

Compass Charter Schools

October 2021

		October		July - October Summary				2021	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Rem
8011	LCFF Revenue	\$1,671,584	\$2,195,806	\$4,494,069	\$4,596,610	(\$102,541)	-2.2%	\$22,163,056	
8012	Education Protection Account Revenue	\$73,293	-	\$897,428	\$999,375	(\$101,947)	-10.2%	\$3,091,975	
8096	Charter Schools Funding In-Lieu of Property Taxes	\$343,839	\$102,494	\$989,529	\$931,175	\$58,354	6.3%	\$4,176,636	
LCFF		\$2,088,716	\$2,298,300	\$6,381,026	\$6,527,160	(\$146,134)	-2.2%	\$29,431,667	
8181	Special Education - Entitlement			-	\$27,940	(\$27,940)	-100.0%	\$365,044	
8290	All Other Federal Revenue	\$17,386	-	\$182,090	-	\$182,090	0.0%	\$1,298,483	
8291	Title I Federal Revenue	\$78,721	-	\$78,721	-	\$78,721	0.0%	\$289,523	
8292	Title II			-	-	-	0.0%	\$56,905	
8294	Title IV	\$2,500	-	\$2,500	-	\$2,500	0.0%	\$30,000	
8299	Prior Year Federal Income			\$58,488	-	\$58,488	0.0%	-	
Federal Revenue		\$98,607	-	\$321,799	\$27,940	\$293,859	1,051.8%	\$2,039,955	
8550	Mandated Block Grant	-	\$6,762	-	\$21,202	(\$21,202)	-100.0%	\$75,299	
8560	State Lottery Revenue			-	-	-	0.0%	\$599,123	
8590	All Other State Revenues	\$25,896	-	\$101,091	(\$0)	\$101,091	#####	\$299,052	
8599	Prior Year State Income	\$6,069	-	\$6,069	-	\$6,069	0.0%	-	
Other State Revenue		\$31,966	\$6,762	\$107,161	\$21,201	\$85,959	405.4%	\$973,474	
8660	Interest Income	\$5,901	\$4,335	\$14,803	\$17,339	(\$2,536)	-14.6%	\$52,226	
8662	Net Increase/Decrease in Investment	-	\$424	\$10	\$1,696	(\$1,686)	-99.4%	\$15,001	
8682	Foundation Grants/Donations	-	\$303	\$950	\$607	\$343	56.6%	\$3,033	
8699	All Other Local Revenue	\$2,274	\$3,882	\$19,625	\$7,765	\$11,861	152.7%	\$38,823	
8792	SPED State/Other Transfers of Apportionments from County	\$166,686	\$160,829	\$518,578	\$393,014	\$125,564	31.9%	\$1,838,981	
8793	SPED State/Other Transfers of Apportionments from JPA	-	\$2,531	-	\$10,124	(\$10,124)	-100.0%	\$60,783	
Local Revenue		\$174,862	\$172,304	\$553,966	\$430,544	\$123,422	28.7%	\$2,008,847	
Total Revenue		\$2,394,151	\$2,477,366	\$7,363,952	\$7,006,845	\$357,107	5.1%	\$34,453,942	
1100	Teachers' Salaries	\$780,541	\$1,014,824	\$2,470,027	\$2,740,026	\$269,999	9.9%	\$10,148,245	
1200	Certificated Pupil Support Salaries	\$132,439	\$83,981	\$295,446	\$335,924	\$40,478	12.0%	\$1,008,198	
1300	Certificated Supervisor and Administrator Salaries	\$125,372	\$103,301	\$445,709	\$413,202	(\$32,507)	-7.9%	\$1,244,585	
Certificated Salaries		\$1,038,352	\$1,202,106	\$3,211,182	\$3,489,152	\$277,970	8.0%	\$12,401,028	
2100	Instructional Aide Salaries	\$31,808	\$21,597	\$94,661	\$86,388	(\$8,273)	-9.6%	\$259,276	
2200	Classified Support Salaries (Maintenance, Food)	\$141,700	\$115,636	\$507,677	\$462,544	(\$45,133)	-9.8%	\$1,388,200	
2300	Classified Supervisor and Administrator Salaries	\$22,109	\$57,344	\$229,958	\$229,374	(\$583)	-0.3%	\$690,887	
2400	Clerical, Technical, and Office Staff Salaries	\$34,625	\$44,880	\$199,992	\$179,519	(\$20,473)	-11.4%	\$540,719	
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$701	\$2,168	\$2,243	\$8,672	\$6,429	74.1%	\$26,035	

