

Compass Charter Schools

August 2021 - August 2021

		August		July - August Summary				2021-2022	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$928,658	\$928,676	\$1,464,863	\$1,159,192	\$305,671	26.4%	\$22,163,056	\$20,698,193
8012	Education Protection Account Revenue			-	\$301,842	(\$301,842)	-100.0%	\$3,091,975	\$3,091,975
8096	Charter Schools Funding In-Lieu of Property Taxes	\$149,763	\$76,903	\$149,763	\$674,874	(\$525,111)	-77.8%	\$4,176,636	\$4,026,873
LCFF		\$1,078,421	\$1,005,579	\$1,614,626	\$2,135,908	(\$521,282)	-24.4%	\$29,431,667	\$27,817,041
8181	Special Education - Entitlement			-	\$27,940	(\$27,940)	-100.0%	\$365,044	\$365,044
8290	All Other Federal Revenue	\$73,562	-	\$151,831	-	\$151,831	0.0%	\$1,298,483	\$1,146,652
8291	Title I Federal Revenue			-	-	-	0.0%	\$289,523	\$289,523
8292	Title II			-	-	-	0.0%	\$56,905	\$56,905
8294	Title IV			-	-	-	0.0%	\$30,000	\$30,000
8299	Prior Year Federal Income	\$58,488	-	\$58,488	-	\$58,488	0.0%	-	(\$58,488)
Federal Revenue		\$132,050	-	\$210,319	\$27,940	\$182,379	652.8%	\$2,039,955	\$1,829,636
8550	Mandated Block Grant	-	\$3,757	-	\$7,677	(\$7,677)	-100.0%	\$75,299	\$75,299
8560	State Lottery Revenue			-	-	-	0.0%	\$599,123	\$599,123
8590	All Other State Revenues			-	(\$0)	\$0	-100.0%	\$299,052	\$299,052
Other State Revenue		-	\$3,757	-	\$7,677	(\$7,677)	-100.0%	\$973,474	\$973,474
8660	Interest Income	\$660	\$4,335	\$8,894	\$8,670	\$225	2.6%	\$52,226	\$43,332
8662	Net Increase/Decrease in Investment	-	\$424	\$10	\$848	(\$838)	-98.8%	\$15,001	\$14,991
8682	Foundation Grants/Donations	\$850	-	\$950	-	\$950	0.0%	\$3,033	\$2,083
8699	All Other Local Revenue	\$6,413	-	\$7,578	-	\$7,578	0.0%	\$38,823	\$31,245
8792	SPED State/Other Transfers of Apportionments from County	\$92,603	\$174,416	\$185,206	\$193,943	(\$8,737)	-4.5%	\$1,838,981	\$1,653,775
8793	SPED State/Other Transfers of Apportionments from JPA	-	\$2,531	-	\$5,062	(\$5,062)	-100.0%	\$60,783	\$60,783
Local Revenue		\$100,526	\$181,706	\$202,639	\$208,523	(\$5,884)	-2.8%	\$2,008,847	\$1,806,208
Total Revenue		\$1,310,997	\$1,191,042	\$2,027,584	\$2,380,047	(\$352,463)	-14.8%	\$34,453,942	\$32,426,359
1100	Teachers' Salaries	\$817,249	\$507,412	\$875,884	\$710,377	(\$165,507)	-23.3%	\$10,148,245	\$9,272,361
1200	Certificated Pupil Support Salaries	\$67,723	\$83,981	\$90,037	\$167,962	\$77,925	46.4%	\$1,008,198	\$918,162
1300	Certificated Pupil Support Salaries	\$115,908	\$103,301	\$203,349	\$206,601	\$3,252	1.6%	\$1,244,585	\$1,041,236
Certificated Salaries		\$1,000,880	\$694,694	\$1,169,270	\$1,084,940	(\$84,330)	-7.8%	\$12,401,028	\$11,231,758
2100	Instructional Aide Salaries	\$26,574	\$21,597	\$28,248	\$43,194	\$14,946	34.6%	\$259,276	\$231,028
2200	Classified Support Salaries (Maintenance, Food)	\$129,039	\$115,636	\$235,297	\$231,272	(\$4,025)	-1.7%	\$1,388,200	\$1,152,903
2300	Classified Supervisor and Administrator Salaries	\$68,006	\$57,344	\$136,614	\$114,687	(\$21,927)	-19.1%	\$690,887	\$554,273
2400	Clerical, Technical, and Office Staff Salaries	\$56,432	\$44,880	\$109,434	\$89,759	(\$19,674)	-21.9%	\$540,719	\$431,285
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$36	\$2,168	\$36	\$4,336	\$4,300	99.2%	\$26,035	\$25,999
Classified Salaries		\$280,086	\$241,624	\$509,629	\$483,249	(\$26,381)	-5.5%	\$2,905,117	\$2,395,488
3101	State Teachers' Retirement System, certificated positions	\$154,882	\$104,913	\$158,951	\$146,878	(\$12,073)	-8.2%	\$2,098,254	\$1,939,303

