

COMPASS

CHARTER SCHOOLS



2022/23 Budget September Revision



Compass Charter Schools

Budget Summary

2022-23 Budget- Sept Revise 12.84% COLA

65,392	25,647	58,467
Ending position after transfer	Ending position after transfer	Ending position after transfer

ADA

FY23 Adopted Budget Ending Position	\$ (74,539)	\$ 6,385	\$ (202,489)	\$ (270,643)	2,455.38
				\$ -	Enrollment
				\$ -	2,400.00

	Yolo	San Diego	Los Angeles	Total	2,260.54
Revenue	27.73%	33.44%	38.83%		**Excludes OCLC revenues for % sales**
State	7,421,905	9,440,916	9,855,366	26,718,187	
Federal	376,503	912,013	1,132,241	2,420,757	
Local	546,796	713,599	695,382	1,955,777	
Total Revenue	\$ 8,345,205	\$ 11,066,527	\$ 11,682,988	\$ 31,094,720	

Expenses

1000	Certificated Salaries	3,467,825	41.8%	4,698,348	42.8%	4,723,755	40.6%	12,889,928	41.7%
2000	Classified Salaries	941,474	11.3%	1,190,737	10.8%	1,302,941	11.2%	3,435,153	11.1%
3000	Benefits	1,408,744	17.0%	1,906,590	17.4%	1,929,333	16.6%	5,244,667	17.0%
	Total Personnel Expense	5,818,043	70.1%	7,795,676	70.9%	7,956,029	68.5%	21,569,748	69.8%
4000	Books and Supplies	1,244,419	15.0%	1,503,872	13.7%	1,742,143	15.0%	4,490,434	14.5%
5000	Services and Other Operating Expenses	1,235,688	14.9%	1,689,008	15.4%	1,923,078	16.5%	4,847,774	15.7%
6000	Capital Outlay								
7000	Other Outgoing								
Total Expenses		\$ 8,298,150		\$ 10,988,556		\$ 11,621,250		\$ 30,907,956	

Surplus / (Deficit)	\$ 47,054.17	\$ 77,971.16	\$ 61,738.39	\$ 186,764
As a % of LCFF revenue	0.68%	0.88%	0.67%	

Changes:
LCFF Increase
Enrollment decline (2400)

Compass Charter Schools

Student Input

2022-23 Budget- Sept Revise 12.84% COLA

	Yolo	San Diego	Los Angeles	Total
Enrollment By Grade				
TK	10	11	20	
TK/Kindergarten	70	58	78	206
Grade 1	64	77	77	218
Grade 2	61	73	82	216
Grade 3	66	71	73	210
Grade 4	80	66	71	217
Grade 5	61	72	63	196
Grade 6	66	80	73	219
Grade 7	58	73	72	203
Grade 8	53	55	74	182
Grade 9	38	42	60	140
Grade 10	26	56	65	147
Grade 11	20	51	61	132
Grade 12	18	42	54	114
Other Enrollment (Grade 12+, etc.)				-
Total Enrollment	681	816	903	2,400
	28.38%	34.00%	37.63%	

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%	
Average Daily Attendance Rate	95.92%	96.86%	90.47%	

Average Daily Attendance by Grade

TK ONLY	9.59	10.65	18.09	38.3
TK/Kindergarten	67.1	56.2	70.6	193.9
Grade 1	61.4	74.6	69.7	205.6

Student Info w MYP

Grade 2	58.5	70.7	74.2	203.4
Grade 3	63.3	68.8	66.0	198.1
Grade 4	76.7	63.9	64.2	204.9
Grade 5	58.5	69.7	57.0	185.2
Grade 6	63.3	77.5	66.0	206.8
Grade 7	55.6	70.7	65.1	191.5
Grade 8	50.8	53.3	66.9	171.1
Grade 9	36.4	40.7	54.3	131.4
Grade 10	24.9	54.2	58.8	138.0
Grade 11	19.2	49.4	55.2	123.8
Grade 12	17.3	40.7	48.9	106.8
Other Enrollment (Grade 12+, etc.)				-
Average Overall Daily Attendance	653.22	790.38	816.94	2,260.54

Average Daily Attendance by Grade Range

ADA Grades TK-3	250.35	270.24	280.46	801.05
ADA Grades 4-6	198.55	211.15	187.27	596.98
ADA Grades 7-8	106.47	123.98	132.09	362.54
ADA Grades 9-12	97.84	185.00	217.13	499.97
Average Overall Daily Attendance	653.22	790.38	816.94	2,260.54

