

## Compass Charter Schools

February 2021 - February 2021

		February		July - February Summary				2020-2021	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$949,041	\$898,712	\$10,292,943	\$10,242,614	\$50,329	0.5%	\$17,974,242	\$7,681,299
8012	Education Protection Account Revenue	\$30,913	-	\$1,439,737	\$1,439,738	(\$1)	0.0%	\$2,865,709	\$1,425,972
8019	Prior Year Income/Adjustments			-	-	-	0.0%	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	\$84,787	\$301,651	\$1,842,474	\$2,201,808	(\$359,334)	-16.3%	\$3,770,640	\$1,928,165
<b>LCFF</b>		<b>\$1,064,741</b>	<b>\$1,200,363</b>	<b>\$13,575,154</b>	<b>\$13,884,160</b>	<b>(\$309,006)</b>	<b>-2.2%</b>	<b>\$24,610,591</b>	<b>\$11,035,437</b>
8181	Special Education - Entitlement	-	\$64,557	-	\$64,557	(\$64,557)	-100.0%	\$322,787	\$322,787
8290	All Other Federal Revenue	\$89,054	-	\$444,255	\$500,375	(\$56,120)	-11.2%	\$624,006	\$179,751
8291	Title I Federal Revenue			\$72,644	\$178,350	(\$105,706)	-59.3%	\$286,650	\$214,006
8292	Title II			\$11,199	\$30,615	(\$19,416)	-63.4%	\$48,228	\$37,029
8293	Title III Federal Revenue			-	\$16,188	(\$16,188)	-100.0%	\$32,375	\$32,375
8294	Title IV			\$5,000	\$15,000	(\$10,000)	-66.7%	\$30,000	\$25,000
8299	Prior Year Federal Income			\$11	-	\$11	0.0%	-	(\$11)
<b>Federal Revenue</b>		<b>\$89,054</b>	<b>\$64,557</b>	<b>\$533,109</b>	<b>\$805,084</b>	<b>(\$271,975)</b>	<b>-33.8%</b>	<b>\$1,344,046</b>	<b>\$810,937</b>
8550	Mandated Block Grant	-	\$15,740	\$63,704	\$31,480	\$32,224	102.4%	\$62,959	(\$745)
8560	State Lottery Revenue	\$34,708	-	\$149,791	\$264,885	(\$115,094)	-43.5%	\$529,770	\$379,979
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)	-
<b>Other State Revenue</b>		<b>\$34,708</b>	<b>\$15,740</b>	<b>\$423,483</b>	<b>\$506,352</b>	<b>(\$82,869)</b>	<b>-16.4%</b>	<b>\$802,717</b>	<b>\$379,234</b>
8660	Interest Income	\$8,495	\$4,305	\$36,598	\$35,012	\$1,586	4.5%	\$52,804	\$16,206
8662	Net Increase/Decrease in Investment			\$128	-	\$128	0.0%	-	(\$128)
8682	Foundation Grants/Donations	\$100	\$100	\$2,284	\$800	\$1,484	185.4%	\$1,400	(\$884)
8699	All Other Local Revenue	\$770	\$2,645	\$26,599	\$28,244	(\$1,645)	-5.8%	\$38,823	\$12,225
8792	SPED State/Other Transfers of Apportionments from County	-	\$140,034	\$890,909	\$1,191,116	(\$300,207)	-25.2%	\$1,836,924	\$946,015
8980	Student Lunch Revenue			-	-	-	0.0%	\$15,001	\$15,001
<b>Local Revenue</b>		<b>\$9,364</b>	<b>\$147,083</b>	<b>\$956,517</b>	<b>\$1,255,172</b>	<b>(\$298,655)</b>	<b>-23.8%</b>	<b>\$1,944,953</b>	<b>\$988,436</b>
<b>Total Revenue</b>		<b>\$1,197,867</b>	<b>\$1,427,744</b>	<b>\$15,488,263</b>	<b>\$16,450,769</b>	<b>(\$962,506)</b>	<b>-5.9%</b>	<b>\$28,702,307</b>	<b>\$13,214,044</b>
1100	Teachers' Salaries	\$708,428	\$721,836	\$4,991,358	\$5,081,847	\$90,489	1.8%	\$7,969,190	\$2,977,832
1200	Certificated Pupil Support Salaries	\$82,748	\$81,931	\$596,280	\$593,887	(\$2,393)	-0.4%	\$921,612	\$325,332
1300	Certificated Pupil Support Salaries	\$64,530	\$66,855	\$467,678	\$492,390	\$24,712	5.0%	\$759,810	\$292,132
<b>Certificated Salaries</b>		<b>\$855,706</b>	<b>\$870,622</b>	<b>\$6,055,316</b>	<b>\$6,168,123</b>	<b>\$112,808</b>	<b>1.8%</b>	<b>\$9,650,612</b>	<b>\$3,595,296</b>
2100	Instructional Aide Salaries	\$23,148	\$19,422	\$157,067	\$143,461	(\$13,606)	-9.5%	\$221,148	\$64,081
2200	Classified Support Salaries (Maintenance, Food)	\$85,566	\$82,356	\$703,401	\$686,210	(\$17,191)	-2.5%	\$1,015,634	\$312,233
2300	Classified Supervisor and Administrator Salaries	\$49,934	\$50,359	\$370,580	\$371,292	\$712	0.2%	\$572,729	\$202,149
2400	Clerical, Technical, and Office Staff Salaries	\$44,125	\$40,891	\$377,161	\$359,342	(\$17,819)	-5.0%	\$522,905	\$145,743

