

# COMPASS

CHARTER SCHOOLS



## **2022/23 Budget Initial Adopted**



Budget Summary w MYP

Compass Charter Schools

Budget Summary

45,489  
Ending position  
after transfer

76,012  
Ending position  
after transfer

74,427  
Ending position  
after transfer

2022-23 Home Office Budget- Initial Adopted

					ADA	
CSMC	FY22 Adopted Budget Ending Position	\$ 708,301	\$ 224,015	\$ 610,108	\$ 1,542,424	3,010.67
	FY22 1st Interim Ending Position	\$ 406,190	\$ (244,216)	\$ 386,541	\$ 548,515	2,250.06
	FY22 2nd Interim Ending Position	\$ 196,148	\$ (729,561)	\$ 173,305	\$ (360,108)	2,410.58
		<b>Yolo</b>	<b>San Diego</b>	<b>Los Angeles</b>	<b>Total</b>	<b>2,455.38</b>

Revenue		25.65%	36.75%	37.59%		
State		7,099,320	9,775,969	9,859,755	26,735,044	
Federal		343,310	907,285	1,118,414	2,369,008	
Local		565,107	789,100	756,548	2,110,755	
<b>Total Revenue</b>		<b>\$ 8,007,736</b>	<b>\$ 11,472,354</b>	<b>\$ 11,734,717</b>	<b>\$ 31,214,807</b>	

Expenses		Yolo		San Diego		Los Angeles		Total	
1000	Certificated Salaries	3,102,060	39.8%	4,873,586	41.1%	4,457,588	39.0%	12,433,234	40.0%
2000	Classified Salaries	878,611	11.3%	1,329,491	11.2%	1,287,536	11.3%	3,495,638	11.2%
3000	Benefits	1,306,435	16.8%	2,036,612	17.2%	1,878,892	16.5%	5,221,939	16.8%
	<b>Total Personnel Expense</b>	<b>5,287,106</b>	<b>67.9%</b>	<b>8,239,690</b>	<b>69.4%</b>	<b>7,624,015</b>	<b>66.8%</b>	<b>21,150,811</b>	<b>68.1%</b>
4000	Books and Supplies	1,266,586	16.3%	2,019,804	17.0%	2,057,802	18.0%	5,344,192	17.2%
5000	Services and Other Operating Expenses	1,238,556	15.9%	1,611,848	13.6%	1,733,472	15.2%	4,583,876	14.7%
6000	Capital Outlay								
7000	Other Outgoing								
<b>Total Expenses</b>		<b>\$ 7,792,248</b>		<b>\$ 11,871,342</b>		<b>\$ 11,415,289</b>		<b>\$ 31,078,879</b>	

<b>Surplus / (Deficit)</b>	<b>\$ 215,488.75</b>	<b>\$ (398,987.87)</b>	<b>\$ 319,427.27</b>	<b>\$ 135,928</b>
As a % of LCFF revenue	3.18%	-4.29%	3.39%	

**Compass Charter Schools**  
**Student Input**  
**2022-23 Home Office Budget- Initial Adopted**



	<b>Yolo</b>	<b>San Diego</b>	<b>Los Angeles</b>	<b>Total</b>
<b>Enrollment By Grade</b>				
TK/Kindergarten	93	119	122	334
Grade 1	64	76	81	221
Grade 2	75	74	79	228
Grade 3	87	70	81	238
Grade 4	63	79	75	217
Grade 5	60	79	78	217
Grade 6	57	74	88	219
Grade 7	61	69	81	211
Grade 8	57	63	81	201
Grade 9	28	59	62	149
Grade 10	25	54	69	148
Grade 11	19	37	43	99
Grade 12	16	61	48	125
Other Enrollment (Grade 12+, etc.)				-
<b>Total Enrollment</b>	<b>705</b>	<b>914</b>	<b>988</b>	<b>2,607</b>
	27.04%	35.06%	37.90%	

