

Compass Charter Schools

April 2018 - April 2018

		April		July - April Summary				2017-2018	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$638,324	\$635,742	\$4,382,954	\$4,548,220	(\$165,266)	-3.6%	\$5,819,704	\$1,024,645
8012	Education Protection Account Revenue	\$16,387	-	\$303,509	\$297,362	\$6,148	2.1%	\$533,175	\$229,666
8019	Prior Year Income/Adjustments	(\$84,184)	-	\$108,304	-	\$108,304	0.0%	-	(\$95,236)
8096	Charter Schools Funding In-Lieu of Property Taxes	\$62,056	\$124,342	\$636,981	\$774,438	(\$137,457)	-17.7%	\$1,023,122	\$386,141
LCFF		\$632,583	\$760,084	\$5,431,748	\$5,620,020	(\$188,272)	-3.4%	\$7,376,001	\$1,545,216
8181	Special Education - Entitlement	-	\$22,125	-	\$66,375	(\$66,375)	-100.0%	\$110,625	\$110,625
Federal Revenue		-	\$22,125	-	\$66,375	(\$66,375)	-100.0%	\$110,625	\$110,625
8550	Mandated Block Grant	\$15,500	-	\$61,310	\$76,034	(\$14,724)	-19.4%	\$106,258	\$30,223
8560	State Lottery Revenue	\$36,189	-	\$138,122	\$101,934	\$36,188	35.5%	\$170,408	\$32,286
8590	All Other State Revenues	-	-	-	-	-	0.0%	-	-
8599	Prior Year State Income	(\$29,941)	-	\$70,216	\$9,670	\$60,546	626.1%	\$9,670	(\$60,546)
Other State Revenue		\$21,748	-	\$269,648	\$187,638	\$82,010	43.7%	\$286,336	\$1,963
8650	Rental Income	\$49,750	\$49,750	\$485,750	\$485,750	(\$0)	0.0%	\$582,250	\$46,750
8660	Interest Income	\$1,313	\$2,000	\$17,402	\$19,426	(\$2,024)	-10.4%	\$23,426	\$2,508
8682	Foundation Grants/Donations	\$100	-	\$3,288	\$2,866	\$422	14.7%	\$2,866	(\$422)
8685	School Site fundraising	-	-	-	-	-	0.0%	-	-
8699	All Other Local Revenue	\$74	-	\$214,909	\$142,842	\$72,067	50.5%	\$142,842	(\$72,271)
8793	SPED State/Other Transfers of Apportionments from JPA	\$46,968	\$78,531	\$224,316	\$369,789	(\$145,473)	-39.3%	\$526,850	\$302,534
8986	Rental Income	-	-	-	-	-	0.0%	-	-
Local Revenue		\$98,205	\$130,281	\$945,666	\$1,020,673	(\$75,007)	-7.3%	\$1,278,234	\$279,099
Total Revenue		\$752,536	\$912,489	\$6,647,062	\$6,894,706	(\$247,644)	-3.6%	\$9,051,196	\$1,936,903
1100	Teachers' Salaries	\$312,277	\$300,000	\$2,731,972	\$2,704,785	(\$27,187)	-1.0%	\$3,304,785	\$572,814
1200	Certificated Pupil Support Salaries	\$66,533	\$66,533	\$604,145	\$604,218	\$73	0.0%	\$737,284	\$133,139
1300	Certificated Pupil Support Salaries	\$20,693	\$20,676	\$200,415	\$200,366	(\$49)	0.0%	\$241,718	\$41,303
Certificated Salaries		\$399,503	\$387,209	\$3,536,532	\$3,509,369	(\$27,163)	-0.8%	\$4,283,787	\$747,255
2200	Classified Support Salaries (Maintenance, Food)	\$27,047	\$27,000	\$267,412	\$267,488	\$76	0.0%	\$321,488	\$54,076
2300	Classified Supervisor and Administrator Salaries	\$40,451	\$42,000	\$418,753	\$423,399	\$4,646	1.1%	\$507,399	\$88,646
2400	Clerical, Technical, and Office Staff Salaries	\$35,865	\$35,771	\$359,703	\$357,763	(\$1,940)	-0.5%	\$429,305	\$69,365
Classified Salaries		\$103,363	\$104,771	\$1,045,867	\$1,048,650	\$2,783	0.3%	\$1,258,192	\$212,088
3101	State Teachers' Retirement System, certificated positions	\$60,499	\$52,070	\$555,602	\$532,600	(\$23,002)	-4.3%	\$636,741	\$78,238
3313	OASDI	\$5,680	\$5,700	\$56,461	\$56,432	(\$29)	-0.1%	\$67,832	\$11,356
3323	Medicare	\$6,979	\$6,900	\$63,861	\$63,673	(\$188)	-0.3%	\$77,473	\$13,609
3403	Health & Welfare Benefits	\$37,624	\$36,130	\$493,174	\$452,094	(\$41,081)	-9.1%	\$524,354	\$3,764
3503	State Unemployment Insurance	\$60	\$1,350	\$47,837	\$49,099	\$1,263	2.6%	\$51,800	\$3,963

