

Compass Charter Schools

May 2019 - May 2019

		May		July - May Summary				2018-2019	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$1,186,646	\$1,185,418	\$7,836,108	\$8,043,095	(\$206,987)	-2.6%	\$9,375,966	\$1,539,858
8012	Education Protection Account Revenue			\$820,262	\$680,172	\$140,090	20.6%	\$1,006,763	\$186,501
8019	Prior Year Income/Adjustments	(\$1,228)	-	(\$1,158)	-	(\$1,158)	0.0%	-	\$1,158
8096	Charter Schools Funding In-Lieu of Property Taxes	\$83,594	\$201,014	\$909,730	\$1,148,758	(\$239,028)	-20.8%	\$1,349,773	\$440,043
LCFF		\$1,269,012	\$1,386,432	\$9,564,942	\$9,872,025	(\$307,083)	-3.1%	\$11,732,502	\$2,167,560
8181	Special Education - Entitlement	-	\$38,595	-	\$115,784	(\$115,784)	-100.0%	\$154,379	\$154,379
8290	All Other Federal Revenue			\$86,222	-	\$86,222	0.0%	-	(\$86,222)
8291	Title I Federal Revenue			\$191,476	\$168,822	\$22,655	13.4%	\$188,304	(\$3,172)
8292	Title II			\$29,088	\$26,850	\$2,239	8.3%	\$29,185	\$97
Federal Revenue		-	\$38,595	\$306,786	\$311,455	(\$4,669)	-1.5%	\$371,868	\$65,082
8550	Mandated Block Grant			\$79,945	\$126,304	(\$46,359)	-36.7%	\$190,528	\$110,583
8560	State Lottery Revenue			\$114,961	\$139,576	(\$24,615)	-17.6%	\$249,579	\$134,618
8590	All Other State Revenues	-	\$16,796	\$32,531	\$58,695	(\$26,164)	-44.6%	\$58,695	\$26,164
8599	Prior Year State Income			\$25,974	\$966	\$25,009	2,590.0%	\$966	(\$25,009)
Other State Revenue		-	\$16,796	\$253,412	\$325,541	(\$72,129)	-22.2%	\$499,767	\$246,356
8650	Rental Income			\$49,750	\$49,750	-	0.0%	\$49,750	-
8660	Interest Income	\$5	\$2,500	\$23,194	\$28,624	(\$5,430)	-19.0%	\$31,124	\$7,930
8682	Foundation Grants/Donations	\$137	\$297	\$1,366	\$2,079	(\$713)	-34.3%	\$3,488	\$2,122
8685	School Site fundraising	\$1,000	\$1,126	\$25,392	\$19,896	\$5,497	27.6%	\$21,022	(\$4,371)
8699	All Other Local Revenue	\$2,865	\$1,500	\$102,735	\$81,036	\$21,700	26.8%	\$82,536	(\$20,199)
8793	SPED State/Other Transfers of Apportionments from JPA	\$81,731	\$89,140	\$498,719	\$555,546	(\$56,827)	-10.2%	\$644,686	\$145,967
Local Revenue		\$85,737	\$94,564	\$701,157	\$736,930	(\$35,773)	-4.9%	\$832,606	\$131,449
Total Revenue		\$1,354,749	\$1,536,387	\$10,826,296	\$11,245,951	(\$419,655)	-3.7%	\$13,436,743	\$2,610,447
1100	Teachers' Salaries	\$397,554	\$358,266	\$3,671,463	\$3,579,024	(\$92,439)	-2.6%	\$3,937,290	\$265,827
1200	Certificated Pupil Support Salaries	\$51,647	\$50,148	\$509,787	\$507,714	(\$2,072)	-0.4%	\$557,862	\$48,075
1300	Certificated Pupil Support Salaries	\$29,934	\$63,427	\$292,433	\$423,856	\$131,423	31.0%	\$487,283	\$194,850
Certificated Salaries		\$479,134	\$471,841	\$4,473,683	\$4,510,594	\$36,911	0.8%	\$4,982,435	\$508,752
2200	Classified Support Salaries (Maintenance, Food)	\$26,509	\$18,481	\$241,601	\$210,294	(\$31,307)	-14.9%	\$228,775	(\$12,826)
2300	Classified Supervisor and Administrator Salaries	\$43,992	\$44,170	\$471,717	\$472,523	\$806	0.2%	\$516,693	\$44,976
2400	Clerical, Technical, and Office Staff Salaries	\$25,134	\$25,000	\$320,572	\$325,462	\$4,889	1.5%	\$350,462	\$29,889
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$5,296	\$4,850	\$45,251	\$45,643	\$393	0.9%	\$50,493	\$5,243
Classified Salaries		\$100,931	\$92,501	\$1,079,142	\$1,053,923	(\$25,219)	-2.4%	\$1,146,423	\$67,281
3101	State Teachers' Retirement System, certificated positions	\$80,172	\$77,615	\$716,881	\$733,525	\$16,644	2.3%	\$811,140	\$94,259

