

Compass Charter Schools

December 2021 - December 2021

		December		July - December Summary				2021-2022		
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget	% Remaining
8011	LCFF Revenue	\$1,256,610	\$1,327,579	\$7,422,263	\$7,493,232	(\$70,969)	-0.9%	\$15,458,708	\$8,036,445	51.99%
8012	Education Protection Account Revenue	\$824,135	\$848,102	\$1,721,563	\$1,745,530	(\$23,967)	-1.4%	\$3,441,735	\$1,720,172	49.98%
8096	Charter Schools Funding In-Lieu of Property Taxes	\$202,655	\$204,419	\$1,536,111	\$1,537,875	(\$1,764)	-0.1%	\$3,019,909	\$1,483,798	49.13%
LCFF		\$2,283,400	\$2,380,100	\$10,679,937	\$10,776,637	(\$96,700)	-0.9%	\$21,920,352	\$11,240,415	51.28%
8181	Special Education - Entitlement			-	-	-	0.0%	\$272,820	\$272,820	100.00%
8290	All Other Federal Revenue			\$182,090	\$182,090	\$0	0.0%	\$2,042,930	\$1,860,840	91.09%
8291	Title I Federal Revenue			\$96,917	\$96,917	-	0.0%	\$289,523	\$192,606	66.53%
8292	Title II			-	-	-	0.0%	\$65,554	\$65,554	100.00%
8294	Title IV	\$2,500	-	\$5,000	\$2,500	\$2,500	100.0%	\$30,000	\$25,000	83.33%
8299	Prior Year Federal Income			\$58,488	-	\$58,488	0.0%	-	(\$58,488)	0.00%
Federal Revenue		\$2,500	-	\$342,495	\$281,507	\$60,988	21.7%	\$2,700,827	\$2,358,332	87.32%
8550	Mandated Block Grant	\$51,845	-	\$51,845	-	\$51,845	0.0%	\$53,488	\$1,643	3.07%
8560	State Lottery Revenue	-	\$223,881	-	\$223,881	(\$223,881)	-100.0%	\$447,762	\$447,762	100.00%
8590	ELO After setaside Paraprofessionals			\$101,091	\$101,091	-	0.0%	\$299,052	\$197,960	66.20%
8599	Prior Year State Income	\$3,072	-	\$9,142	-	\$9,142	0.0%	-	(\$9,142)	0.00%
Other State Revenue		\$54,917	\$223,881	\$162,078	\$324,972	(\$162,894)	-50.1%	\$800,301	\$638,223	79.75%
8660	Interest Income	\$10	\$5,308	\$14,822	\$20,120	(\$5,299)	-26.3%	\$52,226	\$37,404	71.62%
8662	Net Increase/Decrease in Investment	-	\$2,142	\$10	\$2,152	(\$2,142)	-99.5%	\$15,001	\$14,991	99.93%
8682	Foundation Grants/Donations	\$327	\$298	\$1,277	\$1,248	\$29	2.4%	\$3,033	\$1,756	57.90%
8699	All Other Local Revenue	\$8,394	\$1,674	\$35,497	\$28,778	\$6,719	23.3%	\$38,823	\$3,327	8.57%
8792	SPED State/Other Transfers of Apportionments from County	\$166,686	\$135,687	\$851,950	\$820,951	\$30,999	3.8%	\$1,635,074	\$783,124	47.90%
Local Revenue		\$175,416	\$145,109	\$903,556	\$873,248	\$30,307	3.5%	\$1,744,158	\$840,602	48.20%
Total Revenue		\$2,516,234	\$2,749,090	\$12,088,066	\$12,256,365	(\$168,299)	-1.4%	\$27,165,638	\$15,077,572	55.50%
1100	Teachers' Salaries	\$786,898	\$777,602	\$4,037,220	\$4,027,924	(\$9,296)	-0.2%	\$8,731,009	\$4,693,789	53.76%
1200	Certificated Pupil Support Salaries	\$88,598	\$88,896	\$470,641	\$470,939	\$298	0.1%	\$1,008,596	\$537,956	53.34%
1300	Certificated Supervisor and Administrator Salaries	\$109,432	\$126,553	\$659,632	\$676,752	\$17,120	2.5%	\$1,442,166	\$782,534	54.26%
Certificated Salaries		\$984,928	\$993,050	\$5,167,492	\$5,175,614	\$8,122	0.2%	\$11,181,771	\$6,014,279	53.79%
2100	Instructional Aide Salaries	\$35,449	\$16,614	\$166,639	\$147,804	(\$18,835)	-12.7%	\$248,288	\$81,649	32.88%
2200	Classified Support Salaries (Maintenance, Food)	\$140,691	\$120,556	\$781,392	\$761,256	(\$20,136)	-2.6%	\$1,490,399	\$709,008	47.57%
