

## Compass Charter Schools

May 2021 - May 2021

		May		July - May Summary				2020-2021	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$385,252	\$539,227	\$11,848,580	\$11,860,296	(\$11,716)	-0.1%	\$17,974,242	\$6,125,662
8012	Education Protection Account Revenue			\$2,216,826	\$2,159,607	\$57,219	2.6%	\$2,865,709	\$648,883
8019	Prior Year Income/Adjustments	(\$3,364)	-	(\$5,261)	-	(\$5,261)	0.0%	-	\$5,261
8096	Charter Schools Funding In-Lieu of Property Taxes	\$231,753	\$263,945	\$3,001,112	\$3,257,587	(\$256,475)	-7.9%	\$3,770,640	\$769,528
<b>LCFF</b>		\$613,641	\$803,172	\$17,061,257	\$17,277,490	(\$216,233)	-1.3%	\$24,610,591	\$7,549,334
8181	Special Education - Entitlement	-	\$64,557	-	\$258,230	(\$258,230)	-100.0%	\$322,787	\$322,787
8290	All Other Federal Revenue	\$39,454	-	\$483,709	\$624,006	(\$140,297)	-22.5%	\$624,006	\$140,297
8291	Title I Federal Revenue			\$220,495	\$238,338	(\$17,843)	-7.5%	\$286,650	\$66,155
8292	Title II	\$7,863	-	\$19,062	\$40,505	(\$21,443)	-52.9%	\$48,228	\$29,166
8293	Title III Federal Revenue			-	\$32,375	(\$32,375)	-100.0%	\$32,375	\$32,375
8294	Title IV			\$7,500	\$27,500	(\$20,000)	-72.7%	\$30,000	\$22,500
8299	Prior Year Federal Income			\$11	-	\$11	0.0%	-	(\$11)
<b>Federal Revenue</b>		\$47,317	\$64,557	\$730,777	\$1,220,953	(\$490,176)	-40.1%	\$1,344,046	\$613,269
8550	Mandated Block Grant			\$63,704	\$31,480	\$32,224	102.4%	\$62,959	(\$745)
8560	State Lottery Revenue			\$295,871	\$397,327	(\$101,457)	-25.5%	\$529,770	\$233,899
8590	All Other State Revenues	-	-	\$212,189	\$212,189	-	0.0%	\$212,189	-
8599	Prior Year State Income			\$1,240	(\$2,201)	\$3,441	-156.3%	(\$2,201)	(\$3,441)
<b>Other State Revenue</b>		-	-	\$573,004	\$638,795	(\$65,791)	-10.3%	\$802,717	\$229,713
8660	Interest Income	\$9	\$4,305	\$51,210	\$48,213	\$2,997	6.2%	\$52,804	\$1,594
8662	Net Increase/Decrease in Investment			\$128	-	\$128	0.0%	-	(\$128)
8682	Foundation Grants/Donations	-	\$100	\$2,574	\$1,100	\$1,474	133.9%	\$1,400	(\$1,174)
8699	All Other Local Revenue	(\$3,990)	\$2,645	\$31,714	\$36,179	(\$4,464)	-12.3%	\$38,823	\$7,109
8792	SPED State/Other Transfers of Apportionments from County	\$34,930	\$140,034	\$1,123,844	\$1,611,217	(\$487,373)	-30.2%	\$1,836,924	\$713,080
8980	Student Lunch Revenue			-	-	-	0.0%	\$15,001	\$15,001
<b>Local Revenue</b>		\$30,948	\$147,083	\$1,209,470	\$1,696,708	(\$487,239)	-28.7%	\$1,944,953	\$735,483
<b>Total Revenue</b>		\$691,907	\$1,014,813	\$19,574,507	\$20,833,946	(\$1,259,439)	-6.0%	\$28,702,307	\$9,127,800
1100	Teachers' Salaries	\$1,625,812	\$721,836	\$8,035,856	\$7,247,354	(\$788,502)	-10.9%	\$7,969,190	(\$66,666)
1200	Certificated Pupil Support Salaries	\$180,248	\$81,931	\$942,023	\$839,681	(\$102,342)	-12.2%	\$921,612	(\$20,411)
1300	Certificated Pupil Support Salaries	\$124,530	\$66,855	\$721,268	\$692,955	(\$28,313)	-4.1%	\$759,810	\$38,542
<b>Certificated Salaries</b>		\$1,930,589	\$870,622	\$9,699,147	\$8,779,990	(\$919,157)	-10.5%	\$9,650,612	(\$48,535)
2100	Instructional Aide Salaries	\$79,570	\$19,422	\$289,658	\$201,726	(\$87,931)	-43.6%	\$221,148	(\$68,509)
2200	Classified Support Salaries (Maintenance, Food)	\$213,768	\$82,356	\$1,093,472	\$933,278	(\$160,194)	-17.2%	\$1,015,634	(\$77,838)
2300	Classified Supervisor and Administrator Salaries	\$106,884	\$50,359	\$583,973	\$522,370	(\$61,603)	-11.8%	\$572,729	(\$11,244)
2400	Clerical, Technical, and Office Staff Salaries	\$138,681	\$40,891	\$619,340	\$482,014	(\$137,326)	-28.5%	\$522,905	(\$96,435)