3313	OASDI	\$6,041	\$6,778	\$62,586	\$64,300	\$1,715	2.7%	\$71,078	\$8,493
3323	Medicare	\$8,151	\$8,447	\$78,098	\$80,422	\$2,324	2.9%	\$88,868	\$10,771
3403	Health & Welfare Benefits	\$58,312	\$51,169	\$533,861	\$507,686	(\$26,175)	-5.2%	\$558,855	\$24,994
3503	State Unemployment Insurance	\$1,400	\$4,735	\$59,265	\$70,865	\$11,600	16.4%	\$75,600	\$16,335
3603	Worker Compensation Insurance	-	\$3,356	\$69,726	\$65,287	(\$4,439)	-6.8%	\$68,643	(\$1,083)
3903	Other Employee Benefits	\$4,588	\$5,672	\$28,052	\$39,217	\$11,164	28.5%	\$44,889	\$16,836
Employee Benefits		\$158,664	\$157,773	\$1,548,469	\$1,561,301	\$12,832	0.8%	\$1,719,074	\$170,605
Total Personnel Expenses		\$738,729	\$722,114	\$7,101,294	\$7,125,818	\$24,524	0.3%	\$7,847,932	\$746,638
4100	Approved Textbooks and Core Curricula Materials	\$321,200	\$27,197	\$2,037,797	\$1,146,210	(\$891,588)	-77.8%	\$1,173,406	(\$864,391)
4200	Books and Other Reference Materials	-	\$5,971	\$19,047	\$42,929	\$23,882	55.6%	\$48,900	\$29,853
4300	Materials and Supplies	(\$149)	\$982	\$14,809	\$9,018	(\$5,791)	-64.2%	\$10,000	(\$4,809)
4315	Classroom Materials and Supplies	\$96	\$1,716	\$9,548	\$13,784	\$4,236	30.7%	\$15,500	\$5,952
4400	Noncapitalized Equipment	-	\$903	\$2,606	\$4,097	\$1,490	36.4%	\$5,000	\$2,394
4410	Software and Software Licensing	\$29,956	\$177,716	\$1,333,191	\$1,415,960	\$82,768	5.8%	\$1,593,675	\$260,484
4430	Noncapitalized Student Equipment	\$2,808	\$7,083	\$64,238	\$84,811	\$20,574	24.3%	\$91,894	\$27,656
Books and Supplies		\$353,911	\$221,568	\$3,481,236	\$2,716,808	(\$764,428)	-28.1%	\$2,938,375	(\$542,861)
5200	Travel and Conferences	\$5,695	\$4,195	\$59,073	\$45,993	(\$13,080)	-28.4%	\$50,188	(\$8,885)
5210	Training and Development Expense	-	\$88	\$78,637	\$75,116	(\$3,521)	-4.7%	\$75,221	(\$3,417)
5300	Dues and Memberships	-	\$99	\$35,163	\$35,285	\$122	0.3%	\$35,384	\$221
5400	Insurance	\$2,583	\$1,790	\$23,296	\$22,658	(\$638)	-2.8%	\$24,448	\$1,152
5500	Operation and Housekeeping Services	\$500	\$500	\$5,875	\$5,995	\$120	2.0%	\$6,495	\$620
5501	Utilities	-	\$305	\$2,188	\$2,695	\$507	18.8%	\$3,000	\$812
5600	Space Rental/Leases Expense	\$11,223	\$10,905	\$215,423	\$206,508	(\$8,915)	-4.3%	\$233,413	\$17,990
