

Compass Charter Schools

July 2021 - May 2022

Segment Name	Filter
Object	All
Restriction	All
Location	All
Lcp	All
Goal	All
Function	All
Fund	All
Program	All

		May		July - May Summary				2021-2022		
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget	% Remaining
8011	LCFF Revenue	\$1,230,670	\$1,436,016	\$14,473,894	\$15,127,521	(\$653,627)	-4.3%	\$16,563,537	\$2,089,643	12.62%
8012	Education Protection Account Revenue			\$1,986,697	\$2,733,670	(\$746,973)	-27.3%	\$3,672,485	\$1,685,788	45.90%
8019	Prior Year Income/Adjustments	(\$18,178)	-	(\$69,532)	-	(\$69,532)	0.0%	-	\$69,532	
8096	Charter Schools Funding In-Lieu of Property Taxes	\$104,653	\$172,702	\$2,662,227	\$2,864,886	(\$202,659)	-7.1%	\$3,210,289	\$548,062	17.07%
LCFF		\$1,317,145	\$1,608,717	\$19,053,286	\$20,726,077	(\$1,672,791)	-8.1%	\$23,446,311	\$4,393,025	18.74%
8181	Special Education - Entitlement	-	\$58,457	-	\$233,826	(\$233,826)	-100.0%	\$292,283	\$292,283	100.00%
8290	All Other Federal Revenue	\$62,395	-	\$874,457	\$904,512	(\$30,055)	-3.3%	\$1,491,309	\$616,852	41.36%
8291	Title I Federal Revenue			\$238,624	\$325,120	(\$86,496)	-26.6%	\$382,984	\$144,360	37.69%
8292	Title II			\$1,224	\$43,891	(\$42,667)	-97.2%	\$65,837	\$64,613	98.14%
8294	Title IV	\$6,000	-	\$13,500	\$21,667	(\$8,167)	-37.7%	\$30,000	\$16,500	55.00%
8299	Prior Year Federal Income			\$160,412	\$79,158	\$81,254	102.6%	\$79,158	(\$81,254)	0.00%
Federal Revenue		\$68,395	\$58,457	\$1,288,217	\$1,608,175	(\$319,958)	-19.9%	\$2,341,571	\$1,053,354	44.98%
8550	Mandated Block Grant			\$64,894	\$62,090	\$2,804	4.5%	\$56,483	(\$8,411)	0.00%
8560	State Lottery Revenue			\$372,986	\$351,645	\$21,341	6.1%	\$549,612	\$176,626	32.14%
8590	All Other State Revenues			\$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%
Other State Revenue				\$918,100	\$872,383	\$45,717	5.2%	\$1,029,515	\$111,415	10.82%
8660	Interest Income	\$21	\$927	\$38,450	\$29,273	\$9,178	31.4%	\$30,200	(\$8,250)	0.00%
8662	Net Increase/Decrease in Investment	-	\$2,998	\$10	\$12,003	(\$11,993)	-99.9%	\$15,001	\$14,991	99.93%
8682	Foundation Grants/Donations	-	\$341	\$1,327	\$2,692	(\$1,365)	-50.7%	\$3,033	\$1,706	56.25%
8699	All Other Local Revenue	\$1,185	\$216	\$44,016	\$38,608	\$5,408	14.0%	\$38,823	(\$5,193)	0.00%
8792	SPED State/Other Transfers of Apportionments from County	\$115,682	\$33,639	\$1,555,764	\$1,194,108	\$361,656	30.3%	\$1,746,402	\$190,638	10.92%
Local Revenue		\$116,888	\$38,121	\$1,639,568	\$1,276,683	\$362,884	28.4%	\$1,833,459	\$193,892	10.58%
Total Revenue		\$1,502,428	\$1,705,295	\$22,899,170	\$24,483,318	(\$1,584,148)	-6.5%	\$28,650,856	\$5,751,686	20.08%
1100	Teachers' Salaries	\$1,008,119	\$848,160	\$8,464,494	\$8,390,664	(\$73,830)	-0.9%	\$9,238,825	\$774,331	8.38%
1200	Certificated Pupil Support Salaries	\$104,598	\$101,353	\$939,628	\$979,443	\$39,815	4.1%	\$1,080,796	\$141,168	13.06%
1300	Certificated Supervisor and Administrator Salaries	\$113,267	\$102,599	\$1,206,293	\$1,196,886	(\$9,407)	-0.8%	\$1,299,486	\$93,192	7.17%
Certificated Salaries		\$1,225,983	\$1,052,113	\$10,610,416	\$10,566,994	(\$43,422)	-0.4%	\$11,619,107	\$1,008,691	8.68%
2100	Instructional Aide Salaries	\$54,423	\$39,541	\$389,659	\$372,480	(\$17,178)	-4.6%	\$412,021	\$22,362	5.43%

