

Compass Charter Schools

May 2020 - May 2020

		May		July - May Summary				2019-2020	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$2,916,606	\$2,140,721	\$14,574,841	\$14,363,414	\$211,427	1.5%	\$17,333,411	\$2,758,570
8012	Education Protection Account Revenue			\$1,705,651	\$1,490,941	\$214,710	14.4%	\$2,278,580	\$572,929
8019	Prior Year Income/Adjustments	(\$710)	-	\$8,703	-	\$8,703	0.0%	-	(\$8,703)
8096	Charter Schools Funding In-Lieu of Property Taxes	\$305,706	\$514,758	\$2,683,040	\$3,350,195	(\$667,155)	-19.9%	\$3,864,953	\$1,181,913
LCFF		\$3,221,602	\$2,655,479	\$18,972,235	\$19,204,550	(\$232,315)	-1.2%	\$23,476,944	\$4,504,709
8181	Special Education - Entitlement	-	\$47,126	-	\$188,502	(\$188,502)	-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			\$162,000	\$140,250	\$21,751	15.5%	\$189,877	\$27,877
8292	Title II			\$30,039	\$19,295	\$10,745	55.7%	\$34,826	\$4,787
8294	Title IV			\$15,000	\$20,000	(\$5,000)	-25.0%	\$20,000	\$5,000
Federal Revenue		-	\$47,126	\$293,261	\$454,268	(\$161,007)	-35.4%	\$738,992	\$445,731
8550	Mandated Block Grant			\$29,408	\$34,454	(\$5,046)	-14.6%	\$59,093	\$29,685
8560	State Lottery Revenue			\$132,935	\$250,134	(\$117,198)	-46.9%	\$525,832	\$392,896
8590	All Other State Revenues			\$17,170	\$17,170	-	0.0%	-	(\$17,170)
8599	Prior Year State Income			\$17,817	-	\$17,817	0.0%	-	(\$17,817)
Other State Revenue				\$197,331	\$301,757	(\$104,427)	-34.6%	\$584,925	\$387,594
8660	Interest Income	\$11	\$2,461	\$24,068	\$28,163	(\$4,095)	-14.5%	\$30,594	\$6,526
8662	Net Increase/Decrease in Investment			\$12,555	-	\$12,555	0.0%	-	(\$12,555)
8682	Foundation Grants/Donations	\$100	(\$89)	\$1,233	\$1,053	\$181	17.2%	\$1,400	\$167
8685	School Site fundraising	-	\$320	\$6,622	\$6,280	\$342	5.4%	\$10,000	\$3,378
8699	All Other Local Revenue	\$1,803	\$112	\$23,538	\$8,102	\$15,435	190.5%	\$12,000	(\$11,538)
8792	SPED State/Other Transfers of Apportionments from County	\$193,323	\$215,075	\$821,794	\$1,156,900	(\$335,106)	-29.0%	\$1,371,975	\$550,181
Local Revenue		\$195,236	\$217,880	\$889,810	\$1,200,498	(\$310,688)	-25.9%	\$1,425,969	\$536,159
Total Revenue		\$3,416,838	\$2,920,484	\$20,352,637	\$21,161,073	(\$808,437)	-3.8%	\$26,226,830	\$5,874,193
1100	Teachers' Salaries	\$672,044	\$718,856	\$6,582,986	\$6,731,714	\$148,728	2.2%	\$7,450,571	\$867,585
1200	Certificated Pupil Support Salaries	\$73,007	\$161,786	\$721,527	\$1,093,705	\$372,178	34.0%	\$1,255,491	\$533,964
1300	Certificated Pupil Support Salaries	\$47,636	\$58,631	\$620,029	\$661,577	\$41,548	6.3%	\$720,208	\$100,179
Certificated Salaries		\$792,686	\$939,273	\$7,924,541	\$8,486,996	\$562,455	6.6%	\$9,426,270	\$1,501,728
2100	Instructional Aide Salaries	\$14,533	\$22,826	\$100,302	\$140,528	\$40,226	28.6%	\$163,355	\$63,052
2200	Classified Support Salaries (Maintenance, Food)	\$83,581	\$112,011	\$806,737	\$916,381	\$109,645	12.0%	\$1,028,392	\$221,656
2300	Classified Supervisor and Administrator Salaries	\$47,758	\$46,421	\$531,413	\$526,130	(\$5,283)	-1.0%	\$572,551	\$41,138
2400	Clerical, Technical, and Office Staff Salaries	\$48,570	\$9,151	\$463,855	\$303,946	(\$159,909)	-52.6%	\$313,097	(\$150,758)
2900	Other Classified Salaries (Noon and Yard)	\$936	\$1,979	\$31,944	\$18,121	(\$13,823)	-76.3%	\$20,100	(\$11,845)

