

## Compass Charter Schools

April 2022 - April 2022

|                              |   | April              |                    | July - April Summary |                     |                      |               | 2021-2022           |                    |               |
|------------------------------|---|--------------------|--------------------|----------------------|---------------------|----------------------|---------------|---------------------|--------------------|---------------|
| Account Code                 | Description   | Actual             | Budget             | Actual               | Budget              | Variance \$          | Variance %    | Total Budget        | Remaining Budget   | % Remaining   |
| 8011                         | LCFF Revenue  | \$1,679,382        | \$1,436,016        | \$13,243,224         | \$13,691,505        | (\$448,281)          | -3.3%         | \$16,563,537        | \$3,320,313        | 20.05%        |
| 8012                         | Education Protection Account Revenue                      | \$36,128           | -                  | \$1,986,697          | \$2,733,670         | (\$746,973)          | -27.3%        | \$3,672,485         | \$1,685,788        | 45.90%        |
| 8019                         | Prior Year Income/Adjustments                             | (\$33,176)         | -                  | (\$51,354)           | -                   | (\$51,354)           | 0.0%          | -                   | \$51,354           | -             |
| 8096                         | Charter Schools Funding In-Lieu of Property Taxes         | \$130,859          | \$172,702          | \$2,557,574          | \$2,692,184         | (\$134,610)          | -5.0%         | \$3,210,289         | \$652,715          | 20.33%        |
| <b>LCFF</b>                  |   | <b>\$1,813,193</b> | <b>\$1,608,717</b> | <b>\$17,736,141</b>  | <b>\$19,117,359</b> | <b>(\$1,381,219)</b> | <b>-7.2%</b>  | <b>\$23,446,311</b> | <b>\$5,710,170</b> | <b>24.35%</b> |
| 8181                         | Special Education - Entitlement                           | -                  | \$58,457           | -                    | \$175,370           | (\$175,370)          | -100.0%       | \$292,283           | \$292,283          | 100.00%       |
| 8290                         | All Other Federal Revenue                                 | \$171,994          | \$305,134          | \$812,062            | \$904,512           | (\$92,450)           | -10.2%        | \$1,491,309         | \$679,247          | 45.55%        |
| 8291                         | Title I Federal Revenue                                   | -                  | \$115,727          | \$238,624            | \$325,120           | (\$86,496)           | -26.6%        | \$382,984           | \$144,360          | 37.69%        |
| 8292                         | Title II  | -                  | \$43,891           | \$1,224              | \$43,891            | (\$42,667)           | -97.2%        | \$65,837            | \$64,613           | 98.14%        |
| 8294                         | Title IV  | -                  | \$16,667           | \$7,500              | \$21,667            | (\$14,167)           | -65.4%        | \$30,000            | \$22,500           | 75.00%        |
| 8299                         | Prior Year Federal Income                                 | \$81,254           | -                  | \$160,412            | \$79,158            | \$81,254             | 102.6%        | \$79,158            | (\$81,254)         | 0.00%         |
| <b>Federal Revenue</b>       |   | <b>\$253,248</b>   | <b>\$539,876</b>   | <b>\$1,219,822</b>   | <b>\$1,549,718</b>  | <b>(\$329,896)</b>   | <b>-21.3%</b> | <b>\$2,341,571</b>  | <b>\$1,121,749</b> | <b>47.91%</b> |
| 8550                         | Mandated Block Grant                                      | -                  | -                  | \$64,894             | \$62,090            | \$2,804              | 4.5%          | \$56,483            | (\$8,411)          | 0.00%         |
| 8560                         | State Lottery Revenue                                     | \$173,681          | -                  | \$372,986            | \$351,645           | \$21,341             | 6.1%          | \$549,612           | \$176,626          | 32.14%        |
