

**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	\$ 5,596,638.00	\$ 5,595,204.51	\$ 1,684,147.17		12,875,990
Federal	\$ 134,666.40	\$ 182,558.00	\$ 54,643.40		371,868
Local	\$ 24,463.16	\$ 25,042.03	\$ 7,477.81	\$ 49,750.00	106,993
<b>Total Revenue</b>	<b>\$ 5,755,767.56</b>	<b>\$ 5,802,804.54</b>	<b>\$ 1,746,268.38</b>	<b>\$ 49,750.00</b>	<b>\$ 13,354,850</b>

**Expenses**

1000	Certificated Salaries	\$ 2,155,393.88	39%	\$ 2,173,008.08	39%	\$ 653,934.71	39%		4,982,434	39%
2000	Classified Salaries	\$ 495,941.01	9%	\$ 499,993.92	9%	\$ 150,465.79	9%		1,146,423	9%
3000	Benefits	\$ 743,668.87	14%	\$ 749,746.24	13%	\$ 225,625.06	14%		1,719,074	13%
	<b>Total Personnel Expenses</b>	<b>\$ 3,395,003.76</b>	<b>62%</b>	<b>\$ 3,422,748.23</b>	<b>61%</b>	<b>\$ 1,030,025.56</b>	<b>62%</b>	<b>\$ -</b>	<b>7,847,931</b>	<b>61.2%</b>
4000	Books and Supplies	\$ 1,271,136.85	23%	\$ 1,281,524.77	23%	\$ 385,655.96	23%		2,938,375	23%
5000	Services and Other Operating Expenses	\$ 828,489.28	15%	\$ 881,990.17	16%	\$ 246,063.31	15%	\$ 87,214.00	2,043,784	16%
6000	Capital Outlay									
7000	Other Outgoing									
<b>Total Expenses</b>		<b>\$ 5,494,629.89</b>		<b>\$ 5,586,263.16</b>		<b>\$ 1,661,744.84</b>		<b>\$ 87,214.00</b>	<b>\$ 12,830,090</b>	

<b>Surplus / (Deficit)</b>	<b>\$ 261,137.67</b>	<b>\$ 216,541.38</b>	<b>\$ 84,523.54</b>	<b>\$ (37,464.00)</b>	<b>\$ 524,761</b>
As a % of LCFF revenue	5.10%	4.26%	5.53%		4.47%
As a % of Total expenses	4.75%	3.88%	5.09%	%	4.09%
<b>Beginning Balance</b>	<b>\$ 226,419</b>	<b>\$ 282,700</b>	<b>\$ 82,364</b>	<b>\$ 4,682,207</b>	<b>\$ 5,273,690</b>
<b>CMO Contribution</b>	<b>\$ (212,825)</b>	<b>\$ (219,929)</b>	<b>\$ (83,800)</b>	<b>\$ 516,553</b>	
<b>Ending Balance</b>	<b>\$ 274,731</b>	<b>\$ 279,313</b>	<b>\$ 83,087</b>	<b>\$ 5,161,296</b>	<b>\$ 5,798,428</b>

<b>Sb-740 Funding Determination Test:</b>				
Certificated Salaries (40% req.):	59.20%	60.02%	60.07%	59.33%
Instructional Costs (80% req.):	83.45%	82.71%	82.71%	82.82%
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	69	52	15		136
Grade 1	55	36	14		105
Grade 2	38	41	7		86
Grade 3	64	41	16		121
Grade 4	45	48	12		105
Grade 5	48	45	19		112
Grade 6	59	45	16		120
Grade 7	46	63	14		123
Grade 8	55	55	10		120
Grade 9	28	39	15		82
Grade 10	35	34	13		82
Grade 11	29	44	10		83
Grade 12	33	48	10		91
Other Enrollment (Grade 12+, etc.)	-	-	-	-	-
<b>Total Enrollment</b>	<b>604</b>	<b>591</b>	<b>171</b>		<b>1,366</b>
	44.2%	43.3%	12.5%		