2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$7,759	(\$270)	\$18,022	\$270	(\$17,753)	-6,586.5%	\$0	(\$18,022)
<b>Classified Salaries</b>		\$546,663	\$192,758	\$2,604,465	\$2,139,658	(\$464,807)	-21.7%	\$2,332,416	(\$272,049)
3101	State Teachers' Retirement System, certificated positions	\$282,683	\$144,108	\$1,509,457	\$1,414,466	(\$94,992)	-6.7%	\$1,558,574	\$49,117
3313	OASDI	\$33,035	\$12,188	\$155,562	\$132,422	(\$23,140)	-17.5%	\$144,610	(\$10,952)
3323	Medicare	\$33,417	\$16,232	\$172,678	\$157,522	(\$15,156)	-9.6%	\$173,754	\$1,076
3333	FFCRA Credit			(\$18,164)	-	\$18,164	0.0%	-	\$18,164
3403	Health & Welfare Benefits	\$209,797	\$169,029	\$1,550,863	\$1,636,180	\$85,317	5.2%	\$1,805,209	\$254,346
3503	State Unemployment Insurance	\$1,945	\$11,967	\$94,691	\$89,305	(\$5,386)	-6.0%	\$101,273	\$6,581
3603	Worker Compensation Insurance	-	\$8,049	\$76,541	\$80,146	\$3,606	4.5%	\$88,195	\$11,655
3903	Other Employee Benefits	(\$16,650)	\$2,887	\$40,582	\$42,002	\$1,420	3.4%	\$44,889	\$4,307
<b>Employee Benefits</b>		\$544,227	\$364,460	\$3,582,210	\$3,552,043	(\$30,167)	-0.8%	\$3,916,503	\$334,293
<b>Total Personnel Expenses</b>		\$3,021,480	\$1,427,840	\$15,885,821	\$14,471,690	(\$1,414,131)	-9.8%	\$15,899,531	\$13,709
4100	Approved Textbooks and Core Curricula Materials	\$681,684	\$762,526	\$3,508,604	\$5,567,474	\$2,058,870	37.0%	\$6,330,000	\$2,821,396
4101	Curriculum Assessment and Software	(\$49,483)	(\$2,062)	\$38,400	\$73,251	\$34,851	47.6%	\$71,189	\$32,789
4102	Supplemental Curriculum	\$49,483	\$6,329	\$109,963	\$93,671	(\$16,292)	-17.4%	\$100,000	(\$9,963)
4200	Books and Other Reference Materials	\$2,653	\$3,175	\$9,643	\$22,225	\$12,582	56.6%	\$25,400	\$15,757
4215	CSI Materials	-	\$39,030	-	\$273,210	\$273,210	100.0%	\$312,240	\$312,240
4300	Materials and Supplies	\$5,932	\$2,013	\$33,008	\$15,487	(\$17,521)	-113.1%	\$17,500	(\$15,508)
4315	Classroom Materials and Supplies	-	\$125	\$1,005	\$875	(\$130)	-14.9%	\$1,000	(\$5)
4400	Noncapitalized Equipment	\$744	\$17,998	\$49,963	\$127,002	\$77,039	60.7%	\$145,000	\$95,037
4410	Software and Software Licensing	-	\$12,264	\$238,182	\$254,509	\$16,327	6.4%	\$266,773	\$28,592
4430	Noncapitalized Student Equipment	\$6,220	\$1,235	\$80,357	\$28,765	(\$51,592)	-179.4%	\$30,000	(\$50,357)
4700	Food and Food Supplies	-	\$63	-	\$438	\$438	100.0%	\$500	\$500
<b>Books and Supplies</b>		\$697,233	\$842,696	\$4,069,126	\$6,456,906	\$2,387,781	37.0%	\$7,299,602	\$3,230,476
5200	Travel and Conferences	\$4,246	\$11,669	\$20,641	\$88,331	\$67,690	76.6%	\$100,000	\$79,359
5210	Training and Development Expense	\$15,000	\$6,810	\$242,915	\$243,190	\$275	0.1%	\$250,000	\$7,085
5300	Dues and Memberships	\$60	\$3,452	\$62,201	\$51,548	(\$10,653)	-20.7%	\$55,000	(\$7,201)
5400	Insurance	(\$106)	\$4,832	\$49,814	\$55,168	\$5,354	9.7%	\$60,000	\$10,186
5500	Operation and Housekeeping Services	\$380	\$500	\$4,840	\$5,500	\$660	12.0%	\$6,000	\$1,160
5501	Utilities	\$130	\$328	\$1,981	\$3,172	\$1,191	37.5%	\$3,500	\$1,519
5600	Space Rental/Leases Expense	\$12,872	\$12,239	\$94,376	\$142,029	\$47,653	33.6%	\$154,268	\$59,892
5602	Assessment Space Rental	-	\$6,250	-	\$43,750	\$43,750	100.0%	\$50,000	\$50,000
5605	Equipment Rental/Lease Expense	-	\$937	-	\$6,562	\$6,562	100.0%	\$7,500	\$7,500
5710	Other LLMF/CRF Expenses			-	-	-	0.0%	-	-
5800	Professional/Consulting Services and Operating Expenditures	\$22,733	\$3,217	\$212,127	\$71,783	(\$140,344)	-195.5%	\$75,000	(\$137,127)
5803	Banking and Payroll Service Fees	\$919	\$955	\$8,862	\$9,045	\$183	2.0%	\$10,000	\$1,138
5805	Legal Services	-	(\$214)	\$233,687	\$100,214	(\$133,473)	-133.2%	\$100,000	(\$133,687)
5806	Audit Services	-	\$2,028	\$6,570	\$14,193	\$7,622	53.7%	\$16,220	\$9,650
5807	Legal Settlements	\$2,623	\$2,091	\$521,824	\$512,909	(\$8,915)	-1.7%	\$515,000	(\$6,824)
5809	Employee Tuition Reimbursement	\$6,100	\$9,130	\$16,615	\$65,870	\$49,255	74.8%	\$75,000	\$58,385
5810	Educational Consultants	\$173,464	\$66,677	\$1,172,158	\$783,323	(\$388,835)	-49.6%	\$850,000	(\$322,158)
5813	Residential Placement	-	\$23,326	\$53,441	\$190,854	\$137,413	72.0%	\$214,180	\$160,739
5815	Advertising/Recruiting	\$24,269	\$17,186	\$64,225	\$132,814	\$68,589	51.6%	\$150,000	\$85,775

