

**Compass Charter Schools**  
**Budget Summary**  
**2018-19 Home Office Budget**

SACS Code Description	San Diego	Los Angeles	Fresno	Home Office	Total
<b>Revenue</b>					
State	4,115,151	5,258,359	1,649,739		11,023,249
Federal	40,000	55,875	14,750		110,625
Local	8,691	11,274	3,523		23,488
<b>Total Revenue</b>	<b>\$ 4,163,842</b>	<b>\$ 5,325,508</b>	<b>\$ 1,668,012</b>	<b>\$ -</b>	<b>\$ 11,157,362</b>

**Expenses**

1000	Certificated Salaries	1,463,247	36%	1,871,478	36%	586,169	36%			3,920,894	35%
2000	Classified Salaries	447,842	11%	572,785	11%	179,403	11%			1,200,031	11%
3000	Benefits	529,872	13%	677,701	13%	212,264	13%			1,419,837	13%
	<i>Total Personnel Expenses</i>	<i>2,440,962</i>	<i>59.6%</i>	<i>3,121,964</i>	<i>59.3%</i>	<i>977,836</i>	<i>59.8%</i>		<i>-</i>	<i>6,540,762</i>	<i>59.0%</i>
4000	Books and Supplies	952,439	23%	1,218,159	23%	381,542	23%			2,552,140	23%
5000	Services and Other Operating Expenses	704,112	17%	925,227	18%	275,307	17%	96,000		2,000,646	18%
6000	Capital Outlay										
7000	Other Outgoing										
<b>Total Expenses</b>		<b>\$ 4,097,513</b>		<b>\$ 5,265,350</b>		<b>\$ 1,634,685</b>		<b>\$ 96,000</b>		<b>\$ 11,093,547</b>	

<b>Surplus / (Deficit)</b>	<b>\$ 66,329</b>	<b>\$ 60,159</b>	<b>\$ 33,327</b>	<b>\$ (96,000)</b>	<b>\$ 63,815</b>
As a % of LCFF revenue	1.81%	1.27%	2.22%		0.64%
As a % of Total expenses	1.62%	1.14%	2.04%	%	0.58%
<b>Beginning Balance</b>	<b>\$ 135,183</b>	<b>\$ 193,176</b>	<b>\$ 55,994</b>	<b>\$ 4,682,207</b>	<b>\$ 5,066,560</b>
<b>CMO Contribution</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Balance</b>	<b>\$ 201,512</b>	<b>\$ 253,335</b>	<b>\$ 89,321</b>	<b>\$ 4,586,207</b>	<b>\$ 5,130,375</b>

<b>Sb-740 Funding Determination Test:</b>				
Certificated Salaries (40% req.):	55.19%	54.78%	54.18%	54.84%
Instructional Costs (80% req.):	83.04%	81.92%	81.92%	83.07%
Cert Salaries Met/Not Met:	Met	Met	Met	Met
Instr. Costs Met/Not Met	Met	Met	Met	Met

**Compass Charter Schools**  
**Student Input**  
**2018-19 Home Office Budget**

	San Diego	Los Angeles	Fresno	Home Office	Total
<b>Enrollment By Grade</b>					
Kindergarten	40	30	10		80
Grade 1	26	34	5		65
Grade 2	40	33	17		90
Grade 3	38	39	8		85
Grade 4	34	38	17		89
Grade 5	44	38	16		98
Grade 6	27	43	14		84
Grade 7	34	38	10		82
Grade 8	37	36	13		86
Grade 9	20	24	16		60
Grade 10	23	43	9		75
Grade 11	24	39	13		76
Grade 12	34	83	13		130
Other Enrollment (Grade 12+, etc.)	-	-	-	-	-
<b>Total Enrollment</b>	<b>421</b>	<b>518</b>	<b>161</b>		<b>1,100</b>

