

Compass Charter Schools

May 2017 - May 2017

Segment Name	Filter Applied
Object	All
Restriction	All
Location	All

		May		July - May 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	-	\$3,836	\$253,770	\$30,687	\$223,083	727.0 %	\$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			\$37,840	-	\$37,840	0.0 %	-	(\$37,840)
Other State Revenue		-	\$3,836	\$460,737	\$30,687	\$430,050	1,401.4 %	\$38,359	(\$422,379)
8650	Rental Income	\$1,111	\$35,600	\$363,130	\$320,400	\$42,730	13.3 %	\$356,000	(\$7,130)
8660	Interest Income	\$223	-	\$26,973	-	\$26,973	0.0 %	-	(\$26,973)
8699	All Other Local Revenue	\$39,530	-	\$154,897	-	\$154,897	0.0 %	-	(\$154,897)
8792	SPED State/Other Transfers of Apportionments from County	-	\$71,977	(\$176,205)	\$647,794	(\$823,999)	-127.2 %	\$719,771	\$895,976
8793	SPED State/Other Transfers of Apportionments from JPA			(\$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		\$40,863	\$107,577	\$10,022,384	\$968,194	\$9,054,190	935.2 %	\$1,075,771	(\$8,946,613)
Total Revenue		\$40,863	\$111,413	\$10,954,816	\$998,881	\$9,955,935	996.7 %	\$1,114,130	(\$9,840,686)
1100	Teachers' Salaries	\$242,364	\$263,227	\$2,441,696	\$2,500,658	\$58,963	2.4 %	\$2,632,272	\$190,576
1200	Certificated Pupil Support Salaries	\$62,508	\$80,062	\$577,017	\$760,585	\$183,568	24.1 %	\$800,616	\$223,599
1300	Certificated Pupil Support Salaries	\$28,336	\$43,015	\$372,990	\$469,068	\$96,079	20.5 %	\$512,083	\$139,094
1900	Other Certificated Salaries			\$33,600	-	(\$33,600)	0.0 %	-	(\$33,600)
Certificated Salaries		\$333,208	\$386,304	\$3,425,302	\$3,730,312	\$305,009	8.2 %	\$3,944,971	\$519,669
2200	Classified Support Salaries (Maintenance, Food)	\$51,120	\$82,668	\$630,233	\$785,346	\$155,113	19.8 %	\$826,680	\$196,447

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2300	Classified Supervisor and Administrator Salaries	\$41,267	\$42,409	\$343,711	\$462,455	\$118,745	25.7 %	\$504,864	\$161,153
2400	Clerical, Technical, and Office Staff Salaries	\$33,638	\$29,027	\$451,135	\$316,533	(\$134,602)	-42.5 %	\$345,560	(\$105,575)
2900	Other Classified Salaries (Noon and Yard Sup, etc.)			\$43,008	-	(\$43,008)	0.0 %	-	(\$43,008)
Classified Salaries		\$126,025	\$154,104	\$1,468,087	\$1,564,334	\$96,247	6.2 %	\$1,677,104	\$209,017
3101	State Teachers' Retirement System, certificated positions	\$41,133	\$49,628	\$434,679	\$471,464	\$36,785	7.8 %	\$496,277	\$61,599
3313	OASDI	\$7,261	\$10,398	\$83,065	\$97,742	\$14,676	15.0 %	\$103,980	\$20,915
3323	Medicare	\$6,387	\$8,152	\$68,292	\$76,629	\$8,337	10.9 %	\$81,520	\$13,228
3403	Health & Welfare Benefits	\$42,956	\$45,403	\$484,025	\$426,788	(\$57,237)	-13.4 %	\$454,030	(\$29,995)
3503	State Unemployment Insurance	\$195	\$2,328	\$59,878	\$21,883	(\$37,995)	-173.6 %	\$23,280	(\$36,598)
3603	Worker Compensation Insurance	-	\$8,995	\$25,274	\$84,556	\$59,282	70.1 %	\$89,953	\$64,679
3703	Other Post Employment Benefits			\$950	-	(\$950)	0.0 %	-	(\$950)
3903	Other Employee Benefits	\$2,262	-	\$40,575	-	(\$40,575)	0.0 %	-	(\$40,575)
Employee Benefits		\$100,195	\$124,904	\$1,196,738	\$1,179,061	(\$17,677)	-1.5 %	\$1,249,041	\$52,303
Total Personnel Expenses		\$559,428	\$665,312	\$6,090,128	\$6,473,708	\$383,580	5.9 %	\$6,871,116	\$780,988
4100	Approved Textbooks and Core Curricula Materials	\$104,794	-	\$2,755,376	\$3,864,660	\$1,109,284	28.7 %	\$3,864,660	\$1,083,705
4200	Books and Other Reference Materials			\$500	\$682,821	\$682,321	99.9 %	\$682,821	\$682,321
4300	Materials and Supplies	(\$1,840)	\$2,872	\$30,144	\$28,720	(\$1,424)	-5.0 %	\$28,720	(\$1,424)
4315	Classroom Materials and Supplies	\$1,963	-	\$21,782	-	(\$21,782)	0.0 %	-	(\$21,782)
4400	Noncapitalized Equipment	\$4,792	\$111	\$20,617	\$1,107	(\$19,510)	-1,762.4 %	\$1,107	(\$19,510)
4430	Noncapitalized Student Equipment	\$946	\$13,404	\$2,927	\$134,044	\$131,117	97.8 %	\$134,044	\$131,117
Books and Supplies		\$110,656	\$16,387	\$2,831,346	\$4,711,352	\$1,880,006	39.9 %	\$4,711,352	\$1,854,427
5200	Travel and Conferences	\$1,837	-	\$44,203	\$50,000	\$5,797	11.6 %	\$50,000	\$5,797
5210	Training and Development Expense	\$34,202	-	\$173,788	\$150,000	(\$23,788)	-15.9 %	\$150,000	(\$23,788)
5300	Dues and Memberships	\$3,814	-	\$27,986	\$10,000	(\$17,986)	-179.9 %	\$10,000	(\$17,986)
5400	Insurance			\$24,412	\$30,885	\$6,473	21.0 %	\$30,885	\$6,473
5500	Operation and Housekeeping Services	\$640	\$648	\$8,396	\$6,552	(\$1,844)	-28.2 %	\$7,200	(\$1,196)
5501	Utilities	\$753	\$999	\$6,087	\$10,104	\$4,018	39.8 %	\$11,104	\$5,017
5505	Student Transportation/Field Trips	-	\$6,750	-	\$68,250	\$68,250	100.0 %	\$75,000	\$75,000
5600	Space Rental/Leases Expense	\$65,814	\$65,370	\$765,846	\$712,842	(\$53,004)	-7.4 %	\$778,212	(\$33,655)
5601	Building Maintenance	-	\$2,160	\$2,289	\$21,840	\$19,551	89.5 %	\$24,000	\$21,711
5602	Other Space Rental	\$600	\$450	\$823	\$4,550	\$3,727	81.9 %	\$5,000	\$4,177
5605	Equipment Rental/Lease Expense	\$1,020	\$690	\$11,491	\$7,530	(\$3,961)	-52.6 %	\$8,220	(\$3,271)
5610	Equipment Repair			\$1,045	-	(\$1,045)	0.0 %	-	(\$1,045)
5800	Professional/Consulting Services and Operating Expenditures	\$3,196	\$26,877	\$75,405	\$293,088	\$217,683	74.3 %	\$319,965	\$244,560

