

# COMPASS

CHARTER SCHOOLS



## 2020/21 Budget Adoption



**Compass Charter Schools**  
**Budget Summary**  
**2020-21 Home Office Budget**

Code Description		Yolo	San Diego	Los Angeles	Home Office	Total
<b>Revenue</b>						
	State	\$ 5,891,115.09	\$ 12,161,135.11	\$ 8,830,723.62		26,882,974
	Federal	\$ 126,399.57	\$ 401,321.51	\$ 399,040.04		926,761
	Local	\$ 8,804.62	\$ 47,561.68	\$ 13,300.72		69,665
<b>Total Revenue</b>		<b>\$ 6,026,319.29</b>	<b>\$ 12,610,018.30</b>	<b>\$ 9,243,064.38</b>		<b>\$ 27,879,400</b>

<b>Expenses</b>											
1000	Certificated Salaries	\$ 2,139,736.94	38%	\$ 4,477,380.09	37%	\$ 3,281,891.54	36%			9,899,009	37%
2000	Classified Salaries	\$ 542,158.87	10%	\$ 1,147,962.49	10%	\$ 831,553.90	9%			2,521,675	9%
3000	Benefits	\$ 726,599.62	13%	\$ 1,520,403.11	13%	\$ 1,114,445.95	12%			3,361,449	13%
<b>Total Personnel Expenses</b>		<b>\$ 3,408,495.43</b>	<b>60%</b>	<b>\$ 7,145,745.69</b>	<b>59%</b>	<b>\$ 5,227,891.38</b>	<b>58%</b>	<b>\$ -</b>		<b>15,782,133</b>	<b>59.1%</b>
4000	Books and Supplies	\$ 1,514,993.83	27%	\$ 3,327,730.81	28%	\$ 2,479,791.36	28%			7,322,516	27%
5000	Services and Other Operating Expenses	\$ 722,398.03	13%	\$ 1,565,351.46	13%	\$ 1,309,729.70	15%			3,597,479	13%
6000	Capital Outlay										
7000	Other Outgoing										
<b>Total Expenses</b>		<b>\$ 5,645,887.29</b>		<b>\$ 12,038,827.96</b>		<b>\$ 9,017,412.44</b>				<b>\$ 26,702,128</b>	

<b>Surplus / (Deficit)</b>	<b>\$ 380,431.99</b>	<b>\$ 571,190.34</b>	<b>\$ 225,651.93</b>	<b>\$ -</b>	<b>\$ 1,177,272</b>
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As a % of LCFF revenue	7.09%	5.14%	2.80%		4.80%
As a % of Total expenses	6.74%	4.74%	2.50%	%	4.41%

<b>Beginning Balance</b>	<b>\$ 277,104.50</b>	<b>\$ 517,676.50</b>	<b>\$ 402,158.90</b>	<b>\$ 6,065,722.90</b>	<b>\$ 7,262,662.80</b>
<b>CMO ContriBution</b>	<b>\$ (389,200.39)</b>	<b>\$ (533,675.24)</b>	<b>\$ (225,240.93)</b>	<b>\$ 1,148,116.56</b>	
<b>Ending Balance</b>	<b>\$ 268,336.10</b>	<b>\$ 555,191.60</b>	<b>\$ 402,569.90</b>	<b>\$ 7,213,839.46</b>	<b>\$ 8,439,937.06</b>

<b>SB-740 Funding Determination Test:</b>					
Certificated Salaries (40% req.):	52.03%	52.61%	53.18%		52.67%
Instructional Costs (80% req.):	82.57%	84.05%	84.72%		83.95%
Cert Salaries Met/Not Met:	Met	Met	Met		Met
Instr. Costs Met/Not Met	Met	Met	Met		Met

**Compass Charter Schools**

**Student Input**

**2020-21 Home Office Budget**

	Yolo	San Diego	Los Angeles	Home Office	Total
<b>Enrollment By Grade</b>					
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.)		-	-	-	-
<b>Total Enrollment</b>	<b>673</b>	<b>1,355</b>	<b>955</b>		<b>2,983</b>
	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%		
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>96.07%</b>	<b>96.07%</b>	<b>96.07%</b>		

**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

Student Info

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.)					
<b>Average Overall Daily Attendance</b>	<b>649.4</b>	<b>1,303.1</b>	<b>918.6</b>		<b>2,871.1</b>