Classified Salaries		\$230,943	\$241,624	\$1,034,530	\$966,497	(\$68,033)	-7.0%	\$2,905,117
3101	State Teachers' Retirement System, certificated positions	\$205,478	\$209,825	\$537,937	\$566,529	\$28,592	5.0%	\$2,098,254
3301	OASDI & Medicare - Certificated Staff	\$46,982	-	\$46,982	-	(\$46,982)	0.0%	-
3302	OASDI & Medicare - Classified Staff	\$74,674	-	\$74,674	-	(\$74,674)	0.0%	-
3313	OASDI	(\$46,323)	\$14,950	-	\$59,799	\$59,799	100.0%	\$180,117
3323	Medicare	(\$42,034)	\$18,485	-	\$73,940	\$73,940	100.0%	\$221,939
3401	Health & Welfare Benefits	\$469,822	-	\$469,822	-	(\$469,822)	0.0%	-
3402	Health & Welfare Benefits	\$151,342	-	\$151,342	-	(\$151,342)	0.0%	-
3403	Health & Welfare Benefits	(\$486,555)	\$202,902	-	\$811,610	\$811,610	100.0%	\$2,444,607
3501	State Unemployment Insurance	\$10,038	-	\$10,038	-	(\$10,038)	0.0%	-
3502	State Unemployment Insurance	\$3,232	-	\$3,232	-	(\$3,232)	0.0%	-
3503	State Unemployment Insurance	(\$12,836)	\$9,619	-	\$38,476	\$38,476	100.0%	\$115,500
3601	Worker Compensation Insurance	\$36,196	-	\$36,196	-	(\$36,196)	0.0%	-
3602	Worker Compensation Insurance	\$11,685	-	\$11,685	-	(\$11,685)	0.0%	-
3603	Worker Compensation Insurance	(\$47,881)	\$10,320	-	\$41,280	\$41,280	100.0%	\$123,919
3901	Other Employee Benefits	\$28,020	-	\$28,020	-	(\$28,020)	0.0%	-
3903	Other Employee Benefits	(\$20,146)	\$6,416	-	\$25,664	\$25,664	100.0%	\$77,040
Employee Benefits		\$381,693	\$472,518	\$1,369,927	\$1,617,297	\$247,370	15.3%	\$5,261,376
Total Personnel Expenses		\$1,650,988	\$1,916,248	\$5,615,640	\$6,072,946	\$457,306	7.5%	\$20,567,521
4100	Approved Textbooks and Core Curricula Materials	\$451,154	\$1,614,198	\$675,201	\$1,614,198	\$938,997	58.2%	\$6,456,800
4101	Curriculum Assessment and Software	(\$0)	\$4,754	\$272,572	\$19,016	(\$253,556)	-1,333.4%	\$57,084
4102	Supplemental Curriculum	\$557	\$8,328	\$165,071	\$33,312	(\$131,759)	-395.5%	\$100,000
4200	Books and Other Reference Materials	\$1,953	\$600	\$3,011	\$3,800	\$789	20.8%	\$10,000
4215	CSI Materials	-	\$65,193	-	\$260,772	\$260,772	100.0%	\$1,298,486
4300	Materials and Supplies	\$118	\$2,075	\$4,035	\$8,300	\$4,265	51.4%	\$25,000
4315	Classroom Materials and Supplies	\$654	\$80	\$1,574	\$1,380	(\$194)	-14.1%	\$2,000
4400	Noncapitalized Equipment	\$317	\$1,500	\$17,648	\$38,000	\$20,352	53.6%	\$50,000
4410	Software and Software Licensing	\$201,764	\$31,448	\$244,094	\$62,896	(\$181,198)	-288.1%	\$314,480
4430	Noncapitalized Student Equipment	\$73	-	\$2,263	\$17,500	\$15,237	87.1%	\$25,000
4700	Food and Food Supplies	-	\$50	-	\$100	\$100	100.0%	\$500
Books and Supplies		\$656,590	\$1,728,226	\$1,385,469	\$2,059,274	\$673,805	32.7%	\$8,339,350
5200	Travel and Conferences	\$21,007	-	\$43,641	\$50,000	\$6,359	12.7%	\$100,000
5210	Training and Development Expense	\$14,900	\$35,000	\$349,206	\$70,000	(\$279,206)	-398.9%	\$350,000
5300	Dues and Memberships	-	\$14,000	\$37,568	\$70,000	\$32,432	46.3%	\$70,000
5400	Insurance	\$34,980	\$6,225	\$60,145	\$37,425	(\$22,720)	-60.7%	\$75,000
5500	Operation and Housekeeping Services	-	\$498	\$1,140	\$1,992	\$852	42.8%	\$6,000
5501	Utilities	\$200	\$208	\$617	\$830	\$213	25.7%	\$2,500
5600	Space Rental/Leases Expense	\$9,498	\$10,915	\$39,172	\$43,662	\$4,490	10.3%	\$131,511
5602	Assessment Space Rental	-	\$4,150	-	\$16,600	\$16,600	100.0%	\$50,000
5603	Engagement Space Rental	-	\$500	-	\$1,000	\$1,000	100.0%	\$5,000
5800	Professional/Consulting Services and Operating Expenditures	\$115,000	\$14,525	\$201,703	\$58,100	(\$143,603)	-247.2%	\$175,000
5803	Banking and Payroll Service Fees	\$680	\$996	\$3,458	\$3,984	\$526	13.2%	\$12,000
5805	Legal Services	\$19,082	\$12,000	\$59,682	\$104,000	\$44,318	42.6%	\$200,000