**Daily Attendance Rate**

TK/Kindergarten	95.92%	96.86%	90.47%	
Grade 1	95.92%	96.86%	90.47%	
Grade 2	95.92%	96.86%	90.47%	
Grade 3	95.92%	96.86%	90.47%	
Grade 4	95.92%	96.86%	90.47%	
Grade 5	95.92%	96.86%	90.47%	
Grade 6	95.92%	96.86%	90.47%	
Grade 7	95.92%	96.86%	90.47%	
Grade 8	95.92%	96.86%	90.47%	
Grade 9	95.92%	96.86%	90.47%	
Grade 10	95.92%	96.86%	90.47%	
Grade 11	95.92%	96.86%	90.47%	
Grade 12	95.92%	96.86%	90.47%	
Other Enrollment (Grade 12+, etc.)	95.92%	96.86%	90.47%	
<b>Average Daily Attendance Rate</b>	<b>95.92%</b>	<b>96.86%</b>	<b>90.47%</b>	

**Average Daily Attendance by Grade**

TK/Kindergarten	89.2	115.3	110.4	314.8
Grade 1	61.4	73.6	73.3	208.3
Grade 2	71.9	71.7	71.5	215.1
Grade 3	83.5	67.8	73.3	224.5
Grade 4	60.4	76.5	67.9	204.8

Student Info w MYP

Grade 5	57.6	76.5	70.6	204.6
Grade 6	54.7	71.7	79.6	206.0
Grade 7	58.5	66.8	73.3	198.6
Grade 8	54.7	61.0	73.3	189.0
Grade 9	26.9	57.1	56.1	140.1
Grade 10	24.0	52.3	62.4	138.7
Grade 11	18.2	35.8	38.9	93.0
Grade 12	15.3	59.1	43.4	117.9
Other Enrollment (Grade 12+, etc.)				-
<b>Average Overall Daily Attendance</b>	<b>676.24</b>	<b>885.30</b>	<b>893.84</b>	<b>2,455.38</b>

**Average Daily Attendance by Grade Range**

ADA Grades TK-3	305.98	328.36	328.41	962.75
ADA Grades 4-6	172.66	224.72	218.03	615.40
ADA Grades 7-8	113.19	127.86	146.56	387.60
ADA Grades 9-12	84.41	204.37	200.84	489.63
<b>Average Overall Daily Attendance</b>	<b>676.24</b>	<b>885.30</b>	<b>893.84</b>	<b>2,455.38</b>

27.54%

36.06%

36.40%

100%



**Compass Charter Schools  
Revenue**

2022-23 Home Office Budget- Initial Adopted

070

020

040

SACS		Yolo	San Diego	Los Angeles	Total
<b>State</b>					
8011	LCFF; state aid portion	\$ 5,356,418.80	\$ 4,825,099.00	\$ 8,746,156.28	18,927,674.08
8012	LCFF; EPA portion	\$ 135,247.20	\$ 2,525,884.00	\$ 178,768.72	2,839,899.92
8096	In-Lieu of Property Taxes, all grades	\$ 1,286,268.50	\$ 1,958,895.34	\$ 487,520.18	3,732,684.01
8019	Prior Year Income / Adjustments				-
8520	State Child Nutrition program				-
8560	Lottery	\$ 110,226.47	\$ 144,303.97	\$ 145,696.51	400,226.94
8560	Restricted Lottery	\$ 43,955.34	\$ 57,544.53	\$ 58,099.83	159,599.70
8550	Mandate Block Grant	\$ 14,983.21	\$ 22,643.62	\$ 22,684.59	60,311.43
8590	All Other State Revenues	\$ 152,220.50	\$ 241,598.50	\$ 220,829.00	614,648.00
8590	CSEPDGB				-
8550	One Time Mandate Block Grant				-
8599	Prior Year State Income	\$ -	\$ -	\$ -	-
<b>State Revenue</b>		<b>\$ 7,099,320.02</b>	<b>\$ 9,775,968.95</b>	<b>\$ 9,859,755.11</b>	<b>26,735,044.08</b>
<b>Federal</b>					
8181	Special Education, federal	\$ 81,993.62	\$ 107,342.67	\$ 108,378.54	297,714.83
8220	Federal Child Nutrition Programs				-
8290	All Other Federal Revenue, inc Facilities Incentiv	\$ 165,000.00	\$ 603,253.00	\$ 824,219.00	1,592,472.00
8291	Title I	\$ 71,912.00	\$ 159,904.00	\$ 151,168.00	382,984.00
8292	Title II	\$ 14,404.00	\$ 26,785.00	\$ 24,648.00	65,837.00
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>\$ 343,309.62</b>	<b>\$ 907,284.67</b>	<b>\$ 1,118,413.54</b>	<b>2,369,007.83</b>
<b>Local</b>					
8660	Interest	\$ 100.00	\$ 30,000.00	\$ 100.00	30,200.00
8682	Foundation Grants / Donations	\$ -	\$ -	\$ -	-
8683	All Other Local Revenue	\$ -	\$ -	\$ -	-
8684	Student Body (ASB) Fundraising Revenue	\$ -	\$ -	\$ -	-
8685	School Site Fundraising	\$ -	\$ -	\$ -	-
8698	E-Rate	\$ -	\$ -	\$ -	-
8699	All Other Local Revenue	\$ 10,000.00	\$ 18,000.00	\$ 10,000.00	38,000.00
8785	CMO Management fee	\$ -	\$ -	\$ -	-
8792	SPED State / Other Transfers from County	\$ 551,640.11	\$ 734,558.94	\$ 741,355.20	2,027,554.25
8639	Student Lunch Revenue	\$ -	\$ -	\$ -	-
8986	Rental Income	\$ -	\$ -	\$ -	-
8982	Foundation Grants / Donations	\$ -	\$ -	\$ -	-
8662	Increase/Decrease in Investment	\$ 3,366.68	\$ 6,541.41	\$ 5,092.80	15,000.89
<b>Local Revenue</b>		<b>\$ 565,106.79</b>	<b>\$ 789,100.35</b>	<b>\$ 756,548.00</b>	<b>2,110,755.14</b>
<b>Total Revenue</b>		<b>\$ 8,007,736.42</b>	<b>\$ 11,472,353.98</b>	<b>\$ 11,734,716.65</b>	<b>31,214,807.04</b>

