

## Compass Charter Schools

February 2022 - February 2022

		February		July - February Summary				2021-2022		
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget	% Remaining
8011	LCFF Revenue	\$824,351	\$1,327,579	\$10,207,809	\$10,148,391	\$59,418	0.6%	\$15,458,708	\$5,250,899	33.97%
8012	Education Protection Account Revenue			\$1,794,855	\$1,745,530	\$49,325	2.8%	\$3,441,735	\$1,646,880	47.85%
8019	Prior Year Income/Adjustments			-	-	-	0.0%	-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	\$234,335	\$204,419	\$2,211,041	\$1,946,712	\$264,329	13.6%	\$3,019,909	\$808,868	26.78%
<b>LCFF</b>		<b>\$1,058,686</b>	<b>\$1,531,998</b>	<b>\$14,213,705</b>	<b>\$13,840,633</b>	<b>\$373,072</b>	<b>2.7%</b>	<b>\$21,920,352</b>	<b>\$7,706,647</b>	<b>35.16%</b>
8181	Special Education - Entitlement	-	\$54,564	-	\$54,564	(\$54,564)	-100.0%	\$272,820	\$272,820	100.00%
8290	All Other Federal Revenue	\$40,690	-	\$640,068	\$920,518	(\$280,451)	-30.5%	\$2,042,930	\$1,402,862	68.67%
8291	Title I Federal Revenue	\$29,231	-	\$238,624	\$145,069	\$93,556	64.5%	\$289,523	\$50,899	17.58%
8292	Title II	\$1,224	-	\$1,224	\$16,389	(\$15,165)	-92.5%	\$65,554	\$64,330	98.13%
8294	Title IV	\$2,500	-	\$7,500	\$9,375	(\$1,875)	-20.0%	\$30,000	\$22,500	75.00%
8299	Prior Year Federal Income			\$79,158	-	\$79,158	0.0%	-	(\$79,158)	0.00%
<b>Federal Revenue</b>		<b>\$73,645</b>	<b>\$54,564</b>	<b>\$966,574</b>	<b>\$1,145,914</b>	<b>(\$179,341)</b>	<b>-15.7%</b>	<b>\$2,700,827</b>	<b>\$1,734,253</b>	<b>64.21%</b>
8550	Mandated Block Grant	-	\$17,829	\$64,894	\$17,829	\$47,065	264.0%	\$53,488	(\$11,406)	0.00%
8560	State Lottery Revenue	\$45,627	-	\$199,304	\$223,881	(\$24,577)	-11.0%	\$447,762	\$248,458	55.49%
8590	ELO After setaside Paraprofessionals	\$23,988	-	\$490,338	\$179,647	\$310,691	172.9%	\$299,052	(\$191,287)	0.00%
8599	Prior Year State Income	\$855	-	\$11,471	-	\$11,471	0.0%	-	(\$11,471)	0.00%
<b>Other State Revenue</b>		<b>\$70,470</b>	<b>\$17,829</b>	<b>\$766,008</b>	<b>\$421,357</b>	<b>\$344,651</b>	<b>81.8%</b>	<b>\$800,301</b>	<b>\$34,293</b>	<b>4.29%</b>
8660	Interest Income	\$8	\$5,308	\$25,582	\$30,737	(\$5,155)	-16.8%	\$52,226	\$26,644	51.02%
8662	Net Increase/Decrease in Investment	-	\$2,142	\$10	\$6,435	(\$6,425)	-99.8%	\$15,001	\$14,991	99.93%
8682	Foundation Grants/Donations	-	\$298	\$1,327	\$1,843	(\$516)	-28.0%	\$3,033	\$1,706	56.25%
8699	All Other Local Revenue	\$1,960	\$1,674	\$39,706	\$32,126	\$7,579	23.6%	\$38,823	(\$882)	0.00%
8792	SPED State/Other Transfers of Apportionments from County	-	\$67,391	\$1,018,636	\$1,024,030	(\$5,394)	-0.5%	\$1,635,074	\$616,438	37.70%
