

Compass Charter Schools

March 2018 - March 2018

		March		July - March Summary				2017-2018	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$638,324	\$635,742	\$3,744,630	\$3,912,479	(\$167,849)	-4.3%	\$5,819,704	\$1,662,969
8012	Education Protection Account Revenue	\$225,574	\$235,814	\$287,122	\$297,362	(\$10,240)	-3.4%	\$533,175	\$229,666
8019	Prior Year Income/Adjustments	\$263,626	-	\$192,488	-	\$192,488	0.0%	-	(\$179,442)
8096	Charter Schools Funding In-Lieu of Property Taxes	\$97,870	\$124,342	\$574,925	\$650,096	(\$75,171)	-11.6%	\$1,023,122	\$448,197
LCFF		\$1,225,394	\$995,897	\$4,799,165	\$4,859,936	(\$60,771)	-1.3%	\$7,376,001	\$2,161,390
8181	Special Education - Entitlement	-	\$22,125	-	\$44,250	(\$44,250)	-100.0%	\$110,625	\$110,625
Federal Revenue		-	\$22,125	-	\$44,250	(\$44,250)	-100.0%	\$110,625	\$110,625
8550	Mandated Block Grant	-	\$30,224	\$45,810	\$76,034	(\$30,224)	-39.8%	\$106,258	\$60,448
8560	State Lottery Revenue			\$101,934	\$101,934	(\$0)	0.0%	\$170,408	\$50,330
8590	All Other State Revenues			-	-	-	0.0%	-	-
8599	Prior Year State Income	\$90,487	-	\$100,157	\$9,670	\$90,487	935.8%	\$9,670	(\$90,487)
Other State Revenue		\$90,487	\$30,224	\$247,901	\$187,638	\$60,263	32.1%	\$286,336	\$20,291
8650	Rental Income	\$49,750	\$49,750	\$436,000	\$436,000	(\$0)	0.0%	\$582,250	\$96,500
8660	Interest Income	\$2,652	\$2,000	\$16,089	\$17,426	(\$1,337)	-7.7%	\$23,426	\$7,337
8682	Foundation Grants/Donations	\$202	-	\$3,188	\$2,866	\$322	11.3%	\$2,866	(\$322)
8685	School Site fundraising			-	-	-	0.0%	-	-
8699	All Other Local Revenue	(\$3,295)	-	\$214,836	\$142,842	\$71,994	50.4%	\$142,842	(\$71,994)
8793	SPED State/Other Transfers of Apportionments from JPA	\$27,444	\$78,531	\$177,348	\$291,258	(\$113,910)	-39.1%	\$526,850	\$326,018
8986	Rental Income			-	-	-	0.0%	-	-
Local Revenue		\$76,754	\$130,281	\$847,461	\$890,392	(\$42,932)	-4.8%	\$1,278,234	\$357,539
Total Revenue		\$1,392,635	\$1,178,527	\$5,894,527	\$5,982,216	(\$87,690)	-1.5%	\$9,051,196	\$2,649,845
1100	Teachers' Salaries	\$309,184	\$300,000	\$2,419,694	\$2,404,785	(\$14,909)	-0.6%	\$3,304,785	\$885,091
1200	Certificated Pupil Support Salaries	\$66,459	\$66,533	\$537,612	\$537,685	\$73	0.0%	\$737,284	\$199,672
1300	Certificated Pupil Support Salaries	\$20,693	\$20,676	\$179,722	\$179,690	(\$32)	0.0%	\$241,718	\$61,996
Certificated Salaries		\$396,335	\$387,209	\$3,137,028	\$3,122,160	(\$14,868)	-0.5%	\$4,283,787	\$1,146,759
2200	Classified Support Salaries (Maintenance, Food)	\$27,533	\$27,000	\$240,365	\$240,488	\$123	0.1%	\$321,488	\$81,123
2300	Classified Supervisor and Administrator Salaries	\$40,451	\$42,000	\$378,302	\$381,399	\$3,097	0.8%	\$507,399	\$129,097
2400	Clerical, Technical, and Office Staff Salaries	\$37,234	\$35,771	\$323,838	\$321,992	(\$1,846)	-0.6%	\$429,305	\$105,467
Classified Salaries		\$105,219	\$104,771	\$942,505	\$943,879	\$1,374	0.1%	\$1,258,192	\$315,687
3101	State Teachers' Retirement System, certificated positions	\$59,491	\$52,070	\$495,103	\$480,530	(\$14,573)	-3.0%	\$636,741	\$141,638
3313	OASDI	\$5,790	\$5,700	\$50,781	\$50,732	(\$49)	-0.1%	\$67,832	\$17,051
3323	Medicare	\$6,994	\$6,900	\$56,882	\$56,773	(\$109)	-0.2%	\$77,473	\$20,591
3403	Health & Welfare Benefits	\$99,933	\$36,130	\$455,550	\$415,963	(\$39,587)	-9.5%	\$524,354	\$68,804

