

Compass Charter Schools
Budget Summary
2018-19 Home Office Budget

SACS Code Description	San Diego	Los Angeles	Fresno	Home Office	Total
Revenue					
State	4,104,597	5,265,035	1,664,665		11,034,298
Federal	49,004	60,295	18,740		128,040
Local	8,691	11,274	3,523		23,488
Total Revenue	\$ 4,162,292	\$ 5,336,605	\$ 1,686,929	\$ -	\$ 11,185,826

Expenses

1000	Certificated Salaries	1,458,981	36%	1,870,605	36%	591,308	36%			3,920,894	35%
2000	Classified Salaries	446,537	11%	572,518	11%	180,976	11%			1,200,031	11%
3000	Benefits	528,327	13%	677,385	13%	214,125	13%			1,419,837	13%
	<i>Total Personnel Expenses</i>	<i>2,433,845</i>	<i>59.6%</i>	<i>3,120,508</i>	<i>59.3%</i>	<i>986,409</i>	<i>59.8%</i>	<i>-</i>		<i>6,540,762</i>	<i>59.0%</i>
4000	Books and Supplies	949,662	23%	1,217,591	23%	384,887	23%			2,552,140	23%
5000	Services and Other Operating Expenses	702,326	17%	924,861	18%	277,458	17%	96,000		2,000,646	18%
6000	Capital Outlay										
7000	Other Outgoing										
Total Expenses		\$ 4,085,833		\$ 5,262,961		\$ 1,648,754		\$ 96,000		\$ 11,093,547	

Surplus / (Deficit)	\$ 76,459	\$ 73,644	\$ 38,175	\$ (96,000)	\$ 92,279
As a % of LCFF revenue	2.08%	1.56%	2.55%		0.93%
As a % of Total expenses	1.87%	1.40%	2.32%	%	0.83%
Beginning Balance	\$ 135,183	\$ 193,176	\$ 55,994	\$ 4,682,207	\$ 5,066,560
CMO Contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 211,642	\$ 266,820	\$ 94,169	\$ 4,586,207	\$ 5,158,839

Sb-740 Funding Determination Test:				
Certificated Salaries (40% req.):	55.39%	55.11%	55.00%	54.78%
Instructional Costs (80% req.):	83.34%	82.21%	82.21%	82.99%
Cert Salaries Met/Not Met:	Met	Met	Met	Met
Instr. Costs Met/Not Met	Met	Met	Met	Met

Compass Charter Schools
Student Input
2018-19 Home Office Budget

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

Daily Attendance Rate

Kindergarten	97.0%	97.0%	97.0%	97.0%	
Grade 1	97.0%	97.0%	97.0%	97.0%	
Grade 2	97.0%	97.0%	97.0%	97.0%	
Grade 3	97.0%	97.0%	97.0%	97.0%	
Grade 4	97.0%	97.0%	97.0%	97.0%	
Grade 5	97.0%	97.0%	97.0%	97.0%	
Grade 6	97.0%	97.0%	97.0%	97.0%	
Grade 7	97.0%	97.0%	97.0%	97.0%	
Grade 8	97.0%	97.0%	97.0%	97.0%	
Grade 9	97.0%	97.0%	97.0%	97.0%	
Grade 10	97.0%	97.0%	97.0%	97.0%	

Student Info

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%	
Average Daily Attendance Rate	97.0%	97.0%	97.0%	97.0%	

Average Daily Attendance by Grade

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

Average Daily Attendance by Grade Range

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

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

Prior Year P2 ADA	374.83	426.11	128.39		
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Total PTR Neded	16	20	6		
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Compass Charter Schools
Expenses Summary
2018-19 Home Office Budget