<b>Local Revenue</b>		<b>\$1,968</b>	<b>\$76,813</b>	<b>\$1,085,261</b>	<b>\$1,095,170</b>	<b>(\$9,909)</b>	<b>-0.9%</b>	<b>\$1,744,158</b>	<b>\$658,897</b>	<b>37.78%</b>
<b>Total Revenue</b>		<b>\$1,204,769</b>	<b>\$1,681,204</b>	<b>\$17,031,548</b>	<b>\$16,503,075</b>	<b>\$528,473</b>	<b>3.2%</b>	<b>\$27,165,638</b>	<b>\$10,134,090</b>	<b>37.30%</b>
1100	Teachers' Salaries	\$798,725	\$777,602	\$5,806,845	\$5,583,127	(\$223,718)	-4.0%	\$8,731,009	\$2,924,164	33.49%
1200	Certificated Pupil Support Salaries	\$86,598	\$88,896	\$661,836	\$648,730	(\$13,106)	-2.0%	\$1,008,596	\$346,761	34.38%
1300	Certificated Supervisor and Administrator Salaries	\$115,783	\$126,553	\$903,493	\$929,857	\$26,364	2.8%	\$1,442,166	\$538,673	37.35%
<b>Certificated Salaries</b>		<b>\$1,001,106</b>	<b>\$993,050</b>	<b>\$7,372,174</b>	<b>\$7,161,714</b>	<b>(\$210,460)</b>	<b>-2.9%</b>	<b>\$11,181,771</b>	<b>\$3,809,597</b>	<b>34.07%</b>
2100	Instructional Aide Salaries	\$35,762	\$16,614	\$250,551	\$181,031	(\$69,519)	-38.4%	\$248,288	(\$2,262)	0.00%
2200	Classified Support Salaries (Maintenance, Food)	\$128,879	\$120,556	\$1,073,560	\$1,002,367	(\$71,193)	-7.1%	\$1,490,399	\$416,839	27.97%
2300	Classified Supervisor and Administrator Salaries	\$57,489	\$56,947	\$472,355	\$459,356	(\$13,000)	-2.8%	\$689,887	\$217,531	31.53%
2400	Clerical, Technical, and Office Staff Salaries	\$47,654	\$49,158	\$417,328	\$398,305	(\$19,023)	-4.8%	\$597,306	\$179,978	30.13%
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$1,223	\$3,177	\$7,145	\$13,173	\$6,028	45.8%	\$26,035	\$18,890	72.56%
<b>Classified Salaries</b>		<b>\$271,007</b>	<b>\$246,451</b>	<b>\$2,220,939</b>	<b>\$2,054,232</b>	<b>(\$166,706)</b>	<b>-8.1%</b>	<b>\$3,051,915</b>	<b>\$830,976</b>	<b>27.23%</b>
3101	State Teachers' Retirement System, certificated positions	\$165,739	\$168,781	\$1,239,863	\$1,208,697	(\$31,166)	-2.6%	\$1,891,956	\$652,093	34.47%
3301	OASDI & Medicare - Certificated Staff	\$14,131	-	\$106,101	-	(\$106,101)	0.0%	-	(\$106,101)	0.00%
3302	OASDI & Medicare - Classified Staff	\$19,836	-	\$159,437	-	(\$159,437)	0.0%	-	(\$159,437)	0.00%
3313	OASDI	-	\$26,846	-	\$80,539	\$80,539	100.0%	\$189,219	\$189,219	100.00%
3323	Medicare	-	\$29,282	-	\$87,847	\$87,847	100.0%	\$206,388	\$206,388	100.00%
3401	Health & Welfare Benefits	(\$9,280)	-	\$978,705	-	(\$978,705)	0.0%	-	(\$978,705)	0.00%
3402	Health & Welfare Benefits	(\$2,518)	-	\$301,480	-	(\$301,480)	0.0%	-	(\$301,480)	0.00%
3403	Health & Welfare Benefits	-	\$264,109	-	\$792,327	\$792,327	100.0%	\$1,861,490	\$1,861,490	100.00%
3501	State Unemployment Insurance	\$2,168	-	\$79,378	-	(\$79,378)	0.0%	-	(\$79,378)	0.00%