2200	Classified Support Salaries (Maintenance, Food)	\$161,621	\$135,226	\$1,488,172	\$1,483,974	(\$4,198)	-0.3%	\$1,619,200	\$131,028	8.09%
2300	Classified Supervisor and Administrator Salaries	\$66,489	\$57,341	\$653,823	\$643,546	(\$10,277)	-1.6%	\$700,887	\$47,064	6.71%
2400	Clerical, Technical, and Office Staff Salaries	\$67,324	\$54,282	\$585,218	\$586,154	\$936	0.2%	\$640,435	\$55,217	8.62%
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$2,700	\$4,233	\$11,934	\$22,803	\$10,869	47.7%	\$27,035	\$15,101	55.86%
Classified Salaries		\$352,557	\$290,621	\$3,128,805	\$3,108,956	(\$19,849)	-0.6%	\$3,399,578	\$270,772	7.96%
3101	State Teachers' Retirement System, certificated positions	\$209,397	\$178,792	\$1,791,965	\$1,787,161	(\$4,804)	-0.3%	\$1,965,953	\$173,988	8.85%
3301	OASDI & Medicare - Certificated Staff	\$16,377	\$15,338	\$151,455	\$153,139	\$1,684	1.1%	\$168,477	\$17,022	10.10%
3302	OASDI & Medicare - Classified Staff	\$26,102	\$24,151	\$227,456	\$235,917	\$8,461	3.6%	\$260,068	\$32,612	12.54%
3313	OASDI			-	-	-	0.0%	-	-	
3323	Medicare			-	-	-	0.0%	-	-	
3401	Health & Welfare Benefits	\$144,961	\$100,954	\$1,445,084	\$1,390,598	(\$54,487)	-3.9%	\$1,491,551	\$46,467	3.12%
3402	Health & Welfare Benefits	\$39,554	\$25,737	\$430,332	\$406,640	(\$23,692)	-5.8%	\$432,377	\$2,045	0.47%
3403	Health & Welfare Benefits			-	-	-	0.0%	-	-	
3501	State Unemployment Insurance	(\$67,294)	(\$643)	\$62,508	\$74,645	\$12,137	16.3%	\$74,002	\$11,494	15.53%
3502	State Unemployment Insurance	(\$18,399)	\$674	\$18,960	\$25,658	\$6,697	26.1%	\$26,332	\$7,371	27.99%
3503	State Unemployment Insurance			-	-	-	0.0%	-	-	
3601	Worker Compensation Insurance	-	\$16,546	\$112,530	\$110,103	(\$2,428)	-2.2%	\$126,648	\$14,118	11.15%
3602	Worker Compensation Insurance	-	\$4,574	\$33,399	\$32,482	(\$917)	-2.8%	\$37,055	\$3,657	9.87%
3603	Worker Compensation Insurance			-	-	-	0.0%	-	-	
3901	Other Employee Benefits	\$9,009	\$8,578	\$82,027	\$83,039	\$1,012	1.2%	\$91,617	\$9,590	10.47%
3903	Other Employee Benefits			-	-	-	0.0%	-	-	
Employee Benefits		\$359,707	\$374,699	\$4,355,717	\$4,299,381	(\$56,335)	-1.3%	\$4,674,080	\$318,364	6.81%
Total Personnel Expenses		\$1,938,247	\$1,717,433	\$18,094,938	\$17,975,332	(\$119,606)	-0.7%	\$19,692,765	\$1,597,827	8.11%
4100	Approved Textbooks and Core Curricula Materials	\$358,805	-	\$3,621,398	\$4,018,000	\$396,602	9.9%	\$4,018,000	\$396,602	9.87%
4101	Curriculum Assessment and Software			\$272,738	\$290,084	\$17,346	6.0%	\$290,084	\$17,346	5.98%
4102	Supplemental Curriculum	\$843	-	\$203,039	\$220,000	\$16,961	7.7%	\$220,000	\$16,961	7.71%
4200	Books and Other Reference Materials	\$2,059	-	\$47,185	\$50,000	\$2,815	5.6%	\$50,000	\$2,815	5.63%
4300	Materials and Supplies	(\$1,395)	\$1,673	\$10,294	\$13,327	\$3,034	22.8%	\$15,000	\$4,706	31.38%
4315	Classroom Materials and Supplies	\$294	-	\$2,481	\$2,500	\$19	0.8%	\$2,500	\$19	0.76%
4400	Noncapitalized Equipment	\$1,907	\$209	\$32,501	\$29,791	(\$2,710)	-9.1%	\$30,000	(\$2,501)	0.00%
4410	Software and Software Licensing	(\$12,329)	-	\$249,051	\$290,000	\$40,949	14.1%	\$290,000	\$40,949	14.12%
4430	Noncapitalized Student Equipment	\$258	\$1,031	\$4,901	\$6,469	\$1,569	24.2%	\$7,500	\$2,599	34.66%
4700	Food and Food Supplies	\$147	\$22	\$1,143	\$478	(\$665)	-139.1%	\$500	(\$643)	0.00%
Books and Supplies		\$350,588	\$2,934	\$4,444,730	\$4,920,650	\$475,920	9.7%	\$4,923,584	\$478,854	9.73%
5200	Travel and Conferences	\$14,393	-	\$114,280	\$100,000	(\$14,280)	-14.3%	\$100,000	(\$14,280)	0.00%
5210	Training and Development Expense	\$7,218	\$193	\$432,597	\$374,807	(\$57,791)	-15.4%	\$375,000	(\$57,597)	0.00%
5300	Dues and Memberships	\$2,300	-	\$64,092	\$70,000	\$5,908	8.4%	\$70,000	\$5,908	8.44%
5400	Insurance			\$60,145	\$75,000	\$14,855	19.8%	\$75,000	\$14,855	19.81%
5500	Operation and Housekeeping Services	\$380	\$727	\$3,515	\$5,273	\$1,758	33.3%	\$6,000	\$2,485	41.42%
5501	Utilities	\$62	\$290	\$1,479	\$2,210	\$731	33.1%	\$2,500	\$1,022	40.86%
5600	Space Rental/Leases Expense	\$6,608	\$12,742	\$103,513	\$118,769	\$15,256	12.8%	\$131,511	\$27,998	21.29%
5602	Assessment Space Rental	-	\$10,024	-	\$39,976	\$39,976	100.0%	\$50,000	\$50,000	100.00%
5603	Engagement Space Rental	\$3,839	\$619	\$5,744	\$4,381	(\$1,363)	-31.1%	\$5,000	(\$744)	0.00%
5605	Equipment Rental/Lease Expense	\$120	-	\$120	-	(\$120)	0.0%	-	(\$120)	0.00%
5800	Professional/Consulting Services and Operating Expenditures	\$86,700	\$38,074	\$579,445	\$540,364	(\$39,082)	-7.2%	\$578,438	(\$1,007)	0.00%
5803	Banking and Payroll Service Fees	\$2,952	\$1,000	\$10,844	\$11,000	\$156	1.4%	\$12,000	\$1,156	9.63%
5805	Legal Services	\$5,416	\$18,674	\$127,132	\$181,326	\$54,193	29.9%	\$200,000	\$72,868	36.43%
5806	Audit Services	\$1,250	\$905	\$16,723	\$19,095	\$2,372	12.4%	\$20,000	\$3,277	16.39%