| 8590                         | All Other State Revenues                                  | -                  | (\$18,318)         | \$468,749            | \$448,032           | \$20,717             | 4.6%          | \$412,804           | (\$55,945)         | 0.00%         |
| 8599                         | Prior Year State Income                                   | -                  | -                  | \$11,471             | \$10,616            | \$855                | 8.1%          | \$10,616            | (\$855)            | 0.00%         |
| <b>Other State Revenue</b>   |   | <b>\$173,681</b>   | <b>(\$18,318)</b>  | <b>\$918,100</b>     | <b>\$872,383</b>    | <b>\$45,717</b>      | <b>5.2%</b>   | <b>\$1,029,515</b>  | <b>\$111,415</b>   | <b>10.82%</b> |
| 8660                         | Interest Income   | \$12,838           | \$927              | \$38,429             | \$28,345            | \$10,084             | 35.6%         | \$30,200            | (\$8,229)          | 0.00%         |
| 8662                         | Net Increase/Decrease in Investment                       | -                  | \$2,998            | \$10                 | \$9,005             | (\$8,994)            | -99.9%        | \$15,001            | \$14,991           | 99.93%        |
| 8682                         | Foundation Grants/Donations                               | -                  | \$341              | \$1,327              | \$2,351             | (\$1,024)            | -43.5%        | \$3,033             | \$1,706            | 56.25%        |
| 8699                         | All Other Local Revenue                                   | (\$216)            | \$216              | \$42,831             | \$38,392            | \$4,439              | 11.6%         | \$38,823            | (\$4,008)          | 0.00%         |
| 8792                         | SPED State/Other Transfers of Apportionments from County  | \$115,682          | \$34,124           | \$1,440,082          | \$1,160,469         | \$279,613            | 24.1%         | \$1,746,402         | \$306,320          | 17.54%        |
| <b>Local Revenue</b>         |   | <b>\$128,304</b>   | <b>\$38,606</b>    | <b>\$1,522,680</b>   | <b>\$1,238,562</b>  | <b>\$284,117</b>     | <b>22.9%</b>  | <b>\$1,833,459</b>  | <b>\$310,780</b>   | <b>16.95%</b> |
| <b>Total Revenue</b>         |   | <b>\$2,368,426</b> | <b>\$2,168,881</b> | <b>\$21,396,742</b>  | <b>\$22,778,023</b> | <b>(\$1,381,281)</b> | <b>-6.1%</b>  | <b>\$28,650,856</b> | <b>\$7,254,114</b> | <b>25.32%</b> |
| 1100                         | Teachers' Salaries  | \$817,268          | \$848,160          | \$7,456,376          | \$7,542,504         | \$86,128             | 1.1%          | \$9,238,825         | \$1,782,449        | 19.29%        |
| 1200                         | Certificated Pupil Support Salaries                       | \$86,598           | \$101,353          | \$835,031            | \$878,090           | \$43,060             | 4.9%          | \$1,080,796         | \$245,766          | 22.74%        |
| 1300                         | Certificated Supervisor and Administrator Salaries        | \$94,767           | \$102,599          | \$1,093,027          | \$1,094,287         | \$1,260              | 0.1%          | \$1,299,486         | \$206,459          | 15.89%        |
| <b>Certificated Salaries</b> |   | <b>\$998,633</b>   | <b>\$1,052,113</b> | <b>\$9,384,433</b>   | <b>\$9,514,881</b>  | <b>\$130,448</b>     | <b>1.4%</b>   | <b>\$11,619,107</b> | <b>\$2,234,674</b> | <b>19.23%</b> |
| 2100                         | Instructional Aide Salaries                               | \$38,723           | \$39,541           | \$335,236            | \$332,940           | (\$2,296)            | -0.7%         | \$412,021           | \$76,785           | 18.64%        |
| 2200                         | Classified Support Salaries (Maintenance, Food)           | \$125,332          | \$135,226          | \$1,326,550          | \$1,348,748         | \$22,198             | 1.6%          | \$1,619,200         | \$292,649          | 18.07%        |
