

Compass Charter Schools

May 2018 - May 2018

		May		July - May Summary				2017-2018	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$638,324	\$638,324	\$5,021,278	\$5,021,278	-	0.0%	\$6,308,353	\$874,970
8012	Education Protection Account Revenue			\$303,509	\$303,509	-	0.0%	\$554,515	\$251,006
8019	Prior Year Income/Adjustments	(\$84,206)	-	\$24,098	\$108,304	(\$84,206)	-77.7%	\$108,304	\$97,274
8096	Charter Schools Funding In-Lieu of Property Taxes	\$66,555	\$124,342	\$703,536	\$761,324	(\$57,788)	-7.6%	\$824,200	\$120,664
LCFF		\$620,673	\$762,666	\$6,052,421	\$6,194,415	(\$141,994)	-2.3%	\$7,795,372	\$1,343,914
8181	Special Education - Entitlement	-	\$55,313	-	\$55,313	(\$55,313)	-100.0%	\$110,625	\$110,625
Federal Revenue		-	\$55,313	-	\$55,313	(\$55,313)	-100.0%	\$110,625	\$110,625
8550	Mandated Block Grant	\$44,948	-	\$106,258	\$61,310	\$44,948	73.3%	\$106,258	-
8560	State Lottery Revenue			\$138,122	\$138,123	(\$1)	0.0%	\$175,643	\$37,521
8590	All Other State Revenues			-	-	-	0.0%	-	-
8599	Prior Year State Income			\$70,216	\$70,216	\$0	0.0%	\$70,216	(\$0)
Other State Revenue		\$44,948	-	\$314,596	\$269,649	\$44,947	16.7%	\$352,117	\$37,521
8650	Rental Income	\$49,750	\$49,750	\$535,500	\$535,500	(\$0)	0.0%	\$582,250	(\$3,000)
8660	Interest Income	\$3,527	\$2,000	\$20,928	\$19,397	\$1,531	7.9%	\$21,397	\$449
8682	Foundation Grants/Donations	\$117	\$100	\$3,406	\$3,388	\$18	0.5%	\$3,488	(\$643)
8685	School Site fundraising			-	-	-	0.0%	-	-
8699	All Other Local Revenue	\$2,782	-	\$217,691	\$214,910	\$2,781	1.3%	\$214,910	(\$3,652)
8793	SPED State/Other Transfers of Apportionments from JPA	-	\$151,267	\$224,316	\$375,583	(\$151,267)	-40.3%	\$526,850	\$278,612
8986	Rental Income			-	-	-	0.0%	-	-
Local Revenue		\$56,175	\$203,117	\$1,001,841	\$1,148,778	(\$146,937)	-12.8%	\$1,348,895	\$271,766
Total Revenue		\$721,796	\$1,021,096	\$7,368,859	\$7,668,155	(\$299,296)	-3.9%	\$9,607,009	\$1,763,826
1100	Teachers' Salaries	\$309,839	\$312,277	\$3,041,810	\$3,044,250	\$2,440	0.1%	\$3,356,527	\$314,717
1200	Certificated Pupil Support Salaries	\$60,331	\$66,533	\$664,476	\$670,677	\$6,201	0.9%	\$737,210	\$72,734
1300	Certificated Pupil Support Salaries	\$20,693	\$20,693	\$221,108	\$221,110	\$2	0.0%	\$241,803	\$20,695
Certificated Salaries		\$390,862	\$399,503	\$3,927,394	\$3,936,037	\$8,643	0.2%	\$4,335,540	\$408,146
2200	Classified Support Salaries (Maintenance, Food)	\$28,060	\$27,000	\$295,471	\$294,414	(\$1,057)	-0.4%	\$321,414	\$25,943
2300	Classified Supervisor and Administrator Salaries	\$40,451	\$40,451	\$459,205	\$459,203	(\$2)	0.0%	\$499,654	\$40,449
2400	Clerical, Technical, and Office Staff Salaries	\$37,803	\$35,771	\$397,505	\$395,473	(\$2,032)	-0.5%	\$431,244	\$33,578
Classified Salaries		\$106,314	\$103,222	\$1,152,181	\$1,149,090	(\$3,091)	-0.3%	\$1,252,312	\$99,970
3101	State Teachers' Retirement System, certificated positions	\$57,597	\$59,737	\$613,199	\$615,337	\$2,138	0.3%	\$675,074	\$44,224
3313	OASDI	\$5,749	\$5,700	\$62,210	\$62,160	(\$50)	-0.1%	\$67,860	\$5,640
3323	Medicare	\$6,930	\$6,900	\$70,791	\$70,762	(\$29)	0.0%	\$77,662	\$6,869
3403	Health & Welfare Benefits	\$14,095	\$36,130	\$507,270	\$529,305	\$22,036	4.2%	\$529,305	\$21,479

