

**Compass Charter Schools**  
**Budget Summary**  
**2019-20 Home Office Budget**

SACS Code Description	Yolo	San Diego	Los Angeles	Home Office	Total
<b>Revenue</b>					
State	\$ 5,383,353.20	\$ 7,945,777.88	\$ 6,960,054.01		20,289,185
Federal	\$ 67,540.00	\$ 312,551.09	\$ 347,923.88		728,015
Local	\$ 5,978.55	\$ 36,480.58	\$ 5,978.55		48,438
<b>Total Revenue</b>	<b>\$ 5,456,871.75</b>	<b>\$ 8,294,809.55</b>	<b>\$ 7,313,956.44</b>		<b>\$ 21,065,638</b>

<b>Expenses</b>											
1000	Certificated Salaries	\$ 1,878,295.10	38%	\$ 2,855,134.02	36%	\$ 2,517,517.21	36%			7,250,946	36%
2000	Classified Salaries	\$ 508,263.82	10%	\$ 801,094.96	10%	\$ 681,236.36	10%			1,990,595	10%
3000	Benefits	\$ 664,908.87	13%	\$ 1,010,705.90	13%	\$ 891,190.91	13%			2,566,806	13%
	<i>Total Personnel Expenses</i>	<i>\$ 3,051,467.79</i>	<i>61%</i>	<i>\$ 4,666,934.87</i>	<i>59%</i>	<i>\$ 4,089,944.49</i>	<i>58%</i>	<i>\$ -</i>		<i>11,808,347</i>	<i>59.3%</i>
4000	Books and Supplies	\$ 1,320,570.20	26%	\$ 2,209,796.91	28%	\$ 1,942,429.16	28%			5,472,796	27%
5000	Services and Other Operating Expenses	\$ 622,771.71	12%	\$ 1,050,300.14	13%	\$ 966,527.30	14%			2,639,599	13%
6000	Capital Outlay										
7000	Other Outgoing										
<b>Total Expenses</b>		<b>\$ 4,994,809.70</b>		<b>\$ 7,927,031.92</b>		<b>\$ 6,998,900.94</b>				<b>\$ 19,920,743</b>	

<b>Surplus / (Deficit)</b>	<b>\$ 462,062.05</b>	<b>\$ 367,777.63</b>	<b>\$ 315,055.50</b>	<b>\$ -</b>	<b>\$ 1,144,895</b>
As a % of LCFF revenue	9.19%	5.00%	4.87%		6.07%
As a % of Total expenses	9.25%	4.64%	4.50%	%	5.75%

<b>Beginning Balance</b>	<b>\$ -</b>	<b>\$ 226,419</b>	<b>\$ 282,700</b>	<b>\$ 4,682,207</b>	<b>\$ 5,191,326</b>
<b>CMO Contribution</b>	<b>\$ (210,604)</b>	<b>\$ (226,212)</b>	<b>\$ (274,567)</b>	<b>\$ 711,382</b>	
<b>Ending Balance</b>	<b>\$ 251,458</b>	<b>\$ 367,984</b>	<b>\$ 323,189</b>	<b>\$ 5,393,589</b>	<b>\$ 6,336,221</b>

<b>Se-740 Funding Determination Test:</b>					
Certificated Salaries (40% req.):	49.10%	51.01%	51.21%		50.57%
Instructional Costs (80% req.):	91.24%	93.63%	93.05%		92.67%
Cert Salaries Met/Not Met:	Met	Met	Met		Met
Instr. Costs Met/Not Met	Met	Met	Met		Met

