

Compass Charter Schools

December 2020 - December 2020

| | | December | | July - December Summary | | | | 2020-2021 | |
|------------------------------|--|-------------|-------------|-------------------------|--------------|-------------|------------|--------------|------------------|
| Account Code | Description | Actual | Budget | Actual | Budget | Variance \$ | Variance % | Total Budget | Remaining Budget |
| 8011 | LCFF Revenue | \$1,639,879 | \$1,639,879 | \$7,704,023 | \$7,704,023 | - | 0.0% | \$17,974,242 | \$10,270,219 |
| 8012 | Education Protection Account Revenue | \$646,558 | \$677,471 | \$1,366,427 | \$1,397,340 | (\$30,913) | -2.2% | \$2,865,709 | \$1,499,282 |
| 8096 | Charter Schools Funding In-Lieu of Property Taxes | \$200,423 | \$421,748 | \$1,388,997 | \$1,598,506 | (\$209,509) | -13.1% | \$3,770,640 | \$2,381,643 |
| LCFF | | \$2,486,860 | \$2,739,098 | \$10,459,447 | \$10,699,869 | (\$240,422) | -2.2% | \$24,610,591 | \$14,151,144 |
| 8181 | Special Education - Entitlement | | | - | - | - | 0.0% | \$322,787 | \$322,787 |
| 8290 | All Other Federal Revenue | \$73,710 | - | \$355,004 | \$207,584 | \$147,420 | 71.0% | \$624,006 | \$269,002 |
| 8291 | Title I Federal Revenue | \$34,185 | - | \$34,185 | \$19,512 | \$14,673 | 75.2% | \$286,650 | \$252,465 |
| 8292 | Title II | | | - | \$3,336 | (\$3,336) | -100.0% | \$48,228 | \$48,228 |
| 8293 | Title III Federal Revenue | | | - | - | - | 0.0% | \$32,375 | \$32,375 |
| 8294 | Title IV | | | - | \$5,000 | (\$5,000) | -100.0% | \$30,000 | \$30,000 |
| 8299 | Prior Year Federal Income | \$11 | - | \$11 | - | \$11 | 0.0% | - | (\$11) |
| Federal Revenue | | \$107,906 | - | \$389,200 | \$235,432 | \$153,768 | 65.3% | \$1,344,046 | \$954,846 |
| 8550 | Mandated Block Grant | \$33,679 | \$15,740 | \$63,704 | \$15,740 | \$47,964 | 304.7% | \$62,959 | (\$745) |
| 8560 | State Lottery Revenue | - | \$264,885 | - | \$264,885 | (\$264,885) | -100.0% | \$529,770 | \$529,770 |
| 8590 | All Other State Revenues | | | \$212,189 | \$212,189 | - | 0.0% | \$212,189 | - |
| 8599 | Prior Year State Income | | | (\$2,201) | (\$2,201) | - | 0.0% | (\$2,201) | - |
| Other State Revenue | | \$33,679 | \$280,625 | \$273,692 | \$490,613 | (\$216,921) | -44.2% | \$802,717 | \$529,025 |
| 8660 | Interest Income | \$9 | \$4,592 | \$21,633 | \$26,402 | (\$4,769) | -18.1% | \$52,804 | \$31,171 |
| 8662 | Net Increase/Decrease in Investment | | | \$128 | - | \$128 | 0.0% | - | (\$128) |
| 8682 | Foundation Grants/Donations | \$100 | \$100 | \$2,084 | \$600 | \$1,484 | 247.2% | \$1,400 | (\$684) |
| 8699 | All Other Local Revenue | \$983 | \$2,645 | \$25,762 | \$22,955 | \$2,807 | 12.2% | \$38,823 | \$13,062 |
| 8792 | SPED State/Other Transfers of Apportionments from County | \$145,785 | \$145,785 | \$819,625 | \$819,625 | - | 0.0% | \$1,836,924 | \$1,017,299 |