2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$1,698	(\$270)	\$7,694	\$1,078	(\$6,616)	-613.7%	\$0	(\$7,694)
<b>Classified Salaries</b>		\$204,471	\$192,758	\$1,615,904	\$1,561,383	(\$54,521)	-3.5%	\$2,332,416	\$716,512
3101	State Teachers' Retirement System, certificated positions	\$138,257	\$144,108	\$949,656	\$982,141	\$32,486	3.3%	\$1,558,574	\$608,918
3313	OASDI	\$12,388	\$12,188	\$95,761	\$95,859	\$97	0.1%	\$144,610	\$48,848
3323	Medicare	\$15,029	\$16,232	\$108,703	\$108,825	\$122	0.1%	\$173,754	\$65,051
3333	FFCRA Credit			(\$18,164)	-	\$18,164	0.0%	-	\$18,164
3403	Health & Welfare Benefits	\$64,163	\$169,029	\$851,101	\$1,129,092	\$277,991	24.6%	\$1,805,209	\$954,108
3503	State Unemployment Insurance	\$3,204	\$11,967	\$88,999	\$53,404	(\$35,596)	-66.7%	\$101,273	\$12,273
3603	Worker Compensation Insurance	-	\$8,049	\$60,412	\$56,000	(\$4,412)	-7.9%	\$88,195	\$27,783
3903	Other Employee Benefits	\$52,718	\$2,887	\$224,445	\$33,342	(\$191,103)	-573.2%	\$44,889	(\$179,556)
<b>Employee Benefits</b>		\$285,759	\$364,460	\$2,360,914	\$2,458,663	\$97,749	4.0%	\$3,916,503	\$1,555,589
<b>Total Personnel Expenses</b>		\$1,345,935	\$1,427,840	\$10,032,134	\$10,188,169	\$156,036	1.5%	\$15,899,531	\$5,867,397
4100	Approved Textbooks and Core Curricula Materials	\$363,611	\$762,526	\$1,820,498	\$3,279,897	\$1,459,399	44.5%	\$6,330,000	\$4,509,502
4101	Curriculum Assessment and Software	-	(\$2,062)	\$87,883	\$79,436	(\$8,447)	-10.6%	\$71,189	(\$16,694)
4102	Supplemental Curriculum	\$77	\$6,329	\$59,114	\$74,684	\$15,570	20.8%	\$100,000	\$40,886
4200	Books and Other Reference Materials	-	\$3,175	-	\$12,700	\$12,700	100.0%	\$25,400	\$25,400
4215	CSI Materials	-	\$39,030	-	\$156,120	\$156,120	100.0%	\$312,240	\$312,240
4300	Materials and Supplies	\$179	\$2,013	\$19,208	\$9,447	(\$9,760)	-103.3%	\$17,500	(\$1,708)
4315	Classroom Materials and Supplies	-	\$125	-	\$500	\$500	100.0%	\$1,000	\$1,000
4400	Noncapitalized Equipment	\$139	\$17,998	\$49,140	\$73,009	\$23,869	32.7%	\$145,000	\$95,861
4410	Software and Software Licensing	\$3,916	\$12,264	\$201,012	\$217,715	\$16,704	7.7%	\$266,773	\$65,762
4430	Noncapitalized Student Equipment	\$17,003	\$1,235	\$45,861	\$25,061	(\$20,801)	-83.0%	\$30,000	(\$15,861)
4700	Food and Food Supplies	-	\$63	-	\$250	\$250	100.0%	\$500	\$500
<b>Books and Supplies</b>		\$384,925	\$842,696	\$2,282,715	\$3,928,819	\$1,646,104	41.9%	\$7,299,602	\$5,016,888
5200	Travel and Conferences	\$394	\$11,669	\$10,973	\$53,324	\$42,350	79.4%	\$100,000	\$89,027
5210	Training and Development Expense	\$6,046	\$6,810	\$215,382	\$222,761	\$7,380	3.3%	\$250,000	\$34,618
5300	Dues and Memberships	\$1,800	\$3,452	\$62,046	\$41,193	(\$20,853)	-50.6%	\$55,000	(\$7,046)
5400	Insurance	-	\$4,832	\$40,413	\$40,670	\$257	0.6%	\$60,000	\$19,587
5500	Operation and Housekeeping Services	\$380	\$500	\$3,130	\$4,000	\$870	21.7%	\$6,000	\$2,870
5501	Utilities	\$152	\$328	\$1,563	\$2,188	\$625	28.6%	\$3,500	\$1,937
5600	Space Rental/Leases Expense	\$2,323	\$12,239	\$76,451	\$105,311	\$28,861	27.4%	\$154,268	\$77,817
5602	Assessment Space Rental	-	\$6,250	-	\$25,000	\$25,000	100.0%	\$50,000	\$50,000
5605	Equipment Rental/Lease Expense	-	\$937	-	\$3,750	\$3,750	100.0%	\$7,500	\$7,500
5710	Other LLMF/CRF Expenses			-	-	-	0.0%	-	-
5800	Professional/Consulting Services and Operating Expenditures	\$5,410	\$3,217	\$128,809	\$62,132	(\$66,677)	-107.3%	\$75,000	(\$53,809)
5803	Banking and Payroll Service Fees	\$767	\$955	\$6,588	\$6,180	(\$407)	-6.6%	\$10,000	\$3,412
5805	Legal Services	\$30,660	(\$214)	\$197,415	\$100,856	(\$96,559)	-95.7%	\$100,000	(\$97,415)
5806	Audit Services	-	\$2,028	\$6,570	\$8,110	\$1,540	19.0%	\$16,220	\$9,650
5807	Legal Settlements	(\$386)	\$2,091	\$520,258	\$506,636	(\$13,622)	-2.7%	\$515,000	(\$5,258)
5809	Employee Tuition Reimbursement	-	\$9,130	\$5,953	\$38,480	\$32,527	84.5%	\$75,000	\$69,047
5810	Educational Consultants	\$176,735	\$66,677	\$773,650	\$583,290	(\$190,360)	-32.6%	\$850,000	\$76,350
5813	Residential Placement	-	\$23,326	\$53,441	\$120,877	\$67,436	55.8%	\$214,180	\$160,739
5815	Advertising/Recruiting	\$1,260	\$17,186	\$27,878	\$81,256	\$53,378	65.7%	\$150,000	\$122,122