2300	Classified Supervisor and Administrator Salaries	\$59,489	\$56,947	\$348,005	\$345,462	(\$2,543)	-0.7%	\$689,887	\$341,882	49.56%
2400	Clerical, Technical, and Office Staff Salaries	\$52,974	\$49,158	\$303,805	\$299,989	(\$3,816)	-1.3%	\$597,306	\$293,501	49.14%
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$270	\$3,177	\$3,912	\$6,819	\$2,907	42.6%	\$26,035	\$22,123	84.97%
Classified Salaries		\$288,873	\$246,451	\$1,603,752	\$1,561,330	(\$42,422)	-2.7%	\$3,051,915	\$1,448,163	47.45%
3101	State Teachers' Retirement System, certificated positions	\$163,915	\$168,781	\$866,269	\$871,135	\$4,866	0.6%	\$1,891,956	\$1,025,687	54.21%
3301	OASDI & Medicare - Certificated Staff	\$13,877	-	\$74,934	-	(\$74,934)	0.0%	-	(\$74,934)	0.00%
3302	OASDI & Medicare - Classified Staff	\$20,518	-	\$114,435	-	(\$114,435)	0.0%	-	(\$114,435)	0.00%
3313	OASDI	-	\$26,846	-	\$26,846	\$26,846	100.0%	\$189,219	\$189,219	100.00%
3323	Medicare	-	\$29,282	-	\$29,282	\$29,282	100.0%	\$206,388	\$206,388	100.00%
3401	Health & Welfare Benefits	\$126,693	-	\$749,308	-	(\$749,308)	0.0%	-	(\$749,308)	0.00%
3402	Health & Welfare Benefits	\$37,368	-	\$233,010	-	(\$233,010)	0.0%	-	(\$233,010)	0.00%
3403	Health & Welfare Benefits	-	\$264,109	-	\$264,109	\$264,109	100.0%	\$1,861,490	\$1,861,490	100.00%
3501	State Unemployment Insurance	\$29,919	-	\$40,202	-	(\$40,202)	0.0%	-	(\$40,202)	0.00%
3502	State Unemployment Insurance	\$8,798	-	\$12,030	-	(\$12,030)	0.0%	-	(\$12,030)	0.00%
3503	State Unemployment Insurance	-	\$15,009	-	\$15,009	\$15,009	100.0%	\$105,787	\$105,787	100.00%
3601	Worker Compensation Insurance			\$36,196	-	(\$36,196)	0.0%	-	(\$36,196)	0.00%

3602	Worker Compensation Insurance			\$11,685	-	(\$11,685)	0.0%	-	(\$11,685)	0.00%
3603	Worker Compensation Insurance	-	\$22,012	-	\$22,012	\$22,012	100.0%	\$155,147	\$155,147	100.00%
3901	Other Employee Benefits	\$7,691	-	\$42,890	-	(\$42,890)	0.0%	-	(\$42,890)	0.00%
3903	Other Employee Benefits	-	\$11,191	-	\$11,191	\$11,191	100.0%	\$78,875	\$78,875	100.00%
Employee Benefits		\$408,780	\$537,231	\$2,180,959	\$1,239,585	(\$941,373)	-75.9%	\$4,488,863	\$2,307,904	51.41%
Total Personnel Expenses		\$1,682,581	\$1,776,732	\$8,952,203	\$7,976,530	(\$975,674)	-12.2%	\$18,722,549	\$9,770,345	52.18%
4100	Approved Textbooks and Core Curricula Materials	\$533,459	-	\$1,626,438	\$1,092,979	(\$533,459)	-48.8%	\$3,425,000	\$1,798,562	52.51%
4101	Curriculum Assessment and Software			\$272,572	\$272,572	-	0.0%	\$57,084	(\$215,488)	0.00%
4102	Supplemental Curriculum	\$167	-	\$165,239	\$165,071	(\$167)	-0.1%	\$100,000	(\$65,239)	0.00%
4200	Books and Other Reference Materials	\$79	-	\$18,255	\$18,176	(\$79)	-0.4%	\$30,000	\$11,745	39.15%
4215	CSI Materials	-	\$50,381	-	\$50,381	\$50,381	100.0%	\$355,094	\$355,094	100.00%
4300	Materials and Supplies	\$177	\$2,148	\$5,036	\$7,007	\$1,971	28.1%	\$20,000	\$14,964	74.82%
4315	Classroom Materials and Supplies	\$99	-	\$1,791	\$1,693	(\$99)	-5.8%	\$2,000	\$209	10.43%
4400	Noncapitalized Equipment	-	\$1,012	\$17,914	\$18,926	\$1,012	5.3%	\$25,000	\$7,086	28.35%
4410	Software and Software Licensing	-	(\$17,046)	\$244,094	\$227,048	(\$17,046)	-7.5%	\$158,866	(\$85,228)	0.00%
4430	Noncapitalized Student Equipment	-	\$1,093	\$2,347	\$3,440	\$1,093	31.8%	\$10,000	\$7,653	76.53%
