

## Compass Charter Schools

February 2019 - February 2019

		February		July - February Summary				2018-2019		
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget	% Remaining
8011	LCFF Revenue	\$974,747	\$1,185,418	\$4,276,170	\$4,486,841	(\$210,671)	-4.7%	\$9,375,966	\$4,546,364	48.49%
8012	Education Protection Account Revenue			\$353,581	\$353,581	(\$0)	0.0%	\$1,006,763	\$653,182	64.88%
8019	Prior Year Income/Adjustments	\$137	-	\$137	-	\$137	0.0%	-	\$1,228	
8096	Charter Schools Funding In-Lieu of Property Taxes	\$83,848	\$201,014	\$428,549	\$545,715	(\$117,166)	-21.5%	\$1,349,773	\$921,224	68.25%
<b>LCFF</b>		\$1,058,732	\$1,386,432	\$5,058,437	\$5,386,137	(\$327,701)	-6.1%	\$11,732,502	\$6,121,999	52.18%
8181	Special Education - Entitlement			-	-	-	0.0%	\$154,379	\$154,379	100.00%
8291	Title I Federal Revenue			\$142,584	\$142,584	-	0.0%	\$188,304	\$45,720	24.28%
8292	Title II			\$22,288	\$22,288	-	0.0%	\$29,185	\$6,897	23.63%
<b>Federal Revenue</b>				\$164,872	\$164,872	-	0.0%	\$371,868	\$206,996	55.66%
8550	Mandated Block Grant	\$17,865	-	\$79,945	\$62,080	\$17,865	28.8%	\$190,528	\$110,583	58.04%
8560	State Lottery Revenue			\$29,573	\$29,573	(\$0)	0.0%	\$249,579	\$220,006	88.15%
8590	All Other State Revenues			\$32,531	\$32,531	-	0.0%	\$58,695	\$26,164	44.58%
8599	Prior Year State Income	\$21,348	-	\$22,314	\$966	\$21,348	2,210.9%	\$966	(\$21,570)	0.00%
<b>Other State Revenue</b>		\$39,213	-	\$164,362	\$125,150	\$39,213	31.3%	\$499,767	\$335,183	67.07%
8650	Rental Income			\$49,750	\$49,750	-	0.0%	\$49,750	-	0.00%
8660	Interest Income	\$6	\$2,500	\$18,629	\$21,122	(\$2,493)	-11.8%	\$31,124	\$12,495	40.15%
8682	Foundation Grants/Donations	\$143	\$297	\$1,030	\$1,187	(\$158)	-13.3%	\$3,488	\$2,459	70.48%
8685	School Site fundraising	\$5,000	\$1,126	\$20,392	\$16,518	\$3,874	23.5%	\$21,022	(\$3,371)	0.00%
8699	All Other Local Revenue	\$209	\$1,500	\$75,245	\$76,535	(\$1,290)	-1.7%	\$82,536	(\$15,579)	0.00%
8793	SPED State/Other Transfers of Apportionments from JPA	\$38,932	\$89,140	\$237,918	\$288,126	(\$50,208)	-17.4%	\$644,686	\$310,911	48.23%
<b>Local Revenue</b>		\$44,290	\$94,564	\$402,964	\$453,239	(\$50,275)	-11.1%	\$832,606	\$306,915	36.86%
<b>Total Revenue</b>		\$1,142,235	\$1,480,996	\$5,790,634	\$6,129,398	(\$338,763)	-5.5%	\$13,436,743	\$6,971,093	51.88%
1100	Teachers' Salaries	\$365,376	\$358,266	\$2,511,335	\$2,504,225	(\$7,110)	-0.3%	\$3,937,290	\$1,425,955	36.22%
1200	Certificated Pupil Support Salaries	\$46,093	\$50,148	\$353,216	\$357,271	\$4,055	1.1%	\$557,862	\$204,645	36.68%
1300	Certificated Pupil Support Salaries	\$32,480	\$63,427	\$202,633	\$233,576	\$30,944	13.2%	\$487,283	\$284,651	58.42%
<b>Certificated Salaries</b>		\$443,948	\$471,841	\$3,067,184	\$3,095,072	\$27,888	0.9%	\$4,982,435	\$1,915,251	38.44%