**Compass Charter Schools**

**Student Input**

**2019-20 Home Office Budget**

	Yolo	San Diego	Los Angeles	Home Office	Total
<b>Enrollment By Grade</b>					
Kindergarten	25	79	60		164
Grade 1	25	66	45		136
Grade 2	25	55	52		132
Grade 3	25	86	55		166
Grade 4	25	56	55		136
Grade 5	25	58	51		134
Grade 6	50	69	53		172
Grade 7	50	65	74		189
Grade 8	50	75	65		190
Grade 9	50	65	49		164
Grade 10	50	51	45		146
Grade 11	50	51	46		147
Grade 12	50	53	52		155
Other Enrollment (Grade 12+, etc.)	-	-	-	-	-
<b>Total Enrollment</b>	<b>500</b>	<b>829</b>	<b>702</b>		<b>2,031</b>
	24.6%	40.8%	34.6%		

**Daily Attendance Rate**

Kindergarten	97.0%	97.0%	97.0%		
Grade 1	97.0%	97.0%	97.0%		
Grade 2	97.0%	97.0%	97.0%		
Grade 3	97.0%	97.0%	97.0%		
Grade 4	97.0%	97.0%	97.0%		
Grade 5	97.0%	97.0%	97.0%		
Grade 6	96.0%	96.0%	96.0%		
Grade 7	96.0%	96.0%	96.0%		
Grade 8	96.0%	96.0%	96.0%		
Grade 9	95.0%	95.0%	95.0%		
Grade 10	95.0%	95.0%	95.0%		
Grade 11	95.0%	95.0%	95.0%		

Student Info

Grade 12	95.0%	95.0%	95.0%		
Other Enrollment (Grade 12+, etc.)	95.0%	95.0%	95.0%		
<b>Average Daily Attendance Rate</b>	<b>96.1%</b>	<b>96.1%</b>	<b>96.1%</b>		

**Average Daily Attendance by Grade**

Kindergarten	24.3	76.6	58.2		159.1
Grade 1	24.3	64.0	43.7		131.9
Grade 2	24.3	53.4	50.4		128.0
Grade 3	24.3	83.4	53.4		161.0
Grade 4	24.3	54.3	53.4		131.9
Grade 5	24.3	56.3	49.5		130.0
Grade 6	48.0	66.2	50.9		165.1
Grade 7	48.0	62.4	71.0		181.4
Grade 8	48.0	72.0	62.4		182.4
Grade 9	47.5	61.8	46.6		155.8
Grade 10	47.5	48.5	42.8		138.7
Grade 11	47.5	48.5	43.7		139.7
Grade 12	47.5	50.4	49.4		147.3
Other Enrollment (Grade 12+, etc.)					
<b>Average Overall Daily Attendance</b>	<b>479.5</b>	<b>797.6</b>	<b>675.2</b>		<b>1,952.3</b>

**Average Daily Attendance by Grade Range**

ADA Grades K-3	97.00	277.42	205.64		580.06
ADA Grades 4-6	96.50	176.82	153.70		427.02
ADA Grades 7-8	96.00	134.40	133.44		363.84
ADA Grades 9-12	190.00	209.00	182.40		581.40
<b>Average Overall Daily Attendance</b>	<b>479.50</b>	<b>797.64</b>	<b>675.18</b>		<b>1,952.32</b>

Unduplicated Pupil Percent	69.12%	31.66%	61.44%		54.07%
Unduplicated Pupil Count	345.60	262.47	431.31		1,039.38

Prior Year P2 ADA		647.08	585.46		
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Total PTR Neded	19	32	27		
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**Compass Charter Schools**  
**Expenses Summary**  
**2019-20 Home Office Budget**

