

Compass Charter Schools

February 2017 - February 2017

Segment Name	Filter Applied
Object	All
Restriction	All
Location	All

		February		July - February Summary				2016-2017	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue			-	-	-	0.0 %	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes			\$406,962	-	\$406,962	0.0 %	-	(\$406,962)
Revenue Limit				\$406,962	-	\$406,962	0.0 %	-	(\$406,962)
8299	Prior Year Federal Income			\$46,250	-	\$46,250	0.0 %	-	(\$46,250)
Federal Revenue				\$46,250	-	\$46,250	0.0 %	-	(\$46,250)
8550	Mandated Block Grant	\$29,439	\$3,836	\$225,773	\$19,179	\$206,594	1,077.2 %	\$38,359	(\$187,414)
8560	State Lottery Revenue			\$26,692	-	\$26,692	0.0 %	-	(\$26,692)
8590	All Other State Revenues			\$187,582	-	\$187,582	0.0 %	-	(\$187,582)
8594	Prop 39 Clean Energy Act			(\$45,147)	-	(\$45,147)	0.0 %	-	\$45,147
8599	Prior Year State Income			\$17,974	-	\$17,974	0.0 %	-	(\$17,974)
Other State Revenue		\$29,439	\$3,836	\$412,874	\$19,179	\$393,695	2,052.7 %	\$38,359	(\$374,516)
8650	Rental Income	\$38,000	\$35,600	\$282,687	\$213,600	\$69,087	32.3 %	\$356,000	\$72,202
8660	Interest Income	\$93	-	\$16,870	-	\$16,870	0.0 %	-	(\$16,870)
8699	All Other Local Revenue	\$965	-	\$109,204	-	\$109,204	0.0 %	-	(\$109,383)
8792	SPED State/Other Transfers of Apportionments from County	-	\$71,977	(\$176,205)	\$431,863	(\$608,068)	-140.8 %	\$719,771	\$895,976
8793	SPED State/Other Transfers of Apportionments from JPA			(\$99,916)	-	(\$99,916)	0.0 %	-	\$99,916
8799	Other Transfers In	(\$115,030)	-	\$9,805,452	-	\$9,805,452	0.0 %	-	(\$9,805,452)
Local Revenue		(\$75,971)	\$107,577	\$9,938,092	\$645,463	\$9,292,629	1,439.7 %	\$1,075,771	(\$8,863,610)
Total Revenue		(\$46,532)	\$111,413	\$10,804,178	\$664,642	\$10,139,536	1,525.6 %	\$1,114,130	(\$9,691,337)
1100	Teachers' Salaries	\$245,788	\$263,227	\$1,711,767	\$1,710,977	(\$791)	0.0 %	\$2,632,272	\$920,505
1200	Certificated Pupil Support Salaries	\$62,591	\$80,062	\$389,493	\$520,400	\$130,907	25.2 %	\$800,616	\$411,123
1300	Certificated Pupil Support Salaries	\$28,336	\$42,503	\$287,879	\$340,023	\$52,144	15.3 %	\$512,083	\$224,204
1900	Other Certificated Salaries			\$33,600	-	(\$33,600)	0.0 %	-	(\$33,600)
Certificated Salaries		\$336,715	\$385,792	\$2,422,740	\$2,571,400	\$148,661	5.8 %	\$3,944,971	\$1,522,232
2200	Classified Support Salaries (Maintenance, Food)	\$60,408	\$82,668	\$468,608	\$537,342	\$68,734	12.8 %	\$826,680	\$358,072
2300	Classified Supervisor and Administrator Salaries	\$39,664	\$41,904	\$220,652	\$335,230	\$114,577	34.2 %	\$504,864	\$284,212