**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%	

Student Info

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	66.9	50.4	14.6		131.9
Grade 1	53.4	34.9	13.6		101.9
Grade 2	36.9	39.8	6.8		83.4
Grade 3	62.1	39.8	15.5		117.4
Grade 4	43.7	46.6	11.6		101.9
Grade 5	46.6	43.7	18.4		108.6
Grade 6	57.2	43.7	15.5		116.4
Grade 7	44.6	61.1	13.6		119.3
Grade 8	53.4	53.4	9.7		116.4
Grade 9	27.2	37.8	14.6		79.5
Grade 10	34.0	33.0	12.6		79.5
Grade 11	28.1	42.7	9.7		80.5
Grade 12	32.0	46.6	9.7		88.3
Other Enrollment (Grade 12+, etc.)					
<b>Average Overall Daily Attendance</b>	<b>585.9</b>	<b>573.3</b>	<b>165.9</b>		<b>1,325.0</b>

**Average Daily Attendance by Grade Range**

**Submitted P1 Levels**

ADA Grades K-3	203.64	155.58	46.06		405.28
ADA Grades 4-6	151.88	137.26	47.05		336.19
ADA Grades 7-8	102.24	114.42	22.88		239.54
ADA Grades 9-12	117.86	142.24	45.38		305.48
<b>Average Overall Daily Attendance</b>	<b>575.62</b>	<b>549.50</b>	<b>161.37</b>		<b>1,286.49</b>

38.53

Unduplicated Pupil Percent	31.66%	56.16%	53.05%		46.96%
Unduplicated Pupil Count	191.23	331.92	90.71		613.86

Prior Year P2 ADA	374.83	426.11	128.39		
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Total PTR Neded	23	23	7		
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**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	1,703,265.86	1,717,185.20	516,761.54		3,937,290
1105	Teachers' Stipends	-	-	-		-
1120	Substitute Expense	-	-	-		-
1200	Certificated Pupil Support Salaries	241,330.11	243,302.30	73,218.24		557,862
1300	Certificated Supervisor and Administrator Salaries	210,797.91	212,520.58	63,954.93		487,283
1305	Certificated Supervisor and Administrator Bonuses	-	-	-		-
1900	Other Certificated Salaries	-	-	-		-
<b>1000</b>	<b>Subtotal</b>	<b>2,155,393.88</b>	<b>2,173,008.08</b>	<b>653,934.71</b>		<b>4,982,434</b>
<b>Classified Salaries</b>						
2100	Instructional Aide Salaries	-	-	-		-
2105	Instructional Aide Stipends	-	-	-		-
2200	Classified Support Salaries	180,381.49	181,855.60	54,726.76		416,972
2210	Classified Support Overtime	-	-	-		-
2300	Classified Supervisor and Administrator Salaries	223,520.71	225,347.35	67,814.96		516,693
2400	Clerical, Technical, and Office Staff Salaries	79,709.75	80,361.15	24,183.50		184,258
2410	Clerical, Technical, and Office Staff Overtime	-	-	-		-
2900	Other Classified Salaries	12,329.06	12,429.81	3,740.57		28,500
<b>2000</b>	<b>Subtotal</b>	<b>495,941.01</b>	<b>499,993.92</b>	<b>150,465.79</b>		<b>1,146,423</b>
<b>Employee Benefits</b>						
3101	State Teachers' Retirement System, certificated positions	350,898.12	353,765.71	106,460.57		811,140
3202	Public Employees' Retirement System, classified positions	-	-	-		-
3313	OASDI	30,748.34	30,999.62	9,328.88		71,078
3323	Medicare	38,444.36	38,758.53	11,663.81		88,868
3403	Health & Welfare Benefits	241,759.88	243,735.58	73,348.62		558,855
3503	State Unemployment Insurance	32,704.45	32,971.72	9,922.35		75,600
3603	Worker Compensation Insurance	29,694.95	29,937.62	9,009.29		68,643
3903	Other Benefits	19,418.76	19,577.45	5,891.55		44,889
<b>3000</b>	<b>Subtotal</b>	<b>743,668.87</b>	<b>749,746.24</b>	<b>225,625.06</b>		<b>1,719,074</b>
<b>Total Personnel Expenses</b>		<b>3,395,003.76</b>	<b>3,422,748.23</b>	<b>1,030,025.56</b>		<b>7,847,931</b>