Enrollment Increase

19%

SACS OI Code Description		Yolo	San Diego	Los Angeles	Home Office	Total	CMO
<b>Certificated Salaries</b>							
1100	Teachers' Salaries	1,416,422.36	2,153,056.60	1,898,459.76		5,467,939	5,467,939
1105	Teachers' Stipends	-	-	-		-	-
1120	Substitute Expense	-	-	-		-	-
1200	Certificated Pupil Support Salaries	262,045.69	398,326.95	351,225.18		1,011,598	1,011,598
1300	Certificated Supervisor and Administrator Salaries	199,827.05	303,750.46	267,832.27		771,410	771,410
1305	Certificated Supervisor and Administrator Bonuses	-	-	-		-	-
1900	Other Certificated Salaries	-	-	-		-	-
<b>1000</b>	<b>Subtotal</b>	<b>1,878,295.10</b>	<b>2,855,134.02</b>	<b>2,517,517.21</b>		<b>7,250,946</b>	<b>7,250,946</b>
<b>Classified Salaries</b>							
2100	Instructional Aide Salaries	-	-	-		-	-
2105	Instructional Aide Stipends	-	-	-		-	-
2200	Classified Support Salaries	248,219.99	377,310.97	332,694.32		958,225	958,225
2210	Classified Support Overtime	-	-	-		-	-
2300	Classified Supervisor and Administrator Salaries	179,049.84	272,167.71	239,984.15		691,202	691,202
2400	Clerical, Technical, and Office Staff Salaries	80,993.99	123,116.27	108,557.90		312,668	312,668
2410	Clerical, Technical, and Office Staff Overtime	-	-	-		-	-
2900	Other Classified Salaries	-	28,500.00	-		28,500	28,500
<b>2000</b>	<b>Subtotal</b>	<b>508,263.82</b> 89.10%	<b>801,094.96</b> 89.19%	<b>681,236.36</b> 89.10%		<b>1,990,595</b> 89.14%	<b>1,990,595</b> 89.14%
<b>Employee Benefits</b>							
3101	State Teachers' Retirement System, certificated positions	321,188.46	488,227.92	430,495.44		1,239,912	1,239,912
3202	Public Employees' Retirement System, classified positions	-	-	-		-	-
3313	OASDI	33,276.26	50,582.14	44,600.85		128,459	128,459
3323	Medicare	35,017.63	53,229.14	46,934.84		135,182	135,182
3403	Health & Welfare Benefits	219,112.91	333,066.25	293,681.49		845,861	845,861
3503	State Unemployment Insurance	20,535.50	31,215.34	27,524.16		79,275	79,275
3603	Worker Compensation Insurance	24,150.09	36,709.75	32,368.86		93,229	93,229
3903	Other Benefits	11,628.01	17,675.36	15,585.27		44,889	44,889
<b>3000</b>	<b>Subtotal</b>	<b>664,908.87</b>	<b>1,010,705.90</b>	<b>891,190.91</b>		<b>2,566,806</b>	<b>2,566,806</b>
<b>Total Personnel Expenses</b>		<b>3,051,467.79</b>	<b>4,666,934.87</b>	<b>4,089,944.49</b>		<b>11,808,347</b>	<b>11,808,347</b>
<b>Books and Supplies</b>							
4100	Approved Textbooks and Core Curricula Materials	789,169.55	1,199,590.42	1,057,740.03		3,046,500	3,046,500
4200	Books and Other Reference Materials	5,894.63	8,960.23	7,900.70		22,756	22,756
4215	ESSA - CSI		172,442.00	172,442.00		344,884	344,884
4300	Materials and Supplies	3,094.78	4,704.28	4,148.00		11,947	11,947

## Expenses Summary

4315	Classroom Materials and Supplies	3,889.21	5,911.86	5,212.79		15,014	15,014
4381	Materials for Plant Maint	-	-	-		-	-
4400	Noncapitalized Equipment	31,292.20	47,566.23	41,941.57		120,800	120,800
4410	Software and Software Licensing	468,218.58	711,723.52	627,562.91		1,807,505	1,807,505
4430	Noncapitalized Student Equipment	19,011.25	28,898.37	25,481.16		73,391	73,391
4700	Food and Food Supplies		30,000.00			30,000	30,000
							-
							-
<b>4000</b>	<b>Subtotal</b>	<b>1,320,570.20</b>	<b>2,209,796.91</b>	<b>1,942,429.16</b>		<b>5,472,796</b>	<b>5,472,796</b>