28.90%

34.96%

36.14%

100%



Compass Charter Schools Revenue

2022-23 Budget- Sept Revise 12.84% COLA

070

020

040

SACS		Yolo	San Diego	Los Angeles	Total
State					
8011	LCFF; state aid portion	\$ 5,583,181.96	\$ 3,152,653.00	\$ 8,610,067.18	17,345,902.14
8012	LCFF; EPA portion	\$ 130,643.04	\$ 3,917,791.00	\$ 163,388.82	4,211,822.86
8096	In-Lieu of Property Taxes, all grades	\$ 1,242,480.63	\$ 1,748,860.61	\$ 445,577.65	3,436,918.89
8019	Prior Year Income / Adjustments				-
8520	State Child Nutrition program				-
8560	Lottery	\$ 106,474.08	\$ 128,831.55	\$ 133,161.89	368,467.51
8560	Restricted Lottery	\$ 42,458.99	\$ 51,374.54	\$ 53,101.37	146,934.90
8550	Mandate Block Grant	\$ 14,999.06	\$ 20,297.73	\$ 21,815.75	57,112.53
8590	All Other State Revenues	\$ 301,667.38	\$ 421,107.47	\$ 428,252.87	1,151,027.72
8590	CSEPDBG				-
8550	One Time Mandate Block Grant				-
8599	Prior Year State Income	\$ -	\$ -	\$ -	-
State Revenue		\$ 7,421,905.14	\$ 9,440,915.90	\$ 9,855,365.52	26,718,186.56
Federal					
8181	Special Education, federal	\$ 79,202.34	\$ 95,833.28	\$ 99,054.47	274,090.10
8220	Federal Child Nutrition Programs				-
8290	All Other Federal Revenue, inc Facilities Incentiv	\$ 200,985.09	\$ 619,490.23	\$ 847,370.24	1,667,845.56
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		\$ -		-
Federal Revenue		\$ 376,503.43	\$ 912,012.51	\$ 1,132,240.71	2,420,756.66
Local					
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	\$ 533,329.37	\$ 659,057.34	\$ 680,189.34	1,872,576.05
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
Local Revenue		\$ 546,796.05	\$ 713,598.75	\$ 695,382.14	1,955,776.94
Total Revenue		\$ 8,345,204.61	\$ 11,066,527.17	\$ 11,682,988.37	31,094,720.16

27.7343%

33.4387%

38.8270%

100.00%

Compass Charter Schools
Expenses Summary

2022-23 Budget- Sept Revise 12.84% COLA



YOLO SD LA
 070 020 040

SACS Code Description	Yolo	San Diego	Los Angeles	Home Office	CMO
Certificated Salaries	Payroll				
1100 Teachers' Salaries	\$ 2,752,056.89	\$ 3,838,885.03	\$ 3,733,176.27		10,324,118.19
1105 Teachers' Stipends / Bonus	\$ -	\$ -	\$ -		-
1120 Substitute Expense	\$ -	\$ -	\$ -		-
1200 Certificated Pupil Support Salaries	\$ 284,848.14	\$ 342,033.15	\$ 394,211.90		1,021,093.18
1300 Certificated Supervisor and Administrator Salaries	\$ 430,920.17	\$ 517,430.05	\$ 596,366.41		1,544,716.62
1305 Certificated Sup. and Admin. Stipends / Bonus	\$ -	\$ -	\$ -		-
1900 Other Certificated Salaries	\$ -	\$ -	\$ -		-
1910 Other Certificated Overtime	\$ -	\$ -	\$ -		-
1000 Subtotal	\$ 3,467,825.20	\$ 4,698,348.23	\$ 4,723,754.57		12,889,928.00