3313	OASDI	\$16,812	\$14,950	\$29,844	\$29,899	\$55	0.2%	\$180,117	\$150,273
3323	Medicare	\$18,180	\$18,485	\$23,800	\$36,970	\$13,170	35.6%	\$221,939	\$198,139
3403	Health & Welfare Benefits	\$106,973	\$202,902	\$326,132	\$405,805	\$79,673	19.6%	\$2,444,607	\$2,118,475
3503	State Unemployment Insurance	\$8,581	\$9,619	\$8,826	\$19,238	\$10,412	54.1%	\$115,500	\$106,674
3603	Worker Compensation Insurance	-	\$10,320	-	\$20,640	\$20,640	100.0%	\$123,919	\$123,919
3903	Other Employee Benefits	\$4,805	\$6,416	\$13,178	\$12,832	(\$346)	-2.7%	\$77,040	\$63,862
Employee Benefits		\$310,234	\$367,605	\$560,732	\$672,262	\$111,530	16.6%	\$5,261,376	\$4,700,644
Total Personnel Expenses		\$1,591,200	\$1,303,923	\$2,239,631	\$2,240,451	\$820	0.0%	\$20,567,521	\$18,327,890
4100	Approved Textbooks and Core Curricula Materials	\$1,946	-	\$478	-	(\$478)	0.0%	\$6,456,800	\$6,456,322
4101	Curriculum Assessment and Software	\$39,326	\$4,754	\$272,572	\$9,508	(\$263,064)	-2,766.8%	\$57,084	(\$215,488)
4102	Supplemental Curriculum	\$750	\$8,328	\$65,364	\$16,656	(\$48,708)	-292.4%	\$100,000	\$34,636
4200	Books and Other Reference Materials	-	\$1,200	-	\$2,700	\$2,700	100.0%	\$10,000	\$10,000
4215	CSI Materials	-	\$65,193	-	\$130,386	\$130,386	100.0%	\$1,298,486	\$1,298,486
4300	Materials and Supplies	\$472	\$2,075	\$542	\$4,150	\$3,608	86.9%	\$25,000	\$24,458
4315	Classroom Materials and Supplies	-	\$400	\$291	\$900	\$609	67.7%	\$2,000	\$1,709
4400	Noncapitalized Equipment	-	\$17,500	\$15,668	\$35,000	\$19,332	55.2%	\$50,000	\$34,332
4410	Software and Software Licensing	\$42,329	-	\$42,329	\$0	(\$42,329)	-47,032,466.7%	\$314,480	\$272,150
4430	Noncapitalized Student Equipment	-	\$7,500	-	\$13,750	\$13,750	100.0%	\$25,000	\$25,000
4700	Food and Food Supplies	-	-	-	-	-	0.0%	\$500	\$500
Books and Supplies		\$84,823	\$106,950	\$397,245	\$213,050	(\$184,195)	-86.5%	\$8,339,350	\$7,942,104
5200	Travel and Conferences	\$7,668	\$10,000	\$16,978	\$40,000	\$23,022	57.6%	\$100,000	\$83,022
5210	Training and Development Expense	\$3,560	-	\$94,536	\$0	(\$94,536)	-94,535,870.0%	\$350,000	\$255,464
5300	Dues and Memberships	\$100	\$28,000	\$35,218	\$28,000	(\$7,218)	-25.8%	\$70,000	\$34,782
5400	Insurance	-	\$6,225	-	\$24,975	\$24,975	100.0%	\$75,000	\$75,000