## Services and Other Operating Expenses

5200	Travel and Conferences	38,856.21	59,064.03	52,079.77		150,000	150,000
5210	Training and Development Expense	25,904.14	39,376.02	34,719.84		100,000	100,000
5300	Dues and Memberships	14,175.26	21,547.35	18,999.39		54,722	54,722
5400	Insurance	6,333.04	9,626.65	8,488.31		24,448	24,448
5500	Operation and Housekeeping Services	1,682.47	2,557.47	2,255.05		6,495	6,495
5501	Utilities	777.12	1,181.28	1,041.60		3,000	3,000
5600	Space Rental/Leases Expense	27,479.11	91,770.08	36,830.81		156,080	156,080
5601	Building Maintenance	-	-	-		-	-
5602	Other Space Rental	7,429.57	11,293.44	9,958.00		28,681	28,681
5605	Equipment Rental/Leasing Expense	12,179.87	18,514.21	16,324.92		47,019	47,019
5610	Equipment Repair	-	-	-		-	-
5800	Professional/Consulting Services and Operating Expenses	14,502.69	22,045.06	19,438.25		55,986	55,986
5803	Banking and Payroll Fees	1,514.36	2,301.92	2,029.72		5,846	5,846
5805	Legal Fees	38,856.21	59,064.03	52,079.77		150,000	150,000
5806	Audit Services	4,105.81	6,241.10	5,503.10		15,850	15,850
5807	Legal Settlements		45,000.00			45,000	45,000
5809	Employee Tuition	15,542.48	23,625.61	20,831.91		60,000	60,000
5810	Educational Consultants	147,311.65	223,923.55	197,444.81		568,680	568,680
5811	Student Transportation/Field Trips/Activities	-	-	-		-	-
5814	ERMHS Level 3 Transportation	-	-	-		-	-
5815	Advertising/Recruiting	77,712.41	118,128.06	104,159.53		300,000	300,000
5820	Fundraising Expense	-	-	-		-	-
5830	Field Trips	19,428.10	29,532.01	26,039.88		75,000	75,000
5836	Transportation Services	-	-	-		-	-
5842	Services Student Athletics	-	-	-		-	-
5873	Financial Services	83,340.00	138,177.72	117,009.36		338,527	338,527
5874	Personnel Services	388.56	590.64	520.80		1,500	1,500
5875	District Oversight Fees	50,291.65	73,596.86	193,913.55		317,802	317,802
5877	IT Services	12,952.07	19,688.01	17,359.92		50,000	50,000
5890	Interest Expense / Misc. Fees	433.64	659.15	581.21		1,674	1,674
5891	Loan Mangement and Interest Fee	-	-	-		-	-
5899	CMO Management Fee	-	-	-		-	-
5900	Communications	21,575.30	32,795.89	28,917.81		83,289	83,289
5999	Expenses Suspense	-	-	-		-	-
			-				-

Expenses Summary

**5000 Subtotal** **622,771.71** **1,050,300.14** **966,527.30** **2,639,599** **2,639,599**

**Capital Outlay**

6900	Depreciation Expense	-	-	-	-	-
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**6000 Subtotal**

**Other Outgoing**

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

**Total Non-Personnel Expenses** **1,943,341.91** **3,260,097.05** **2,908,956.46** **8,112,395** **8,112,395**

**Total Expenses** **4,994,809.70** **7,927,031.92** **6,998,900.94** **19,920,743** **19,920,743**

	Certificated Payroll:	2,476,101	3,764,240	3,318,769		9,559,112	9,559,112
	Instructional Payroll:	3,346,431	5,042,987	4,445,548		12,805,321	12,805,321
I	Instructional Related:	1,603,822.62	2,640,359.51	2,322,078.15	-	6,566,260.27	6,566,260.27
F	Facilities	28,548.64	83,395.84	38,264.32	-	150,208.80	150,208.80
		<b>1,632,371.26</b>	<b>2,723,755.35</b>	<b>2,360,342.47</b>	<b>-</b>	<b>6,716,469.07</b>	<b>6,716,469.07</b>