Classified Salaries					
2100 Instructional Aide Salaries	\$ 96,609.23	\$ 147,460.63	\$ 133,701.09		377,770.95
2110 Instructional Aide Overtime	\$ -	\$ -	\$ -		-
2200 Classified Support Salaries (Maintenance / Food)	\$ 437,709.65	\$ 525,582.56	\$ 605,762.62		1,569,054.83
2210 Classified Support Overtime	\$ -	\$ -	\$ -		-
2300 Classified Supervisor and Administrator Salaries	\$ 207,557.92	\$ 249,226.45	\$ 287,247.10		744,031.48
2400 Clerical, Technical, and Office Staff Salaries	\$ 199,597.38	\$ 239,667.78	\$ 276,230.22		715,495.39
2410 Clerical, Technical, and Office Staff Overtime	\$ -	\$ -	\$ -		-
2900 Other Classified Salaries	\$ -	\$ 28,800.00	\$ -		28,800.00
2905 Other Stipends	\$ -	\$ -	\$ -		-
2910 Other Classified Overtime	\$ -	\$ -	\$ -		-
2000 Subtotal	\$ 941,474.19	\$ 1,190,737.42	\$ 1,302,941.03		3,435,152.65
	91%	92%	91%		

Employee Benefits					
3101 State Teachers' Retirement System, certificated	\$ 662,354.61	\$ 897,384.51	\$ 902,237.12		2,461,976.25
3202 Public Employees Retirement System	\$ -	\$ -	\$ -		-
3301 OASDI/Medicare - Certificated	\$ 50,283.47	\$ 68,126.05	\$ 68,494.44		186,903.96
3302 OASDI/Medicare - Classified	\$ 72,022.78	\$ 91,091.41	\$ 99,674.99		262,789.18
3313 OASDI	\$ -	\$ -	\$ -		-
3323 Medicare	\$ -	\$ -	\$ -		-
3401 Health & Welfare - Certificated	\$ 403,853.48	\$ 573,254.93	\$ 555,594.65		1,532,703.06
3402 Health & Welfare - Classified	\$ 118,983.68	\$ 142,870.39	\$ 164,665.93		426,520.00
3403 Health & Welfare Benefits	\$ -	\$ -	\$ -		-
3501 SUI - Certificated	\$ 20,591.29	\$ 27,811.97	\$ 27,868.74		76,272.00
3502 SUI - Classified	\$ 5,952.53	\$ 9,871.54	\$ 8,237.93		24,062.00
3503 State Unemployment Insurance	\$ -	\$ -	\$ -		-
3601 Worker's Comp - Certificated	\$ 37,799.29	\$ 51,212.00	\$ 51,488.92		140,500.22
3602 Worker's Comp - Classified	\$ 10,262.07	\$ 12,979.04	\$ 14,202.06		37,443.16
3603 Worker Compensation Insurance	\$ -	\$ -	\$ -		-
3703	\$ -	\$ -	\$ -		-
3901 Other Employee Benefits - Certificated	\$ 26,640.38	\$ 31,988.60	\$ 36,868.61		95,497.60
3902 Other Employee Benefits - Classified	\$ -	\$ -	\$ -		-
3903 Other Post Employment Benefits	\$ -	\$ -	\$ -		-
					-
3000 Subtotal	\$ 1,408,743.58	\$ 1,906,590.44	\$ 1,929,333.40		5,244,667.42

Total Personnel Expenses	\$ 5,818,042.97	\$ 7,795,676.09	\$ 7,956,029.01		21,569,748.07
	27%	36%	37%		

Books and Supplies					
4100 Approved Textbooks and Core Curricula Materi	\$ 1,073,317.11	\$ 1,294,077.27	\$ 1,502,605.62		3,870,000.00
4101 Curriculum Assesment and Software	\$ 15,831.84	\$ 19,088.14	\$ 22,164.02		57,084.00
4102 Supplemental Curriculum	\$ 36,412.35	\$ 43,901.65	\$ 50,975.99		131,290.00
4200 Books and Other Reference Materials	\$ 13,867.15	\$ 16,719.34	\$ 19,413.51		50,000.00
4215 ESSA - CSI		Page 6			-

Expenses w MYP

4300	Materials and Supplies	\$ 5,546.86	\$ 7,687.74	\$ 7,765.40		21,000.00
4315	Classroom Materials and Supplies	\$ -	\$ 2,500.00	\$ -		2,500.00
4381	Materials for Plant & Equipment	\$ -	\$ -	\$ -		-
4400	Noncapitalized Equipment	\$ 8,447.87	\$ 10,185.42	\$ 11,826.71		30,460.00
4410	Software and Licenses	\$ 88,916.14	\$ 107,204.44	\$ 124,479.42		320,600.00
4430	General Student Equipment	\$ 2,080.07	\$ 2,507.90	\$ 2,912.03		7,500.00
4700	Food and Food Supplies	\$ -	\$ -	\$ -		-
4000	Subtotal	\$ 1,244,419.39	\$ 1,503,871.91	\$ 1,742,142.70		4,490,434.00

