

## Compass Charter Schools

February 2020 - February 2020

		February		July - February Summary				2019-2020	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$2,284,379	\$2,140,721	\$8,084,909	\$7,941,251	\$143,658	1.8%	\$17,333,411	\$9,248,502
8012	Education Protection Account Revenue			\$703,302	\$703,302	-	0.0%	\$2,278,580	\$1,575,278
8019	Prior Year Income/Adjustments	(\$710)	-	(\$710)	-	(\$710)	0.0%	-	\$710
8096	Charter Schools Funding In-Lieu of Property Taxes	\$180,170	\$462,717	\$1,523,374	\$1,805,921	(\$282,547)	-15.6%	\$3,864,953	\$2,341,580
<b>LCFF</b>		\$2,463,839	\$2,603,438	\$10,310,875	\$10,450,474	(\$139,599)	-1.3%	\$23,476,944	\$13,166,069
8181	Special Education - Entitlement	-	\$47,126	-	\$47,126	(\$47,126)	-100.0%	\$235,628	\$235,628
8290	All Other Federal Revenue			\$86,222	\$86,222	-	0.0%	\$258,662	\$172,440
8291	Title I Federal Revenue			\$124,236	\$124,236	-	0.0%	\$189,877	\$65,641
8292	Title II			\$15,023	\$15,023	-	0.0%	\$34,826	\$19,803
8294	Title IV			\$10,000	\$10,000	-	0.0%	\$20,000	\$10,000
<b>Federal Revenue</b>		-	\$47,126	\$235,481	\$282,607	(\$47,126)	-16.7%	\$738,992	\$503,511
8550	Mandated Block Grant	-	\$5,046	\$29,408	\$34,454	(\$5,046)	-14.6%	\$59,093	\$29,685
8560	State Lottery Revenue			\$67,550	\$67,550	-	0.0%	\$525,832	\$458,282
8590	All Other State Revenues			\$17,170	\$17,170	-	0.0%	-	(\$17,170)
8599	Prior Year State Income			\$15,468	-	\$15,468	0.0%	-	(\$15,468)
<b>Other State Revenue</b>		-	\$5,046	\$129,596	\$119,173	\$10,423	8.7%	\$584,925	\$455,329
8660	Interest Income	\$3	\$2,461	\$18,323	\$20,781	(\$2,458)	-11.8%	\$30,594	\$12,271
8662	Net Increase/Decrease in Investment			\$12,555	-	\$12,555	0.0%	-	(\$12,555)
8682	Foundation Grants/Donations	\$174	(\$89)	\$933	\$1,319	(\$386)	-29.3%	\$1,400	\$467
8685	School Site fundraising	\$2,000	\$320	\$7,000	\$5,320	\$1,680	31.6%	\$10,000	\$3,000
8699	All Other Local Revenue	\$150	\$112	\$10,159	\$7,766	\$2,394	30.8%	\$12,000	\$1,841
8792	SPED State/Other Transfers of Apportionments from County	\$58,030	\$215,075	\$354,628	\$511,673	(\$157,045)	-30.7%	\$1,371,975	\$1,017,347
<b>Local Revenue</b>		\$60,358	\$217,880	\$403,599	\$546,859	(\$143,260)	-26.2%	\$1,425,969	\$1,022,370
<b>Total Revenue</b>		\$2,524,197	\$2,873,489	\$11,079,551	\$11,399,112	(\$319,562)	-2.8%	\$26,226,830	\$15,147,280
1100	Teachers' Salaries	\$688,121	\$718,856	\$4,544,409	\$4,575,145	\$30,736	0.7%	\$7,450,571	\$2,906,162
1200	Certificated Pupil Support Salaries	\$65,474	\$161,786	\$512,036	\$608,348	\$96,312	15.8%	\$1,255,491	\$743,455
1300	Certificated Pupil Support Salaries	\$49,971	\$58,631	\$477,023	\$485,683	\$8,660	1.8%	\$720,208	\$243,185
<b>Certificated Salaries</b>		\$803,565	\$939,273	\$5,533,468	\$5,669,176	\$135,708	2.4%	\$9,426,270	\$3,892,802
2100	Instructional Aide Salaries	\$8,296	\$22,826	\$57,518	\$72,049	\$14,531	20.2%	\$163,355	\$105,837
2200	Classified Support Salaries (Maintenance, Food)	\$84,677	\$112,011	\$553,013	\$580,348	\$27,334	4.7%	\$1,028,392	\$475,379
2300	Classified Supervisor and Administrator Salaries	\$47,737	\$46,421	\$388,181	\$386,866	(\$1,316)	-0.3%	\$572,551	\$184,370
2400	Clerical, Technical, and Office Staff Salaries	\$46,637	\$9,151	\$313,980	\$276,494	(\$37,486)	-13.6%	\$313,097	(\$883)
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$8,647	\$1,979	\$24,107	\$12,185	(\$11,922)	-97.8%	\$20,100	(\$4,007)