3603	Worker Compensation Insurance	-	\$3,662	\$71,998	\$71,653	(\$345)	-0.5%	\$79,280	\$7,282
3903	Other Employee Benefits	\$9,777	\$1,357	\$9,279	\$7,285	(\$1,994)	-27.4%	\$10,000	(\$8,974)
Employee Benefits		\$120,619	\$107,170	\$1,298,211	\$1,232,836	(\$65,375)	-5.3%	\$1,447,480	\$109,239
Total Personnel Expenses		\$623,485	\$599,150	\$5,880,610	\$5,790,855	(\$89,755)	-1.5%	\$6,989,459	\$1,068,581
4100	Approved Textbooks and Core Curricula Materials	\$511,484	\$12,000	\$1,252,484	\$1,114,475	(\$138,009)	-12.4%	\$1,125,707	(\$126,777)
4200	Books and Other Reference Materials	\$93,591	\$117,416	\$552,948	\$678,853	\$125,905	18.5%	\$931,000	\$319,831
4300	Materials and Supplies	\$1,216	\$3,822	\$17,468	\$25,447	\$7,979	31.4%	\$30,000	\$12,477
4315	Classroom Materials and Supplies	\$289	\$1,828	\$1,040	\$6,010	\$4,970	82.7%	\$11,000	\$9,960
4400	Noncapitalized Equipment	-	\$1,000	-	\$3,000	\$3,000	100.0%	\$5,000	\$5,000
4430	Noncapitalized Student Equipment	-	\$3,000	-	\$9,000	\$9,000	100.0%	\$15,000	\$15,000
Books and Supplies		\$606,580	\$139,067	\$1,823,940	\$1,836,784	\$12,845	0.7%	\$2,117,707	\$235,491
5200	Travel and Conferences	\$6,539	\$8,914	\$49,471	\$57,172	\$7,701	13.5%	\$75,000	\$22,735
5210	Training and Development Expense	\$325	\$1,000	\$114,259	\$116,703	\$2,444	2.1%	\$118,703	\$4,444
5300	Dues and Memberships	\$10,695	\$1,443	\$33,469	\$17,113	(\$16,356)	-95.6%	\$20,000	(\$12,824)
5400	Insurance			\$28,559	\$28,559	\$0	0.0%	\$28,559	\$0
5500	Operation and Housekeeping Services	\$500	\$611	\$6,447	\$6,779	\$332	4.9%	\$8,000	\$1,553
5501	Utilities	\$237	\$877	\$2,291	\$4,246	\$1,955	46.0%	\$6,000	\$3,709
5600	Space Rental/Leases Expense	\$67,441	\$62,210	\$746,571	\$684,859	(\$61,711)	-9.0%	\$809,279	\$62,708
5601	Building Maintenance	\$50	-	\$50	-	(\$50)	0.0%	\$1,750	\$1,700
5602	Other Space Rental	-	\$13,061	\$917	\$13,878	\$12,961	93.4%	\$40,000	\$39,083
5605	Equipment Rental/Lease Expense	\$21,831	\$4,713	\$28,949	\$20,574	(\$8,374)	-40.7%	\$30,000	(\$1,034)
5610	Equipment Repair			\$398	\$199	(\$199)	-100.0%	\$1,000	\$602
5800	Professional/Consulting Services and Operating Expenditures	\$21,293	\$5,927	\$54,264	\$38,146	(\$16,118)	-42.3%	\$50,000	(\$7,616)
5803	Banking and Payroll Service Fees	\$407	\$286	\$5,775	\$5,427	(\$347)	-6.4%	\$6,000	\$290
5805	Legal Services	\$9,115	\$9,648	\$83,116	\$80,705	(\$2,412)	-3.0%	\$100,000	\$13,744
5806	Audit Services	-	\$3,961	\$14,693	\$26,577	\$11,885	44.7%	\$34,500	\$19,808
5807	Legal Settlements			\$12,000	\$12,000	-	0.0%	\$12,000	-
5809	Employee Tuition Reimbursement	\$1,000	-	\$8,305	-	(\$8,305)	0.0%	\$11,000	\$2,695
5810	Educational Consultants	\$30,813	\$28,203	\$220,555	\$243,593	\$23,038	9.5%	\$300,000	\$78,242
5811	Student Transportation	\$8,975	\$12,436	\$25,364	\$50,128	\$24,763	49.4%	\$75,000	\$49,317
5815	Advertising/Recruiting	\$35,846	\$28,295	\$162,240	\$193,409	\$31,169	16.1%	\$250,000	\$87,706
5873	Financial Services	\$21,400	\$21,400	\$192,665	\$214,066	\$21,401	10.0%	\$256,866	\$42,801
5874	Personnel Services	\$32	\$18	\$1,522	\$1,464	(\$58)	-4.0%	\$1,500	(\$22)
5875	District Oversight Fee	\$1,630	\$2,657	\$20,178	\$21,530	\$1,352	6.3%	\$147,950	\$127,772
5877	IT Services	\$59	\$7,500	\$67,486	\$89,867	\$22,381	24.9%	\$104,867	\$37,381
5890	Interest Expense/Fees	\$1,431	\$159	\$15,638	\$14,683	(\$955)	-6.5%	\$15,000	(\$1,283)
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$1,899	\$6,500	\$49,840	\$65,952	\$16,112	24.4%	\$78,952	\$22,196
Services & Other Operating Expenses		\$241,518	\$219,820	\$1,945,020	\$2,007,630	\$62,610	3.1%	\$2,581,926	\$595,707
7999	Repayment of Revenue			\$403,852	\$203,852	(\$200,000)	-98.1%	\$203,852	(\$215,077)
Other Outgo				\$403,852	\$203,852	(\$200,000)	-98.1%	\$203,852	(\$215,077)
Total Operational Expenses		\$848,098	\$358,886	\$4,172,811	\$4,048,266	(\$124,546)	-3.1%	\$4,903,485	\$616,121
Total Expenses		\$1,471,583	\$958,037	\$10,053,422	\$9,839,121	(\$214,301)	-2.2%	\$11,892,944	\$1,684,703
Net Income		(\$719,048)	(\$45,547)	(\$3,406,360)	(\$2,944,415)	(\$461,944)	-15.7%	(\$2,841,748)	\$252,200