

## Compass Charter Schools

December 2019 - December 2019

		December		July - December Summary				2019-2020		
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget	% Remaining
8011	LCFF Revenue	\$794,328	\$2,196,853	\$5,006,202	\$11,228,361	(\$6,222,159)	-55.4%	\$24,409,481	\$19,403,279	79.49%
8012	Education Protection Account Revenue	\$294,580	\$445,902	\$642,409	\$891,804	(\$249,395)	-28.0%	\$1,783,609	\$1,141,200	63.98%
8096	Charter Schools Funding In-Lieu of Property Taxes	\$109,774	\$332,200	\$886,613	\$1,744,049	(\$857,435)	-49.2%	\$4,152,497	\$3,265,883	78.65%
<b>LCFF</b>		<b>\$1,198,682</b>	<b>\$2,974,955</b>	<b>\$6,535,224</b>	<b>\$13,864,214</b>	<b>(\$7,328,990)</b>	<b>-52.9%</b>	<b>\$30,345,586</b>	<b>\$23,810,362</b>	<b>78.46%</b>
8181	Special Education - Entitlement			-	-	-	0.0%	\$287,351	\$287,351	100.00%
8290	All Other Federal Revenue			\$86,222	\$58,199	\$28,023	48.2%	\$387,993	\$301,771	77.78%
8291	Title I Federal Revenue			\$40,180	\$53,918	(\$13,738)	-25.5%	\$359,456	\$319,276	88.82%
8292	Title II			\$7,513	\$8,802	(\$1,289)	-14.6%	\$58,679	\$51,166	87.20%
8294	Title IV			\$5,000	\$25,000	(\$20,000)	-80.0%	\$50,000	\$45,000	90.00%
<b>Federal Revenue</b>				<b>\$138,915</b>	<b>\$145,919</b>	<b>(\$7,004)</b>	<b>-4.8%</b>	<b>\$1,143,479</b>	<b>\$1,004,564</b>	<b>87.85%</b>
8550	Mandated Block Grant	\$14,488	\$19,576	\$29,408	\$19,576	\$9,832	50.2%	\$78,302	\$48,894	62.44%
8560	State Lottery Revenue	-	\$316,914	-	\$316,914	(\$316,914)	-100.0%	\$633,828	\$633,828	100.00%
8590	All Other State Revenues			\$17,170	-	\$17,170	0.0%	-	(\$17,170)	0.00%
8599	Prior Year State Income			\$4,050	-	\$4,050	0.0%	-	(\$4,050)	0.00%
<b>Other State Revenue</b>		<b>\$14,488</b>	<b>\$336,490</b>	<b>\$50,628</b>	<b>\$336,490</b>	<b>(\$285,862)</b>	<b>-85.0%</b>	<b>\$712,130</b>	<b>\$661,502</b>	<b>92.89%</b>
8660	Interest Income	\$7,386	\$2,555	\$14,962	\$15,332	(\$370)	-2.4%	\$30,664	\$15,702	51.21%
8662	Net Increase/Decrease in Investment	\$10,585	-	\$12,555	-	\$12,555	0.0%	-	(\$12,555)	0.00%
8682	Foundation Grants/Donations	\$100	-	\$659	-	\$659	0.0%	\$2,230	\$1,572	70.46%
8685	School Site fundraising	\$2,000	\$2,083	\$5,000	\$12,500	(\$7,500)	-60.0%	\$25,000	\$20,000	80.00%
8699	All Other Local Revenue	\$1,235	-	\$7,373	-	\$7,373	0.0%	\$2,500	(\$4,873)	0.00%
8792	SPED State/Other Transfers of Apportionments from County	\$58,030	\$141,739	\$238,568	\$724,443	(\$485,875)	-67.1%	\$1,574,876	\$1,336,308	84.85%
<b>Local Revenue</b>		<b>\$79,335</b>	<b>\$146,378</b>	<b>\$279,117</b>	<b>\$752,275</b>	<b>(\$473,158)</b>	<b>-62.9%</b>	<b>\$1,635,271</b>	<b>\$1,356,154</b>	<b>82.93%</b>
<b>Total Revenue</b>		<b>\$1,292,505</b>	<b>\$3,457,822</b>	<b>\$7,003,884</b>	<b>\$15,098,898</b>	<b>(\$8,095,014)</b>	<b>-53.6%</b>	<b>\$33,836,466</b>	<b>\$26,832,582</b>	<b>79.30%</b>
1100	Teachers' Salaries	\$671,224	\$798,438	\$3,158,432	\$3,992,191	\$833,759	20.9%	\$8,782,821	\$5,624,389	64.04%
1200	Certificated Pupil Support Salaries	\$68,469	\$135,406	\$377,694	\$812,434	\$434,740	53.5%	\$1,624,869	\$1,247,175	76.76%
1300	Certificated Pupil Support Salaries	\$58,089	\$103,256	\$355,996	\$619,535	\$263,539	42.5%	\$1,239,069	\$883,074	71.27%
