

Compass Charter Schools

April 2017 - April 2017

Segment Name	Filter Applied
Object	All
Restriction	All
Location	All

		April		July - April Summary				2016-2017	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue			-	-	-	0.0 %	-	-
8019	Prior Year Income/Adjustments			\$4,331	-	\$4,331	0.0 %	-	(\$4,331)
8096	Charter Schools Funding In-Lieu of Property Taxes			\$421,114	-	\$421,114	0.0 %	-	(\$421,114)
Revenue Limit				\$425,445	-	\$425,445	0.0 %	-	(\$425,445)
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	\$24,740	\$3,836	\$253,770	\$26,851	\$226,919	845.1 %	\$38,359	(\$215,411)
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	\$17,830	-	\$37,840	-	\$37,840	0.0 %	-	(\$37,840)
Other State Revenue		\$42,570	\$3,836	\$460,737	\$26,851	\$433,886	1,615.9 %	\$38,359	(\$422,379)
8650	Rental Income	\$39,111	\$35,600	\$362,019	\$284,800	\$77,219	27.1 %	\$356,000	(\$6,019)
8660	Interest Income	\$9,801	-	\$26,750	-	\$26,750	0.0 %	-	(\$26,750)
8699	All Other Local Revenue	\$4,820	-	\$115,368	-	\$115,368	0.0 %	-	(\$115,368)
8792	SPED State/Other Transfers of Apportionments from County	-	\$71,977	(\$176,205)	\$575,817	(\$752,022)	-130.6 %	\$719,771	\$895,976
8793	SPED State/Other Transfers of Apportionments from JPA	(\$5,328)	-	(\$151,863)	-	(\$151,863)	0.0 %	-	\$151,863
8799	Other Transfers In			\$9,805,452	-	\$9,805,452	0.0 %	-	(\$9,805,452)
Local Revenue		\$48,403	\$107,577	\$9,981,521	\$860,617	\$9,120,904	1,059.8 %	\$1,075,771	(\$8,905,750)
Total Revenue		\$90,973	\$111,413	\$10,913,953	\$887,468	\$10,026,485	1,129.8 %	\$1,114,130	(\$9,799,823)
1100	Teachers' Salaries	\$241,233	\$263,227	\$2,199,332	\$2,237,431	\$38,099	1.7 %	\$2,632,272	\$432,940
1200	Certificated Pupil Support Salaries	\$62,508	\$80,062	\$514,509	\$680,524	\$166,015	24.4 %	\$800,616	\$286,107
1300	Certificated Pupil Support Salaries	\$28,439	\$43,015	\$344,654	\$426,053	\$81,400	19.1 %	\$512,083	\$167,430
1900	Other Certificated Salaries	-	-	\$33,600	-	(\$33,600)	0.0 %	-	(\$33,600)
Certificated Salaries		\$332,179	\$386,304	\$3,092,094	\$3,344,008	\$251,914	7.5 %	\$3,944,971	\$852,877
2200	Classified Support Salaries (Maintenance, Food)	\$52,781	\$82,668	\$579,113	\$702,678	\$123,565	17.6 %	\$826,680	\$247,567