| 8980 | Student Lunch Revenue | | | - | - | - | 0.0% | \$15,001 | \$15,001 |
| Local Revenue | | \$146,876 | \$153,122 | \$869,231 | \$869,582 | (\$351) | 0.0% | \$1,944,953 | \$1,075,722 |
| Total Revenue | | \$2,775,321 | \$3,172,844 | \$11,991,570 | \$12,295,495 | (\$303,925) | -2.5% | \$28,702,307 | \$16,710,737 |
| 1100 | Teachers' Salaries | \$689,070 | \$721,836 | \$3,573,542 | \$3,638,175 | \$64,633 | 1.8% | \$7,969,190 | \$4,395,647 |
| 1200 | Certificated Pupil Support Salaries | \$83,648 | \$81,931 | \$430,785 | \$430,024 | (\$760) | -0.2% | \$921,612 | \$490,827 |
| 1300 | Certificated Pupil Support Salaries | \$56,824 | \$66,855 | \$338,618 | \$358,679 | \$20,062 | 5.6% | \$759,810 | \$421,192 |
| Certificated Salaries | | \$829,542 | \$870,622 | \$4,342,945 | \$4,426,879 | \$83,934 | 1.9% | \$9,650,612 | \$5,307,667 |
| 2100 | Instructional Aide Salaries | \$22,254 | \$19,422 | \$110,000 | \$104,617 | (\$5,383) | -5.1% | \$221,148 | \$111,148 |
| 2200 | Classified Support Salaries (Maintenance, Food) | \$88,331 | \$82,356 | \$530,769 | \$521,499 | (\$9,271) | -1.8% | \$1,015,634 | \$484,865 |
| 2300 | Classified Supervisor and Administrator Salaries | \$51,340 | \$50,359 | \$270,781 | \$270,574 | (\$207) | -0.1% | \$572,729 | \$301,948 |
| 2400 | Clerical, Technical, and Office Staff Salaries | \$48,059 | \$40,891 | \$287,873 | \$277,561 | (\$10,313) | -3.7% | \$522,905 | \$235,031 |

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|---------------------------------|---|-------------|-------------|-------------|-------------|-------------|---------|--------------|-------------|
| 2900 | Other Classified Salaries (Noon and Yard Sup, etc.) | \$906 | (\$270) | \$4,331 | \$1,617 | (\$2,714) | -167.8% | \$0 | (\$4,331) |
| Classified Salaries | | \$210,890 | \$192,758 | \$1,203,754 | \$1,175,867 | (\$27,888) | -2.4% | \$2,332,416 | \$1,128,662 |
| 3101 | State Teachers' Retirement System, certificated positions | \$129,427 | \$144,108 | \$669,532 | \$693,925 | \$24,393 | 3.5% | \$1,558,574 | \$889,042 |
| 3313 | OASDI | \$12,244 | \$12,188 | \$70,796 | \$71,483 | \$687 | 1.0% | \$144,610 | \$73,814 |
| 3323 | Medicare | \$14,831 | \$16,232 | \$78,587 | \$76,361 | (\$2,226) | -2.9% | \$173,754 | \$95,167 |
| 3333 | FFCRA Credit | (\$5,987) | - | (\$18,164) | - | \$18,164 | 0.0% | - | \$18,164 |
| 3403 | Health & Welfare Benefits | \$159,486 | \$169,029 | \$724,278 | \$791,033 | \$66,755 | 8.4% | \$1,805,209 | \$1,080,931 |
| 3503 | State Unemployment Insurance | \$31,403 | \$11,967 | \$37,842 | \$29,469 | (\$8,373) | -28.4% | \$101,273 | \$63,431 |
| 3603 | Worker Compensation Insurance | \$8,064 | \$8,049 | \$44,284 | \$39,902 | (\$4,382) | -11.0% | \$88,195 | \$43,912 |