<b>Certificated Salaries</b>		<b>\$797,782</b>	<b>\$1,037,100</b>	<b>\$3,892,122</b>	<b>\$5,424,160</b>	<b>\$1,532,039</b>	<b>28.2%</b>	<b>\$11,646,759</b>	<b>\$7,754,637</b>	<b>66.58%</b>
2100	Instructional Aide Salaries	\$9,126	\$11,876	\$39,631	\$59,379	\$19,747	33.3%	\$130,633	\$91,002	69.66%
2200	Classified Support Salaries (Maintenance, Food)	\$69,608	\$139,922	\$388,912	\$699,609	\$310,697	44.4%	\$1,539,140	\$1,150,228	74.73%
2300	Classified Supervisor and Administrator Salaries	\$52,502	\$92,520	\$292,645	\$555,118	\$262,473	47.3%	\$1,110,236	\$817,591	73.64%
2400	Clerical, Technical, and Office Staff Salaries	\$42,301	\$41,852	\$219,398	\$251,110	\$31,712	12.6%	\$502,220	\$282,822	56.31%
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$1,231	\$2,591	\$6,474	\$12,955	\$6,481	50.0%	\$28,500	\$22,026	77.29%
<b>Classified Salaries</b>		<b>\$174,769</b>	<b>\$288,760</b>	<b>\$947,059</b>	<b>\$1,578,170</b>	<b>\$631,111</b>	<b>40.0%</b>	<b>\$3,310,728</b>	<b>\$2,363,669</b>	<b>71.39%</b>
3101	State Teachers' Retirement System, certificated positions	\$136,044	\$181,054	\$601,262	\$905,271	\$304,009	33.6%	\$1,991,596	\$1,390,334	69.81%
3313	OASDI	\$11,045	\$17,195	\$59,698	\$103,168	\$43,471	42.1%	\$206,336	\$146,639	71.07%
3323	Medicare	\$13,731	\$18,095	\$65,060	\$108,567	\$43,507	40.1%	\$217,134	\$152,074	70.04%
3403	Health & Welfare Benefits	\$115,529	\$113,221	\$483,820	\$679,328	\$195,507	28.8%	\$1,358,655	\$874,835	64.39%
3503	State Unemployment Insurance	\$30,152	\$10,611	\$65,306	\$63,667	(\$1,639)	-2.6%	\$127,335	\$62,029	48.71%
3603	Worker Compensation Insurance	-	\$12,479	\$36,700	\$74,874	\$38,174	51.0%	\$149,748	\$113,048	75.49%
3903	Other Employee Benefits	\$11,377	\$6,008	\$28,579	\$36,051	\$7,472	20.7%	\$72,102	\$43,523	60.36%
<b>Employee Benefits</b>		<b>\$317,877</b>	<b>\$358,663</b>	<b>\$1,340,425</b>	<b>\$1,970,926</b>	<b>\$630,501</b>	<b>32.0%</b>	<b>\$4,122,906</b>	<b>\$2,782,481</b>	<b>67.49%</b>
<b>Total Personnel Expenses</b>		<b>\$1,290,429</b>	<b>\$1,684,523</b>	<b>\$6,179,606</b>	<b>\$8,973,256</b>	<b>\$2,793,650</b>	<b>31.1%</b>	<b>\$19,080,393</b>	<b>\$12,900,787</b>	<b>67.61%</b>
4100	Approved Textbooks and Core Curricula Materials	\$535,880	\$489,341	\$1,744,283	\$4,159,398	\$2,415,115	58.1%	\$4,893,410	\$3,149,127	64.35%
4101	Curriculum Assessment and Software	\$18,720	-	\$36,920	-	(\$36,920)	0.0%	-	(\$36,920)	0.00%

4102	Supplemental Curriculum	\$10,425	-	\$10,425	-	(\$10,425)	0.0%	-	(\$10,425)	0.00%
4200	Books and Other Reference Materials	-	\$38,143	-	\$324,220	\$324,220	100.0%	\$381,435	\$381,435	100.00%
4215	CSI Materials	-	\$17,244	-	\$146,576	\$146,576	100.0%	\$172,442	\$172,442	100.00%
4300	Materials and Supplies	(\$4,679)	\$1,599	\$6,319	\$9,595	\$3,276	34.1%	\$19,190	\$12,871	67.07%
4315	Classroom Materials and Supplies	\$143	\$2,010	\$560	\$12,058	\$11,498	95.4%	\$24,116	\$23,556	97.68%
4400	Noncapitalized Equipment	-	\$19,403	\$126,916	\$164,929	\$38,013	23.0%	\$194,034	\$67,118	34.59%
4410	Software and Software Licensing	(\$11,303)	\$290,329	\$524,654	\$2,467,794	\$1,943,139	78.7%	\$2,903,286	\$2,378,632	81.93%
4430	Noncapitalized Student Equipment	\$2,340	\$11,788	\$17,784	\$100,201	\$82,417	82.3%	\$117,883	\$100,099	84.91%
4700	Food and Food Supplies	-	\$2,727	-	\$13,636	\$13,636	100.0%	\$30,000	\$30,000	100.00%