5806	Audit Services	\$6,736	\$5,000	\$13,473	\$10,000	(\$3,473)	-34.7%	\$20,000
5807	Legal Settlements	\$125	\$1,131	\$6,451	\$2,261	(\$4,190)	-185.3%	\$11,307
5809	Employee Tuition Reimbursement	\$19,250	\$4,164	\$22,970	\$16,656	(\$6,314)	-37.9%	\$50,000
5810	Educational Consultants	\$235,411	\$91,300	\$332,908	\$365,200	\$32,292	8.8%	\$1,100,000
5815	Advertising/Recruiting	\$1,820	-	\$88,423	\$15,000	(\$73,423)	-489.5%	\$150,000
5830	Field Trip Expenses	\$11,904	\$20,000	\$47,502	\$90,000	\$42,498	47.2%	\$200,000
5873	Financial Services	\$895	\$54,964	\$202,848	\$219,855	\$17,007	7.7%	\$662,213
5874	Personnel Services	\$64	\$100	\$1,267	\$200	(\$1,067)	-533.5%	\$1,000
5875	District Oversight Fee	\$11,905	-	\$23,810	-	(\$23,810)	0.0%	\$294,317
5877	IT Services	\$512	\$2,159	\$232,943	\$220,227	(\$12,716)	-5.8%	\$237,500
5890	Interest Expense/Fees	-	\$25	\$230	\$100	(\$131)	-131.4%	\$300
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$13,292	\$8,300	\$35,612	\$33,200	(\$2,412)	-7.3%	\$100,000
5901	Scholar Internet Reimbursement	\$40	\$82	\$120	\$328	\$208	63.4%	\$1,000
Services & Other Operating Expenses		\$517,303	\$286,241	\$1,804,890	\$1,430,619	(\$374,270)	-26.2%	\$4,004,647
Total Operational Expenses		\$1,173,892	\$2,014,467	\$3,190,359	\$3,489,893	\$299,534	8.6%	\$12,343,997
Total Expenses		\$2,824,880	\$3,930,715	\$8,805,999	\$9,562,840	\$756,841	7.9%	\$32,911,517
Net Income		(\$430,730)	(\$1,453,349)	(\$1,442,047)	(\$2,555,995)	\$1,113,948	43.6%	\$1,542,425

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21-2022	
aining Budget	% Remaining
\$17,668,987	79.72%
\$2,194,547	70.98%
\$3,187,107	76.31%
\$23,050,641	78.32%
\$365,044	100.00%
\$1,116,393	85.98%
\$210,802	72.81%
\$56,905	100.00%
\$27,500	91.67%
(\$58,488)	0.00%
\$1,718,156	84.23%
\$75,299	100.00%
\$599,123	100.00%
\$197,960	66.20%
(\$6,069)	0.00%
\$866,313	88.99%
\$37,423	71.66%
\$14,991	99.93%
\$2,083	68.68%
\$19,198	49.45%
\$1,320,403	71.80%
\$60,783	100.00%
\$1,454,881	72.42%
\$27,089,991	78.63%
\$7,678,217	75.66%
\$712,753	70.70%
\$798,876	64.19%
\$9,189,846	74.11%
\$164,615	63.49%
\$880,523	63.43%
\$460,929	66.72%
\$340,727	63.01%
\$23,793	91.39%

\$1,870,587	64.39%
\$1,560,317	74.36%
(\$46,982)	0.00%
(\$74,674)	0.00%
\$180,117	100.00%
\$221,939	100.00%
(\$469,822)	0.00%
(\$151,342)	0.00%
\$2,444,607	100.00%
(\$10,038)	0.00%
(\$3,232)	0.00%
\$115,500	100.00%
(\$36,196)	0.00%
(\$11,685)	0.00%
\$123,919	100.00%
(\$28,020)	0.00%
\$77,040	100.00%
\$3,891,448	73.96%
\$14,951,881	72.70%
\$5,781,599	89.54%
(\$215,488)	0.00%
(\$65,071)	0.00%
\$6,989	69.89%
\$1,298,486	100.00%
\$20,965	83.86%
\$426	21.29%
\$32,352	64.70%
\$70,386	22.38%
\$22,737	90.95%
\$500	100.00%
\$6,953,880	83.39%
\$56,359	56.36%
\$794	0.23%
\$32,432	46.33%
\$14,855	19.81%
\$4,860	81.00%
\$1,883	75.34%
\$92,339	70.21%
\$50,000	100.00%
\$5,000	100.00%
(\$26,703)	0.00%
\$8,542	71.18%
\$140,318	70.16%

\$6,527	32.64%
\$4,856	42.94%
\$27,030	54.06%
\$767,092	69.74%
\$61,577	41.05%
\$152,498	76.25%
\$459,365	69.37%
(\$267)	0.00%
\$270,507	91.91%
\$4,557	1.92%
\$70	23.20%
\$64,388	64.39%
\$880	88.00%
\$2,199,757	54.93%
\$9,153,638	74.15%
\$24,105,519	73.24%
\$2,984,472	