Classified Salaries		\$195,378	\$192,388	\$1,934,251	\$1,905,106	(\$29,145)	-1.5%	\$2,097,494	\$163,243
3101	State Teachers' Retirement System, certificated positions	\$135,268	\$170,956	\$1,297,727	\$1,440,936	\$143,210	9.9%	\$1,611,892	\$314,166
3313	OASDI	\$11,901	\$11,641	\$121,644	\$118,404	(\$3,240)	-2.7%	\$130,045	\$8,400
3323	Medicare	\$13,760	\$17,520	\$135,155	\$149,574	\$14,419	9.6%	\$167,095	\$31,940
3403	Health & Welfare Benefits	\$92,930	\$101,159	\$1,041,057	\$964,491	(\$76,566)	-7.9%	\$1,065,650	\$24,593
3503	State Unemployment Insurance	\$848	(\$3,229)	\$123,247	\$100,879	(\$22,368)	-22.2%	\$97,650	(\$25,597)
3603	Worker Compensation Insurance	\$0	\$8,725	\$86,102	\$83,465	(\$2,637)	-3.2%	\$92,190	\$6,088
3903	Other Employee Benefits	\$4,922	\$3,594	\$52,720	\$41,294	(\$11,425)	-27.7%	\$44,889	(\$7,831)
Employee Benefits		\$259,628	\$310,366	\$2,857,651	\$2,899,043	\$41,393	1.4%	\$3,209,410	\$351,759
Total Personnel Expenses		\$1,247,693	\$1,442,028	\$12,716,443	\$13,291,145	\$574,702	4.3%	\$14,733,173	\$2,016,730
4100	Approved Textbooks and Core Curricula Materials	\$555,921	\$738,251	\$4,510,124	\$5,342,528	\$832,404	15.6%	\$6,080,779	\$1,570,656
4101	Curriculum Assessment and Software	-	-	\$36,920	\$36,920	-	0.0%	\$36,920	-
4102	Supplemental Curriculum	\$752	\$4,343	\$31,355	\$45,657	\$14,302	31.3%	\$50,000	\$18,645
4200	Books and Other Reference Materials	-	\$20,488	-	\$81,954	\$81,954	100.0%	\$102,442	\$102,442
4215	CSI Materials	-	\$14,488	-	\$57,954	\$57,954	100.0%	\$72,442	\$72,442
4300	Materials and Supplies	(\$1,553)	\$1,925	\$12,031	\$15,622	\$3,591	23.0%	\$17,547	\$5,516
4315	Classroom Materials and Supplies	(\$95)	\$293	\$521	\$1,707	\$1,186	69.5%	\$2,000	\$1,479
4400	Noncapitalized Equipment	\$1,726	\$6,559	\$128,932	\$153,441	\$24,509	16.0%	\$160,000	\$31,068
4410	Software and Software Licensing	\$552,731	\$123,219	\$1,189,730	\$1,047,366	(\$142,364)	-13.6%	\$1,170,585	(\$19,145)
4430	Noncapitalized Student Equipment	\$34,145	\$6,443	\$53,973	\$43,557	(\$10,416)	-23.9%	\$50,000	(\$3,973)
4700	Food and Food Supplies	-	\$1,000	-	\$4,000	\$4,000	100.0%	\$5,000	\$5,000
Books and Supplies		\$1,143,626	\$917,010	\$5,963,586	\$6,830,706	\$867,120	12.7%	\$7,747,715	\$1,784,130
5200	Travel and Conferences	\$21	\$28,047	\$68,598	\$171,953	\$103,355	60.1%	\$200,000	\$131,402
5210	Training and Development Expense	\$9,016	\$13,527	\$443,241	\$286,473	(\$156,768)	-54.7%	\$300,000	(\$143,241)
5300	Dues and Memberships	(\$680)	\$4,277	\$56,696	\$50,445	(\$6,251)	-12.4%	\$54,722	(\$1,974)
5400	Insurance	\$2,573	\$921	\$35,868	\$23,536	(\$12,332)	-52.4%	\$24,457	(\$11,411)
5500	Operation and Housekeeping Services	\$500	\$702	\$4,469	\$5,793	\$1,324	22.9%	\$6,495	\$2,026
5501	Utilities	\$137	(\$975)	\$2,441	\$3,975	\$1,534	38.6%	\$3,000	\$559
5600	Space Rental/Leases Expense	\$10,731	\$13,894	\$141,020	\$142,186	\$1,166	0.8%	\$156,080	\$15,060
5602	Assessment Space Rental	(\$2,250)	\$10,000	\$3,497	\$40,000	\$36,503	91.3%	\$50,000	\$46,503
5603	Engagement Space Rental	-	\$1,350	\$750	\$6,150	\$5,400	87.8%	\$7,500	\$6,750
5800	Professional/Consulting Services and Operating Expenditures	\$11,285	\$5,679	\$68,805	\$69,321	\$516	0.7%	\$75,000	\$6,195
5803	Banking and Payroll Service Fees	\$634	\$359	\$8,313	\$7,141	(\$1,172)	-16.4%	\$7,500	(\$813)
5805	Legal Services	\$60,830	\$18,007	\$217,325	\$131,993	(\$85,332)	-64.6%	\$150,000	(\$67,325)
5806	Audit Services	-	\$1,006	\$12,244	\$14,844	\$2,600	17.5%	\$15,850	\$3,606
5807	Legal Settlements	\$2,177	\$2,646	\$12,391	\$17,354	\$4,962	28.6%	\$20,000	\$7,609
5809	Employee Tuition Reimbursement	-	\$9,000	\$14,766	\$36,000	\$21,234	59.0%	\$45,000	\$30,234
5810	Educational Consultants	\$54,534	\$85,744	\$697,616	\$749,497	\$51,880	6.9%	\$835,240	\$137,624
5811	Engagement	-	-	-	-	-	0.0%	-	-
5812	Other Student Activities	\$3,696	-	\$3,696	-	(\$3,696)	0.0%	-	(\$3,696)
5813	Residential Placement	-	\$848	-	\$41,652	\$41,652	100.0%	\$42,500	\$42,500
5815	Advertising/Recruiting	\$28,515	\$37,604	\$223,825	\$262,396	\$38,572	14.7%	\$300,000	\$76,175