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2300	Classified Supervisor and Administrator Salaries	\$40,616	\$42,409	\$302,444	\$420,047	\$117,603	28.0 %	\$504,864	\$202,420
2400	Clerical, Technical, and Office Staff Salaries	\$33,743	\$29,027	\$417,497	\$287,506	(\$129,991)	-45.2 %	\$345,560	(\$71,937)
2900	Other Classified Salaries (Noon and Yard Sup, etc.)			\$43,008	-	(\$43,008)	0.0 %	-	(\$43,008)
Classified Salaries		\$127,141	\$154,104	\$1,342,062	\$1,410,231	\$68,169	4.8 %	\$1,677,104	\$335,042
3101	State Teachers' Retirement System, certificated positions	\$43,623	\$49,628	\$393,546	\$421,836	\$28,290	6.7 %	\$496,277	\$100,755
3313	OASDI	\$6,682	\$10,398	\$75,804	\$87,344	\$11,539	13.2 %	\$103,980	\$28,176
3323	Medicare	\$6,387	\$8,152	\$61,904	\$68,477	\$6,573	9.6 %	\$81,520	\$19,616
3403	Health & Welfare Benefits	\$39,249	\$45,403	\$441,069	\$381,385	(\$59,684)	-15.6 %	\$454,030	\$6,875
3503	State Unemployment Insurance	\$348	\$2,328	\$59,683	\$19,555	(\$40,128)	-205.2 %	\$23,280	(\$36,403)
3603	Worker Compensation Insurance	-	\$8,995	\$25,274	\$75,561	\$50,287	66.6 %	\$89,953	\$64,679
3703	Other Post Employment Benefits			\$950	-	(\$950)	0.0 %	-	(\$950)
3903	Other Employee Benefits	\$4,427	-	\$38,314	-	(\$38,314)	0.0 %	-	(\$38,314)
Employee Benefits		\$100,716	\$124,904	\$1,096,544	\$1,054,157	(\$42,387)	-4.0 %	\$1,249,041	\$144,435
Total Personnel Expenses		\$560,036	\$665,312	\$5,530,700	\$5,808,396	\$277,696	4.8 %	\$6,871,116	\$1,332,354
4100	Approved Textbooks and Core Curricula Materials	\$867,882	-	\$2,650,582	\$3,864,660	\$1,214,078	31.4 %	\$3,864,660	\$1,219,078
4200	Books and Other Reference Materials	-	\$68,282	\$500	\$682,821	\$682,321	99.9 %	\$682,821	\$682,321
4300	Materials and Supplies	\$6,244	\$2,872	\$31,984	\$25,848	(\$6,137)	-23.7 %	\$28,720	(\$3,265)
4315	Classroom Materials and Supplies	\$305	-	\$19,819	-	(\$19,819)	0.0 %	-	(\$19,819)
4400	Noncapitalized Equipment	\$1,648	\$111	\$15,824	\$996	(\$14,828)	-1,488.3 %	\$1,107	(\$14,717)
4430	Noncapitalized Student Equipment	-	\$13,404	\$1,981	\$120,640	\$118,659	98.4 %	\$134,044	\$132,063
Books and Supplies		\$876,080	\$84,669	\$2,720,691	\$4,694,965	\$1,974,275	42.1 %	\$4,711,352	\$1,995,662
5200	Travel and Conferences	\$6,597	\$5,000	\$42,366	\$50,000	\$7,634	15.3 %	\$50,000	\$7,634
5210	Training and Development Expense	\$6,436	\$15,000	\$139,587	\$150,000	\$10,413	6.9 %	\$150,000	\$10,413
5300	Dues and Memberships	\$1,424	\$1,000	\$24,172	\$10,000	(\$14,172)	-141.7 %	\$10,000	(\$14,172)
5400	Insurance	\$51	-	\$24,412	\$30,885	\$6,473	21.0 %	\$30,885	\$6,473
5500	Operation and Housekeeping Services	\$2,200	\$648	\$7,756	\$5,904	(\$1,852)	-31.4 %	\$7,200	(\$556)
5501	Utilities	-	\$999	\$5,334	\$9,105	\$3,771	41.4 %	\$11,104	\$5,596
5505	Student Transportation/Field Trips	-	\$6,750	-	\$61,500	\$61,500	100.0 %	\$75,000	\$75,000
5600	Space Rental/Leases Expense	\$68,604	\$65,370	\$700,032	\$647,472	(\$52,560)	-8.1 %	\$778,212	\$33,318
5601	Building Maintenance	\$539	\$2,160	\$2,289	\$19,680	\$17,391	88.4 %	\$24,000	\$21,711
5602	Other Space Rental	-	\$450	\$223	\$4,100	\$3,877	94.6 %	\$5,000	\$4,177
5605	Equipment Rental/Lease Expense	\$1,450	\$690	\$10,471	\$6,839	(\$3,631)	-53.1 %	\$8,220	(\$2,251)
5610	Equipment Repair	\$597	-	\$1,045	-	(\$1,045)	0.0 %	-	(\$1,045)
5800	Professional/Consulting Services and Operating Expenditures	(\$34,417)	\$26,877	\$72,210	\$266,211	\$194,001	72.9 %	\$319,965	\$247,755

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5803	Banking and Payroll Service Fees	\$402	\$420	\$4,678	\$4,160	(\$518)	-12.5 %	\$5,000	\$297
5805	Legal Services	\$8,012	\$12,420	\$103,774	\$113,160	\$9,386	8.3 %	\$138,000	\$34,226
5806	Audit Services			\$32,615	-	(\$32,615)	0.0 %	-	(\$32,615)
5807	Legal Settlements			\$7,000	-	(\$7,000)	0.0 %	-	(\$7,000)
5809	Employee Tuition Reimbursement	-	-	\$9,231	-	(\$9,231)	0.0 %	-	(\$9,231)
5810	Educational Consultants	\$102,770	\$20,610	\$133,659	\$187,780	\$54,121	28.8 %	\$229,000	\$95,341
5811	Student Transportation	\$6,652	-	\$42,431	-	(\$42,431)	0.0 %	-	(\$42,431)
5815	Advertising/Recruiting	\$27,058	\$9,000	\$51,908	\$82,000	\$30,092	36.7 %	\$100,000	\$48,092
5873	Financial Services	\$29,733	-	\$264,000	-	(\$264,000)	0.0 %	-	(\$285,400)
5874	Personnel Services	\$32	-	\$1,052	-	(\$1,052)	0.0 %	-	(\$1,052)
5875	District Oversight Fee	\$21,026	-	\$111,261	-	(\$111,261)	0.0 %	-	(\$111,261)
5877	IT Services	\$12,102	-	\$61,137	-	(\$61,137)	0.0 %	-	(\$61,137)
5890	Interest Expense/Fees	\$224	-	\$1,722	-	(\$1,722)	0.0 %	-	(\$1,722)
5899	CMO Management Fee Expense			-	-	-	0.0 %	-	-
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$11,410	\$3,360	\$68,235	\$33,280	(\$34,955)	-105.0 %	\$40,000	(\$28,235)
Services & Other Operating Expenses		\$272,901	\$170,755	\$1,922,599	\$1,682,076	(\$240,523)	-14.3 %	\$1,981,586	(\$8,075)
7200	Transfer to Charter			\$9,920,482	-	(\$9,920,482)	0.0 %	-	(\$9,920,482)
Other Outgo				\$9,920,482	-	(\$9,920,482)	0.0 %	-	(\$9,920,482)
Total Operational Expenses		\$1,148,981	\$255,424	\$14,563,772	\$6,377,041	(\$8,186,730)	-128.4 %	\$6,692,938	(\$7,932,895)
Total Expenses		\$1,709,017	\$920,735	\$20,094,472	\$12,185,437	(\$7,909,035)	-64.9 %	\$13,564,054	(\$6,600,541)
Net Income		(\$1,618,044)	(\$809,322)	(\$9,180,519)	(\$11,297,969)	\$2,117,450	18.7 %	(\$12,449,924)	(\$3,199,282)