3502	State Unemployment Insurance	\$619	-	\$23,589	-	(\$23,589)	0.0%	-	(\$23,589)	0.00%
3503	State Unemployment Insurance	-	\$15,009	-	\$45,028	\$45,028	100.0%	\$105,787	\$105,787	100.00%

3601	Worker Compensation Insurance			\$44,117	-	(\$44,117)	0.0%	-	(\$44,117)	0.00%
3602	Worker Compensation Insurance			\$14,242	-	(\$14,242)	0.0%	-	(\$14,242)	0.00%
3603	Worker Compensation Insurance	-	\$22,012	-	\$66,037	\$66,037	100.0%	\$155,147	\$155,147	100.00%
3901	Other Employee Benefits	(\$3,622)	-	\$45,209	-	(\$45,209)	0.0%	-	(\$45,209)	0.00%
3903	Other Employee Benefits	-	\$11,191	-	\$33,573	\$33,573	100.0%	\$78,875	\$78,875	100.00%
<b>Employee Benefits</b>		\$187,074	\$537,231	\$2,992,121	\$2,314,048	(\$678,073)	-29.3%	\$4,488,863	\$1,496,742	33.34%
<b>Total Personnel Expenses</b>		\$1,459,188	\$1,776,732	\$12,585,234	\$11,529,994	(\$1,055,240)	-9.2%	\$18,722,549	\$6,137,315	32.78%
4100	Approved Textbooks and Core Curricula Materials	\$339,894	\$583,005	\$2,105,688	\$2,841,995	\$736,307	25.9%	\$3,425,000	\$1,319,312	38.52%
4101	Curriculum Assessment and Software	-	(\$53,872)	\$272,738	\$110,956	(\$161,782)	-145.8%	\$57,084	(\$215,654)	0.00%
4102	Supplemental Curriculum	-	(\$16,268)	\$184,481	\$116,268	(\$68,214)	-58.7%	\$100,000	(\$84,481)	0.00%
4200	Books and Other Reference Materials	\$2,947	\$2,956	\$40,503	\$27,044	(\$13,459)	-49.8%	\$30,000	(\$10,503)	0.00%
4215	CSI Materials	-	\$50,381	-	\$151,143	\$151,143	100.0%	\$355,094	\$355,094	100.00%
4300	Materials and Supplies	\$4,601	\$2,148	\$11,258	\$11,304	\$46	0.4%	\$20,000	\$8,743	43.71%
4315	Classroom Materials and Supplies	\$51	\$77	\$1,967	\$1,923	(\$44)	-2.3%	\$2,000	\$33	1.65%
4400	Noncapitalized Equipment	\$585	\$1,012	\$29,541	\$20,951	(\$8,591)	-41.0%	\$25,000	(\$4,541)	0.00%
4410	Software and Software Licensing	(\$26,524)	(\$17,046)	\$261,380	\$192,957	(\$68,423)	-35.5%	\$158,866	(\$102,514)	0.00%
4430	Noncapitalized Student Equipment	-	\$1,093	\$2,347	\$5,627	\$3,280	58.3%	\$10,000	\$7,653	76.53%
4700	Food and Food Supplies	\$57	\$37	\$447	\$354	(\$93)	-26.3%	\$500	\$53	10.63%
<b>Books and Supplies</b>		\$321,610	\$553,524	\$2,910,350	\$3,480,520	\$570,170	16.4%	\$4,183,544	\$1,273,194	30.43%
5200	Travel and Conferences	\$10,036	\$9,146	\$89,942	\$81,708	(\$8,234)	-10.1%	\$100,000	\$10,058	10.06%
5210	Training and Development Expense	\$18,771	(\$1,709)	\$392,804	\$356,837	(\$35,967)	-10.1%	\$350,000	(\$42,804)	0.00%
5300	Dues and Memberships	-	\$1,716	\$61,697	\$66,569	\$4,872	7.3%	\$70,000	\$8,303	11.86%
5400	Insurance	-	\$2,971	\$60,145	\$69,058	\$8,913	12.9%	\$75,000	\$14,855	19.81%