5830	Field Trip Expenses	\$2,207	\$11,146	\$43,676	\$70,415	\$26,738	38.0%	\$115,000	\$71,324
5873	Financial Services	-	\$53,880	\$371,736	\$338,220	(\$33,516)	-9.9%	\$553,738	\$182,002
5874	Personnel Services	\$32	\$401	\$448	\$1,894	\$1,446	76.3%	\$3,500	\$3,052
5875	District Oversight Fee	\$11,428	\$40,811	\$68,448	\$185,926	\$117,478	63.2%	\$403,803	\$335,355
5877	IT Services	\$11,678	\$13,066	\$153,440	\$157,738	\$4,298	2.7%	\$210,000	\$56,560
5890	Interest Expense/Fees	-	\$34	\$229	\$364	\$136	37.2%	\$500	\$271
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	\$8,427	\$7,029	\$64,999	\$51,883	(\$13,117)	-25.3%	\$80,000	\$15,001
5901	Scholar Internet Reimbursement	\$100	\$58	\$560	\$270	(\$290)	-107.4%	\$500	(\$60)
<b>Services &amp; Other Operating Expenses</b>		\$259,413	\$297,838	\$2,834,055	\$2,812,724	(\$21,330)	-0.8%	\$4,058,709	\$1,224,654
<b>Total Operational Expenses</b>		\$644,337	\$1,140,534	\$5,116,769	\$6,741,543	\$1,624,774	24.1%	\$11,358,311	\$6,241,542
<b>Total Expenses</b>		\$1,990,272	\$2,568,374	\$15,148,903	\$16,929,712	\$1,780,809	10.5%	\$27,257,842	\$12,108,939
<b>Net Income</b>		(\$792,405)	(\$1,140,631)	\$339,360	(\$478,944)	\$818,304	170.9%	\$1,444,465	\$1,105,105