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5803	Banking and Payroll Service Fees	\$474	\$420	\$5,153	\$4,580	(\$573)	-12.5 %	\$5,000	(\$153)
5805	Legal Services	\$6,764	\$12,420	\$110,539	\$125,580	\$15,041	12.0 %	\$138,000	\$16,692
5806	Audit Services	\$10,546	-	\$43,161	-	(\$43,161)	0.0 %	-	(\$43,161)
5807	Legal Settlements	\$1,000,000	-	\$1,007,000	-	(\$1,007,000)	0.0 %	-	(\$1,007,000)
5809	Employee Tuition Reimbursement			\$9,231	-	(\$9,231)	0.0 %	-	(\$9,231)
5810	Educational Consultants	\$15,870	\$20,610	\$149,529	\$208,390	\$58,861	28.2 %	\$229,000	\$79,051
5811	Student Transportation			\$42,431	-	(\$42,431)	0.0 %	-	(\$42,431)
5815	Advertising/Recruiting	\$6,325	\$9,000	\$58,233	\$91,000	\$32,767	36.0 %	\$100,000	\$41,767
5873	Financial Services	\$21,400	-	\$285,400	-	(\$285,400)	0.0 %	-	(\$306,800)
5874	Personnel Services			\$1,052	-	(\$1,052)	0.0 %	-	(\$1,052)
5875	District Oversight Fee			\$111,261	-	(\$111,261)	0.0 %	-	(\$111,261)
5877	IT Services	\$7,719	-	\$68,855	-	(\$68,855)	0.0 %	-	(\$68,855)
5890	Interest Expense/Fees			\$1,722	-	(\$1,722)	0.0 %	-	(\$1,722)
5899	CMO Management Fee Expense			-	-	-	0.0 %	-	-
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$1,779	\$3,360	\$70,014	\$36,640	(\$33,374)	-91.1 %	\$40,000	(\$30,127)
Services & Other Operating Expenses		\$1,182,753	\$149,755	\$3,105,352	\$1,831,831	(\$1,273,521)	-69.5 %	\$1,981,586	(\$1,202,490)
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		\$1,293,409	\$166,142	\$15,857,181	\$6,543,183	(\$9,313,998)	-142.3 %	\$6,692,938	(\$9,268,545)
Total Expenses		\$1,852,837	\$831,453	\$21,947,309	\$13,016,891	(\$8,930,418)	-68.6 %	\$13,564,054	(\$8,487,556)
Net Income		(\$1,811,974)	(\$720,040)	(\$10,992,493)	(\$12,018,010)	\$1,025,517	8.5 %	(\$12,449,924)	(\$1,353,130)