| 2300                         | Classified Supervisor and Administrator Salaries          | \$57,489           | \$57,341           | \$587,334            | \$586,206           | (\$1,128)            | -0.2%         | \$700,887           | \$113,553          | 16.20%        |
| 2400                         | Clerical, Technical, and Office Staff Salaries            | \$49,149           | \$54,282           | \$517,894            | \$531,872           | \$13,978             | 2.6%          | \$640,435           | \$122,541          | 19.13%        |
| 2900                         | Other Classified Salaries (Noon and Yard Sup, etc.)       | \$1,238            | \$4,233            | \$9,234              | \$18,570            | \$9,336              | 50.3%         | \$27,035            | \$17,801           | 65.84%        |
| <b>Classified Salaries</b>   |   | <b>\$271,932</b>   | <b>\$290,621</b>   | <b>\$2,776,248</b>   | <b>\$2,818,335</b>  | <b>\$42,087</b>      | <b>1.5%</b>   | <b>\$3,399,578</b>  | <b>\$623,329</b>   | <b>18.34%</b> |
| 3101                         | State Teachers' Retirement System, certificated positions | \$170,142          | \$178,792          | \$1,582,568          | \$1,608,370         | \$25,802             | 1.6%          | \$1,965,953         | \$383,385          | 19.50%        |
| 3301                         | OASDI & Medicare - Certificated Staff                     | \$14,373           | \$15,338           | \$135,079            | \$137,801           | \$2,722              | 2.0%          | \$168,477           | \$33,398           | 19.82%        |
| 3302                         | OASDI & Medicare - Classified Staff                       | \$20,110           | \$24,151           | \$201,354            | \$211,766           | \$10,412             | 4.9%          | \$260,068           | \$58,714           | 22.58%        |
| 3313                         | OASDI   | -                  | -                  | -                    | -                   | -                    | 0.0%          | -                   | -                  | -             |
| 3323                         | Medicare  | -                  | -                  | -                    | -                   | -                    | 0.0%          | -                   | -                  | -             |
| 3401                         | Health & Welfare Benefits                                 | \$98,377           | \$100,954          | \$1,300,124          | \$1,289,644         | (\$10,480)           | -0.8%         | \$1,491,551         | \$191,427          | 12.83%        |
| 3402                         | Health & Welfare Benefits                                 | \$26,844           | \$25,737           | \$390,777            | \$380,903           | (\$9,875)            | -2.6%         | \$432,377           | \$41,600           | 9.62%         |
| 3403                         | Health & Welfare Benefits                                 | -                  | -                  | -                    | -                   | -                    | 0.0%          | -                   | -                  | -             |
| 3501                         | State Unemployment Insurance                              | \$48,763           | (\$643)            | \$129,802            | \$75,288            | (\$54,514)           | -72.4%        | \$74,002            | (\$55,800)         | 0.00%         |
| 3502                         | State Unemployment Insurance                              | \$13,306           | \$674              | \$37,360             | \$24,984            | (\$12,376)           | -49.5%        | \$26,332            | (\$11,028)         | 0.00%         |
| 3503                         | State Unemployment Insurance                              | -                  | -                  | -                    | -                   | -                    | 0.0%          | -                   | -                  | -             |

|  |  |             |             |               |               |             |         |              |             |         |
|--|--|-------------|-------------|---------------|---------------|-------------|---------|--------------|-------------|---------|
| 3601   | Worker Compensation Insurance                                | -           | \$16,546    | \$112,530     | \$93,557      | (\$18,973)  | -20.3%  | \$126,648    | \$14,118    | 11.15%  |
