

## Compass Charter Schools

December 2017 - December 2017

		December		July - December Summary				2017-2018	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$471,287	\$471,287	\$2,169,708	\$2,275,971	(\$106,263)	-4.7%	\$6,398,015	\$3,989,215
8012	Education Protection Account Revenue	\$15,781	\$145,870	\$46,556	\$291,740	(\$245,184)	-84.0%	\$583,479	\$521,931
8019	Prior Year Income/Adjustments			-	-	-	0.0%	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	\$53,927	\$89,350	\$283,117	\$469,087	(\$185,970)	-39.6%	\$1,116,874	\$833,757
<b>LCFF</b>		\$540,995	\$706,507	\$2,499,381	\$3,036,797	(\$537,416)	-17.7%	\$8,098,368	\$5,344,903
8181	Special Education - Entitlement	-	\$11,063	-	\$44,250	(\$44,250)	-100.0%	\$110,625	\$110,625
<b>Federal Revenue</b>		-	\$11,063	-	\$44,250	(\$44,250)	-100.0%	\$110,625	\$110,625
8550	Mandated Block Grant	\$38,266	\$82,471	\$45,810	\$82,471	(\$36,661)	-44.5%	\$164,942	\$119,132
8560	State Lottery Revenue	-	\$93,315	-	\$93,315	(\$93,315)	-100.0%	\$186,630	\$141,079
8590	All Other State Revenues			-	-	-	0.0%	-	-
8599	Prior Year State Income			\$1,385	-	\$1,385	0.0%	-	(\$1,385)
<b>Other State Revenue</b>		\$38,266	\$175,786	\$47,195	\$175,786	(\$128,591)	-73.2%	\$351,572	\$258,826
8650	Rental Income	\$49,750	\$49,450	\$286,750	\$285,550	\$1,200	0.4%	\$582,250	\$245,750
8660	Interest Income	\$2,626	\$55	\$7,016	\$1,668	\$5,348	320.6%	\$3,288	(\$3,728)
8682	Foundation Grants/Donations			-	-	-	0.0%	-	(\$2,266)
8685	School Site fundraising			\$200	-	\$200	0.0%	-	(\$200)
8699	All Other Local Revenue	\$607	-	\$136,458	\$55,216	\$81,242	147.1%	\$55,216	(\$83,301)
8792	SPED State/Other Transfers of Apportionments from County	-	\$51,084	-	\$220,347	(\$220,347)	-100.0%	\$526,850	\$526,850
8793	SPED State/Other Transfers of Apportionments from JPA	\$28,822	-	\$118,490	-	\$118,490	0.0%	-	(\$134,197)
8799	Other Transfers In	-	\$60,000	-	\$240,000	(\$240,000)	-100.0%	\$600,000	\$600,000
8986	Rental Income	-	-	-	-	-	0.0%	-	-
<b>Local Revenue</b>		\$81,804	\$160,589	\$548,914	\$802,781	(\$253,867)	-31.6%	\$1,767,604	\$1,148,907
<b>Total Revenue</b>		\$661,065	\$1,053,944	\$3,095,490	\$4,059,614	(\$964,124)	-23.7%	\$10,328,169	\$6,863,261
1100	Teachers' Salaries	\$301,712	\$298,973	\$1,502,486	\$1,493,959	(\$8,527)	-0.6%	\$3,287,799	\$1,785,313
1200	Certificated Pupil Support Salaries	\$66,533	\$51,174	\$338,086	\$273,861	(\$64,226)	-23.5%	\$580,906	\$242,820
1300	Certificated Pupil Support Salaries	\$20,302	\$21,375	\$115,871	\$119,912	\$4,041	3.4%	\$248,160	\$132,289
1900	Other Certificated Salaries	-	\$29,734	-	\$118,934	\$118,934	100.0%	\$297,335	\$297,335
<b>Certificated Salaries</b>		\$388,547	\$401,256	\$1,956,444	\$2,006,666	\$50,222	2.5%	\$4,414,200	\$2,457,756
2200	Classified Support Salaries (Maintenance, Food)	\$24,820	\$40,865	\$159,059	\$222,462	\$63,403	28.5%	\$467,654	\$308,595
2300	Classified Supervisor and Administrator Salaries	\$40,451	\$39,924	\$256,948	\$245,878	(\$11,070)	-4.5%	\$485,421	\$228,473
2400	Clerical, Technical, and Office Staff Salaries	\$36,372	\$19,670	\$213,390	\$143,941	(\$69,449)	-48.2%	\$261,963	\$48,573
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	-	\$1,449	-	\$5,796	\$5,796	100.0%	\$14,490	\$14,490
<b>Classified Salaries</b>		\$101,644	\$101,909	\$629,396	\$618,077	(\$11,319)	-1.8%	\$1,229,528	\$600,132
3101	State Teachers' Retirement System, certificated positions	\$54,041	\$55,854	\$322,481	\$301,844	(\$20,637)	-6.8%	\$636,969	\$312,582