<b>Classified Salaries</b>		\$195,993	\$192,388	\$1,336,799	\$1,327,941	(\$8,858)	-0.7%	\$2,097,494	\$760,695
3101	State Teachers' Retirement System, certificated positions	\$137,994	\$170,956	\$895,107	\$928,069	\$32,962	3.6%	\$1,611,892	\$716,786
3313	OASDI	\$12,615	\$11,641	\$84,456	\$83,482	(\$974)	-1.2%	\$130,045	\$45,588
3323	Medicare	\$13,991	\$17,520	\$93,483	\$97,013	\$3,530	3.6%	\$167,095	\$73,612
3403	Health & Welfare Benefits	\$60,315	\$101,159	\$620,170	\$661,014	\$40,844	6.2%	\$1,065,650	\$445,480
3503	State Unemployment Insurance	\$6,086	(\$3,229)	\$119,880	\$110,565	(\$9,315)	-8.4%	\$97,650	(\$22,230)
3603	Worker Compensation Insurance	\$5,933	\$8,725	\$54,500	\$57,291	\$2,791	4.9%	\$92,190	\$37,690
3903	Other Employee Benefits	\$4,262	\$3,594	\$31,178	\$30,511	(\$667)	-2.2%	\$44,889	\$13,711
<b>Employee Benefits</b>		\$241,195	\$310,366	\$1,898,773	\$1,967,944	\$69,171	3.5%	\$3,209,410	\$1,310,636
<b>Total Personnel Expenses</b>		\$1,240,754	\$1,442,028	\$8,769,041	\$8,965,061	\$196,021	2.2%	\$14,733,173	\$5,964,133
4100	Approved Textbooks and Core Curricula Materials	\$297,428	\$738,251	\$2,686,951	\$3,127,774	\$440,824	14.1%	\$6,080,779	\$3,393,828
4101	Curriculum Assessment and Software	-	-	\$36,920	\$36,920	-	0.0%	\$36,920	-
4102	Supplemental Curriculum	-	\$4,343	\$28,285	\$32,628	\$4,343	13.3%	\$50,000	\$21,715
4200	Books and Other Reference Materials	-	\$20,488	-	\$20,488	\$20,488	100.0%	\$102,442	\$102,442
4215	CSI Materials	-	\$14,488	-	\$14,488	\$14,488	100.0%	\$72,442	\$72,442
4300	Materials and Supplies	\$652	\$1,925	\$8,573	\$9,846	\$1,273	12.9%	\$17,547	\$8,974
4315	Classroom Materials and Supplies	\$81	\$293	\$616	\$828	\$212	25.6%	\$2,000	\$1,384
4400	Noncapitalized Equipment	-	\$6,559	\$127,206	\$133,765	\$6,559	4.9%	\$160,000	\$32,794
4410	Software and Software Licensing	\$19,538	\$123,219	\$574,030	\$677,711	\$103,681	15.3%	\$1,170,585	\$596,555
4430	Noncapitalized Student Equipment	\$163	\$6,443	\$17,947	\$24,227	\$6,280	25.9%	\$50,000	\$32,053
4700	Food and Food Supplies	-	\$1,000	-	\$1,000	\$1,000	100.0%	\$5,000	\$5,000
<b>Books and Supplies</b>		\$317,862	\$917,010	\$3,480,529	\$4,079,677	\$599,148	14.7%	\$7,747,715	\$4,267,186
5200	Travel and Conferences	\$4,863	\$28,047	\$64,629	\$87,813	\$23,184	26.4%	\$200,000	\$135,371
5210	Training and Development Expense	\$111,896	\$13,527	\$344,261	\$245,892	(\$98,369)	-40.0%	\$300,000	(\$44,261)
5300	Dues and Memberships	-	\$4,277	\$33,338	\$37,614	\$4,277	11.4%	\$54,722	\$21,384
5400	Insurance	\$2,651	\$921	\$22,331	\$20,775	(\$1,557)	-7.5%	\$24,457	\$2,126
5500	Operation and Housekeeping Services	\$500	\$702	\$3,594	\$3,685	\$92	2.5%	\$6,495	\$2,901
5501	Utilities	\$152	(\$975)	\$1,854	\$6,900	\$5,046	73.1%	\$3,000	\$1,146
5600	Space Rental/Leases Expense	\$12,481	\$13,894	\$105,327	\$100,504	(\$4,823)	-4.8%	\$156,080	\$50,753
5602	Assessment Space Rental	\$4,204	\$10,000	\$4,204	\$10,000	\$5,796	58.0%	\$50,000	\$45,796
5603	Engagement Space Rental	-	\$1,350	\$750	\$2,100	\$1,350	64.3%	\$7,500	\$6,750
5800	Professional/Consulting Services and Operating Expenditures	\$7,792	\$5,679	\$54,397	\$52,284	(\$2,113)	-4.0%	\$75,000	\$20,603
5803	Banking and Payroll Service Fees	\$694	\$359	\$6,400	\$6,065	(\$335)	-5.5%	\$7,500	\$1,100
5805	Legal Services	\$26,835	\$18,007	\$86,800	\$77,972	(\$8,828)	-11.3%	\$150,000	\$63,200
5806	Audit Services	\$1,425	\$1,006	\$12,244	\$11,825	(\$419)	-3.5%	\$15,850	\$3,606
5807	Legal Settlements	-	\$2,646	\$6,768	\$9,414	\$2,646	28.1%	\$20,000	\$13,232
5809	Employee Tuition Reimbursement	\$14,766	\$9,000	\$14,766	\$9,000	(\$5,766)	-64.1%	\$45,000	\$30,234
5810	Educational Consultants	\$102,709	\$85,744	\$509,232	\$492,266	(\$16,966)	-3.4%	\$835,240	\$326,008
5811	Engagement	-	-	-	-	-	0.0%	-	-
5813	Residential Placement	-	\$848	-	\$39,107	\$39,107	100.0%	\$42,500	\$42,500
5815	Advertising/Recruiting	\$41,006	\$37,604	\$152,988	\$149,586	(\$3,403)	-2.3%	\$300,000	\$147,012
5830	Field Trip Expenses	\$4,502	\$18,515	\$26,929	\$40,942	\$14,012	34.2%	\$115,000	\$88,071