| 3602   | Worker Compensation Insurance                                | -           | \$4,574     | \$33,399      | \$27,908      | (\$5,490)   | -19.7%  | \$37,055     | \$3,657     | 9.87%   |
| 3603   | Worker Compensation Insurance                                | -           | -           | -             | -             | -           | 0.0%    | -            | -           | -       |
| 3901   | Other Employee Benefits                                      | \$8,150     | \$8,578     | \$73,017      | \$74,462      | \$1,444     | 1.9%    | \$91,617     | \$18,600    | 20.30%  |
| 3903   | Other Employee Benefits                                      | -           | -           | -             | -             | -           | 0.0%    | -            | -           | -       |
| <b>Employee Benefits</b>                       |  | \$400,064   | \$374,699   | \$3,996,010   | \$3,924,683   | (\$71,327)  | -1.8%   | \$4,674,080  | \$678,071   | 14.51%  |
| <b>Total Personnel Expenses</b>                |  | \$1,670,628 | \$1,717,433 | \$16,156,691  | \$16,257,899  | \$101,208   | 0.6%    | \$19,692,765 | \$3,536,074 | 17.96%  |
| 4100   | Approved Textbooks and Core Curricula Materials              | \$517,191   | -           | \$3,262,594   | \$4,018,000   | \$755,406   | 18.8%   | \$4,018,000  | \$755,406   | 18.80%  |
| 4101   | Curriculum Assessment and Software                           | -           | -           | \$272,738     | \$290,084     | \$17,346    | 6.0%    | \$290,084    | \$17,346    | 5.98%   |
| 4102   | Supplemental Curriculum                                      | \$16,182    | -           | \$202,196     | \$220,000     | \$17,804    | 8.1%    | \$220,000    | \$17,804    | 8.09%   |
| 4200   | Books and Other Reference Materials                          | -           | -           | \$45,125      | \$50,000      | \$4,875     | 9.7%    | \$50,000     | \$4,875     | 9.75%   |
| 4300   | Materials and Supplies                                       | \$92        | \$1,673     | \$11,689      | \$11,655      | (\$35)      | -0.3%   | \$15,000     | \$3,311     | 22.07%  |
| 4315   | Classroom Materials and Supplies                             | -           | -           | \$2,187       | \$2,500       | \$313       | 12.5%   | \$2,500      | \$313       | 12.52%  |
| 4400   | Noncapitalized Equipment                                     | \$906       | \$209       | \$30,594      | \$29,583      | (\$1,011)   | -3.4%   | \$30,000     | (\$594)     | 0.00%   |
| 4410   | Software and Software Licensing                              | -           | \$699       | \$261,380     | \$290,000     | \$28,620    | 9.9%    | \$290,000    | \$28,620    | 9.87%   |
| 4430   | Noncapitalized Student Equipment                             | \$84        | \$1,031     | \$4,643       | \$5,439       | \$796       | 14.6%   | \$7,500      | \$2,857     | 38.10%  |
| 4700   | Food and Food Supplies                                       | -           | \$22        | \$996         | \$456         | (\$540)     | -118.4% | \$500        | (\$496)     | 0.00%   |
| <b>Books and Supplies</b>                      |  | \$534,455   | \$3,633     | \$4,094,141   | \$4,917,716   | \$823,574   | 16.7%   | \$4,923,584  | \$829,443   | 16.85%  |
| 5200   | Travel and Conferences                                       | \$4,987     | \$6,698     | \$99,887      | \$100,000     | \$113       | 0.1%    | \$100,000    | \$113       | 0.11%   |
| 5210   | Training and Development Expense                             | \$10,000    | \$193       | \$425,379     | \$374,613     | (\$50,766)  | -13.6%  | \$375,000    | (\$50,379)  | 0.00%   |
| 5300   | Dues and Memberships   | \$95        | \$2,768     | \$61,792      | \$70,000      | \$8,208     | 11.7%   | \$70,000     | \$8,208     | 11.73%  |
| 5400   | Insurance  | -           | \$4,952     | \$60,145      | \$75,000      | \$14,855    | 19.8%   | \$75,000     | \$14,855    | 19.81%  |
| 5500   | Operation and Housekeeping Services                          | -           | \$727       | \$3,135       | \$4,547       | \$1,412     | 31.0%   | \$6,000      | \$2,865     | 47.75%  |
| 5501   | Utilities  | \$109       | \$290       | \$1,417       | \$1,920       | \$503       | 26.2%   | \$2,500      | \$1,083     | 43.33%  |