3313	OASDI	\$5,197	\$6,443	\$33,551	\$37,575	\$4,025	10.7%	\$76,231	\$42,680
3323	Medicare	\$6,863	\$7,329	\$36,081	\$37,858	\$1,777	4.7%	\$81,834	\$45,753
3403	Health & Welfare Benefits	\$91,264	\$42,100	\$330,202	\$276,656	(\$53,546)	-19.4%	\$529,255	\$199,083
3503	State Unemployment Insurance	\$14,382	\$2,366	\$20,002	\$11,705	(\$8,296)	-70.9%	\$25,900	\$5,898
3603	Worker Compensation Insurance	\$3,662	\$3,226	\$57,005	\$29,179	(\$27,825)	-95.4%	\$48,536	(\$12,131)
3903	Other Employee Benefits	\$3,251	-	(\$4,836)	(\$9,090)	(\$4,254)	46.8%	(\$9,090)	(\$14,090)
<b>Employee Benefits</b>		\$178,660	\$117,318	\$794,485	\$685,728	(\$108,757)	-15.9%	\$1,389,635	\$579,776
<b>Total Personnel Expenses</b>		\$668,851	\$620,482	\$3,380,325	\$3,310,470	(\$69,854)	-2.1%	\$7,033,363	\$3,637,664
4100	Approved Textbooks and Core Curricula Materials	\$2,400	\$12,000	\$518,207	\$630,800	\$112,593	17.8%	\$1,551,580	\$1,033,373
4200	Books and Other Reference Materials	\$21,677	\$92,673	\$226,501	\$374,964	\$148,463	39.6%	\$931,000	\$658,359
4300	Materials and Supplies	\$476	\$2,600	\$7,067	\$14,401	\$7,334	50.9%	\$30,000	\$22,933
4315	Classroom Materials and Supplies	-	\$1,100	\$31	\$4,400	\$4,369	99.3%	\$11,000	\$10,969
4400	Noncapitalized Equipment	-	\$500	-	\$2,000	\$2,000	100.0%	\$5,000	\$5,000
4430	Noncapitalized Student Equipment	-	\$1,500	-	\$6,000	\$6,000	100.0%	\$15,000	\$15,000
<b>Books and Supplies</b>		\$24,553	\$110,372	\$751,806	\$1,032,566	\$280,759	27.2%	\$2,543,580	\$1,745,634
5200	Travel and Conferences	\$1,558	\$6,793	\$24,503	\$34,244	\$9,741	28.4%	\$75,000	\$50,439
5210	Training and Development Expense	\$1,736	-	\$12,954	\$100,000	\$87,046	87.0%	\$100,000	\$83,546
5300	Dues and Memberships	\$347	\$1,833	\$12,545	\$19,004	\$6,459	34.0%	\$30,000	\$17,455
5400	Insurance	\$2,446	\$2,436	\$9,736	\$9,744	\$9	0.1%	\$24,361	\$14,625
5500	Operation and Housekeeping Services	-	\$700	\$3,550	\$3,800	\$250	6.6%	\$8,000	\$4,450
5501	Utilities	\$212	\$538	\$1,453	\$2,775	\$1,322	47.6%	\$6,000	\$4,547
5600	Space Rental/Leases Expense	\$92,042	\$61,484	\$455,388	\$406,962	(\$48,426)	-11.9%	\$775,867	\$299,059
5601	Building Maintenance	-	\$175	-	\$700	\$700	100.0%	\$1,750	\$1,750
