

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

SACS Code Description	Yolo	San Diego	Los Angeles	Home Office	Total
Revenue					
State	\$ 5,806,089.64	\$ 11,223,108.62	\$ 8,404,645.70		25,433,844
Federal	\$ 34,621.94	\$ 344,615.54	\$ 359,755.01		738,992
Local	\$ 5,257.98	\$ 40,893.88	\$ 7,841.85		53,994
Total Revenue	\$ 5,845,969.56	\$ 11,608,618.04	\$ 8,772,242.56		\$ 26,226,830

Expenses										
1000	Certificated Salaries	\$ 2,101,118.76	37%	\$ 4,172,290.83	37%	\$ 3,152,859.97	36%		9,426,270	37%
2000	Classified Salaries	\$ 463,051.92	8%	\$ 939,604.09	8%	\$ 694,838.34	8%		2,097,494	8%
3000	Benefits	\$ 715,378.51	13%	\$ 1,420,560.93	12%	\$ 1,073,470.15	12%		3,209,410	12%
	<i>Total Personnel Expenses</i>	<i>\$ 3,279,549.20</i>	<i>58%</i>	<i>\$ 6,532,455.84</i>	<i>57%</i>	<i>\$ 4,921,168.47</i>	<i>56%</i>	<i>\$ -</i>	<i>14,733,174</i>	<i>57.2%</i>
4000	Books and Supplies	\$ 1,693,113.38	30%	\$ 3,441,537.26	30%	\$ 2,613,064.41	30%		7,747,715	30%
5000	Services and Other Operating Expenses	\$ 653,772.45	12%	\$ 1,415,568.42	12%	\$ 1,225,464.60	14%		3,294,805	13%
6000	Capital Outlay								-	
7000	Other Outgoing								-	
Total Expenses		\$ 5,626,435.03		\$ 11,389,561.52		\$ 8,759,697.48			\$ 25,775,694	

Surplus / (Deficit)	\$ 219,534.53	\$ 219,056.52	\$ 12,545.08	\$ -	\$ 451,136
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As a % of LCFF revenue	4.10%	2.11%	0.16%		1.92%
As a % of Total expenses	3.90%	1.92%	0.14%	%	1.75%

Beginning Balance	\$ -	\$ 290,077.00	\$ 270,910.00	\$ 5,172,640.00	\$ 5,733,627.00
CMO Contribution	\$ 48,249.12	\$ 9,324.98	\$ 104,149.97	\$ (161,724.06)	
Ending Balance	\$ 267,783.65	5% \$ 518,458.50	5% \$ 387,605.05	5% \$ 5,010,915.94	\$ 6,184,763.14

SB-740 Funding Determination Test:					
Certificated Salaries (40% req.):	51.46%	52.77%	53.33%		52.65%
Instructional Costs (80% req.):	86.94%	88.40%	88.82%		88.37%
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
Enrollment By Grade					
Kindergarten	99	114	89		302
Grade 1	77	68	60		205
Grade 2	64	106	69		239
Grade 3	70	85	66		221
Grade 4	56	116	74		246
Grade 5	53	99	72		224
Grade 6	67	117	68		252
Grade 7	57	144	93		294
Grade 8	40	151	113		304
Grade 9	24	83	52		159
Grade 10	24	126	71		221
Grade 11	19	87	60		166
Grade 12	23	59	68		150
Other Enrollment (Grade 12+, etc.)		-	-	-	-
Total Enrollment	673	1,355	955		2,983
	22.6%	45.4%	32.0%		

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%		
Average Daily Attendance Rate	96.07%	96.07%	96.07%		

Average Daily Attendance by Grade

Kindergarten	96.0	110.6	86.3		292.9
Grade 1	74.7	66.0	58.2		198.9
Grade 2	62.1	102.8	66.9		231.8
Grade 3	67.9	82.5	64.0		214.4
Grade 4	54.3	112.5	71.8		238.6
Grade 5	51.4	96.0	69.8		217.3
Grade 6	64.3	112.3	65.3		241.9
Grade 7	54.7	138.2	89.3		282.2
Grade 8	38.4	145.0	108.5		291.8
Grade 9	22.8	78.9	49.4		151.1
Grade 10	22.8	119.7	67.5		210.0
Grade 11	18.1	82.7	57.0		157.7
Grade 12	21.9	56.1	64.6		142.5
Other Enrollment (Grade 12+, etc.)					
Average Overall Daily Attendance	649.4	1,303.1	918.6		2,871.1