38.3%      47.1%      14.6%

**Daily Attendance Rate**

Kindergarten	97.0%	97.0%	97.0%	97.0%	
Grade 1	97.0%	97.0%	97.0%	97.0%	
Grade 2	97.0%	97.0%	97.0%	97.0%	
Grade 3	97.0%	97.0%	97.0%	97.0%	
Grade 4	97.0%	97.0%	97.0%	97.0%	
Grade 5	97.0%	97.0%	97.0%	97.0%	
Grade 6	97.0%	97.0%	97.0%	97.0%	
Grade 7	97.0%	97.0%	97.0%	97.0%	
Grade 8	97.0%	97.0%	97.0%	97.0%	
Grade 9	97.0%	97.0%	97.0%	97.0%	
Grade 10	97.0%	97.0%	97.0%	97.0%	
Grade 11	97.0%	97.0%	97.0%	97.0%	
Grade 12	97.0%	97.0%	97.0%	97.0%	
Other Enrollment (Grade 12+, etc.)	97.0%	97.0%	97.0%	97.0%	
<b>Average Daily Attendance Rate</b>	<b>97.0%</b>	<b>97.0%</b>	<b>97.0%</b>	<b>97.0%</b>	

**Average Daily Attendance by Grade**

Kindergarten	38.8	29.1	9.7		77.6
Grade 1	25.2	33.0	4.9		63.1
Grade 2	38.8	32.0	16.5		87.3
Grade 3	36.9	37.8	7.8		82.5
Grade 4	33.0	36.9	16.5		86.3
Grade 5	42.7	36.9	15.5		95.1
Grade 6	26.2	41.7	13.6		81.5
Grade 7	33.0	36.9	9.7		79.5
Grade 8	35.9	34.9	12.6		83.4
Grade 9	19.4	23.3	15.5		58.2
Grade 10	22.3	41.7	8.7		72.8
Grade 11	23.3	37.8	12.6		73.7
Grade 12	33.0	80.5	12.6		126.1
Other Enrollment (Grade 12+, etc.)					
<b>Average Overall Daily Attendance</b>	<b>408.4</b>	<b>502.5</b>	<b>156.2</b>		<b>1,067.0</b>

**Average Daily Attendance by Grade Range**

ADA Grades K-3	139.68	131.92	38.80		310.40
ADA Grades 4-6	101.85	115.43	45.59		262.87
ADA Grades 7-8	68.87	71.78	22.31		162.96
ADA Grades 9-12	97.97	183.33	49.47		330.77
<b>Average Overall Daily Attendance</b>	<b>408.37</b>	<b>502.46</b>	<b>156.17</b>		<b>1,067.00</b>

Unduplicated Pupil Percent	45.84%	63.92%	59.09%		56.28%
Unduplicated Pupil Count	192.99	331.11	95.13		619.23

Prior Year P2 ADA	-				
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Total PTR Neded	16	20	6		
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P2 16-17 Totals: ADA  
 TK-3: 0  
 4-6 0  
 7-8 0  
 9-12 0  
 0

Revenue Input

**Compass Charter Schools**  
**Revenue**  
**2018-19 Home Office Budget**

COLA                      2.15%                      2.35%                      2.57%                      2.57%                      2.57%