Average Daily Attendance by Grade Range

ADA Grades K-3	300.70	361.81	275.48		937.99
ADA Grades 4-6	170.05	320.87	206.90		697.82
ADA Grades 7-8	93.12	283.20	197.76		574.08
ADA Grades 9-12	85.50	337.25	238.45		661.20
<b>Average Overall Daily Attendance</b>	<b>649.37</b>	<b>1,303.13</b>	<b>918.59</b>		<b>2,871.09</b>

Unduplicated Pupil Percent	34.28%	43.54%	54.02%		43.95%
Unduplicated Pupil Count	230.70	589.97	515.89		1,336.56

Prior Year P2 ADA	618.26	1,127.79	847.95		
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Total PTR Neded	26	52	37		
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**Compass Charter Schools  
Revenue  
2020-21 Home Office Budget**

SACS		100% Yolo	100% San Diego	100% Los Angeles	Home Office	Total
<b>State</b>						
8011	LCFF for all grades; state aid portion	\$ 4,176,874.86	\$ 6,693,637.27	\$ 7,485,601.68		18,356,113.80
8012	LCFF for all grades; EPA portion	\$ 129,874.00	\$ 1,805,537.58	\$ 183,718.00		2,119,129.58
8096	In-Lieu of Property Taxes, all grades	\$ 1,059,973.14	\$ 2,604,657.15	\$ 382,078.32		4,046,708.62
8019	Prior Year Income/Adjustments (State Aid)	\$ -				-
8520	State Child Nutrition program	\$ -	\$ -	\$ -		-
8550	Mandated Cost Reimburesments	\$ 13,514.23	\$ 32,091.64	\$ 22,643.31		68,249.19
8560	Lottery - Restricted	\$ 31,559.38	\$ 63,332.12	\$ 44,643.47		139,534.97
8560	Lottery - Unrestricted	\$ 89,418.25	\$ 179,441.00	\$ 126,489.84		395,349.09
8550	One Time Block Grant	\$ -	\$ -	\$ -		-
8590	Other State Revenue					-
8591	SB740 Rent Reimbursement					-
8599	Prior Year Income/Adjustments (State Aid)					-
8792	SPED	\$ 389,901.23	\$ 782,438.35	\$ 551,548.99		1,723,888.57
8792	SPED - MH	\$ -	\$ -	\$ -		-
8792	SPED - Residential	\$ -	\$ -	\$ 34,000.00		34,000.00
<b>State Revenue</b>		<b>\$ 5,891,115.09</b>	<b>\$ 12,161,135.11</b>	<b>\$ 8,830,723.62</b>		<b>26,882,973.83</b>
<b>Federal</b>						
8220	Federal Child Nutrition Programs	\$ -	\$ -	\$ -		-
8181	Special Education - Federal Entitlement	\$ 78,736.11	\$ 158,004.51	\$ 111,379.04		348,119.66
8182	Special Education - Mental Health	\$ -	\$ -	\$ -		-
8290	Other Federal (ESSA CSI)		\$ 156,120.00	\$ 156,120.00		312,240.00
8291	Title I	\$ 32,468.50	\$ 64,229.00	\$ 104,458.00		201,155.50
8292	Title II	\$ 5,194.96	\$ 12,968.00	\$ 17,083.00		35,245.96
8293	Title III	\$ -	\$ -	\$ -		-
8294	Title IV	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		30,000.00
8295	Title V	\$ -	\$ -	\$ -		-
8299	Prior Year Federal Revenue		\$ -			-
<b>Federal Revenue</b>		<b>\$ 126,399.57</b>	<b>\$ 401,321.51</b>	<b>\$ 399,040.04</b>		<b>926,761.12</b>
<b>Local</b>						
8660	Interest	\$ 35.33	\$ 30,523.05	\$ 35.33		30,593.71
8682	Foundation Grants/Donations	\$ 314.22	\$ 610.53	\$ 475.33		1,400.00
8685	School Site Fundraising Revenue	\$ 1,122.23	\$ 2,180.47	\$ 1,697.60		5,000.00
8639	Student Lunch Revenue					-
8699	All Other Local Revenue	\$ 3,966.17	\$ 7,706.22	\$ 5,999.66		17,671.00
8685	School Site Fundraising Revenue					-
8662	Increase/Decrease in Investment	\$ 3,366.68	\$ 6,541.41	\$ 5,092.80		15,000.00
<b>Local Revenue</b>		<b>\$ 8,804.62</b>	<b>\$ 47,561.68</b>	<b>\$ 13,300.72</b>	<b>\$ -</b>	<b>69,664.71</b>
<b>Total Revenue</b>		<b>\$ 6,026,319.29</b>	<b>\$ 12,610,018.30</b>	<b>\$ 9,243,064.38</b>	<b>\$ -</b>	<b>27,879,399.66</b>