2200	Classified Support Salaries (Maintenance, Food)	\$24,822	\$18,481	\$161,190	\$154,851	(\$6,339)	-4.1%	\$228,775	\$67,227	29.39%
2300	Classified Supervisor and Administrator Salaries	\$43,945	\$44,170	\$339,789	\$340,014	\$225	0.1%	\$516,693	\$176,904	34.24%
2400	Clerical, Technical, and Office Staff Salaries	\$22,776	\$25,000	\$248,235	\$250,462	\$2,226	0.9%	\$350,462	\$102,226	29.17%
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$4,200	\$4,850	\$30,446	\$31,093	\$648	2.1%	\$50,493	\$20,048	39.70%
<b>Classified Salaries</b>		\$95,743	\$92,501	\$779,660	\$776,421	(\$3,240)	-0.4%	\$1,146,423	\$366,405	31.96%
3101	State Teachers' Retirement System, certificated positions	\$69,593	\$77,615	\$492,657	\$500,679	\$8,021	1.6%	\$811,140	\$316,178	38.98%
3313	OASDI	\$7,428	\$6,778	\$44,615	\$43,967	(\$648)	-1.5%	\$71,078	\$26,441	37.20%
3323	Medicare	\$7,563	\$8,447	\$54,195	\$55,081	\$886	1.6%	\$88,868	\$34,668	39.01%
3403	Health & Welfare Benefits	\$62,307	\$51,169	\$365,313	\$354,179	(\$11,134)	-3.1%	\$558,855	\$139,409	24.95%

3503	State Unemployment Insurance	\$2,571	\$4,735	\$54,495	\$56,659	\$2,164	3.8%	\$75,600	\$21,105	27.92%
3603	Worker Compensation Insurance	\$5,762	\$3,356	\$57,621	\$55,217	(\$2,404)	-4.4%	\$68,643	\$4,680	6.82%
3903	Other Employee Benefits	\$3,840	\$5,672	\$20,368	\$22,201	\$1,833	8.3%	\$44,889	\$24,520	54.62%
<b>Employee Benefits</b>		\$159,063	\$157,773	\$1,089,265	\$1,087,983	(\$1,282)	-0.1%	\$1,719,074	\$567,002	32.98%
<b>Total Personnel Expenses</b>		\$698,754	\$722,114	\$4,936,109	\$4,959,476	\$23,367	0.5%	\$7,847,932	\$2,848,658	36.30%
4100	Approved Textbooks and Core Curricula Materials	\$143,934	\$27,197	\$1,181,355	\$1,064,620	(\$116,735)	-11.0%	\$1,173,406	(\$107,922)	0.00%
4200	Books and Other Reference Materials	-	\$5,971	\$19,047	\$25,018	\$5,971	23.9%	\$48,900	\$29,853	61.05%
4300	Materials and Supplies	\$2,400	\$982	\$7,488	\$6,070	(\$1,418)	-23.4%	\$10,000	\$2,512	25.12%
4315	Classroom Materials and Supplies	\$350	\$1,716	\$7,269	\$8,635	\$1,366	15.8%	\$15,500	\$8,231	53.10%
4400	Noncapitalized Equipment	-	\$903	\$483	\$1,386	\$904	65.2%	\$5,000	\$4,517	90.35%
4410	Software and Software Licensing	-	\$177,716	\$705,098	\$882,813	\$177,715	20.1%	\$1,593,675	\$860,359	53.99%
4430	Noncapitalized Student Equipment	-	\$7,083	\$56,482	\$63,564	\$7,082	11.1%	\$91,894	\$35,412	38.54%
<b>Books and Supplies</b>		\$146,685	\$221,568	\$1,977,222	\$2,052,105	\$74,883	3.6%	\$2,938,375	\$832,962	28.35%
5200	Travel and Conferences	\$7,814	\$4,195	\$37,027	\$33,408	(\$3,619)	-10.8%	\$50,188	\$12,666	25.24%
5210	Training and Development Expense	-	\$88	\$74,766	\$74,853	\$87	0.1%	\$75,221	\$455	0.60%
5300	Dues and Memberships	-	\$99	\$34,889	\$34,987	\$98	0.3%	\$35,384	\$465	1.31%
