

Compass Charter Schools

October 2018 - October 2018

		October		July - October Summary				2018-2019	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$596,120	\$596,120	\$1,513,063	\$1,523,418	(\$10,355)	-0.7%	\$9,070,358	\$7,215,762
8012	Education Protection Account Revenue	\$21,306	\$157,740	\$157,740	\$157,740	-	0.0%	\$927,991	\$770,251
8096	Charter Schools Funding In-Lieu of Property Taxes	\$7,369	\$99,746	\$122,895	\$199,491	(\$76,596)	-38.4%	\$1,246,820	\$1,123,925
LCFF		\$624,795	\$853,606	\$1,793,698	\$1,880,649	(\$86,951)	-4.6%	\$11,245,169	\$9,109,938
8181	Special Education - Entitlement			-	-	-	0.0%	\$146,082	\$146,082
8291	Title I Federal Revenue			-	-	-	0.0%	\$188,304	\$188,304
8292	Title II			-	-	-	0.0%	\$29,185	\$29,185
Federal Revenue				-	-	-	0.0%	\$363,571	\$363,571
8550	Mandated Block Grant	-	\$63,445	-	\$63,445	(\$63,445)	-100.0%	\$253,780	\$253,780
8560	State Lottery Revenue	-	\$59,042	-	\$59,042	(\$59,042)	-100.0%	\$236,166	\$236,166
Other State Revenue		-	\$122,487	-	\$122,487	(\$122,487)	-100.0%	\$489,946	\$489,946
8650	Rental Income			\$49,750	\$49,750	-	0.0%	\$49,750	-
8660	Interest Income	\$1,719	\$1,728	\$10,557	\$6,179	\$4,378	70.8%	\$20,000	\$9,443
8682	Foundation Grants/Donations	\$122	\$326	\$449	\$879	(\$430)	-48.9%	\$3,488	\$3,039
8685	School Site fundraising			-	-	-	0.0%	-	(\$628)
8699	All Other Local Revenue	-	\$354	\$4,735	\$1,367	\$3,368	246.3%	\$4,200	(\$547)
8793	SPED State/Other Transfers of Apportionments from JPA	\$38,932	\$38,932	\$82,190	\$82,190	-	0.0%	\$610,037	\$488,915
Local Revenue		\$40,773	\$41,340	\$147,681	\$140,366	\$7,316	5.2%	\$687,475	\$500,222
Total Revenue		\$665,568	\$1,017,432	\$1,941,379	\$2,143,501	(\$202,122)	-9.4%	\$12,786,161	\$10,463,676
1100	Teachers' Salaries	\$370,217	\$383,825	\$1,063,922	\$925,003	(\$138,919)	-15.0%	\$3,995,606	\$2,931,684
1200	Certificated Pupil Support Salaries	\$51,185	\$60,186	\$161,127	\$153,419	(\$7,708)	-5.0%	\$634,904	\$473,777
1300	Certificated Pupil Support Salaries	\$21,378	\$30,708	\$85,547	\$92,455	\$6,907	7.5%	\$338,118	\$252,571
Certificated Salaries		\$442,779	\$474,719	\$1,310,596	\$1,170,877	(\$139,719)	-11.9%	\$4,968,628	\$3,658,032
2200	Classified Support Salaries (Maintenance, Food)	\$19,983	\$47,055	\$85,962	\$128,957	\$42,995	33.3%	\$505,395	\$419,433
2300	Classified Supervisor and Administrator Salaries	\$41,017	\$44,142	\$163,986	\$148,585	(\$15,401)	-10.4%	\$501,718	\$337,732
2400	Clerical, Technical, and Office Staff Salaries	\$34,148	\$11,723	\$139,687	\$77,157	(\$62,530)	-81.0%	\$170,943	\$31,256
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$5,647	\$2,868	\$12,038	\$5,736	(\$6,302)	-109.9%	\$28,680	\$16,642
Classified Salaries		\$100,795	\$105,788	\$401,672	\$360,435	(\$41,237)	-11.4%	\$1,206,736	\$805,064
3101	State Teachers' Retirement System, certificated positions	\$79,462	\$72,961	\$212,520	\$225,206	\$12,685	5.6%	\$808,893	\$596,373
3313	OASDI	\$5,481	\$6,690	\$21,788	\$21,297	(\$491)	-2.3%	\$74,818	\$53,030
3323	Medicare	\$7,621	\$8,434	\$24,033	\$22,072	(\$1,962)	-8.9%	\$89,543	\$65,510
3403	Health & Welfare Benefits	\$68,782	\$41,052	\$223,518	\$233,510	\$9,992	4.3%	\$561,928	\$340,167

