

Compass Charter Schools

October 2017 - October 2017

		October		July - October Summary				2017-2018	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$471,287	\$471,287	\$1,227,134	\$1,333,397	(\$106,263)	-8.0%	\$6,398,015	\$5,170,881
8012	Education Protection Account Revenue	\$14,993	-	\$30,775	\$145,870	(\$115,095)	-78.9%	\$583,479	\$552,704
8019	Prior Year Income/Adjustments			-	-	-	0.0%	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	\$53,927	\$89,350	\$175,263	\$290,387	(\$115,124)	-39.6%	\$1,116,874	\$941,611
Revenue Limit		\$540,207	\$560,637	\$1,433,172	\$1,769,654	(\$336,482)	-19.0%	\$8,098,368	\$6,665,196
8181	Special Education - Entitlement	-	\$11,063	-	\$22,125	(\$22,125)	-100.0%	\$110,625	\$110,625
Federal Revenue		-	\$11,063	-	\$22,125	(\$22,125)	-100.0%	\$110,625	\$110,625
8550	Mandated Block Grant			-	-	-	0.0%	\$164,942	\$164,942
8560	State Lottery Revenue			-	-	-	0.0%	\$186,630	\$186,630
8590	All Other State Revenues			-	-	-	0.0%	-	-
8599	Prior Year State Income	\$1,320	-	\$1,385	-	\$1,385	0.0%	-	(\$1,385)
Other State Revenue		\$1,320	-	\$1,385	-	\$1,385	0.0%	\$351,572	\$350,187
8650	Rental Income	\$49,750	\$49,450	\$187,250	\$186,650	\$600	0.3%	\$582,250	\$345,250
8660	Interest Income	\$2,445	\$700	\$3,304	\$1,558	\$1,746	112.1%	\$3,288	(\$16)
8685	School Site fundraising	\$100	-	\$200	-	\$200	0.0%	-	(\$200)
8699	All Other Local Revenue	\$2,600	-	\$132,565	\$55,216	\$77,349	140.1%	\$55,216	(\$79,427)
8792	SPED State/Other Transfers of Apportionments from County	-	\$51,084	-	\$118,180	(\$118,180)	-100.0%	\$526,850	\$526,850
8793	SPED State/Other Transfers of Apportionments from JPA	\$28,822	-	\$60,846	-	\$60,846	0.0%	-	(\$89,668)
8799	Other Transfers In	-	\$60,000	-	\$120,000	(\$120,000)	-100.0%	\$600,000	\$600,000
Local Revenue		\$83,717	\$161,234	\$384,165	\$481,604	(\$97,439)	-20.2%	\$1,767,604	\$1,302,789
Total Revenue		\$625,244	\$732,933	\$1,818,722	\$2,273,382	(\$454,660)	-20.0%	\$10,328,169	\$8,428,797
1100	Teachers' Salaries	\$298,934	\$298,973	\$907,169	\$896,013	(\$11,156)	-1.2%	\$3,287,799	\$2,380,630
1200	Certificated Pupil Support Salaries	\$67,773	\$51,174	\$205,020	\$171,512	(\$33,507)	-19.5%	\$580,906	\$375,886
1300	Certificated Pupil Support Salaries	\$20,302	\$21,375	\$75,267	\$77,162	\$1,895	2.5%	\$248,160	\$172,893
1900	Other Certificated Salaries	-	\$29,734	-	\$59,467	\$59,467	100.0%	\$297,335	\$297,335
Certificated Salaries		\$387,009	\$401,256	\$1,187,456	\$1,204,154	\$16,699	1.4%	\$4,414,200	\$3,226,744
2200	Classified Support Salaries (Maintenance, Food)	\$25,520	\$40,865	\$108,846	\$140,732	\$31,885	22.7%	\$467,654	\$358,808
2300	Classified Supervisor and Administrator Salaries	\$43,383	\$39,924	\$172,816	\$166,031	(\$6,785)	-4.1%	\$485,421	\$312,605
2400	Clerical, Technical, and Office Staff Salaries	\$37,841	\$19,670	\$139,730	\$104,600	(\$35,130)	-33.6%	\$261,963	\$122,233
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	-	\$1,449	-	\$2,898	\$2,898	100.0%	\$14,490	\$14,490
Classified Salaries		\$106,743	\$101,909	\$421,392	\$414,260	(\$7,132)	-1.7%	\$1,229,528	\$808,137
3101	State Teachers' Retirement System, certificated positions	\$60,108	\$55,854	\$205,027	\$190,135	(\$14,892)	-7.8%	\$636,969	\$423,739
3313	OASDI	\$5,888	\$6,443	\$23,126	\$24,690	\$1,564	6.3%	\$76,231	\$53,105
3323	Medicare	\$6,913	\$7,329	\$22,377	\$23,199	\$822	3.5%	\$81,834	\$59,457