| 3903 | Other Employee Benefits | \$41,241 | \$2,887 | \$113,534 | \$27,569 | (\$85,965) | -311.8% | \$44,889 | (\$68,646) |
| Employee Benefits | | \$390,709 | \$364,460 | \$1,720,689 | \$1,729,743 | \$9,053 | 0.5% | \$3,916,503 | \$2,195,813 |
| Total Personnel Expenses | | \$1,431,141 | \$1,427,840 | \$7,267,388 | \$7,332,488 | \$65,100 | 0.9% | \$15,899,531 | \$8,632,142 |
| 4100 | Approved Textbooks and Core Curricula Materials | \$375,034 | \$762,526 | \$1,019,338 | \$1,754,845 | \$735,507 | 41.9% | \$6,330,000 | \$5,310,662 |
| 4101 | Curriculum Assessment and Software | - | (\$2,062) | \$87,883 | \$83,559 | (\$4,324) | -5.2% | \$71,189 | (\$16,694) |
| 4102 | Supplemental Curriculum | \$107 | \$6,329 | \$52,609 | \$62,026 | \$9,417 | 15.2% | \$100,000 | \$47,391 |
| 4200 | Books and Other Reference Materials | - | \$3,175 | - | \$6,350 | \$6,350 | 100.0% | \$25,400 | \$25,400 |
| 4215 | CSI Materials | - | \$39,030 | - | \$78,060 | \$78,060 | 100.0% | \$312,240 | \$312,240 |
| 4300 | Materials and Supplies | \$15,903 | \$2,013 | \$17,414 | \$5,421 | (\$11,992) | -221.2% | \$17,500 | \$86 |
| 4315 | Classroom Materials and Supplies | - | \$125 | - | \$250 | \$250 | 100.0% | \$1,000 | \$1,000 |
| 4400 | Noncapitalized Equipment | \$36,354 | \$17,998 | \$48,857 | \$37,013 | (\$11,844) | -32.0% | \$145,000 | \$96,143 |
| 4410 | Software and Software Licensing | \$6 | \$12,264 | \$188,301 | \$193,187 | \$4,886 | 2.5% | \$266,773 | \$78,473 |
| 4430 | Noncapitalized Student Equipment | - | \$1,235 | \$27,019 | \$22,591 | (\$4,428) | -19.6% | \$30,000 | \$2,981 |
| 4700 | Food and Food Supplies | - | \$63 | - | \$125 | \$125 | 100.0% | \$500 | \$500 |
| Books and Supplies | | \$427,403 | \$842,696 | \$1,441,420 | \$2,243,427 | \$802,007 | 35.7% | \$7,299,602 | \$5,858,182 |
| 5200 | Travel and Conferences | \$950 | \$11,669 | \$7,533 | \$29,986 | \$22,452 | 74.9% | \$100,000 | \$92,467 |
| 5210 | Training and Development Expense | - | \$6,810 | \$209,336 | \$209,142 | (\$194) | -0.1% | \$250,000 | \$40,664 |
| 5300 | Dues and Memberships | \$31,669 | \$3,452 | \$59,621 | \$34,290 | (\$25,332) | -73.9% | \$55,000 | (\$4,621) |
| 5400 | Insurance | \$4,753 | \$4,832 | \$35,600 | \$31,005 | (\$4,595) | -14.8% | \$60,000 | \$24,400 |
| 5500 | Operation and Housekeeping Services | \$375 | \$500 | \$2,750 | \$3,000 | \$250 | 8.3% | \$6,000 | \$3,250 |
| 5501 | Utilities | \$166 | \$328 | \$1,256 | \$1,532 | \$276 | 18.0% | \$3,500 | \$2,244 |
| 5600 | Space Rental/Leases Expense | \$9,246 | \$12,239 | \$78,222 | \$80,833 | \$2,611 | 3.2% | \$154,268 | \$76,046 |
| 5602 | Assessment Space Rental | - | \$6,250 | - | \$12,500 | \$12,500 | 100.0% | \$50,000 | \$50,000 |
| 5605 | Equipment Rental/Lease Expense | - | \$937 | - | \$1,875 | \$1,875 | 100.0% | \$7,500 | \$7,500 |
