communications	36,024	51,464	12,512		100,000	-
5999	Expenses Suspense	-	-	-		-	-
		-	-	-		-	-
5000	Subtotal	788,378	1,127,710	274,090	600,000	2,790,178	-

Capital Outlay

6900	Depreciation Expense	-	-	-		-	-
6000	Subtotal						#VALUE!

Other Outgoing

Expenses Summary

7000	Miscellaneous Expense	-	-	-	-	-
7141	Special Education Encroachment	-	-	-	-	-
7438	Debt Service - Interest	-	-	-	-	-
7500	District Oversight Fee	-	-	-	-	-

7000 Subtotal

Total Non-Personnel Expenses

1,704,670 2,436,745 592,342 600,000 5,333,758

Total Expenses

4,241,624 6,061,094 1,473,493 600,000 12,376,211

Instructional Related:	1,184,578.81	1,692,315.79	411,435.40		3,288,330.00
Facilities	250,355.65	357,663.69	86,955.11	-	694,974.45
	1,434,934.46	2,049,979.48	498,390.51	-	3,983,304.45