3503	State Unemployment Insurance	\$390	\$1,350	\$47,777	\$47,749	(\$28)	-0.1%	\$51,800	\$4,023
3603	Worker Compensation Insurance	\$3,661	\$3,662	\$71,998	\$67,991	(\$4,007)	-5.9%	\$79,280	\$7,282
3903	Other Employee Benefits	(\$7,130)	\$1,357	(\$498)	\$5,928	\$6,426	108.4%	\$10,000	(\$50)
Employee Benefits		\$169,130	\$107,170	\$1,177,592	\$1,125,666	(\$51,927)	-4.6%	\$1,447,480	\$259,340
Total Personnel Expenses		\$670,684	\$599,150	\$5,257,125	\$5,191,705	(\$65,420)	-1.3%	\$6,989,459	\$1,721,786
4100	Approved Textbooks and Core Curricula Materials	\$45,318	\$551,250	\$741,000	\$1,102,475	\$361,475	32.8%	\$1,125,707	(\$104,370)
4200	Books and Other Reference Materials	\$70,291	\$117,416	\$459,357	\$561,437	\$102,080	18.2%	\$931,000	\$471,643
4300	Materials and Supplies	\$1,047	\$3,822	\$16,252	\$21,624	\$5,372	24.8%	\$30,000	\$13,748
4315	Classroom Materials and Supplies	\$226	\$1,828	\$751	\$4,181	\$3,430	82.0%	\$11,000	\$10,249
4400	Noncapitalized Equipment	-	\$1,000	-	\$2,000	\$2,000	100.0%	\$5,000	\$5,000
4430	Noncapitalized Student Equipment	-	\$3,000	-	\$6,000	\$6,000	100.0%	\$15,000	\$15,000
Books and Supplies		\$116,881	\$678,317	\$1,217,360	\$1,697,717	\$480,357	28.3%	\$2,117,707	\$411,270
5200	Travel and Conferences	\$5,947	\$8,914	\$42,931	\$48,258	\$5,327	11.0%	\$75,000	\$32,069
5210	Training and Development Expense	-	\$1,000	\$113,934	\$115,703	\$1,769	1.5%	\$118,703	\$4,489
5300	Dues and Memberships	\$2,054	\$1,443	\$22,774	\$15,670	(\$7,104)	-45.3%	\$20,000	(\$14,755)
5400	Insurance			\$28,559	\$28,559	\$0	0.0%	\$28,559	\$0
5500	Operation and Housekeeping Services	\$500	\$611	\$5,947	\$6,168	\$222	3.6%	\$8,000	\$2,053
5501	Utilities	\$235	\$877	\$2,054	\$3,369	\$1,315	39.0%	\$6,000	\$3,946
5600	Space Rental/Leases Expense	\$67,441	\$62,210	\$679,130	\$622,650	(\$56,480)	-9.1%	\$809,279	\$130,149
5601	Building Maintenance			-	-	-	0.0%	\$1,750	\$1,750
5602	Other Space Rental	\$100	-	\$917	\$817	(\$100)	-12.2%	\$40,000	\$39,083
5605	Equipment Rental/Lease Expense	-	\$4,713	\$7,117	\$15,862	\$8,744	55.1%	\$30,000	\$22,202
5610	Equipment Repair	\$199	-	\$398	\$199	(\$199)	-100.0%	\$1,000	\$602
5800	Professional/Consulting Services and Operating Expenditures	\$3,843	\$5,927	\$32,970	\$32,218	(\$752)	-2.3%	\$50,000	\$17,030
5803	Banking and Payroll Service Fees	\$400	\$286	\$5,367	\$5,141	(\$226)	-4.4%	\$6,000	\$608
5805	Legal Services	\$11,196	\$9,648	\$74,001	\$71,057	(\$2,944)	-4.1%	\$100,000	\$16,884
5806	Audit Services	-	\$3,961	\$14,693	\$22,616	\$7,923	35.0%	\$34,500	\$19,808
5807	Legal Settlements			\$12,000	\$12,000	-	0.0%	\$12,000	-
5809	Employee Tuition Reimbursement			\$7,305	-	(\$7,305)	0.0%	\$11,000	\$3,695
5810	Educational Consultants	\$10,991	\$28,203	\$189,742	\$215,390	\$25,648	11.9%	\$300,000	\$108,555
5811	Student Transportation	\$2,899	\$12,436	\$16,389	\$37,691	\$21,302	56.5%	\$75,000	\$50,906
5815	Advertising/Recruiting	\$17,348	\$28,295	\$126,394	\$165,114	\$38,719	23.5%	\$250,000	\$114,107
5873	Financial Services	-	\$21,400	\$171,265	\$192,666	\$21,401	11.1%	\$256,866	\$85,601
5874	Personnel Services	\$79	\$18	\$1,490	\$1,447	(\$44)	-3.0%	\$1,500	\$10
5875	District Oversight Fee	\$1,930	\$2,657	\$18,548	\$18,873	\$325	1.7%	\$147,950	\$129,402
5877	IT Services	\$59	\$7,500	\$67,427	\$82,367	\$14,940	18.1%	\$104,867	\$37,440
5890	Interest Expense/Fees	-	\$159	\$14,207	\$14,524	\$317	2.2%	\$15,000	\$793
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$1,483	\$6,500	\$47,941	\$59,452	\$11,511	19.4%	\$78,952	\$30,455
Services & Other Operating Expenses		\$126,704	\$206,759	\$1,703,502	\$1,787,810	\$84,309	4.7%	\$2,581,926	\$836,880
7999	Repayment of Revenue			\$403,852	\$203,852	(\$200,000)	-98.1%	\$203,852	(\$200,000)
Other Outgo				\$403,852	\$203,852	(\$200,000)	-98.1%	\$203,852	(\$200,000)
Total Operational Expenses		\$243,586	\$885,075	\$3,324,713	\$3,689,380	\$364,666	9.9%	\$4,903,485	\$1,048,150

Total Expenses	\$914,270	\$1,484,226	\$8,581,839	\$8,881,084	\$299,246	3.4%	\$11,892,944	\$2,769,936
Net Income	\$478,365	(\$305,699)	(\$2,687,312)	(\$2,898,868)	\$211,556	7.3%	(\$2,841,748)	(\$120,090)