## Expenses Summary

**Books and Supplies**

4100	Approved Textbooks and Core Curricula Materials	507,613.77	511,762.06	154,007.24		1,173,406
4200	Books and Other Reference Materials	21,154.07	21,326.94	6,418.03		48,900
4300	Materials and Supplies	4,325.99	4,361.34	1,312.48		10,000
4315	Classroom Materials and Supplies	6,705.28	6,760.07	2,034.34		15,500
4381	Materials for Plant Maint	-	-	-		-
4400	Noncapitalized Equipment	2,162.99	2,180.67	656.24		5,000
4410	Software and Software Licensing	689,421.54	695,055.59	209,166.72		1,593,675
4430	Noncapitalized Student Equipment	39,753.21	40,078.08	12,060.91		91,894
4700	Food and Food Supplies	-	-	-		-
<b>4000</b>	<b>Subtotal</b>	<b>1,271,136.85</b>	<b>1,281,524.77</b>	<b>385,655.96</b>		<b>2,938,375</b>

**Services and Other Operating Expenses**

5200	Travel and Conferences	21,907.66	22,086.69	6,646.66		50,642
5210	Training and Development Expense	32,192.26	32,455.34	9,766.95		74,416
5300	Dues and Memberships	15,140.95	15,264.68	4,593.68		35,000
5400	Insurance	10,576.17	10,662.60	3,208.75		24,448
5500	Operation and Housekeeping Services	2,809.73	2,832.69	852.46		6,495
5501	Utilities	1,297.80	1,308.40	393.74		3,000
5600	Space Rental/Leases Expense	102,167.50	52,593.82	15,827.33	63,214.00	233,803
5601	Building Maintenance	432.60	436.13	131.25		1,000
5602	Other Space Rental	17,926.02	18,072.51	5,438.66		41,438
5605	Equipment Rental/Leasing Expense	2,596.02	2,617.24	787.62		6,001
5610	Equipment Repair	216.30	218.07	65.62		500
5800	Professional/Consulting Services and Operating Expenses	9,699.73	9,778.99	2,942.84		22,422
5803	Banking and Payroll Fees	2,361.99	2,381.29	716.61		5,460
5805	Legal Fees	72,153.12	72,742.76	21,890.86		166,790
5806	Audit Services	16,438.75	16,573.09	4,987.43		38,000
5807	Legal Settlements	17,128.00			24,000.00	41,128
5809	Employee Tuition	-	-	-		-
5810	Educational Consultants	141,348.56	142,503.68	42,884.38		326,743
5811	Student Transportation/Field Trips/Activities	-	-	-		-
5815	Advertising/Recruiting	129,779.57	130,840.15	39,374.41		300,000
5820	Fundraising Expense	-	-	-		-
5830	Field Trips	32,444.89	32,710.04	9,843.60		75,000
5873	Financial Services	111,091.32	111,999.17	33,704.50		256,800
5874	Personnel Services	611.26	616.26	185.45		1,413

Expenses Summary

5875	District Oversight Fees	51,160.30	165,985.32	30,592.22		247,735
5877	IT Services	6,488.98	6,542.01	1,968.72		15,000
5890	Interest Expense / Misc. Fees	666.63	672.08	202.25		1,541
5891	Loan Mangement and Interest Fee	-	-	-		-
5899	CMO Management Fee	-	-	-		-
5900	Communications	29,853.20	30,097.16	9,057.30		69,009
5999	Expenses Suspense	-	-	-		-
		-	-	-		-
<b>5000</b>	<b>Subtotal</b>	<b>828,489.28</b>	<b>881,990.17</b>	<b>246,063.31</b>	<b>87,214.00</b>	<b>2,043,784</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

<b>2,099,626.13</b>	<b>2,163,514.93</b>	<b>631,719.28</b>	<b>87,214.00</b>	<b>4,982,159</b>
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Total Expenses

<b>5,494,629.89</b>	<b>5,586,263.16</b>	<b>1,661,744.84</b>	<b>87,214.00</b>	<b>12,830,090</b>
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Instructional Related:	1,664,327.75	1,677,928.88	504,947.93		3,847,279.75
Facilities	102,447.20	60,437.09	18,187.65	53,731.90	234,804.85
	<b>1,766,774.95</b>	<b>1,738,365.98</b>	<b>523,135.58</b>	<b>53,731.90</b>	<b>4,082,084.60</b>