25.6536%

36.7529%

37.5934%

100.00%

# Compass Charter Schools

## Expenses Summary

2022-23 Home Office Budget- Initial Adopted

YOLO

SD

LA



070

020

040

### SACS Code Description

Yolo

San Diego

Los Angeles

Home Office

CMO

Certificated Salaries		Payroll				
1100	Teachers' Salaries	\$ 2,501,232.30	\$ 4,012,804.79	\$ 3,577,120.54		10,091,157.62
1105	Teachers' Stipends / Bonus	\$ -	\$ -	\$ -		-
1120	Substitute Expense	\$ -	\$ -	\$ -		-
1200	Certificated Pupil Support Salaries	\$ 262,222.17	\$ 375,674.90	\$ 384,266.26		1,022,163.34
1300	Certificated Supervisor and Administrator Salaries	\$ 338,605.92	\$ 485,106.75	\$ 496,200.72		1,319,913.40
1305	Certificated Sup. and Admin. Stipends / Bonus	\$ -	\$ -	\$ -		-
1900	Other Certificated Salaries	\$ -	\$ -	\$ -		-
1910	Other Certificated Overtime	\$ -	\$ -	\$ -		-
<b>1000</b>	<b>Subtotal</b>	<b>\$ 3,102,060.40</b>	<b>\$ 4,873,586.44</b>	<b>\$ 4,457,587.52</b>		<b>12,433,234.36</b>

### Classified Salaries

2100	Instructional Aide Salaries	\$ 103,428.21	\$ 190,119.35	\$ 151,566.02		445,113.58
2110	Instructional Aide Overtime	\$ -	\$ -	\$ -		-
2200	Classified Support Salaries (Maintenance / Food)	\$ 415,097.80	\$ 594,693.51	\$ 608,293.63		1,618,084.94
2210	Classified Support Overtime	\$ -	\$ -	\$ -		-
2300	Classified Supervisor and Administrator Salaries	\$ 190,871.21	\$ 273,453.32	\$ 279,706.95		744,031.48
2400	Clerical, Technical, and Office Staff Salaries	\$ 169,213.58	\$ 242,425.32	\$ 247,969.37		659,608.27
2410	Clerical, Technical, and Office Staff Overtime	\$ -	\$ -	\$ -		-
2900	Other Classified Salaries	\$ -	\$ 28,800.00	\$ -		28,800.00
2905	Other Stipends	\$ -	\$ -	\$ -		-
2910	Other Classified Overtime	\$ -	\$ -	\$ -		-
<b>2000</b>	<b>Subtotal</b>	<b>\$ 878,610.79</b>	<b>\$ 1,329,491.49</b>	<b>\$ 1,287,535.97</b>		<b>3,495,638.26</b>
		91%	92%	91%		