Average Daily Attendance by Grade Range

P1 ADA

ADA Grades K-3	270.91	329.05	235.62		835.58
ADA Grades 4-6	157.80	296.55	189.33		643.68
ADA Grades 7-8	88.95	253.83	176.24		519.02
ADA Grades 9-12	79.27	248.36	214.34		541.97
Average Overall Daily Attendance	596.93	1,127.79	815.53		2,540.25

Unduplicated Pupil Percent	34.28%	45.04%	55.47%		44.93%
Unduplicated Pupil Count	230.70	610.29	529.74		1,370.73

Prior Year P2 ADA		647.08	585.46		
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Total PTR Neded	26	52	37		
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Compass Charter Schools
Expenses Summary
2019-20 Home Office Budget

Enrollment Increase

75%

SACS OI Code	Description	Yolo	San Diego	Los Angeles	Home Office	Total	CMO
Certificated Salaries							
1100	Teachers' Salaries	1,660,734.80	3,297,799.57	2,492,036.32		7,450,571	7,450,571
1105	Teachers' Stipends	-	-	-		-	-
1120	Substitute Expense	-	-	-		-	-
1200	Certificated Pupil Support Salaries	279,849.32	555,710.03	419,931.39		1,255,491	1,255,491
1300	Certificated Supervisor and Administrator Salaries	160,534.64	318,781.23	240,892.26		720,208	720,208
1305	Certificated Supervisor and Administrator Bonuses	-	-	-		-	-
1900	Other Certificated Salaries	-	-	-		-	-
1000	Subtotal	2,101,118.76	4,172,290.83	3,152,859.97		9,426,270	9,426,270
Classified Salaries							
2100	Instructional Aide Salaries	36,411.82	72,304.68	54,638.22		163,355	163,355
2105	Instructional Aide Stipends	-	-	-		-	-
2200	Classified Support Salaries	229,228.94	455,190.73	343,972.34		1,028,392	1,028,392
2210	Classified Support Overtime	-	-	-		-	-
2300	Classified Supervisor and Administrator Salaries	127,621.80	253,424.63	191,504.48		572,551	572,551
2400	Clerical, Technical, and Office Staff Salaries	69,789.37	138,584.05	104,723.31		313,097	313,097
2410	Clerical, Technical, and Office Staff Overtime	-	-	-		-	-
2900	Other Classified Salaries	-	20,100.00	-		20,100	20,100
2000	Subtotal	463,051.92	939,604.09	694,838.34		2,097,494	2,097,494
		92.30%	92.33%	92.30%		92.31%	92.31%
Employee Benefits							
3101	State Teachers' Retirement System, certificated positions	359,291.31	713,461.73	539,139.06		1,611,892	1,611,892
3202	Public Employees' Retirement System, classified positions	-	-	-		-	-
3313	OASDI	28,987.00	57,560.85	43,496.80		130,045	130,045
3323	Medicare	37,245.44	73,960.03	55,889.11		167,095	167,095
3403	Health & Welfare Benefits	237,533.65	471,681.79	356,434.08		1,065,650	1,065,650
3503	State Unemployment Insurance	21,766.22	43,222.21	32,661.57		97,650	97,650
3603	Worker Compensation Insurance	20,549.21	40,805.53	30,835.37		92,190	92,190
3903	Other Benefits	10,005.69	19,868.78	15,014.17		44,889	44,889
3000	Subtotal	715,378.51	1,420,560.93	1,073,470.15		3,209,410	3,209,410
Total Personnel Expenses		3,279,549.20	6,532,455.84	4,921,168.47		14,733,174	14,733,174
Books and Supplies							
4100	Approved Textbooks and Core Curricula Materials	1,355,407.80	2,691,497.32	2,033,874.08		6,080,779	6,080,779
4101	Curriculum Assesment and Software	8,229.48	16,341.67	12,348.85		36,920	36,920
4102	Supplemental Curriculum	11,145.02	22,131.19	16,723.79		50,000	50,000
4200	Books and Other Reference Materials	6,687.01	13,278.71	10,034.28		30,000	30,000