SACS	100% San Diego	100% Los Angeles	100% Fresno	Home Office	Total
<b>State</b>					
8011	LCFF for all grades; state aid portion	2,268,681	4,503,278	1,391,884	8,163,843
8012	LCFF for all grades; EPA portion	568,600	100,492	31,234	700,326
8096	In-Lieu of Property Taxes, all grades	837,016	130,007	76,644	1,043,666
8599	Prior Year Income/Adjustments (State Aid)				
8520	State Child Nutrition program	-	-	-	-
8550	Mandated Cost Reimbursements	5,680	8,041	1,864	15,585
8560	Lottery - Restricted	19,602	24,118	7,496	51,216
8560	Lottery - Unrestricted	59,622	73,359	22,801	155,782
8550	One Time Block Grant	140,071	172,344	53,566	365,981
8591	SB 740 Rent re-imbursement program				-
8792	SPED	215,880	246,720	64,250	526,850
<b>State Revenue</b>		<b>4,115,151</b>	<b>5,258,359</b>	<b>1,649,739</b>	<b>11,023,249</b>
<b>Federal</b>					
8220	Federal Child Nutrition Programs	-	-	-	-
8181	Special Education - Federal Entitlement	40,000	55,875	14,750	110,625
8182	Special Education - Mental Health		-	-	-
8291	Title I				-
8292	Title II				-
8293	Title III	-	-	-	-
8294	Title IV				-
8295	Title V	-	-	-	-
8299	Prior Year Federal Revenue	-			-
<b>Federal Revenue</b>		<b>40,000</b>	<b>55,875</b>	<b>14,750</b>	<b>110,625</b>
<b>Local</b>					
8660	Interest	7,400	9,600	3,000	20,000
8682	Foundation Grants/Donations	1,291	1,674	523	3,488
8799	All Other Transfers In				-
8639	Student Lunch Revenue				-
8699	All Other Local Revenue	-	-	-	-
8685	School Site Fundraising Revenue				-
8650	Rental Income	-	-	-	-
<b>Local Revenue</b>		<b>\$ 8,691</b>	<b>\$ 11,274</b>	<b>\$ 3,523</b>	<b>\$ -</b>
<b>Total Revenue</b>		<b>4,163,842</b>	<b>\$ 5,325,508</b>	<b>\$ 1,668,012</b>	<b>\$ -</b>

37%                      48%                      15%                      100%

Revenue Rates				
San Diego	Los Angeles	Fresno	Home Office	Total
LCFF Calc	LCFF Calc	LCFF Calc	LCFF Calc	LCFF Calc
LCFF Calc	LCFF Calc	LCFF Calc	LCFF Calc	LCFF Calc
2,049.65	258.74	490.77		
16.33	45.23			
48.00	48.00	48.00		
146.00	146.00	146.00		
343.00	343.00	343.00		
493.44	493.44	493.44		
120.00	120.00	120.00		
97.68	97.68	97.68		
10.23	10.23	10.23		
	40.00	40.00	40.00	40.00

**Compass Charter Schools**  
**Expenses Summary**  
**2018-19 Home Office Budget**

SACS OI Code Description		San Diego	Los Angeles	Fresno	Home Office	Total
<b>Certificated Salaries</b>						
1100	Teachers' Salaries	1,130,884	1,446,388	453,026		3,030,298
1105	Teachers' Stipends	-	-	-		-
1120	Substitute Expense	-	-	-		-
1200	Certificated Pupil Support Salaries	206,180	263,702	82,595		552,478
1300	Certificated Supervisor and Administrator Salaries	126,183	161,387	50,548		338,118
1305	Certificated Supervisor and Administrator Bonuses	-	-	-		-
1900	Other Certificated Salaries	-	-	-		-
<b>1000</b>	<b>Subtotal</b>	<b>1,463,247</b>	<b>1,871,478</b>	<b>586,169</b>		<b>3,920,894</b>
<b>Classified Salaries</b>						
2100	Instructional Aide Salaries	-	-	-		-
2105	Instructional Aide Stipends	-	-	-		-
2200	Classified Support Salaries	85,458	109,300	34,234		228,991
2210	Classified Support Overtime	-	-	-		-
2300	Classified Supervisor and Administrator Salaries	188,402	240,964	75,473		504,838
2400	Clerical, Technical, and Office Staff Salaries	166,997	213,587	66,898		447,482
2410	Clerical, Technical, and Office Staff Overtime	-	-	-		-
2900	Other Classified Salaries	6,986	8,935	2,799		18,720
<b>2000</b>	<b>Subtotal</b>	<b>447,842</b>	<b>572,785</b>	<b>179,403</b>		<b>1,200,031</b>
<b>Employee Benefits</b>						
3101	State Teachers' Retirement System, certificated positions	238,217	304,677	95,428		638,322
3202	Public Employees' Retirement System, classified positions	-	-	-		-
3313	OASDI	27,766	35,513	11,123		74,402
3323	Medicare	27,711	35,442	11,101		74,253
3403	Health & Welfare Benefits	167,760	214,563	67,204		449,526
3503	State Unemployment Insurance	23,772	30,405	9,523		63,700
3603	Worker Compensation Insurance	27,329	34,953	10,948		73,229
3903	Other Benefits	17,318	22,149	6,937		46,405
<b>3000</b>	<b>Subtotal</b>	<b>529,872</b>	<b>677,701</b>	<b>212,264</b>		<b>1,419,837</b>
<b>Total Personnel Expenses</b>		<b>2,440,962</b>	<b>3,121,964</b>	<b>977,836</b>		<b>6,540,762</b>