### Employee Benefits

3101	State Teachers' Retirement System, certificated	\$ 592,493.54	\$ 930,855.01	\$ 851,399.22		2,374,747.76
3202	Public Employees Retirement System	\$ -	\$ -	\$ -		-
3301	OASDI/Medicare - Certificated	\$ 44,979.88	\$ 70,667.00	\$ 64,635.02		180,281.90
3302	OASDI/Medicare - Classified	\$ 67,213.73	\$ 101,706.10	\$ 98,496.50		267,416.33
3313	OASDI	\$ -	\$ -	\$ -		-
3323	Medicare	\$ -	\$ -	\$ -		-
3401	Health & Welfare - Certificated	\$ 399,287.08	\$ 632,169.43	\$ 569,297.69		1,600,754.20
3402	Health & Welfare - Classified	\$ 111,355.03	\$ 159,533.77	\$ 163,182.16		434,070.96
3403	Health & Welfare Benefits	\$ -	\$ -	\$ -		-
3501	SUI - Certificated	\$ 18,622.94	\$ 29,207.89	\$ 26,625.17		74,456.00
3502	SUI - Classified	\$ 5,590.44	\$ 11,187.20	\$ 8,192.36		24,970.00
3503	State Unemployment Insurance	\$ -	\$ -	\$ -		-
3601	Worker's Comp - Certificated	\$ 33,812.46	\$ 53,122.09	\$ 48,587.70		135,522.25
3602	Worker's Comp - Classified	\$ 9,576.86	\$ 14,491.46	\$ 14,034.14		38,102.46
3603	Worker Compensation Insurance	\$ -	\$ -	\$ -		-
3703		\$ -	\$ -	\$ -		-
3901	Other Employee Benefits - Certificated	\$ 23,503.06	\$ 33,671.87	\$ 34,441.92		91,616.85
3902	Other Employee Benefits - Classified	\$ -	\$ -	\$ -		-
3903	Other Post Employment Benefits	\$ -	\$ -	\$ -		-
						-
						-
<b>3000</b>	<b>Subtotal</b>	<b>\$ 1,306,435.01</b>	<b>\$ 2,036,611.82</b>	<b>\$ 1,878,891.88</b>		<b>5,221,938.71</b>

### Total Personnel Expenses

**\$ 5,287,106.20**    **\$ 8,239,689.75**    **\$ 7,624,015.37**    **21,150,811.32**

25%

39%

36%

### Books and Supplies

4100	Approved Textbooks and Core Curricula Materi	\$ 1,108,319.64	\$ 1,587,843.88	\$ 1,624,156.48		4,320,320.00
4101	Curriculum Assesment and Software	\$ 14,644.13	\$ 20,980.04	\$ 21,459.83		57,084.00
4102	Supplemental Curriculum	\$ 33,680.67	\$ 48,252.91	\$ 49,356.41		131,290.00
4200	Books and Other Reference Materials	\$ 12,826.82	\$ 18,376.46	\$ 18,796.72		50,000.00
4215	ESSA - CSI		\$ 201,719.00	\$ 201,719.00		403,438.00

## Expenses w MYP

4300	Materials and Supplies	\$ 5,130.73	\$ 8,350.58	\$ 7,518.69		21,000.00
4315	Classroom Materials and Supplies	\$ -	\$ 2,500.00	\$ -		2,500.00
4381	Materials for Plant & Equipment	\$ -	\$ -	\$ -		-
4400	Noncapitalized Equipment	\$ 7,814.10	\$ 11,194.94	\$ 11,450.96		30,460.00
4410	Software and Licenses	\$ 82,245.59	\$ 117,829.87	\$ 120,524.54		320,600.00
4430	General Student Equipment	\$ 1,924.02	\$ 2,756.47	\$ 2,819.51		7,500.00
4700	Food and Food Supplies	\$ -	\$ -	\$ -		-
<b>4000</b>	<b>Subtotal</b>	<b>\$ 1,266,585.71</b>	<b>\$ 2,019,804.16</b>	<b>\$ 2,057,802.13</b>		<b>5,344,192.00</b>