5873	Financial Services	-	\$23,835	\$242,475	\$266,310	\$23,835	9.0%	\$361,650	\$119,175
5874	Personnel Services	\$128	\$108	\$3,089	\$3,069	(\$20)	-0.7%	\$3,500	\$411
5875	District Oversight Fee	\$7,599	\$71,719	\$38,814	\$102,934	\$64,120	62.3%	\$389,812	\$350,998
5877	IT Services	\$452	\$4,880	\$26,052	\$30,480	\$4,428	14.5%	\$50,000	\$23,948
5890	Interest Expense/Fees	\$1,191	\$153	\$1,429	\$390	(\$1,039)	-266.4%	\$1,000	(\$429)
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$15,727	\$7,757	\$56,931	\$48,973	(\$7,957)	-16.2%	\$80,000	\$23,069
5901	Scholar Internet Reimbursement	\$100	\$83	\$200	\$169	(\$31)	-18.1%	\$500	\$300
5999	Expense Suspense	-	-	-	-	-	0.0%	-	-
<b>Services &amp; Other Operating Expenses</b>		\$361,675	\$359,684	\$1,819,802	\$1,856,070	\$36,268	2.0%	\$3,294,805	\$1,475,004
7999	Repayment of Revenue	\$9,706	-	\$9,706	-	(\$9,706)	0.0%	-	(\$9,706)
<b>Other Outgo</b>		\$9,706	-	\$9,706	-	(\$9,706)	0.0%	-	(\$9,706)
<b>Total Operational Expenses</b>		\$689,243	\$1,276,693	\$5,310,036	\$5,935,747	\$625,710	10.5%	\$11,042,520	\$5,732,484
<b>Total Expenses</b>		\$1,929,996	\$2,718,722	\$14,079,077	\$14,900,808	\$821,731	5.5%	\$25,775,694	\$11,696,617
<b>Net Income</b>		\$594,201	\$154,767	(\$2,999,526)	(\$3,501,695)	\$502,169	14.3%	\$451,136	\$3,450,663