| 5600   | Space Rental/Leases Expense                                  | \$9,893     | \$12,742    | \$96,905      | \$106,026     | \$9,122     | 8.6%    | \$131,511    | \$34,606    | 26.31%  |
| 5602   | Assessment Space Rental                                      | -           | \$10,024    | -             | \$29,952      | \$29,952    | 100.0%  | \$50,000     | \$50,000    | 100.00% |
| 5603   | Engagement Space Rental                                      | -           | \$619       | \$1,905       | \$3,762       | \$1,857     | 49.4%   | \$5,000      | \$3,095     | 61.90%  |
| 5605   | Equipment Rental/Lease Expense                               | -           | -           | -             | -             | -           | 0.0%    | -            | -           | -       |
| 5800   | Professional/Consulting Services and Operating Expenditures  | \$60,482    | \$38,074    | \$492,745     | \$502,289     | \$9,544     | 1.9%    | \$578,438    | \$85,693    | 14.81%  |
| 5803   | Banking and Payroll Service Fees                             | \$753       | \$1,000     | \$7,893       | \$10,001      | \$2,108     | 21.1%   | \$12,000     | \$4,107     | 34.23%  |
| 5805   | Legal Services   | -           | \$18,674    | \$121,716     | \$162,651     | \$40,935    | 25.2%   | \$200,000    | \$78,283    | 39.14%  |
| 5806   | Audit Services   | -           | \$905       | \$15,473      | \$18,189      | \$2,716     | 14.9%   | \$20,000     | \$4,527     | 22.64%  |
| 5807   | Legal Settlements  | \$4,046     | \$56        | \$36,920      | \$11,670      | (\$25,250)  | -216.4% | \$11,783     | (\$25,137)  | 0.00%   |
| 5809   | Employee Tuition Reimbursement                               | \$8,610     | \$5,074     | \$35,487      | \$39,853      | \$4,366     | 11.0%   | \$50,000     | \$14,513    | 29.03%  |
| 5810   | Educational Consultants                                      | \$343,994   | \$91,689    | \$1,380,997   | \$916,622     | (\$464,374) | -50.7%  | \$1,100,000  | (\$280,997) | 0.00%   |
| 5815   | Advertising/Recruiting                                       | \$6,942     | \$233,629   | \$103,224     | \$326,628     | \$223,404   | 68.4%   | \$326,628    | \$223,404   | 68.40%  |
| 5830   | Field Trip Expenses  | \$2,607     | \$17,494    | \$85,451      | \$115,012     | \$29,561    | 25.7%   | \$150,000    | \$64,549    | 43.03%  |
| 5873   | Financial Services   | \$72,814    | \$43,095    | \$492,031     | \$441,353     | (\$50,678)  | -11.5%  | \$527,542    | \$35,511    | 6.73%   |
| 5874   | Personnel Services   | \$179       | \$714       | \$2,475       | \$3,572       | \$1,097     | 30.7%   | \$5,000      | \$2,525     | 50.50%  |
| 5875   | District Oversight Fee                                       | \$11,922    | \$31,122    | \$122,860     | \$172,219     | \$49,359    | 28.7%   | \$234,463    | \$111,603   | 47.60%  |
| 5877   | IT Services  | \$15        | \$538       | \$248,769     | \$248,924     | \$155       | 0.1%    | \$250,000    | \$1,231     | 0.49%   |
| 5890   | Interest Expense/Fees  | \$17        | \$252       | \$1,757       | \$2,496       | \$739       | 29.6%   | \$3,000      | \$1,243     | 41.44%  |
| 5900   | Communications (Tele., Internet, Copies, Postage, Messenger) | \$6,429     | \$6,743     | \$102,926     | \$96,515      | (\$6,411)   | -6.6%   | \$110,000    | \$7,074     | 6.43%   |
| 5901   | Scholar Internet Reimbursement                               | -           | \$90        | \$380         | \$570         | \$190       | 33.3%   | \$750        | \$370       | 49.33%  |
| <b>Services &amp; Other Operating Expenses</b> |  | \$543,894   | \$528,161   | \$4,001,668   | \$3,834,385   | (\$167,284) | -4.4%   | \$4,394,615  | \$392,947   | 8.94%   |
| <b>Total Operational Expenses</b>              |  | \$1,078,350 | \$531,794   | \$8,095,810   | \$8,752,100   | \$656,291   | 7.5%    | \$9,318,199  | \$1,222,389 | 13.12%  |
| <b>Total Expenses</b>                          |  | \$2,748,978 | \$2,249,227 | \$24,252,501  | \$25,009,999  | \$757,499   | 3.0%    | \$29,010,964 | \$4,758,463 | 16.40%  |
| <b>Net Income</b>                              |  | (\$380,552) | (\$80,345)  | (\$2,855,759) | (\$2,231,977) | (\$623,782) | -27.9%  | (\$360,108)  | \$2,495,651 |         |