SACS OI Code Description		San Diego	Los Angeles	Fresno	Home Office	Total
Certificated Salaries						
1100	Teachers' Salaries	1,127,587	1,445,714	456,998		3,030,298
1105	Teachers' Stipends	-	-	-		-
1120	Substitute Expense	-	-	-		-
1200	Certificated Pupil Support Salaries	205,579	263,579	83,319		552,478
1300	Certificated Supervisor and Administrator Salaries	125,815	161,312	50,991		338,118
1305	Certificated Supervisor and Administrator Bonuses	-	-	-		-
1900	Other Certificated Salaries	-	-	-		-
1000	Subtotal	1,458,981	1,870,605	591,308		3,920,894
Classified Salaries						
2100	Instructional Aide Salaries	-	-	-		-
2105	Instructional Aide Stipends	-	-	-		-
2200	Classified Support Salaries	85,209	109,249	34,534		228,991
2210	Classified Support Overtime	-	-	-		-
2300	Classified Supervisor and Administrator Salaries	187,852	240,851	76,134		504,838
2400	Clerical, Technical, and Office Staff Salaries	166,510	213,487	67,484		447,482
2410	Clerical, Technical, and Office Staff Overtime	-	-	-		-
2900	Other Classified Salaries	6,966	8,931	2,823		18,720
2000	Subtotal	446,537	572,518	180,976		1,200,031
Employee Benefits						
3101	State Teachers' Retirement System, certificated positions	237,522	304,534	96,265		638,322
3202	Public Employees' Retirement System, classified positions	-	-	-		-
3313	OASDI	27,685	35,496	11,221		74,402
3323	Medicare	27,630	35,425	11,198		74,253
3403	Health & Welfare Benefits	167,270	214,463	67,793		449,526
3503	State Unemployment Insurance	23,703	30,390	9,607		63,700
3603	Worker Compensation Insurance	27,249	34,937	11,044		73,229
3903	Other Benefits	17,267	22,139	6,998		46,405
3000	Subtotal	528,327	677,385	214,125		1,419,837
Total Personnel Expenses		2,433,845	3,120,508	986,409		6,540,762

Expenses Summary

Books and Supplies

4100	Approved Textbooks and Core Curricula Materials	895,000	1,147,507	362,733		2,405,240
4200	Books and Other Reference Materials	18,196	23,330	7,375		48,900
4300	Materials and Supplies	10,233	13,120	4,147		27,500
4315	Classroom Materials and Supplies	5,768	7,395	2,338		15,500
4381	Materials for Plant Maint	-	-	-		-
4400	Noncapitalized Equipment	1,861	2,385	754		5,000
4430	Noncapitalized Student Equipment	18,605	23,854	7,540		50,000
4700	Food and Food Supplies	-	-	-		-
4000	Subtotal	949,662	1,217,591	384,887		2,552,140

Services and Other Operating Expenses

5200	Travel and Conferences	18,605	23,854	7,540		50,000
5210	Training and Development Expense	37,210	47,709	15,081		100,000
5300	Dues and Memberships	13,024	16,698	5,278		35,000
5400	Insurance	11,163	14,313	4,524		30,000
5500	Operation and Housekeeping Services	2,233	2,863	905		6,000
5501	Utilities	1,116	1,431	452		3,000
5600	Space Rental/Leases Expense	92,593	48,199	15,236	96,000	252,028
5601	Building Maintenance	372	477	151		1,000
5602	Other Space Rental	14,884	19,083	6,032		40,000
5605	Equipment Rental/Leasing Expense	9,303	11,927	3,770		25,000
5610	Equipment Repair	186	239	75		500
5800	Professional/Consulting Services and Operating Expenses	11,163	14,313	4,524		30,000
5803	Banking and Payroll Fees	2,605	3,340	1,056		7,000
5805	Legal Fees	37,210	47,709	15,081		100,000
5806	Audit Services	14,140	18,129	5,731		38,000
5807	Legal Settlements					-
5809	Employee Tuition	1,861	2,385	754		5,000
5810	Educational Consultants	120,004	153,860	48,636		322,500
5811	Student Transportation/Field Trips/Activities	27,908	35,781	11,311		75,000
5815	Advertising/Recruiting	111,631	143,126	45,243		300,000
5820	Fundraising Expense	-	-	-		-
5873	Financial Services	95,581	122,547	38,738		256,866
5874	Personnel Services	3,721	4,771	1,508		10,000
5875	District Oversight Fees	36,743	142,013	29,995		208,752

Expenses Summary

5877	IT Services	5,582	7,156	2,262		15,000
5890	Interest Expense / Misc. Fees	5,582	7,156	2,262		15,000
5891	Loan Mangement and Interest Fee	-	-	-		-
5899	CMO Management Fee	-	-	-		-
5900	Communications	27,908	35,781	11,311		75,000
5999	Expenses Suspense	-	-	-		-
		-				
5000	Subtotal	702,326	924,861	277,458	96,000	2,000,646

Capital Outlay

6900	Depreciation Expense	-	-	-		-
6000	Subtotal					

Other Outgoing

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

Total Non-Personnel Expenses

1,651,988 2,142,453 662,345 96,000 4,552,786

Total Expenses

4,085,833 5,262,961 1,648,754 96,000 11,093,547

Instructional Related:	1,336,557.20	1,713,641.64	541,691.16		3,591,890.00
Facilities	91,671.83	57,595.68	18,206.30	81,600.00	249,073.80
	1,428,229.02	1,771,237.32	559,897.46	81,600.00	3,840,963.80