5830	Field Trip Expenses	\$4,025	\$11,146	\$57,594	\$103,854	\$46,260	44.5%	\$115,000	\$57,406
5850	Scholarships Awarded			-	-	-	0.0%	-	-
5873	Financial Services	\$92,000	\$53,880	\$555,736	\$499,859	(\$55,877)	-11.2%	\$553,738	(\$1,998)
5874	Personnel Services	-	\$401	\$640	\$3,098	\$2,458	79.3%	\$3,500	\$2,860
5875	District Oversight Fee	\$23,449	\$40,811	\$160,499	\$308,360	\$147,861	48.0%	\$403,803	\$243,304
5877	IT Services	\$1,427	\$13,066	\$200,016	\$196,934	(\$3,081)	-1.6%	\$210,000	\$9,984
5890	Interest Expense/Fees	-	\$34	\$229	\$466	\$237	50.9%	\$500	\$271
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	\$8,531	\$7,029	\$93,585	\$72,971	(\$20,614)	-28.2%	\$80,000	(\$13,585)
5901	Scholar Internet Reimbursement	\$240	\$58	\$980	\$443	(\$538)	-121.5%	\$500	(\$480)
<b>Services &amp; Other Operating Expenses</b>		\$392,360	\$297,838	\$3,835,553	\$3,706,239	(\$129,314)	-3.5%	\$4,058,709	\$223,156
<b>Total Operational Expenses</b>		\$1,089,593	\$1,140,534	\$7,904,678	\$10,163,145	\$2,258,467	22.2%	\$11,358,311	\$3,453,633
<b>Total Expenses</b>		\$4,111,072	\$2,568,374	\$23,790,500	\$24,634,835	\$844,335	3.4%	\$27,257,842	\$3,467,342
<b>Net Income</b>		(\$3,419,166)	(\$1,553,562)	(\$4,215,993)	(\$3,800,889)	(\$415,104)	-10.9%	\$1,444,465	\$5,660,458