## Expenses Summary

**Books and Supplies**

4100	Approved Textbooks and Core Curricula Materials	897,617	1,148,042	359,580		2,405,240
4200	Books and Other Reference Materials	18,249	23,340	7,310		48,900
4300	Materials and Supplies	10,263	13,126	4,111		27,500
4315	Classroom Materials and Supplies	5,784	7,398	2,317		15,500
4381	Materials for Plant Maint	-	-	-		-
4400	Noncapitalized Equipment	1,866	2,387	747		5,000
4430	Noncapitalized Student Equipment	18,660	23,865	7,475		50,000
4700	Food and Food Supplies	-	-	-		-
<b>4000</b>	<b>Subtotal</b>	<b>952,439</b>	<b>1,218,159</b>	<b>381,542</b>		<b>2,552,140</b>

**Services and Other Operating Expenses**

5200	Travel and Conferences	18,660	23,865	7,475		50,000
5210	Training and Development Expense	37,319	47,731	14,950		100,000
5300	Dues and Memberships	13,062	16,706	5,232		35,000
5400	Insurance	11,196	14,319	4,485		30,000
5500	Operation and Housekeeping Services	2,239	2,864	897		6,000
5501	Utilities	1,120	1,432	448		3,000
5600	Space Rental/Leases Expense	92,703	48,222	15,104	96,000	252,028
5601	Building Maintenance	373	477	149		1,000
5602	Other Space Rental	14,928	19,092	5,980		40,000
5605	Equipment Rental/Leasing Expense	9,330	11,933	3,737		25,000
5610	Equipment Repair	187	239	75		500
5800	Professional/Consulting Services and Operating Expenses	11,196	14,319	4,485		30,000
5803	Banking and Payroll Fees	2,612	3,341	1,046		7,000
5805	Legal Fees	37,319	47,731	14,950		100,000
5806	Audit Services	14,181	18,138	5,681		38,000
5807	Legal Settlements					-
5809	Employee Tuition	1,866	2,387	747		5,000
5810	Educational Consultants	120,355	153,932	48,213		322,500
5811	Student Transportation/Field Trips/Activities	27,989	35,798	11,212		75,000
5815	Advertising/Recruiting	111,958	143,193	44,850		300,000
5820	Fundraising Expense	-	-	-		-
5873	Financial Services	95,860	122,604	38,401		256,866
5874	Personnel Services	3,732	4,773	1,495		10,000
5875	District Oversight Fees	36,743	142,013	29,995		208,752

Expenses Summary

5877	IT Services	5,598	7,160	2,242		15,000
5890	Interest Expense / Misc. Fees	5,598	7,160	2,242		15,000
5891	Loan Mangement and Interest Fee	-	-	-		-
5899	CMO Management Fee	-	-	-		-
5900	Communications	27,989	35,798	11,212		75,000
5999	Expenses Suspense	-	-	-		-
		-				
<b>5000</b>	<b>Subtotal</b>	<b>704,112</b>	<b>925,227</b>	<b>275,307</b>	<b>96,000</b>	<b>2,000,646</b>

**Capital Outlay**

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

**Other Outgoing**

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

**Total Non-Personnel Expenses**

**1,656,551      2,143,386      656,849      96,000      4,552,786**

**Total Expenses**

**4,097,513      5,265,350      1,634,685      96,000      11,093,547**

Instructional Related:	1,334,867.87	1,707,281.44	534,740.70		3,576,890.00
Facilities	91,803.19	57,622.54	18,048.06	81,600.00	249,073.80
	<b>1,426,671.06</b>	<b>1,764,903.98</b>	<b>552,788.76</b>	<b>81,600.00</b>	<b>3,825,963.80</b>