3403	Health & Welfare Benefits	\$46,499	\$42,100	\$227,048	\$192,457	(\$34,591)	-18.0%	\$529,255	\$302,207
3503	State Unemployment Insurance	\$1,216	\$2,366	\$5,556	\$6,974	\$1,417	20.3%	\$25,900	\$20,344
3603	Worker Compensation Insurance	\$33,406	\$3,226	\$49,681	\$22,727	(\$26,953)	-118.6%	\$48,536	(\$4,807)
3903	Other Employee Benefits	\$2,536	-	(\$6,819)	(\$9,090)	(\$2,271)	25.0%	(\$9,090)	(\$2,271)
Employee Benefits		\$156,567	\$117,318	\$525,996	\$451,092	(\$74,905)	-16.6%	\$1,389,635	\$851,774
Total Personnel Expenses		\$650,318	\$620,482	\$2,134,843	\$2,069,506	(\$65,337)	-3.2%	\$7,033,363	\$4,886,655
4100	Approved Textbooks and Core Curricula Materials	\$459,827	\$563,250	\$515,807	\$606,800	\$90,993	15.0%	\$1,551,580	\$1,035,773
4200	Books and Other Reference Materials	\$140,435	\$92,673	\$144,708	\$189,619	\$44,911	23.7%	\$931,000	\$752,047
4300	Materials and Supplies	(\$800)	\$2,600	\$3,947	\$9,202	\$5,254	57.1%	\$30,000	\$25,864
4315	Classroom Materials and Supplies	-	\$1,100	-	\$2,200	\$2,200	100.0%	\$11,000	\$11,000
4400	Noncapitalized Equipment	-	\$500	-	\$1,000	\$1,000	100.0%	\$5,000	\$5,000
4430	Noncapitalized Student Equipment	-	\$1,500	-	\$3,000	\$3,000	100.0%	\$15,000	\$15,000
Books and Supplies		\$599,461	\$661,622	\$664,462	\$811,821	\$147,358	18.2%	\$2,543,580	\$1,844,684
5200	Travel and Conferences	\$7,490	\$6,793	\$18,165	\$20,658	\$2,494	12.1%	\$75,000	\$56,710
5210	Training and Development Expense	(\$3,406)	\$86,714	\$11,718	\$100,000	\$88,282	88.3%	\$100,000	\$88,282
5300	Dues and Memberships	(\$65)	\$1,833	\$12,198	\$15,339	\$3,141	20.5%	\$30,000	\$17,802
5400	Insurance	\$2,355	\$2,436	\$7,013	\$4,872	(\$2,140)	-43.9%	\$24,361	\$17,348
5500	Operation and Housekeeping Services	\$2,050	\$700	\$3,550	\$2,400	(\$1,150)	-47.9%	\$8,000	\$4,450
5501	Utilities	\$452	\$538	\$1,241	\$1,700	\$459	27.0%	\$6,000	\$4,759
5600	Space Rental/Leases Expense	\$113,462	\$61,484	\$341,927	\$283,993	(\$57,933)	-20.4%	\$775,867	\$433,940
5601	Building Maintenance	-	\$175	-	\$350	\$350	100.0%	\$1,750	\$1,750
5602	Other Space Rental	-	-	-	-	-	0.0%	\$40,000	\$40,000
5605	Equipment Rental/Lease Expense	\$593	\$2,801	\$3,265	\$7,593	\$4,328	57.0%	\$30,000	\$26,735
5610	Equipment Repair	\$199	\$100	\$199	\$200	\$1	0.5%	\$1,000	\$801
5800	Professional/Consulting Services and Operating Expenditures	\$1,694	\$4,887	\$2,784	\$10,901	\$8,117	74.5%	\$50,000	\$47,216
5803	Banking and Payroll Service Fees	\$589	\$547	\$2,060	\$1,628	(\$432)	-26.5%	\$6,000	\$3,915
5805	Legal Services	\$8,840	\$7,826	\$34,529	\$37,395	\$2,866	7.7%	\$100,000	\$65,471
5806	Audit Services	\$14,693	\$17,250	\$14,693	\$17,250	\$2,558	14.8%	\$34,500	\$19,808
5807	Legal Settlements	-	\$50,000	\$12,000	\$212,000	\$200,000	94.3%	\$612,000	\$600,000
5809	Employee Tuition Reimbursement	-	-	-	-	-	0.0%	\$11,000	\$11,000
5810	Educational Consultants	\$130,007	\$14,829	\$133,227	\$31,368	(\$101,859)	-324.7%	\$150,000	\$16,353
5811	Student Transportation	\$1,498	\$5,000	\$2,001	\$10,403	\$8,402	80.8%	\$75,000	\$72,999
5815	Advertising/Recruiting	\$32,952	\$11,961	\$72,933	\$54,313	(\$18,620)	-34.3%	\$150,000	\$76,067
5873	Financial Services	\$21,466	\$25,567	\$85,665	\$93,933	\$8,268	8.8%	\$298,466	\$191,401
5874	Personnel Services	\$64	\$100	\$1,070	\$946	(\$124)	-13.1%	\$1,346	\$276
5875	District Oversight Fee	\$2,794	-	\$5,588	-	(\$5,588)	0.0%	\$80,984	\$75,396
5877	IT Services	\$29,993	\$2,847	\$44,163	\$17,228	(\$26,935)	-156.3%	\$40,000	(\$4,163)
5890	Interest Expense/Fees	-	\$116	\$13,756	\$571	(\$13,185)	-2,308.3%	\$1,500	(\$12,256)
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$9,521	\$9,344	\$18,937	\$25,250	\$6,312	25.0%	\$100,000	\$80,950
Services & Other Operating Expenses		\$377,239	\$313,845	\$842,680	\$950,292	\$107,611	11.3%	\$2,802,774	\$1,937,011
Total Operational Expenses		\$976,701	\$975,468	\$1,507,143	\$1,762,113	\$254,970	14.5%	\$5,346,354	\$3,781,694
Total Expenses		\$1,627,019	\$1,595,950	\$3,641,986	\$3,831,619	\$189,633	4.9%	\$12,379,717	\$8,668,349
Net Income		(\$1,001,774)	(\$863,017)	(\$1,823,264)	(\$1,558,237)	(\$265,027)	-17.0%	(\$2,051,548)	(\$239,552)