**Compass Charter Schools**  
**Expenses Summary**  
**2020-21 Home Office Budget**

SACS OI Code	Description	Yolo	San Diego	Los Angeles	Home Office	Total	CMO
<b>Certificated Salaries</b>							
1100	Teachers' Salaries	1,783,786.39	3,732,556.79	2,735,940.73		8,252,284	8,252,284
1105	Teachers' Stipends	-	-	-		-	-
1120	Substitute Expense	-	-	-		-	-
1200	Certificated Pupil Support Salaries	185,759.65	388,700.37	284,914.94		859,375	859,375
1300	Certificated Supervisor and Administrator Salaries	170,190.90	356,122.92	261,035.87		787,350	787,350
1305	Certificated Supervisor and Administrator Bonuses	-	-	-		-	-
1900	Other Certificated Salaries	-	-	-		-	-
<b>1000</b>	<b>Subtotal</b>	<b>2,139,736.94</b>	<b>4,477,380.09</b>	<b>3,281,891.54</b>		<b>9,899,009</b>	<b>9,899,009</b>
<b>Classified Salaries</b>							
2100	Instructional Aide Salaries	50,784.62	106,266.36	77,892.58		234,944	234,944
2105	Instructional Aide Stipends	-	-	-		-	-
2200	Classified Support Salaries	236,972.65	495,863.12	363,464.56		1,096,300	1,096,300
2210	Classified Support Overtime	-	-	-		-	-
2300	Classified Supervisor and Administrator Salaries	131,514.75	275,193.42	201,715.05		608,423	608,423
2400	Clerical, Technical, and Office Staff Salaries	122,886.84	257,139.59	188,481.71		568,508	568,508
2410	Clerical, Technical, and Office Staff Overtime	-	-	-		-	-
2900	Other Classified Salaries	-	13,500.00	-		13,500	13,500
<b>2000</b>	<b>Subtotal</b>	<b>542,158.87</b> 90.51%	<b>1,147,962.49</b> 90.54%	<b>831,553.90</b> 90.51%		<b>2,521,675</b> 90.52%	<b>2,521,675</b> 90.52%
<b>Employee Benefits</b>							
3101	State Teachers' Retirement System, certificated positions	345,567.52	723,096.88	530,025.48		1,598,690	1,598,690
3202	Public Employees' Retirement System, classified positions	-	-	-		-	-
3313	OASDI	33,794.77	70,715.25	51,833.84		156,344	156,344
3323	Medicare	38,929.80	81,460.26	59,709.86		180,100	180,100
3403	Health & Welfare Benefits	253,975.66	531,441.76	389,543.48		1,174,961	1,174,961
3503	State Unemployment Insurance	23,150.38	48,441.96	35,507.66		107,100	107,100
3603	Worker Compensation Insurance	21,478.51	44,943.59	32,943.37		99,365	99,365
3903	Other Benefits	9,702.98	20,303.40	14,882.26		44,889	44,889
<b>3000</b>	<b>Subtotal</b>	<b>726,599.62</b>	<b>1,520,403.11</b>	<b>1,114,445.95</b>		<b>3,361,449</b>	<b>3,361,449</b>
<b>Total Personnel Expenses</b>		<b>3,408,495.43</b>	<b>7,145,745.69</b>	<b>5,227,891.38</b>		<b>15,782,133</b>	<b>15,782,133</b>
<b>Books and Supplies</b>							
4100	Approved Textbooks and Core Curricula Materials	1,423,262.12	2,978,163.04	2,182,974.84		6,584,400	6,584,400
4101	Curriculum Assessment and Software	9,294.74	19,449.15	14,256.11		43,000	43,000
4102	Supplemental Curriculum	10,807.83	22,615.30	16,576.87		50,000	50,000
4200	Books and Other Reference Materials	5,490.38	11,488.57	8,421.05		25,400	25,400