5807	Legal Settlements	\$29,075	\$56	\$65,995	\$11,727	(\$54,268)	-462.8%	\$11,783	(\$54,212)	0.00%
5809	Employee Tuition Reimbursement	-	\$5,074	\$35,487	\$44,926	\$9,440	21.0%	\$50,000	\$14,513	29.03%
5810	Educational Consultants	\$343,395	\$91,689	\$1,724,391	\$1,008,311	(\$716,080)	-71.0%	\$1,100,000	(\$624,391)	0.00%
5815	Advertising/Recruiting	\$12,155	-	\$115,379	\$326,628	\$211,249	64.7%	\$326,628	\$211,249	64.68%
5830	Field Trip Expenses	\$15,458	\$17,494	\$100,909	\$132,506	\$31,597	23.8%	\$150,000	\$49,091	32.73%
5850	Scholarships Awarded	\$1,500	-	\$1,500	-	(\$1,500)	0.0%	-	(\$1,500)	0.00%
5873	Financial Services	\$36,407	\$43,095	\$528,438	\$484,447	(\$43,991)	-9.1%	\$527,542	(\$896)	0.00%
5874	Personnel Services	\$28,443	\$714	\$30,918	\$4,286	(\$26,632)	-621.3%	\$5,000	(\$25,918)	0.00%
5875	District Oversight Fee	\$2,711	\$31,122	\$125,571	\$203,341	\$77,770	38.2%	\$234,463	\$108,892	46.44%
5877	IT Services	\$9,437	\$538	\$258,205	\$249,462	(\$8,743)	-3.5%	\$250,000	(\$8,205)	0.00%
5890	Interest Expense/Fees	\$25	\$252	\$1,782	\$2,748	\$966	35.2%	\$3,000	\$1,218	40.61%
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$22,683	\$6,743	\$125,609	\$103,257	(\$22,351)	-21.6%	\$110,000	(\$15,609)	0.00%
5901	Scholar Internet Reimbursement	\$360	\$90	\$740	\$660	(\$80)	-12.1%	\$750	\$10	1.33%
Services & Other Operating Expenses		\$632,886	\$280,115	\$4,634,554	\$4,114,500	(\$520,055)	-12.6%	\$4,394,615	(\$239,939)	0.00%
Total Operational Expenses		\$983,474	\$283,049	\$9,079,284	\$9,035,150	(\$44,134)	-0.5%	\$9,318,199	\$238,915	2.56%
Total Expenses		\$2,921,721	\$2,000,482	\$27,174,222	\$27,010,482	(\$163,740)	-0.6%	\$29,010,964	\$1,836,742	6.33%
Net Income		(\$1,419,293)	(\$295,187)	(\$4,275,052)	(\$2,527,164)	(\$1,747,888)	-69.2%	(\$360,108)	\$3,914,944	