5602	Other Space Rental	\$617	-	\$617	-	(\$617)	0.0%	\$40,000	\$39,383
5605	Equipment Rental/Lease Expense	-	\$2,801	\$3,313	\$13,195	\$9,882	74.9%	\$30,000	\$26,687
5610	Equipment Repair	-	\$100	\$199	\$400	\$201	50.3%	\$1,000	\$801
5800	Professional/Consulting Services and Operating Expenditures	\$5,180	\$4,887	\$27,721	\$20,676	(\$7,045)	-34.1%	\$50,000	\$22,279
5803	Banking and Payroll Service Fees	\$985	\$547	\$3,472	\$2,721	(\$751)	-27.6%	\$6,000	\$2,503
5805	Legal Services	\$12,232	\$7,826	\$46,762	\$53,046	\$6,285	11.8%	\$100,000	\$48,237
5806	Audit Services	-	\$17,250	\$14,693	\$34,500	\$19,808	57.4%	\$34,500	\$19,808
5807	Legal Settlements	-	\$50,000	\$12,000	\$312,000	\$300,000	96.2%	\$612,000	\$600,000
5809	Employee Tuition Reimbursement	-	\$1,000	-	\$1,000	\$1,000	100.0%	\$11,000	\$11,000
5810	Educational Consultants	\$826	\$14,829	\$138,418	\$61,026	(\$77,392)	-126.8%	\$150,000	\$2,377
5811	Student Transportation	\$200	\$5,000	\$7,910	\$20,403	\$12,493	61.2%	\$75,000	\$67,090
5815	Advertising/Recruiting	\$11,409	\$11,961	\$86,052	\$78,235	(\$7,817)	-10.0%	\$150,000	\$63,848
5873	Financial Services	\$21,400	\$25,567	\$128,465	\$145,066	\$16,601	11.4%	\$298,466	\$170,001
5874	Personnel Services	\$331	\$100	\$1,401	\$1,046	(\$355)	-34.0%	\$1,346	(\$55)
5875	District Oversight Fee	\$2,657	-	\$10,902	-	(\$10,902)	0.0%	\$80,984	\$70,082
5877	IT Services	\$9,530	\$2,847	\$59,816	\$22,921	(\$36,895)	-161.0%	\$40,000	(\$19,816)
5890	Interest Expense/Fees	-	\$116	\$14,207	\$803	(\$13,403)	-1,668.3%	\$1,500	(\$12,707)
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$141	\$9,344	\$22,788	\$43,937	\$21,149	48.1%	\$100,000	\$77,212
<b>Services &amp; Other Operating Expenses</b>		\$163,850	\$228,131	\$1,098,864	\$1,388,205	\$289,340	20.8%	\$2,802,774	\$1,664,601
7999	Repayment of Revenue			-	-	-	0.0%	-	(\$203,852)

<b>Other Outgo</b>			-	-	-	0.0%	-	(\$203,852)
<b>Total Operational Expenses</b>	\$188,403	\$338,504	\$1,850,671	\$2,420,770	\$570,100	23.6%	\$5,346,354	\$3,206,383
<b>Total Expenses</b>	\$857,253	\$958,986	\$5,230,995	\$5,731,241	\$500,245	8.7%	\$12,379,717	\$6,844,047
<b>Net Income</b>	(\$196,188)	\$94,958	(\$2,135,505)	(\$1,671,626)	(\$463,879)	-27.8%	#####	\$19,214