## Expenses Summary

4215	ESSA - CSI		156,120.00	156,120.00		312,240	312,240
4300	Materials and Supplies	3,782.74	7,915.35	5,801.90		17,500	17,500
4315	Classroom Materials and Supplies		1,000.00			1,000	1,000
4381	Materials for Plant Maint	-	-	-		-	-
4400	Noncapitalized Equipment	16,211.75	33,922.94	24,865.30		75,000	75,000
4410	Software and Software Licensing	42,901.92	89,771.87	65,802.22		198,476	198,476
4430	Noncapitalized Student Equipment	3,242.35	6,784.59	4,973.06		15,000	15,000
4700	Food and Food Supplies		500.00			500	500
							-
<b>4000</b>	<b>Subtotal</b>	<b>1,514,993.83</b>	<b>3,327,730.81</b>	<b>2,479,791.36</b>		<b>7,322,516</b>	<b>7,322,516</b>

## Services and Other Operating Expenses

5200	Travel and Conferences	21,615.67	45,230.59	33,153.74		100,000	100,000
5210	Training and Development Expense	54,039.17	113,076.48	82,884.35		250,000	250,000
5300	Dues and Memberships	11,888.62	24,876.83	18,234.56		55,000	55,000
5400	Insurance	27,019.59	56,538.24	41,442.17		125,000	125,000
5500	Operation and Housekeeping Services	1,296.94	2,713.84	1,989.22		6,000	6,000
5501	Utilities	756.55	1,583.07	1,160.38		3,500	3,500
5600	Space Rental/Leases Expense	23,618.97	84,422.47	36,226.36		144,268	144,268
5601	Building Maintenance	-	-	-		-	-
5602	Assesment Space Rental	10,807.83	22,615.30	16,576.87		50,000	50,000
5603	Engagement Space Rental	1,621.18	3,392.29	2,486.53		7,500	7,500
5605	Equipment Rental/Leasing Expense	-	-	-		-	-
5610	Equipment Repair	-	-	-		-	-
5800	Professional/Consulting Services and Operating Expenses	16,211.75	33,922.94	24,865.30		75,000	75,000
5803	Banking and Payroll Fees	2,161.57	4,523.06	3,315.37		10,000	10,000
5805	Legal Fees	21,615.67	45,230.59	33,153.74		100,000	100,000
5806	Audit Services	3,506.06	7,336.40	5,377.54		16,220	16,220
5807	Legal Settlements		20,000.00			20,000	20,000
5809	Employee Tuition	16,211.75	33,922.94	24,865.30		75,000	75,000
5810	Educational Consultants	183,733.19	384,460.02	281,806.79		850,000	850,000
5811	Engagement	-	-	-		-	-
5813	Residential Placement			42,500.00		42,500	42,500
5814	ERMHS Level 3 Transportation	-	-	-		-	-
5815	Advertising/Recruiting	64,847.01	135,691.77	99,461.22		300,000	300,000
5820	Fundraising Expense	-	-	-		-	-
5830	Field Trips	24,858.02	52,015.18	38,126.80		115,000	115,000
5836	Transportation Services	-	-	-		-	-
5842	Services Student Athletics	-	-	-		-	-
5873	Financial Services	119,263.14	249,557.04	182,923.74		551,744	551,744
5874	Personnel Services	756.55	1,583.07	1,160.38		3,500	3,500
5875	District Oversight Fees	53,667.22	111,038.32	241,541.94		406,247	406,247
5877	IT Services	45,392.91	94,984.24	69,622.85		210,000	210,000
5890	Interest Expense / Misc. Fees	108.08	226.15	165.77		500	500
5891	Loan Mangement and Interest Fee	-	-	-		-	-
5899	CMO Management Fee	-	-	-		-	-

Expenses Summary

5900	Communications	17,292.54	36,184.47	26,522.99		80,000	80,000
5901	Scholar Internet Reimbursement	108.08	226.15	165.77		500	500
			-				-
<b>5000 Subtotal</b>		<b>722,398.03</b>	<b>1,565,351.46</b>	<b>1,309,729.70</b>		<b>3,597,479</b>	<b>3,597,479</b>

Capital Outlay

6900	Depreciation Expense	-	-	-		-	-
<b>6000 Subtotal</b>							

Other Outgoing

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

Total Non-Personnel Expenses

<b>2,237,391.86</b>	<b>4,893,082.28</b>	<b>3,789,521.06</b>	<b>10,919,995</b>	<b>10,919,995</b>
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Total Expenses

<b>5,645,887.29</b>	<b>12,038,827.96</b>	<b>9,017,412.44</b>	<b>26,702,128</b>	<b>26,702,128</b>
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