5500	Operation and Housekeeping Services	\$760	\$498	\$760	\$996	\$236	23.7%	\$6,000	\$5,240
5501	Utilities	\$212	\$208	\$416	\$415	(\$1)	-0.3%	\$2,500	\$2,084
5600	Space Rental/Leases Expense	\$8,373	\$10,915	\$20,176	\$21,831	\$1,655	7.6%	\$131,511	\$111,335
5602	Assessment Space Rental	-	\$4,150	-	\$8,300	\$8,300	100.0%	\$50,000	\$50,000
5603	Engagement Space Rental	-	-	-	-	-	0.0%	\$5,000	\$5,000
5800	Professional/Consulting Services and Operating Expenditures	\$24,510	\$14,525	\$84,510	\$29,050	(\$55,460)	-190.9%	\$175,000	\$90,490
5803	Banking and Payroll Service Fees	\$1,533	\$996	\$2,061	\$1,992	(\$69)	-3.5%	\$12,000	\$9,939
5805	Legal Services	\$25,423	\$20,000	\$25,423	\$80,000	\$54,577	68.2%	\$200,000	\$174,577
5806	Audit Services	-	\$5,000	-	\$5,000	\$5,000	100.0%	\$20,000	\$20,000
5807	Legal Settlements	(\$769)	-	\$4,660	-	(\$4,660)	0.0%	\$11,307	\$6,647
5809	Employee Tuition Reimbursement	-	\$4,164	-	\$8,328	\$8,328	100.0%	\$50,000	\$50,000
5810	Educational Consultants	\$21,964	\$91,300	\$65,872	\$182,600	\$116,728	63.9%	\$1,100,000	\$1,034,128
5815	Advertising/Recruiting	\$880	-	\$85,285	\$15,000	(\$70,285)	-468.6%	\$150,000	\$64,715
5830	Field Trip Expenses	\$1,784	\$20,000	\$21,149	\$40,000	\$18,851	47.1%	\$200,000	\$178,851
5873	Financial Services	\$55,182	\$54,964	\$165,546	\$109,927	(\$55,619)	-50.6%	\$662,213	\$496,667
5874	Personnel Services	\$544	-	\$1,043	-	(\$1,043)	0.0%	\$1,000	(\$43)
5875	District Oversight Fee	-	-	-	-	-	0.0%	\$294,317	\$294,317
5877	IT Services	\$799	\$2,159	\$225,499	\$215,909	(\$9,590)	-4.4%	\$237,500	\$12,001
5890	Interest Expense/Fees	-	\$25	\$230	\$50	(\$181)	-363.2%	\$300	\$70

5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$5,448	\$8,300	\$10,530	\$16,600	\$6,070	36.6%	\$100,000	\$89,470
5901	Scholar Internet Reimbursement	-	\$82	-	\$164	\$164	100.0%	\$1,000	\$1,000
Services & Other Operating Expenses		\$157,970	\$281,511	\$859,893	\$829,137	(\$30,756)	-3.7%	\$4,004,647	\$3,144,754
Total Operational Expenses		\$242,792	\$388,461	\$1,257,138	\$1,042,187	(\$214,951)	-20.6%	\$12,343,997	\$11,086,859
Total Expenses		\$1,833,992	\$1,692,383	\$3,496,769	\$3,282,638	(\$214,131)	-6.5%	\$32,911,517	\$29,414,749
Net Income		(\$522,995)	(\$501,342)	(\$1,469,185)	(\$902,590)	(\$566,595)	-62.8%	\$1,542,425	\$3,011,610