5400	Insurance	-	\$1,790	\$15,498	\$17,288	\$1,790	10.4%	\$24,448	\$8,950	36.61%
5500	Operation and Housekeeping Services	\$500	\$500	\$4,495	\$4,494	(\$1)	0.0%	\$6,495	\$2,000	30.79%
5501	Utilities	\$137	\$305	\$1,614	\$1,782	\$168	9.4%	\$3,000	\$1,177	39.24%
5600	Space Rental/Leases Expense	\$13,683	\$10,905	\$176,569	\$173,792	(\$2,777)	-1.6%	\$233,413	\$56,843	24.35%
5601	Building Maintenance	-	\$200	-	\$200	\$200	100.0%	\$1,000	\$1,000	100.00%
5602	Other Space Rental	-	\$7,870	\$2,088	\$9,958	\$7,870	79.0%	\$41,438	\$38,975	94.06%
5605	Equipment Rental/Lease Expense	-	\$272	\$4,639	\$4,914	\$275	5.6%	\$6,001	\$1,362	22.69%
5610	Equipment Repair	-	\$100	-	\$100	\$100	100.0%	\$500	\$500	100.00%
5800	Professional/Consulting Services and Operating Expenditures	\$2,962	\$2,587	\$12,449	\$12,073	(\$375)	-3.1%	\$22,422	\$1,974	8.80%
5803	Banking and Payroll Service Fees	\$652	\$436	\$3,930	\$3,715	(\$215)	-5.8%	\$5,460	\$1,508	27.63%
5805	Legal Services	\$13,499	\$12,448	\$118,047	\$116,996	(\$1,051)	-0.9%	\$166,790	\$28,050	16.82%
5806	Audit Services	-	\$9,127	\$18,250	\$27,377	\$9,127	33.3%	\$38,000	\$19,750	51.97%
5807	Legal Settlements	\$1,384	-	\$39,511	\$38,128	(\$1,383)	-3.6%	\$41,128	\$1,137	2.76%
5809	Employee Tuition Reimbursement			-	-	-	0.0%	-	-	
5810	Educational Consultants	\$31,213	\$17,478	\$270,569	\$256,833	(\$13,736)	-5.3%	\$326,743	\$56,044	17.15%
5811	Student Transportation			-	-	-	0.0%	-	-	
5812	Other Student Activities			-	-	-	0.0%	-	-	
5815	Advertising/Recruiting	\$29,151	\$34,868	\$154,812	\$160,528	\$5,716	3.6%	\$300,000	\$145,188	48.40%
5830	Field Trip Expenses	\$9,259	\$10,387	\$32,323	\$33,451	\$1,128	3.4%	\$75,000	\$41,220	54.96%
5873	Financial Services	\$21,400	\$21,400	\$171,200	\$171,202	\$2	0.0%	\$256,800	\$64,200	25.00%
5874	Personnel Services	\$128	\$93	\$1,073	\$1,040	(\$33)	-3.2%	\$1,413	\$340	24.06%
5875	District Oversight Fee	\$3,436	\$13,110	\$39,967	\$49,641	\$9,673	19.5%	\$247,738	\$207,771	83.87%
5877	IT Services	\$49	\$1,295	\$8,570	\$9,818	\$1,248	12.7%	\$15,000	\$6,430	42.87%
5890	Interest Expense/Fees	\$133	\$1	\$1,674	\$1,543	(\$130)	-8.4%	\$1,549	(\$125)	0.00%
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$1,171	\$3,701	\$51,684	\$54,204	\$2,520	4.6%	\$69,009	\$17,325	25.11%
<b>Services &amp; Other Operating Expenses</b>		\$136,570	\$153,256	\$1,275,644	\$1,292,326	\$16,682	1.3%	\$2,044,139	\$715,206	34.99%
<b>Total Operational Expenses</b>		\$283,255	\$374,823	\$3,252,866	\$3,344,431	\$91,565	2.7%	\$4,982,515	\$1,548,168	31.07%
<b>Total Expenses</b>		\$982,009	\$1,096,937	\$8,188,975	\$8,303,907	\$114,932	1.4%	\$12,830,446	\$4,396,826	34.27%
<b>Net Income</b>		\$160,225	\$384,059	(\$2,398,340)	(\$2,174,509)	(\$223,831)	-10.3%	\$606,296	\$2,574,267	