

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

Charter School Name: Compass Charter - San Diego
(continued)
CDS #: 37-68213-0127084
Charter Approving Entity: Mountain Empire
County: San Diego
Charter #: 1454
Fiscal Year: 2021/22

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	7,075,422.00	1,711,718.00	3,264,228.61	(3,811,193.39)	-53.87%
Education Protection Account State Aid - Current Year	8012	2,740,506.00	824,135.00	3,155,397.39	414,891.39	15.14%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	2,438,727.01	648,973.00	1,592,392.53	(846,334.48)	-34.70%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		12,254,655.01	3,184,826.00	8,012,018.53	(4,242,636.48)	-34.62%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	134,665.00	40,466.00	139,512.00	4,847.00	3.60%
Special Education - Federal	8181, 8182	151,965.33	-	99,227.36	(52,737.97)	-34.70%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	515,835.00	101,367.26	775,247.99	259,412.99	50.29%
Total, Federal Revenues		802,465.33	141,833.26	1,013,987.35	211,522.02	26.36%
3. Other State Revenues						
Special Education - State	StateRevSE	759,826.63	235,442.00	597,971.51	(161,855.12)	-21.30%
All Other State Revenues	StateRevAO	452,511.10	30,161.93	324,318.40	(128,192.70)	-28.33%
Total, Other State Revenues		1,212,337.73	265,603.93	922,289.91	(290,047.82)	-23.92%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	78,337.41	22,744.54	78,337.41	-	0.00%
Total, Local Revenues		78,337.41	22,744.54	78,337.41	-	0.00%
5. TOTAL REVENUES						
		14,347,795.48	3,615,007.73	10,026,633.20	(4,321,162.28)	-30.12%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	4,544,282.67	1,003,407.19	3,566,097.16	(978,185.51)	-21.53%
Certificated Pupil Support Salaries	1200	419,847.80	109,046.88	372,462.55	(47,385.25)	-11.29%
Certificated Supervisors' and Administrators' Salaries	1300	518,287.11	164,508.15	532,574.60	14,287.49	2.76%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		5,482,417.58	1,276,962.22	4,471,134.31	(1,011,283.27)	-18.45%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	141,584.68	41,598.51	152,464.61	10,879.93	7.68%
Non-certificated Support Salaries	2200	578,093.27	187,380.21	531,417.11	(46,676.16)	-8.07%
Non-certificated Supervisors' and Administrators' Sal.	2300	287,708.53	84,875.75	254,766.92	(32,941.61)	-11.45%
Clerical and Office Salaries	2400	225,173.60	73,815.63	220,577.79	(4,595.81)	-2.04%
Other Non-certificated Salaries	2900	26,035.20	2,242.62	26,035.20	-	0.00%
Total, Non-certificated Salaries		1,258,595.28	389,912.72	1,185,261.62	(73,333.66)	-5.83%
3. Employee Benefits						
STRS	3101-3102	927,625.05	212,923.42	756,867.76	(170,757.29)	-18.41%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	167,429.81	46,871.80	156,985.27	(10,444.54)	-6.24%
Health and Welfare Benefits	3401-3402	1,018,016.69	244,706.64	665,514.94	(352,501.75)	-34.63%
Unemployment Insurance	3501-3502	48,098.09	5,315.58	40,865.07	(7,233.02)	-15.04%
Workers' Compensation Insurance	3601-3602	51,603.86	17,672.38	61,884.15	10,280.29	19.92%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	32,082.05	10,965.89	32,897.67	815.62	2.54%
Total, Employee Benefits		2,244,855.55	538,455.71	1,715,014.85	(529,840.70)	-23.60%

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4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	2,754,244.06	389,000.33	1,236,947.85	(1,517,296.21)	-55.09%
Books and Other Reference Materials	4200	520,002.34	1,111.19	88,619.78	(431,382.56)	-82.96%
Materials and Supplies	4300	12,410.84	3,396.39	9,381.85	(3,028.99)	-24.41%
Noncapitalized Equipment	4400	162,192.42	100,187.84	172,054.43	9,862.01	6.08%
Food	4700	500.00	-	-	(500.00)	(100%)
Total, Books and Supplies		3,449,349.66	493,695.75	1,507,003.91	(1,942,345.75)	-56.31%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	187,395.16	150,365.96	166,091.63	(21,303.53)	-11.37%
Dues and Memberships	5300	29,150.36	13,254.74	25,836.48	(3,313.88)	-11.37%
Insurance	5400	31,232.53	22,199.18	27,681.94	(3,550.59)	-11.37%
Operations and Housekeeping Services	5500	3,539.68	704.02	3,137.29	(402.39)	-11.37%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	103,273.39	15,413.09	96,520.84	(6,752.55)	-6.54%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,291,897.68	497,240.26	1,035,888.18	(256,009.50)	-19.82%
Communications	5900	42,059.80	13,602.73	37,278.34	(4,781.46)	-11.37%
Total, Services and Other Operating Expenditures		1,688,548.60	712,779.98	1,392,434.69	(296,113.91)	-17.54%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	124,817.48	-	80,836.20	(43,981.28)	-35.24%
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		124,817.48	-	80,836.20	(43,981.28)	-35.24%
8. TOTAL EXPENDITURES		14,248,584.15	3,411,806.38	10,351,685.59	(3,896,898.56)	-27.35%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		99,211.33	203,201.35	(325,052.39)	(424,263.72)	-427.64%

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D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		99,211.33	203,201.35	(325,052.39)	(424,263.72)	-427.64%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,126,254.20	1,125,845.00	1,125,845.00	(409.20)	-0.04%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		1,126,254.20	1,125,845.00	1,125,845.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,225,465.53	1,329,046.35	800,792.61		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	1,225,465.53	1,329,046.35	800,792.61	(424,672.92)	-34.65%
Unassigned/Unappropriated Amount	9790	(0.00)	-	0.00	0.00	-86280494.53%