5601	Building Maintenance	-	\$200	-	\$800	\$800	100.0%	\$1,000	\$1,000
5602	Other Space Rental	\$7,909	\$7,870	\$10,872	\$33,568	\$22,696	67.6%	\$41,438	\$30,566
5605	Equipment Rental/Lease Expense	-	\$272	\$4,639	\$5,729	\$1,090	19.0%	\$6,001	\$1,362
5610	Equipment Repair	-	\$100	-	\$400	\$400	100.0%	\$500	\$500
5800	Professional/Consulting Services and Operating Expenditures	\$13,904	\$2,587	\$61,090	\$19,835	(\$41,255)	-208.0%	\$22,422	(\$38,668)
5803	Banking and Payroll Service Fees	\$444	\$436	\$5,208	\$5,024	(\$184)	-3.7%	\$5,460	\$252
5805	Legal Services	\$5,038	\$12,448	\$168,575	\$154,342	(\$14,233)	-9.2%	\$166,790	(\$1,785)
5806	Audit Services	-	\$499	\$36,565	\$37,501	\$936	2.5%	\$38,000	\$1,435
5807	Legal Settlements	\$17	-	\$40,904	\$38,128	(\$2,776)	-7.3%	\$41,128	\$224
5809	Employee Tuition Reimbursement			-	-	-	0.0%	-	-
5810	Educational Consultants	\$32,401	\$17,478	\$457,096	\$309,266	(\$147,831)	-47.8%	\$326,743	(\$130,353)
5811	Student Transportation			-	-	-	0.0%	-	-
5812	Other Student Activities	\$4,384	-	\$4,384	-	(\$4,384)	0.0%	-	(\$4,384)
5815	Advertising/Recruiting	\$26,928	\$34,868	\$221,529	\$265,132	\$43,603	16.4%	\$300,000	\$78,471
5830	Field Trip Expenses	\$293	\$10,387	\$57,844	\$64,613	\$6,769	10.5%	\$75,000	\$17,156
5873	Financial Services	\$22,500	\$21,400	\$257,960	\$235,400	(\$22,560)	-9.6%	\$256,800	(\$1,160)
5874	Personnel Services	\$192	\$93	\$1,457	\$1,320	(\$137)	-10.4%	\$1,413	(\$44)
5875	District Oversight Fee	\$4,031	\$13,110	\$175,185	\$88,970	(\$86,215)	-96.9%	\$247,738	\$72,553
5877	IT Services	\$5,099	\$1,295	\$47,089	\$13,704	(\$33,385)	-243.6%	\$15,000	(\$32,089)

5890	Interest Expense/Fees	-	\$1	\$1,674	\$1,547	(\$126)	-8.2%	\$1,549	(\$125)
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	\$5,979	\$3,701	\$74,446	\$65,308	(\$9,139)	-14.0%	\$69,009	(\$5,437)
Services & Other Operating Expenses		\$149,123	\$144,628	\$2,046,173	\$1,734,837	(\$311,337)	-17.9%	\$2,044,139	(\$2,034)
Total Operational Expenses		\$503,034	\$366,195	\$5,527,409	\$4,451,645	(\$1,075,765)	-24.2%	\$4,982,515	(\$544,895)
Total Expenses		\$1,241,763	\$1,088,309	\$12,628,703	\$11,577,462	(\$1,051,240)	-9.1%	\$12,830,446	\$201,744
Net Income		\$112,987	\$448,078	(\$1,802,407)	(\$331,512)	(\$1,470,895)	-443.7%	\$606,296	\$2,408,703