5830	Field Trip Expenses	(\$1,246)	\$18,515	\$35,774	\$96,485	\$60,711	62.9%	\$115,000	\$79,226
5873	Financial Services	\$30,000	\$23,835	\$332,475	\$337,815	\$5,340	1.6%	\$361,650	\$29,175
5874	Personnel Services	-	\$108	\$3,089	\$3,392	\$303	8.9%	\$3,500	\$411
5875	District Oversight Fee	\$15,829	\$71,719	\$96,619	\$318,092	\$221,473	69.6%	\$389,812	\$293,192
5877	IT Services	\$1,531	\$4,880	\$27,791	\$45,120	\$17,329	38.4%	\$50,000	\$22,209
5890	Interest Expense/Fees	-	\$153	\$1,429	\$848	(\$581)	-68.6%	\$1,000	(\$429)
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$9,738	\$7,757	\$78,416	\$72,243	(\$6,172)	-8.5%	\$80,000	\$1,584
5901	Scholar Internet Reimbursement	\$20	\$83	\$260	\$417	\$157	37.7%	\$500	\$240
5999	Expense Suspense			-	-	-	0.0%	-	-
Services & Other Operating Expenses		\$237,589	\$359,684	\$2,591,414	\$2,935,121	\$343,707	11.7%	\$3,294,805	\$703,391
7999	Repayment of Revenue			\$9,706	-	(\$9,706)	0.0%	-	(\$9,706)
Other Outgo				\$9,706	-	(\$9,706)	0.0%	-	(\$9,706)
Total Operational Expenses		\$1,381,216	\$1,276,693	\$8,564,705	\$9,765,827	\$1,201,122	12.3%	\$11,042,520	\$2,477,815
Total Expenses		\$2,628,908	\$2,718,722	\$21,281,149	\$23,056,972	\$1,775,824	7.7%	\$25,775,694	\$4,494,545
Net Income		\$787,930	\$201,763	(\$928,512)	(\$1,895,899)	\$967,387	51.0%	\$451,136	\$1,379,648