

Compass Charter Schools

December 2018 - December 2018

		December		July - December Summary				2018-2019	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$596,120	\$596,120	\$2,705,303	\$2,705,303	-	0.0%	\$9,829,862	\$6,783,026
8012	Education Protection Account Revenue	\$136,433	\$136,434	\$294,173	\$294,174	(\$1)	0.0%	\$1,027,828	\$674,247
8096	Charter Schools Funding In-Lieu of Property Taxes	\$53,842	\$195,877	\$230,579	\$326,141	(\$95,562)	-29.3%	\$1,378,662	\$1,144,437
LCFF		\$786,395	\$928,431	\$3,230,055	\$3,325,618	(\$95,563)	-2.9%	\$12,236,352	\$8,601,710
8181	Special Education - Entitlement			-	-	-	0.0%	\$159,002	\$159,002
8291	Title I Federal Revenue	-	\$50,813	\$47,077	\$50,813	(\$3,736)	-7.4%	\$188,304	\$89,989
8292	Title II	-	\$7,496	\$7,297	\$7,496	(\$199)	-2.7%	\$29,185	\$14,905
Federal Revenue		-	\$58,309	\$54,374	\$58,309	(\$3,935)	-6.7%	\$376,491	\$263,896
8550	Mandated Block Grant	\$20,943	-	\$20,943	-	\$20,943	0.0%	\$191,804	\$170,861
8560	State Lottery Revenue			-	-	-	0.0%	\$257,054	\$251,156
8590	All Other State Revenues	\$10,868	-	\$10,868	-	\$10,868	0.0%	-	(\$30,440)
Other State Revenue		\$31,811	-	\$31,811	-	\$31,811	0.0%	\$448,857	\$391,576
8650	Rental Income			\$49,750	\$49,750	-	0.0%	\$49,750	-
8660	Interest Income	\$6,582	\$1,113	\$17,141	\$12,783	\$4,358	34.1%	\$21,986	\$4,845
8682	Foundation Grants/Donations	\$338	\$170	\$787	\$792	(\$5)	-0.6%	\$3,488	\$2,602
8685	School Site fundraising	\$72	-	\$892	-	\$892	0.0%	-	(\$15,392)
8699	All Other Local Revenue	\$717	\$452	\$5,913	\$5,638	\$275	4.9%	\$10,749	(\$62,504)
8793	SPED State/Other Transfers of Apportionments from JPA	\$38,932	\$38,932	\$160,054	\$160,054	-	0.0%	\$663,994	\$465,008
Local Revenue		\$46,641	\$40,667	\$234,537	\$229,017	\$5,520	2.4%	\$749,968	\$394,557
Total Revenue		\$864,847	\$1,027,407	\$3,550,777	\$3,612,944	(\$62,167)	-1.7%	\$13,811,668	\$9,651,740
1100	Teachers' Salaries	\$358,886	\$366,461	\$1,781,383	\$1,796,843	\$15,460	0.9%	\$3,995,606	\$2,211,622
1200	Certificated Pupil Support Salaries	\$48,679	\$59,222	\$261,031	\$279,571	\$18,539	6.6%	\$634,904	\$373,873
1300	Certificated Pupil Support Salaries	\$28,202	\$31,572	\$135,127	\$148,688	\$13,561	9.1%	\$338,118	\$202,991
Certificated Salaries		\$435,767	\$457,254	\$2,177,541	\$2,225,102	\$47,561	2.1%	\$4,968,629	\$2,788,486
2200	Classified Support Salaries (Maintenance, Food)	\$16,096	\$52,429	\$117,921	\$190,821	\$72,900	38.2%	\$505,396	\$387,475
2300	Classified Supervisor and Administrator Salaries	\$42,787	\$42,217	\$251,900	\$248,419	(\$3,481)	-1.4%	\$501,718	\$249,818
2400	Clerical, Technical, and Office Staff Salaries	\$28,269	\$3,907	\$202,088	\$147,502	(\$54,585)	-37.0%	\$170,942	(\$31,145)
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$4,240	\$2,080	\$21,137	\$16,198	(\$4,940)	-30.5%	\$28,680	\$7,542
Classified Salaries		\$91,392	\$100,633	\$593,046	\$602,940	\$9,894	1.6%	\$1,206,736	\$613,690
3101	State Teachers' Retirement System, certificated positions	\$70,541	\$74,547	\$345,700	\$361,612	\$15,912	4.4%	\$808,892	\$458,492
3313	OASDI	\$5,446	\$6,629	\$31,721	\$35,047	\$3,326	9.5%	\$74,818	\$43,098
3323	Medicare	\$7,380	\$8,189	\$38,851	\$40,411	\$1,560	3.9%	\$89,542	\$50,654