3503	State Unemployment Insurance	\$2,014	\$6,237	\$9,916	\$13,806	\$3,891	28.2%	\$63,700	\$53,784
3603	Worker Compensation Insurance	\$5,762	\$4,612	\$34,573	\$32,272	(\$2,301)	-7.1%	\$69,164	\$28,829
3903	Other Employee Benefits	\$3,986	\$3,740	\$6,125	\$12,790	\$6,665	52.1%	\$42,707	\$36,582
Employee Benefits		\$173,108	\$143,725	\$532,473	\$560,953	\$28,480	5.1%	\$1,710,753	\$1,174,275
Total Personnel Expenses		\$716,683	\$724,232	\$2,244,741	\$2,092,265	(\$152,476)	-7.3%	\$7,886,117	\$5,637,371
4100	Approved Textbooks and Core Curricula Materials	(\$25,434)	\$272,406	-	\$544,812	\$544,812	100.0%	\$2,724,060	\$2,724,060
4200	Books and Other Reference Materials	\$217,561	\$2,073	\$399,023	\$32,318	(\$366,705)	-1,134.7%	\$48,901	(\$419,057)
4300	Materials and Supplies	\$2,386	\$2,674	\$4,115	\$6,105	\$1,990	32.6%	\$27,500	\$23,344
4315	Classroom Materials and Supplies	\$4,286	\$1,479	\$5,460	\$3,671	(\$1,789)	-48.7%	\$15,500	\$10,040
4400	Noncapitalized Equipment	-	\$500	-	\$1,000	\$1,000	100.0%	\$5,000	\$5,000
4410	Software and Software Licensing	\$528,324	-	\$528,423	-	(\$528,423)	0.0%	-	(\$528,423)
4430	Noncapitalized Student Equipment	\$51,802	\$5,000	\$51,802	\$10,000	(\$41,802)	-418.0%	\$50,000	(\$1,802)
Books and Supplies		\$778,924	\$284,132	\$988,822	\$597,906	(\$390,916)	-65.4%	\$2,870,961	\$1,813,163
5200	Travel and Conferences	\$877	\$4,976	\$16,110	\$10,196	(\$5,914)	-58.0%	\$50,000	\$32,330
5210	Training and Development Expense	-	\$8,623	\$74,416	\$31,015	(\$43,401)	-139.9%	\$100,000	\$25,584
5300	Dues and Memberships	\$3,075	\$2,333	\$19,244	\$16,340	(\$2,904)	-17.8%	\$35,000	\$15,756
5400	Insurance	\$2,740	\$2,445	\$7,630	\$4,890	(\$2,740)	-56.0%	\$24,448	\$16,818
5500	Operation and Housekeeping Services	\$500	\$438	\$2,620	\$2,496	(\$124)	-5.0%	\$6,000	\$3,380
5501	Utilities	\$443	\$246	\$987	\$1,035	\$48	4.6%	\$3,000	\$2,013
5600	Space Rental/Leases Expense	\$13,683	\$14,698	\$126,628	\$128,659	\$2,031	1.6%	\$246,242	\$119,614
5601	Building Maintenance	-	\$100	-	\$200	\$200	100.0%	\$1,000	\$1,000
5602	Other Space Rental	\$30	\$4,000	\$30	\$8,000	\$7,970	99.6%	\$40,000	\$39,650
5605	Equipment Rental/Lease Expense	\$646	\$2,305	\$3,279	\$6,561	\$3,282	50.0%	\$25,000	\$20,361
5610	Equipment Repair	-	\$50	-	\$100	\$100	100.0%	\$500	\$500
5800	Professional/Consulting Services and Operating Expenditures	\$813	\$2,457	\$19,626	\$10,347	(\$9,279)	-89.7%	\$30,000	\$8,199
5803	Banking and Payroll Service Fees	\$312	\$699	\$987	\$1,412	\$425	30.1%	\$7,000	\$5,988
5805	Legal Services	\$14,941	\$9,536	\$40,086	\$23,713	(\$16,373)	-69.0%	\$100,000	\$37,838
5806	Audit Services	-	\$1,975	\$18,250	\$22,200	\$3,950	17.8%	\$38,000	\$19,750
5807	Legal Settlements	\$12,485	-	\$12,485	-	(\$12,485)	0.0%	-	(\$36,485)
5809	Employee Tuition Reimbursement	-	\$500	-	\$1,000	\$1,000	100.0%	\$5,000	\$5,416
5810	Educational Consultants	\$16,131	\$18,131	\$160,671	\$177,455	\$16,784	9.5%	\$322,500	\$152,853
5811	Student Transportation			-	-	-	0.0%	-	-
5812	Other Student Activities			-	-	-	0.0%	-	-
5815	Advertising/Recruiting	\$47,640	\$28,333	\$87,296	\$73,334	(\$13,961)	-19.0%	\$300,000	\$202,297
5830	Field Trip Expenses	(\$319)	\$7,415	\$152	\$15,685	\$15,533	99.0%	\$75,000	\$73,648
5873	Financial Services	-	\$21,400	\$85,600	\$85,600	-	0.0%	\$256,866	\$149,866
5874	Personnel Services	\$128	\$987	\$849	\$2,102	\$1,253	59.6%	\$10,000	\$9,119
5875	District Oversight Fee	\$9,832	-	\$12,710	-	(\$12,710)	0.0%	\$227,554	\$214,844
5877	IT Services	\$2,449	\$1,370	\$5,768	\$4,040	(\$1,728)	-42.8%	\$15,000	\$9,232
5890	Interest Expense/Fees	\$1,289	\$1,475	\$1,541	\$3,202	\$1,661	51.9%	\$15,000	\$13,459
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$8,386	\$7,383	\$24,921	\$15,938	(\$8,983)	-56.4%	\$75,000	\$50,079
Services & Other Operating Expenses		\$136,082	\$141,872	\$721,885	\$645,521	(\$76,365)	-11.8%	\$2,008,110	\$1,193,110

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Total Operational Expenses	\$915,007	\$426,004	\$1,710,707	\$1,243,427	(\$467,281)	-37.6%	\$4,879,071	\$3,006,272
Total Expenses	\$1,631,689	\$1,150,235	\$3,955,449	\$3,335,692	(\$619,757)	-18.6%	\$12,765,188	\$8,643,643
Net Income	(\$966,122)	(\$132,803)	(\$2,014,069)	(\$1,192,190)	(\$821,879)	-68.9%	\$20,973	\$1,820,033