Services and Other Operating Expenses

5200	Travel and Conferences	\$ 13,867.15	\$ 16,719.34	\$ 19,413.51		50,000.00
5210	Training and Development Expense	\$ 14,144.49	\$ 191,553.73	\$ 194,301.78		400,000.00
5300	Dues and Memberships	\$ 19,414.00	\$ 23,407.08	\$ 27,178.91		70,000.00
5400	Insurance	\$ 20,800.72	\$ 25,079.02	\$ 29,120.26		75,000.00
5500	Operation and Housekeeping Services/Supplies	\$ 1,664.06	\$ 2,006.32	\$ 2,329.62		6,000.00
5501	Utilities	\$ 693.36	\$ 835.97	\$ 970.68		2,500.00
5505	Student Transportation / Field Trips	\$ -	\$ -	\$ -	-	-
5600	Space Rental/Leases Expense	\$ 24,305.20	\$ 75,204.30	\$ 34,026.41	-	133,535.90
5601	Building Maintenance	\$ -	\$ -	\$ -		-
5602	Other Space Rental	\$ -	\$ -	\$ -		-
5603	Engagement Space Rental	\$ -	\$ -	\$ -		-
5610	Equipment Repair	\$ -	\$ -	\$ -		-
5800	Professional/Consulting Services and Operating	\$ 27,734.29	\$ 33,438.69	\$ 38,827.02		100,000.00
5803	Banking and Payroll Service Fees	\$ 3,328.12	\$ 4,012.64	\$ 4,659.24		12,000.00
5805	Legal Fees	\$ 41,601.44	\$ 50,158.03	\$ 58,240.53		150,000.00
5806	Audit Services	\$ 6,162.56	\$ 7,430.08	\$ 8,627.36		22,220.00
5807	Legal Settlements	\$ 50,000.00	\$ 25,000.00	\$ 105,542.54		180,542.54
5809	Employee Tuition	\$ 13,867.15	\$ 16,719.34	\$ 19,413.51		50,000.00
5810	Educational Consultants	\$ 542,205.42	\$ 653,726.37	\$ 759,068.21		1,955,000.00
5811	Student Transportation / Field Trips	\$ -	\$ -	\$ -		-
5812	Other Student Activities	\$ 8,320.29	\$ 10,031.61	\$ 11,648.11		30,000.00
5815	Advertising / Recruiting	\$ 69,335.73	\$ 83,596.72	\$ 97,067.55		250,000.00
5820	Fundraising Expense	\$ -	\$ -	\$ -		-
5830	Field Trips	\$ 34,667.87	\$ 41,798.36	\$ 48,533.77		125,000.00
5873	Financial Services	\$ 156,516.88	\$ 198,434.35	\$ 207,428.26		562,379.49
5874	Personnel Services	\$ 5,546.86	\$ 6,687.74	\$ 7,765.40		20,000.00
5875	District Oversight Fee	\$ 69,563.06	\$ 88,193.05	\$ 92,190.34		249,946.44
5877	IT Services	\$ 76,241.57	\$ 91,922.96	\$ 106,735.47		274,900.00
5890	Interest Expense / Misc. Fees	\$ 832.03	\$ 1,003.16	\$ 1,164.81		3,000.00
5891	CSC Borrowing Fees	\$ -	\$ -	\$ -		-
5900	Communications	\$ 34,667.87	\$ 41,798.36	\$ 48,533.77		125,000.00
5901	Scholar Internet Reimbursement	\$ 208.01	\$ 250.79	\$ 291.20		750.00
5000	Subtotal	\$ 1,235,688.08	\$ 1,689,008.01	\$ 1,923,078.27		\$ 4,847,774

Capital Outlay

6900	Depreciation Expense	\$ -	\$ -	\$ -		-
6000	Subtotal					

Other Outgoing

7010	Special Education Encroachment	\$ -	\$ -	\$ -	-	
7438	Debt Service - Interest					
7000	Subtotal			\$ -		

Total Non-Personnel Expenses

\$ 2,480,107.48 \$ 3,192,879.92 \$ 3,665,220.97 \$ 9,338,208

Total Expenses

\$ 8,298,150.45 \$ 10,988,556.01 \$ 11,621,249.98 \$ 30,907,956.44