3403	Health & Welfare Benefits	\$37,285	\$42,301	\$280,813	\$308,122	\$27,309	8.9%	\$561,928	\$239,885
3503	State Unemployment Insurance	\$15,737	\$6,723	\$26,368	\$23,362	(\$3,006)	-12.9%	\$63,700	\$37,172
3603	Worker Compensation Insurance	\$5,762	\$4,324	\$46,097	\$43,222	(\$2,875)	-6.7%	\$69,165	\$17,306
3903	Other Employee Benefits	(\$78)	\$4,573	\$1,149	\$15,271	\$14,122	92.5%	\$42,707	\$24,103
Employee Benefits		\$142,073	\$147,284	\$770,699	\$827,048	\$56,349	6.8%	\$1,710,753	\$870,709
Total Personnel Expenses		\$669,232	\$705,171	\$3,541,287	\$3,655,090	\$113,804	3.1%	\$7,886,118	\$4,272,886
4100	Approved Textbooks and Core Curricula Materials	\$203,313	\$105,146	\$736,512	\$591,242	(\$145,270)	-24.6%	\$1,222,120	\$331,597
4200	Books and Other Reference Materials	-	\$3,738	\$19,047	\$26,470	\$7,423	28.0%	\$48,900	\$29,853
4300	Materials and Supplies	\$100	\$2,923	\$4,723	\$9,960	\$5,238	52.6%	\$27,500	\$22,777
4315	Classroom Materials and Supplies	\$294	\$1,537	\$6,919	\$6,276	(\$643)	-10.2%	\$15,500	\$8,582
4400	Noncapitalized Equipment	-	\$625	-	\$1,250	\$1,250	100.0%	\$5,000	\$5,000
4410	Software and Software Licensing	\$74,967	\$152,257	\$625,675	\$827,137	\$201,462	24.4%	\$1,740,680	\$1,115,005
4430	Noncapitalized Student Equipment	-	\$210	\$56,482	\$53,563	(\$2,919)	-5.4%	\$55,000	(\$1,482)
Books and Supplies		\$278,675	\$266,438	\$1,449,358	\$1,515,899	\$66,541	4.4%	\$3,114,701	\$1,511,331
5200	Travel and Conferences	\$1,923	\$4,236	\$26,134	\$24,583	(\$1,551)	-6.3%	\$50,000	\$23,603
5210	Training and Development Expense	-	\$3,198	\$74,416	\$80,812	\$6,396	7.9%	\$100,000	\$25,934
5300	Dues and Memberships	-	\$1,970	\$19,605	\$23,182	\$3,577	15.4%	\$35,000	\$305
5400	Insurance	-	\$2,102	\$10,239	\$11,834	\$1,596	13.5%	\$24,448	\$14,209
5500	Operation and Housekeeping Services	\$375	\$423	\$3,495	\$3,464	(\$31)	-0.9%	\$6,000	\$2,505
5501	Utilities	\$254	\$251	\$1,242	\$1,491	\$249	16.7%	\$3,000	\$1,523
5600	Space Rental/Leases Expense	\$13,683	\$8,952	\$154,204	\$144,532	(\$9,671)	-6.7%	\$246,242	\$78,356
5601	Building Maintenance	-	\$125	-	\$250	\$250	100.0%	\$1,000	\$1,000
5602	Other Space Rental	\$1,438	\$4,996	\$1,788	\$10,023	\$8,235	82.2%	\$40,000	\$38,412
5605	Equipment Rental/Lease Expense	-	\$2,715	\$4,639	\$8,712	\$4,072	46.7%	\$25,000	\$20,361
5610	Equipment Repair	-	\$54	-	\$109	\$109	100.0%	\$500	\$500
5800	Professional/Consulting Services and Operating Expenditures	-	\$2,969	\$8,422	\$12,184	\$3,763	30.9%	\$30,000	\$21,338
5803	Banking and Payroll Service Fees	\$406	\$752	\$1,940	\$2,491	\$551	22.1%	\$7,000	\$5,031
5805	Legal Services	\$20,627	\$7,489	\$82,789	\$55,064	(\$27,725)	-50.4%	\$100,000	(\$4,548)
5806	Audit Services	-	\$2,469	\$18,250	\$23,187	\$4,937	21.3%	\$38,000	\$19,750
5807	Legal Settlements	-	-	\$38,127	\$12,485	(\$25,642)	-205.4%	\$12,485	(\$25,642)
5809	Employee Tuition Reimbursement	-	\$625	-	\$1,250	\$1,250	100.0%	\$5,000	\$5,000
5810	Educational Consultants	\$24,962	\$20,229	\$202,256	\$201,128	(\$1,128)	-0.6%	\$322,500	\$110,357
5811	Student Transportation	-	-	-	-	-	0.0%	-	-
5812	Other Student Activities	(\$188)	-	-	-	-	0.0%	-	-
5815	Advertising/Recruiting	\$737	\$26,588	\$125,615	\$140,471	\$14,857	10.6%	\$300,000	\$174,385
5830	Field Trip Expenses	\$2,326	\$9,356	\$7,291	\$18,864	\$11,573	61.4%	\$74,999	\$52,969
5873	Financial Services	\$21,400	\$21,408	\$149,800	\$128,418	(\$21,382)	-16.7%	\$256,866	\$107,066
5874	Personnel Services	\$32	\$1,144	\$913	\$3,137	\$2,224	70.9%	\$10,000	\$9,087
5875	District Oversight Fee	\$2,917	\$27,429	\$31,923	\$80,947	\$49,023	60.6%	\$245,520	\$213,597
5877	IT Services	\$49	\$1,154	\$7,171	\$8,078	\$907	11.2%	\$15,000	\$7,830
5890	Interest Expense/Fees	-	\$1,682	\$1,541	\$4,907	\$3,366	68.6%	\$15,000	\$13,460
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$2,756	\$5,536	\$38,009	\$41,784	\$3,775	9.0%	\$74,999	\$36,846

Services & Other Operating Expenses	\$93,698	\$157,852	\$1,009,807	\$1,043,387	\$33,580	3.2%	\$2,038,562	\$953,233
Total Operational Expenses	\$372,373	\$424,290	\$2,459,165	\$2,559,285	\$100,121	3.9%	\$5,153,263	\$2,464,565
Total Expenses	\$1,041,604	\$1,129,461	\$6,000,451	\$6,214,376	\$213,925	3.4%	\$13,039,381	\$6,737,450
Net Income	(\$176,757)	(\$102,054)	(\$2,449,674)	(\$2,601,432)	\$151,758	5.8%	\$772,287	\$2,914,290