3503	State Unemployment Insurance	\$158	\$1,350	\$47,995	\$49,186	\$1,192	2.4%	\$50,537	\$2,532
3603	Worker Compensation Insurance	-	\$3,662	\$71,998	\$75,660	\$3,662	4.8%	\$79,625	\$7,627
3903	Other Employee Benefits	\$3,539	\$1,357	\$12,818	\$10,635	(\$2,183)	-20.5%	\$11,993	(\$5,679)
Employee Benefits		\$88,069	\$114,837	\$1,386,280	\$1,413,046	\$26,766	1.9%	\$1,492,056	\$82,692
Total Personnel Expenses		\$585,245	\$617,562	\$6,465,856	\$6,498,173	\$32,317	0.5%	\$7,079,908	\$590,807
4100	Approved Textbooks and Core Curricula Materials	\$54	\$30,000	\$1,252,538	\$1,282,485	\$29,947	2.3%	\$1,312,485	\$59,947
4200	Books and Other Reference Materials	\$149,389	\$189,026	\$702,337	\$741,975	\$39,638	5.3%	\$931,000	\$206,524
4300	Materials and Supplies	\$279	\$2,000	\$17,747	\$19,468	\$1,721	8.8%	\$21,468	\$3,720
4315	Classroom Materials and Supplies	\$387	\$250	\$1,427	\$1,290	(\$137)	-10.6%	\$1,540	\$113
4430	Noncapitalized Student Equipment	(\$180)	-	(\$180)	-	\$180	0.0%	-	\$180
Books and Supplies		\$149,930	\$221,276	\$1,973,869	\$2,045,218	\$71,348	3.5%	\$2,266,493	\$270,484
5200	Travel and Conferences	\$11,594	\$12,765	\$61,064	\$62,235	\$1,171	1.9%	\$75,000	\$13,908
5210	Training and Development Expense	-	\$2,500	\$114,259	\$116,758	\$2,499	2.1%	\$126,758	\$12,499
5300	Dues and Memberships	(\$645)	-	\$32,824	\$33,468	\$645	1.9%	\$33,468	\$645
5400	Insurance	-	\$500	\$28,559	\$29,059	\$500	1.7%	\$29,059	\$500
5500	Operation and Housekeeping Services	\$500	\$500	\$6,947	\$6,947	\$0	0.0%	\$7,447	\$500
5501	Utilities	-	\$250	\$2,291	\$2,542	\$251	9.9%	\$2,792	\$360
5600	Space Rental/Leases Expense	\$68,432	\$67,441	\$815,003	\$814,014	(\$989)	-0.1%	\$881,455	\$66,452
5601	Building Maintenance	-	-	\$50	\$50	-	0.0%	\$50	-
5602	Other Space Rental	-	\$12,500	\$917	\$13,417	\$12,500	93.2%	\$13,417	\$12,000
5605	Equipment Rental/Lease Expense	\$8,901	\$681	\$37,850	\$29,629	(\$8,221)	-27.7%	\$30,310	(\$7,540)
5610	Equipment Repair	-	-	\$398	\$398	-	0.0%	\$398	-
5800	Professional/Consulting Services and Operating Expenditures	\$5,352	\$5,000	\$59,616	\$59,263	(\$353)	-0.6%	\$64,263	\$4,647
5803	Banking and Payroll Service Fees	\$719	\$500	\$6,494	\$6,275	(\$219)	-3.5%	\$6,775	\$181
5805	Legal Services	\$3,139	\$8,442	\$86,256	\$91,558	\$5,302	5.8%	\$100,000	\$6,673
5806	Audit Services	-	-	\$14,693	\$14,693	\$1	0.0%	\$34,500	\$19,808
5807	Legal Settlements	-	-	\$12,000	\$12,000	-	0.0%	\$12,000	-
5809	Employee Tuition Reimbursement	\$0	-	\$8,305	\$8,305	(\$0)	0.0%	\$8,305	(\$0)
5810	Educational Consultants	\$13,954	\$30,000	\$234,510	\$250,556	\$16,046	6.4%	\$280,556	\$43,444
5811	Student Transportation	\$572	\$24,818	\$25,936	\$50,183	\$24,246	48.3%	\$75,000	\$48,802
5815	Advertising/Recruiting	\$32,780	\$43,880	\$195,020	\$206,121	\$11,101	5.4%	\$250,000	\$54,980
5850	Scholarships Awarded	\$4,520	-	\$4,520	-	(\$4,520)	0.0%	-	(\$4,520)
5873	Financial Services	\$21,400	\$42,800	\$214,065	\$235,466	\$21,401	9.1%	\$256,866	\$42,801
5874	Personnel Services	-	\$64	\$1,522	\$1,586	\$64	4.0%	\$1,650	\$128
5875	District Oversight Fee	\$11,191	\$2,000	\$31,369	\$22,178	(\$9,191)	-41.4%	\$154,141	\$122,772
5877	IT Services	\$1,359	\$59	\$68,846	\$67,544	(\$1,302)	-1.9%	\$67,603	(\$1,243)
5890	Interest Expense/Fees	\$731	-	\$16,369	\$15,638	(\$731)	-4.7%	\$15,638	(\$731)
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$17,127	\$12,583	\$66,967	\$62,417	(\$4,550)	-7.3%	\$75,000	\$8,033
Services & Other Operating Expenses		\$201,628	\$267,282	\$2,146,648	\$2,212,299	\$65,652	3.0%	\$2,602,451	\$445,100
7999	Repayment of Revenue	\$15,077	-	\$418,929	\$403,852	(\$15,077)	-3.7%	\$403,852	(\$15,077)
Other Outgo		\$15,077	-	\$418,929	\$403,852	(\$15,077)	-3.7%	\$403,852	(\$15,077)
Total Operational Expenses		\$366,634	\$488,558	\$4,539,446	\$4,661,369	\$121,923	2.6%	\$5,272,796	\$700,507

Total Expenses	\$951,879	\$1,106,120	\$11,005,301	\$11,159,542	\$154,240	1.4%	\$12,352,704	\$1,291,314
Net Income	(\$230,083)	(\$85,024)	(\$3,636,443)	(\$3,491,387)	(\$145,056)	-4.2%	(\$2,745,695)	\$472,512