4700	Food and Food Supplies	-	\$37	\$244	\$281	\$37	13.0%	\$500	\$256	51.18%
Books and Supplies		\$533,982	\$37,626	\$2,353,929	\$1,857,573	(\$496,356)	-26.7%	\$4,183,544	\$1,829,615	43.73%
5200	Travel and Conferences	\$7,336	\$9,146	\$61,607	\$63,417	\$1,810	2.9%	\$100,000	\$38,393	38.39%
5210	Training and Development Expense	\$10,000	(\$1,709)	\$371,965	\$360,256	(\$11,709)	-3.3%	\$350,000	(\$21,965)	0.00%
5300	Dues and Memberships	-	\$1,716	\$61,422	\$63,138	\$1,716	2.7%	\$70,000	\$8,578	12.25%
5400	Insurance	-	\$2,971	\$60,145	\$63,116	\$2,971	4.7%	\$75,000	\$14,855	19.81%
5500	Operation and Housekeeping Services	\$475	\$636	\$1,995	\$2,156	\$161	7.5%	\$6,000	\$4,005	66.75%
5501	Utilities	\$147	\$243	\$933	\$1,029	\$96	9.3%	\$2,500	\$1,567	62.66%
5600	Space Rental/Leases Expense	\$9,641	\$11,754	\$58,310	\$60,423	\$2,113	3.5%	\$131,511	\$73,201	55.66%
5602	Assessment Space Rental	-	\$7,094	-	\$7,094	\$7,094	100.0%	\$50,000	\$50,000	100.00%
5603	Engagement Space Rental	\$1,575	\$643	\$2,075	\$1,143	(\$932)	-81.6%	\$5,000	\$2,925	58.50%
5800	Professional/Consulting Services and Operating Expenditures	\$1,150	(\$7,757)	\$230,820	\$221,913	(\$8,907)	-4.0%	\$175,000	(\$55,820)	0.00%
5803	Banking and Payroll Service Fees	\$552	\$1,105	\$4,762	\$5,315	\$553	10.4%	\$12,000	\$7,238	60.32%
5805	Legal Services	\$10,000	\$16,888	\$90,968	\$97,857	\$6,888	7.0%	\$200,000	\$109,032	54.52%
5806	Audit Services	\$2,000	\$932	\$15,473	\$14,405	(\$1,068)	-7.4%	\$20,000	\$4,527	22.64%
5807	Legal Settlements	\$5,000	\$651	\$11,751	\$7,402	(\$4,349)	-58.8%	\$11,307	(\$444)	0.00%
5809	Employee Tuition Reimbursement	\$3,920	\$3,820	\$26,996	\$26,896	(\$100)	-0.4%	\$50,000	\$23,004	46.01%
5810	Educational Consultants	\$44,724	\$91,643	\$498,810	\$545,728	\$46,918	8.6%	\$1,100,000	\$601,190	54.65%
5815	Advertising/Recruiting	\$1,464	-	\$91,240	\$89,776	(\$1,464)	-1.6%	\$150,000	\$58,760	39.17%
5830	Field Trip Expenses	\$8,887	\$12,953	\$68,217	\$72,282	\$4,066	5.6%	\$150,000	\$81,783	54.52%
5873	Financial Services	\$36,407	\$31,078	\$312,069	\$306,740	(\$5,329)	-1.7%	\$493,208	\$181,139	36.73%
5874	Personnel Services	\$100	\$33	\$1,367	\$1,300	(\$67)	-5.1%	\$1,500	\$133	8.87%
5875	District Oversight Fee	\$11,959	\$25,297	\$54,081	\$67,419	\$13,338	19.8%	\$219,203	\$165,122	75.33%
5877	IT Services	\$11,515	\$255	\$247,230	\$235,970	(\$11,260)	-4.8%	\$237,500	(\$9,730)	0.00%
5890	Interest Expense/Fees	\$1,509	\$10	\$1,740	\$240	(\$1,499)	-623.8%	\$300	(\$1,440)	0.00%
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$6,170	\$6,359	\$61,656	\$61,845	\$189	0.3%	\$100,000	\$38,344	38.34%
5901	Scholar Internet Reimbursement	-	\$126	\$120	\$246	\$126	51.2%	\$1,000	\$880	88.00%
Services & Other Operating Expenses		\$174,532	\$215,886	\$2,335,752	\$2,377,107	\$41,355	1.7%	\$3,711,029	\$1,375,277	37.06%
Total Operational Expenses		\$708,513	\$253,512	\$4,689,681	\$4,234,680	(\$455,001)	-10.7%	\$7,894,573	\$3,204,892	40.60%
Total Expenses		\$2,391,094	\$2,030,244	\$13,641,884	\$12,211,210	(\$1,430,675)	-11.7%	\$26,617,122	\$12,975,238	48.75%
Net Income		\$125,139	\$718,846	(\$1,553,819)	\$45,155	(\$1,598,974)	-3,541.1%	\$548,516	\$2,102,334	