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2400	Clerical, Technical, and Office Staff Salaries	\$34,336	\$28,681	\$348,572	\$229,452	(\$119,120)	-51.9 %	\$345,560	(\$3,012)
2900	Other Classified Salaries (Noon and Yard Sup, etc.)			\$43,008	-	(\$43,008)	0.0 %	-	(\$43,008)
Classified Salaries		\$134,409	\$153,253	\$1,080,841	\$1,102,024	\$21,183	1.9 %	\$1,677,104	\$596,263
3101	State Teachers' Retirement System, certificated positions	\$102,294	\$49,628	\$279,685	\$322,580	\$42,895	13.3 %	\$496,277	\$189,164
3313	OASDI	\$7,945	\$10,398	\$61,476	\$66,547	\$5,071	7.6 %	\$103,980	\$42,504
3323	Medicare	\$6,549	\$8,152	\$48,972	\$52,173	\$3,201	6.1 %	\$81,520	\$32,548
3403	Health & Welfare Benefits	\$43,664	\$45,403	\$377,313	\$290,579	(\$86,733)	-29.8 %	\$454,030	\$70,437
3503	State Unemployment Insurance	\$6,290	\$2,328	\$59,748	\$14,899	(\$44,849)	-301.0 %	\$23,280	(\$36,468)
3603	Worker Compensation Insurance	-	\$8,995	\$24,898	\$57,570	\$32,672	56.8 %	\$89,953	\$65,055
3703	Other Post Employment Benefits			\$950	-	(\$950)	0.0 %	-	(\$950)
3903	Other Employee Benefits	\$8,528	-	\$24,121	-	(\$24,121)	0.0 %	-	(\$31,749)
Employee Benefits		\$175,270	\$124,904	\$877,162	\$804,349	(\$72,813)	-9.1 %	\$1,249,041	\$330,542
Total Personnel Expenses		\$646,393	\$663,949	\$4,380,742	\$4,477,773	\$97,031	2.2 %	\$6,871,116	\$2,449,037
4100	Approved Textbooks and Core Curricula Materials	\$39,017	-	\$1,268,303	\$3,478,194	\$2,209,891	63.5 %	\$3,864,660	\$2,597,291
4200	Books and Other Reference Materials	-	\$68,282	\$500	\$546,257	\$545,757	99.9 %	\$682,821	\$682,321
4300	Materials and Supplies	\$715	\$2,872	\$23,156	\$20,104	(\$3,052)	-15.2 %	\$28,720	\$5,602
4315	Classroom Materials and Supplies			\$17,392	-	(\$17,392)	0.0 %	-	(\$17,392)
4400	Noncapitalized Equipment	-	\$111	\$13,838	\$775	(\$13,064)	-1,685.8 %	\$1,107	(\$12,731)
4430	Noncapitalized Student Equipment	-	\$13,404	\$1,981	\$93,831	\$91,850	97.9 %	\$134,044	\$132,063
Books and Supplies		\$39,732	\$84,669	\$1,325,171	\$4,139,161	\$2,813,990	68.0 %	\$4,711,352	\$3,387,153
5200	Travel and Conferences	\$124	\$5,000	\$34,104	\$40,000	\$5,896	14.7 %	\$50,000	\$15,896
5210	Training and Development Expense	\$40	\$15,000	\$124,282	\$120,000	(\$4,282)	-3.6 %	\$150,000	\$25,718
5300	Dues and Memberships	-	\$1,000	\$21,438	\$8,000	(\$13,438)	-168.0 %	\$10,000	(\$11,438)
5400	Insurance	-	\$3,088	-	\$27,796	\$27,796	100.0 %	\$30,885	\$30,885
5500	Operation and Housekeeping Services	\$640	\$648	\$4,877	\$4,608	(\$269)	-5.8 %	\$7,200	\$2,323
5501	Utilities	\$207	\$999	\$4,619	\$7,106	\$2,488	35.0 %	\$11,104	\$5,963
5505	Student Transportation/Field Trips	-	\$6,750	-	\$48,000	\$48,000	100.0 %	\$75,000	\$75,000
5600	Space Rental/Leases Expense	\$70,055	\$64,592	\$565,614	\$516,733	(\$48,881)	-9.5 %	\$778,212	\$167,736
5601	Building Maintenance	\$750	\$2,160	\$1,750	\$15,360	\$13,610	88.6 %	\$24,000	\$22,250
5602	Other Space Rental	-	\$450	\$223	\$3,200	\$2,977	93.0 %	\$5,000	\$4,777
5605	Equipment Rental/Lease Expense	\$743	\$682	\$7,331	\$5,458	(\$1,873)	-34.3 %	\$8,220	\$889
5800	Professional/Consulting Services and Operating Expenditures	\$3,442	\$26,557	\$108,237	\$212,457	\$104,220	49.1 %	\$319,965	\$211,728
5803	Banking and Payroll Service Fees	\$394	\$415	\$3,750	\$3,320	(\$430)	-12.9 %	\$5,000	\$1,225
5805	Legal Services	\$25,444	\$12,420	\$68,138	\$88,320	\$20,182	22.9 %	\$138,000	\$69,862

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5806	Audit Services			\$32,615	-	(\$32,615)	0.0 %	-	(\$32,615)
5809	Employee Tuition Reimbursement			\$4,581	-	(\$4,581)	0.0 %	-	(\$4,581)
5810	Educational Consultants	\$3,784	\$20,610	\$22,214	\$146,560	\$124,346	84.8 %	\$229,000	\$206,786
5811	Student Transportation			\$28,613	-	(\$28,613)	0.0 %	-	(\$28,613)
5815	Advertising/Recruiting	-	\$9,000	\$20,407	\$64,000	\$43,593	68.1 %	\$100,000	\$79,593
5873	Financial Services	\$21,400	-	\$212,867	-	(\$212,867)	0.0 %	-	(\$234,267)
5874	Personnel Services			\$928	-	(\$928)	0.0 %	-	(\$928)
5877	IT Services	\$6,351	-	\$42,985	-	(\$42,985)	0.0 %	-	(\$42,985)
5890	Interest Expense/Fees	\$353	-	\$1,371	-	(\$1,371)	0.0 %	-	(\$1,371)
5899	CMO Management Fee Expense			-	-	-	0.0 %	-	-
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$550	\$3,320	\$46,763	\$26,560	(\$20,203)	-76.1 %	\$40,000	(\$6,763)
Services & Other Operating Expenses		\$134,276	\$172,692	\$1,357,705	\$1,337,478	(\$20,227)	-1.5 %	\$1,981,586	\$557,071
5875	District Oversight Fee			\$90,235	-	(\$90,235)	0.0 %	-	(\$90,235)
7200	Transfer to Charter			\$9,920,482	-	(\$9,920,482)	0.0 %	-	(\$9,920,482)
Other Outgo				\$10,010,717	-	(\$10,010,717)	0.0 %	-	(\$10,010,717)
Total Operational Expenses		\$174,007	\$257,361	\$12,693,593	\$5,476,639	(\$7,216,954)	-131.8 %	\$6,692,938	(\$6,066,493)
Total Expenses		\$820,401	\$921,310	\$17,074,335	\$9,954,412	(\$7,119,923)	-71.5 %	\$13,564,054	(\$3,617,456)
Net Income		(\$866,933)	(\$809,897)	(\$6,270,157)	(\$9,289,770)	\$3,019,613	32.5 %	(\$12,449,924)	(\$6,073,882)