<b>Books and Supplies</b>		\$551,527	\$872,585	\$2,467,861	\$7,398,406	\$4,930,545	66.6%	\$8,735,796	\$6,267,935	71.75%
5200	Travel and Conferences	\$4,318	\$20,078	\$53,239	\$120,468	\$67,229	55.8%	\$240,936	\$187,697	77.90%
5210	Training and Development Expense	\$14,000	\$13,385	\$158,798	\$80,312	(\$78,486)	-97.7%	\$160,624	\$1,826	1.14%
5300	Dues and Memberships	(\$10,058)	\$7,325	\$35,682	\$43,948	\$8,266	18.8%	\$87,897	\$52,215	59.40%
5400	Insurance	-	\$3,272	\$17,023	\$19,635	\$2,612	13.3%	\$39,269	\$22,246	56.65%
5500	Operation and Housekeeping Services	-	\$869	\$2,250	\$5,216	\$2,966	56.9%	\$10,433	\$8,183	78.43%
5501	Utilities	\$169	\$402	\$1,536	\$2,409	\$873	36.2%	\$4,819	\$3,283	68.12%
5600	Space Rental/Leases Expense	\$12,481	\$19,924	\$80,366	\$119,547	\$39,181	32.8%	\$239,093	\$158,728	66.39%
5602	Assessment Space Rental	-	\$3,839	-	\$23,034	\$23,034	100.0%	\$46,068	\$46,068	100.00%
5603	Engagement Space Rental	\$750	-	\$750	-	(\$750)	0.0%	-	(\$750)	0.00%
5605	Equipment Rental/Lease Expense	-	\$6,294	-	\$37,762	\$37,762	100.0%	\$75,524	\$75,524	100.00%
5800	Professional/Consulting Services and Operating Expenditures	\$17,247	\$7,277	\$43,443	\$43,660	\$217	0.5%	\$87,320	\$43,877	50.25%
5803	Banking and Payroll Service Fees	\$922	\$760	\$3,678	\$4,559	\$881	19.3%	\$9,118	\$5,440	59.66%
5805	Legal Services	\$18,871	\$19,496	\$57,064	\$116,976	\$59,912	51.2%	\$233,952	\$176,888	75.61%
5806	Audit Services	-	\$2,060	\$10,819	\$12,360	\$1,542	12.5%	\$24,721	\$13,902	56.24%
5807	Legal Settlements	\$4,229	-	\$6,768	-	(\$6,768)	0.0%	-	(\$6,768)	0.00%
5809	Employee Tuition Reimbursement	-	\$7,798	-	\$46,790	\$46,790	100.0%	\$93,581	\$93,581	100.00%
5810	Educational Consultants	\$55,749	\$80,633	\$349,568	\$403,163	\$53,594	13.3%	\$886,958	\$537,389	60.59%
5811	Engagement	(\$585)	-	-	-	-	0.0%	-	-	
5815	Advertising/Recruiting	\$9,030	\$38,992	\$63,080	\$233,952	\$170,872	73.0%	\$467,903	\$404,824	86.52%
5830	Field Trip Expenses	\$1,258	\$12,500	\$17,689	\$75,000	\$57,311	76.4%	\$150,000	\$132,311	88.21%
5873	Financial Services	\$30,000	\$44,906	\$211,650	\$269,438	\$57,788	21.4%	\$538,876	\$327,226	60.72%
5874	Personnel Services	\$960	\$201	\$2,513	\$1,205	(\$1,308)	-108.6%	\$2,409	(\$104)	0.00%
5875	District Oversight Fee	\$5,768	-	\$23,616	-	(\$23,616)	0.0%	\$562,007	\$538,391	95.80%
5877	IT Services	\$120	\$6,693	\$24,250	\$40,156	\$15,906	39.6%	\$80,312	\$56,062	69.81%
5890	Interest Expense/Fees	-	\$224	\$229	\$1,344	\$1,116	83.0%	\$2,689	\$2,460	91.49%
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$8,119	\$11,149	\$39,457	\$66,891	\$27,434	41.0%	\$133,782	\$94,325	70.51%
5901	Scholar Internet Reimbursement	-	-	\$60	-	(\$60)	0.0%	-	(\$60)	0.00%
<b>Services &amp; Other Operating Expenses</b>		\$173,348	\$308,076	\$1,203,527	\$1,767,826	\$564,298	31.9%	\$4,178,291	\$2,974,764	71.20%
<b>Total Operational Expenses</b>		\$724,874	\$1,180,661	\$3,671,388	\$9,166,231	\$5,494,843	59.9%	\$12,914,087	\$9,242,699	71.57%
<b>Total Expenses</b>		\$2,015,304	\$2,865,184	\$9,850,994	\$18,139,487	\$8,288,493	45.7%	\$31,994,480	\$22,143,485	69.21%
<b>Net Income</b>		(\$722,798)	\$592,638	(\$2,847,110)	(\$3,040,589)	\$193,479	6.4%	\$1,841,987	\$4,689,096	