Expenses Summary

4215	ESSA - CSI		72,442.00	72,442.00		144,884	144,884
4300	Materials and Supplies	3,911.25	7,766.75	5,869.07		17,547	17,547
4315	Classroom Materials and Supplies		2,000.00			2,000	2,000
4381	Materials for Plant Maint	-	-	-		-	-
4400	Noncapitalized Equipment	35,664.06	70,819.80	53,516.14		160,000	160,000
4410	Software and Software Licensing	260,923.76	518,128.64	391,532.40		1,170,585	1,170,585
4430	Noncapitalized Student Equipment	11,145.02	22,131.19	16,723.79		50,000	50,000
4700	Food and Food Supplies		5,000.00			5,000	5,000
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4000	Subtotal	1,693,113.38	3,441,537.26	2,613,064.41		7,747,715	7,747,715

Services and Other Operating Expenses

5200	Travel and Conferences	44,580.07	88,524.75	66,895.18		200,000	200,000
5210	Training and Development Expense	44,637.94	138,639.66	116,722.40		300,000	300,000
5300	Dues and Memberships	12,197.55	24,221.26	18,303.19		54,722	54,722
5400	Insurance	5,451.47	10,825.25	8,180.28		24,457	24,457
5500	Operation and Housekeeping Services	1,447.74	2,874.84	2,172.42		6,495	6,495
5501	Utilities	668.70	1,327.87	1,003.43		3,000	3,000
5600	Space Rental/Leases Expense	23,645.27	96,953.53	35,481.20		206,080	156,080
5601	Building Maintenance	-	-	-		-	-
5602	Assesment Space Rental	11,145.02	22,131.19	16,723.79		50,000	50,000
5603	Engagement Space Rental	1,671.75	3,319.68	2,508.57		7,500	7,500
5605	Equipment Rental/Leasing Expense	-	-	-		-	-
5610	Equipment Repair	-	-	-		-	-
5800	Professional/Consulting Services and Operating Expenses	16,717.53	33,196.78	25,085.69		75,000	75,000
5803	Banking and Payroll Fees	1,671.75	3,319.68	2,508.57		7,500	7,500
5805	Legal Fees	33,435.05	66,393.56	50,171.38		150,000	150,000
5806	Audit Services	3,532.97	7,015.59	5,301.44		15,850	15,850
5807	Legal Settlements		20,000.00			20,000	20,000
5809	Employee Tuition	10,030.52	19,918.07	15,051.42		45,000	45,000
5810	Educational Consultants	186,175.29	369,697.07	279,367.65		835,240	835,240
5811	Student Transportation/Field Trips/Activities	-	-	-		-	-
5813	Residential Placement			42,500.00		42,500	42,500
5814	ERMHS Level 3 Transportation	-	-	-		-	-
5815	Advertising/Recruiting	66,870.10	132,787.13	100,342.77		300,000	300,000
5820	Fundraising Expense	-	-	-		-	-
5830	Field Trips	25,633.54	50,901.73	38,464.73		115,000	115,000
5836	Transportation Services	-	-	-		-	-
5842	Services Student Athletics	-	-	-		-	-
5873	Financial Services	80,611.91	160,074.88	120,963.21		361,650	361,650
5874	Personnel Services	780.15	1,549.18	1,170.67		3,500	3,500
5875	District Oversight Fees	53,556.73	103,691.70	232,563.03		389,811	389,811
5877	IT Services	11,145.02	22,131.19	16,723.79		50,000	50,000
5890	Interest Expense / Misc. Fees	222.90	442.62	334.48		1,000	1,000
5891	Loan Mangement and Interest Fee	-	-	-		-	-
5899	CMO Management Fee	-	-	-		-	-

Expenses Summary

5900	Communications	17,832.03	35,409.90	26,758.07		80,000	80,000
5901	Scholar Internet Reimbursement	111.45	221.31	167.24		500	500
			-				-
5000	Subtotal	653,772.45	1,415,568.42	1,225,464.60		3,344,805	3,294,805

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

	2,346,885.83	4,857,105.68	3,838,529.01		11,092,521	11,042,521
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Total Expenses

	5,626,435.03	11,389,561.52	8,759,697.48		25,825,694	25,775,694
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	Certificated Payroll:	2,762,327	5,485,481	4,145,045		12,392,853	12,392,853
	Instructional Payroll:	3,018,312	5,993,818	4,529,165		13,541,296	16,383,999
I	Instructional Related:	2,034,595.51	4,169,634.47	3,217,720.07	-	9,421,950.06	9,421,950.06
F	Facilities	29,704.59	98,985.81	44,573.60	-	213,264.00	173,264.00
		2,064,300.11	4,268,620.28	3,262,293.67	-	9,635,214.06	9,595,214.06