5500	Operation and Housekeeping Services	\$380	\$636	\$2,755	\$3,427	\$672	19.6%	\$6,000	\$3,245	54.08%
5501	Utilities	\$145	\$243	\$1,198	\$1,516	\$318	21.0%	\$2,500	\$1,302	52.08%
5600	Space Rental/Leases Expense	\$9,641	\$11,754	\$77,592	\$83,930	\$6,338	7.6%	\$131,511	\$53,919	41.00%
5602	Assessment Space Rental	-	\$7,094	-	\$21,282	\$21,282	100.0%	\$50,000	\$50,000	100.00%
5603	Engagement Space Rental	-	\$643	\$1,905	\$2,429	\$524	21.6%	\$5,000	\$3,095	61.90%
5800	Professional/Consulting Services and Operating Expenditures	\$10,409	(\$7,757)	\$398,929	\$206,400	(\$192,529)	-93.3%	\$175,000	(\$223,929)	0.00%
5803	Banking and Payroll Service Fees	\$126	\$1,105	\$7,140	\$7,526	\$386	5.1%	\$12,000	\$4,860	40.50%
5805	Legal Services	-	\$16,888	\$106,850	\$131,633	\$24,783	18.8%	\$200,000	\$93,150	46.58%
5806	Audit Services	-	\$932	\$15,473	\$16,270	\$797	4.9%	\$20,000	\$4,527	22.64%
5807	Legal Settlements	\$221	\$651	\$11,722	\$8,704	(\$3,019)	-34.7%	\$11,307	(\$415)	0.00%
5809	Employee Tuition Reimbursement	(\$1,536)	\$3,820	\$23,157	\$34,536	\$11,379	32.9%	\$50,000	\$26,843	53.69%
5810	Educational Consultants	\$169,030	\$91,643	\$811,677	\$729,013	(\$82,664)	-11.3%	\$1,100,000	\$288,323	26.21%
5815	Advertising/Recruiting	\$2,402	-	\$95,401	\$119,888	\$24,487	20.4%	\$150,000	\$54,599	36.40%
5830	Field Trip Expenses	\$19,094	\$12,953	\$81,623	\$98,188	\$16,565	16.9%	\$150,000	\$68,377	45.58%
5873	Financial Services	\$72,814	\$31,078	\$384,883	\$368,896	(\$15,987)	-4.3%	\$493,208	\$108,325	21.96%
5874	Personnel Services	\$273	\$33	\$1,704	\$1,367	(\$337)	-24.7%	\$1,500	(\$204)	0.00%
5875	District Oversight Fee	\$6,407	\$25,297	\$85,261	\$118,014	\$32,753	27.8%	\$219,203	\$133,942	61.10%
5877	IT Services	\$79	\$255	\$247,389	\$236,480	(\$10,909)	-4.6%	\$237,500	(\$9,889)	0.00%
5890	Interest Expense/Fees	-	\$10	\$1,740	\$260	(\$1,479)	-568.5%	\$300	(\$1,440)	0.00%
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$12,681	\$6,359	\$88,968	\$74,563	(\$14,405)	-19.3%	\$100,000	\$11,032	11.03%
5901	Scholar Internet Reimbursement	-	\$126	\$300	\$497	\$197	39.7%	\$1,000	\$700	70.00%
<b>Services &amp; Other Operating Expenses</b>		\$330,975	\$215,886	\$3,050,256	\$2,838,992	(\$211,264)	-7.4%	\$3,711,029	\$660,774	17.81%
<b>Total Operational Expenses</b>		\$652,585	\$769,411	\$5,960,606	\$6,319,512	\$358,906	5.7%	\$7,894,573	\$1,933,968	24.50%
<b>Total Expenses</b>		\$2,111,772	\$2,546,143	\$18,545,840	\$17,849,506	(\$696,334)	-3.9%	\$26,617,122	\$8,071,282	30.32%
<b>Net Income</b>		(\$907,003)	(\$864,939)	(\$1,514,292)	(\$1,346,431)	(\$167,861)	-12.5%	\$548,516	\$2,062,808	