**Services and Other Operating Expenses**

5200	Travel and Conferences	\$ 28,219.01	\$ 40,428.22	\$ 41,352.77		110,000.00
5210	Training and Development Expense	\$ 121,854.82	\$ 174,576.38	\$ 178,568.79		475,000.00
5300	Dues and Memberships	\$ 17,957.55	\$ 25,727.05	\$ 26,315.40		70,000.00
5400	Insurance	\$ 19,240.24	\$ 27,564.69	\$ 28,195.07		75,000.00
5500	Operation and Housekeeping Services/Supplies	\$ 1,539.22	\$ 2,205.18	\$ 2,255.61		6,000.00
5501	Utilities	\$ 641.34	\$ 918.82	\$ 939.84		2,500.00
5505	Student Transportation / Field Trips	\$ -	\$ -	\$ -		-
5600	Space Rental/Leases Expense	\$ 22,481.80	\$ 78,277.50	\$ 32,945.34		133,704.65
5601	Building Maintenance	\$ -	\$ -	\$ -		-
5602	Other Space Rental	\$ 20,522.92	\$ 29,402.34	\$ 30,074.74		80,000.00
5603	Engagement Space Rental	\$ -	\$ -	\$ -		-
5610	Equipment Repair	\$ -	\$ -	\$ -		-
5800	Professional/Consulting Services and Operating	\$ 44,893.88	\$ 64,317.62	\$ 65,788.50		175,000.00
5803	Banking and Payroll Service Fees	\$ 3,078.44	\$ 4,410.35	\$ 4,511.21		12,000.00
5805	Legal Fees	\$ 38,480.47	\$ 55,129.38	\$ 56,390.15		150,000.00
5806	Audit Services	\$ 5,700.24	\$ 8,166.50	\$ 8,353.26		22,220.00
5807	Legal Settlements	\$ 50,000.00	\$ 25,000.00	\$ 105,542.54		180,542.54
5809	Employee Tuition	\$ 12,826.82	\$ 18,376.46	\$ 18,796.72		50,000.00
5810	Educational Consultants	\$ 288,603.53	\$ 413,470.38	\$ 422,926.09		1,125,000.00
5811	Student Transportation / Field Trips	\$ -	\$ -	\$ -		-
5812	Other Student Activities	\$ 7,696.09	\$ 11,025.88	\$ 11,278.03		30,000.00
5815	Advertising / Recruiting	\$ 193,787.76	\$ 128,635.23	\$ 187,077.01		509,500.00
5820	Fundraising Expense	\$ -	\$ -	\$ -		-
5830	Field Trips	\$ 32,067.06	\$ 45,941.15	\$ 46,991.79		125,000.00
5873	Financial Services	\$ 152,503.53	\$ 209,472.26	\$ 211,780.02		573,755.81
5874	Personnel Services	\$ 5,130.73	\$ 7,350.58	\$ 7,518.69		20,000.00
5875	District Oversight Fee	\$ 67,779.34	\$ 93,098.78	\$ 94,124.45		255,002.58
5877	IT Services	\$ 70,521.88	\$ 101,033.79	\$ 103,344.34		274,900.00
5890	Interest Expense / Misc. Fees	\$ 769.61	\$ 1,102.59	\$ 1,127.80		3,000.00
5891	CSC Borrowing Fees	\$ -	\$ -	\$ -		-
5900	Communications	\$ 32,067.06	\$ 45,941.15	\$ 46,991.79		125,000.00
5901	Scholar Internet Reimbursement	\$ 192.40	\$ 275.65	\$ 281.95		750.00
<b>5000</b>	<b>Subtotal</b>	<b>\$ 1,238,555.75</b>	<b>\$ 1,611,847.94</b>	<b>\$ 1,733,471.88</b>		<b>\$ 4,583,876</b>

**Capital Outlay**

6900	Depreciation Expense	\$ -	\$ -	\$ -		-
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**6000 Subtotal****Other Outgoing**

7010	Special Education Encroachment	\$ -	\$ -	\$ -		-
7438	Debt Service - Interest					

**7000 Subtotal****Total Non-Personnel Expenses**

<b>\$ 2,505,141.47</b>	<b>\$ 3,631,652.10</b>	<b>\$ 3,791,274.01</b>	<b>\$ 9,928,068</b>
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**Total Expenses**

<b>\$ 7,792,247.67</b>	<b>\$ 11,871,341.85</b>	<b>\$ 11,415,289.38</b>	<b>\$ 31,078,878.90</b>
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