| 5710 | Other LLMF/CRF Expenses | - | - | - | - | - | 0.0% | - | - |
| 5800 | Professional/Consulting Services and Operating Expenditures | \$365 | \$3,217 | \$114,394 | \$55,697 | (\$58,696) | -105.4% | \$75,000 | (\$39,394) |
| 5803 | Banking and Payroll Service Fees | \$877 | \$955 | \$3,760 | \$4,271 | \$511 | 12.0% | \$10,000 | \$6,240 |
| 5805 | Legal Services | \$7,533 | (\$214) | \$126,682 | \$101,283 | (\$25,399) | -25.1% | \$100,000 | (\$26,682) |
| 5806 | Audit Services | - | \$2,028 | - | \$4,055 | \$4,055 | 100.0% | \$16,220 | \$16,220 |
| 5807 | Legal Settlements | \$69 | \$2,091 | \$498,427 | \$502,454 | \$4,026 | 0.8% | \$515,000 | \$16,573 |
| 5809 | Employee Tuition Reimbursement | - | \$9,130 | \$1,961 | \$20,221 | \$18,260 | 90.3% | \$75,000 | \$73,039 |
| 5810 | Educational Consultants | \$142,566 | \$66,677 | \$553,576 | \$449,936 | (\$103,640) | -23.0% | \$850,000 | \$296,424 |

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|--|--|-------------|-------------|--------------|--------------|------------|--------|--------------|--------------|
| 5813 | Residential Placement | \$12,415 | \$23,326 | \$53,441 | \$74,226 | \$20,785 | 28.0% | \$214,180 | \$160,739 |
| 5815 | Advertising/Recruiting | \$1,560 | \$17,186 | \$15,111 | \$46,884 | \$31,773 | 67.8% | \$150,000 | \$134,889 |
| 5830 | Field Trip Expenses | \$4,638 | \$11,146 | \$37,613 | \$48,122 | \$10,509 | 21.8% | \$115,000 | \$77,387 |
| 5873 | Financial Services | \$127,035 | \$53,880 | \$279,736 | \$230,460 | (\$49,276) | -21.4% | \$553,738 | \$274,002 |
| 5874 | Personnel Services | - | \$401 | \$352 | \$1,091 | \$739 | 67.7% | \$3,500 | \$3,148 |
| 5875 | District Oversight Fee | \$11,455 | \$40,811 | \$45,592 | \$104,304 | \$58,712 | 56.3% | \$403,803 | \$358,211 |
| 5877 | IT Services | \$640 | \$13,066 | \$120,313 | \$131,607 | \$11,294 | 8.6% | \$210,000 | \$89,687 |
| 5890 | Interest Expense/Fees | - | \$34 | \$229 | \$297 | \$68 | 22.9% | \$500 | \$271 |
| 5900 | Communications (Tele., Internet, Copies, Postage, Messenger) | \$9,592 | \$7,029 | \$47,718 | \$37,824 | (\$9,893) | -26.2% | \$80,000 | \$32,282 |
| 5901 | Scholar Internet Reimbursement | \$60 | \$58 | \$240 | \$155 | (\$85) | -54.8% | \$500 | \$260 |
| Services & Other Operating Expenses | | \$365,962 | \$297,838 | \$2,293,462 | \$2,217,048 | (\$76,414) | -3.4% | \$4,058,709 | \$1,765,247 |
| Total Operational Expenses | | \$793,365 | \$1,140,534 | \$3,734,882 | \$4,460,475 | \$725,593 | 16.3% | \$11,358,311 | \$7,623,429 |
| Total Expenses | | \$2,224,506 | \$2,568,374 | \$11,002,271 | \$11,792,964 | \$790,693 | 6.7% | \$27,257,842 | \$16,255,571 |
| Net Income | | \$550,815 | \$604,470 | \$989,299 | \$502,532 | \$486,768 | 96.9% | \$1,444,465 | \$455,166 |