

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second 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	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	3,264,228.61	3,236,940.00	3,495,492.72	231,264.12	7.08%
Education Protection Account State Aid - Current Year	8012	3,155,397.39	1,648,270.00	3,364,911.28	209,513.88	6.64%
State Aid - Prior Years	8019	-	-	-	-	
Transfer of Charter Schools In Lieu of Property Taxes	8096	1,592,392.53	1,253,967.00	1,698,125.12	105,732.59	6.64%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		8,012,018.53	6,139,177.00	8,558,529.12	546,510.59	6.82%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	139,512.00	99,583.00	196,689.00	57,177.00	40.98%
Special Education - Federal	8181, 8182	99,227.36	-	105,815.92	6,588.56	6.64%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	775,247.99	296,703.26	678,926.42	(96,321.57)	-12.42%
Total, Federal Revenues		1,013,987.35	396,286.26	981,431.34	(32,556.01)	-3.21%
3. Other State Revenues						
Special Education - State	StateRevSE	597,971.51	462,476.00	635,658.05	37,686.54	6.30%
All Other State Revenues	StateRevAO	324,318.40	328,762.25	392,334.87	68,016.47	20.97%
Total, Other State Revenues		922,289.91	791,238.25	1,027,992.92	105,703.01	11.46%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	78,337.41	40,679.49	56,749.41	(21,588.00)	-27.56%
Total, Local Revenues		78,337.41	40,679.49	56,749.41	(21,588.00)	-27.56%
5. TOTAL REVENUES						
		10,026,633.20	7,367,381.00	10,624,702.79	598,069.59	5.96%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	3,566,097.16	2,072,504.41	3,768,951.78	202,854.63	5.69%
Certificated Pupil Support Salaries	1200	372,462.55	216,415.96	399,125.14	26,662.59	7.16%
Certificated Supervisors' and Administrators' Salaries	1300	532,574.60	295,684.99	479,884.40	(52,690.20)	-9.89%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		4,471,134.31	2,584,605.36	4,647,961.32	176,827.02	3.95%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	152,464.61	95,071.97	197,061.03	44,596.42	29.25%
Non-certificated Support Salaries	2200	531,417.11	354,972.57	597,950.97	66,533.86	12.52%
Non-certificated Supervisors' and Administrators' Sal.	2300	254,766.92	155,896.40	258,829.08	4,062.17	1.59%
Clerical and Office Salaries	2400	220,577.79	138,850.66	236,505.05	15,927.26	7.22%
Other Non-certificated Salaries	2900	26,035.20	5,922.13	27,035.20	1,000.00	3.84%
Total, Non-certificated Salaries		1,185,261.62	750,713.73	1,317,381.33	132,119.71	11.15%
3. Employee Benefits						
STRS	3101-3102	756,867.76	434,741.31	786,435.06	29,567.30	3.91%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	156,985.27	90,974.61	168,175.11	11,189.84	7.13%
Health and Welfare Benefits	3401-3402	665,514.94	492,301.25	764,938.57	99,423.63	14.94%
Unemployment Insurance	3501-3502	40,865.07	37,547.60	42,206.32	1,341.25	3.28%
Workers' Compensation Insurance	3601-3602	61,884.15	21,540.09	65,022.24	3,138.09	5.07%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	32,897.67	18,986.76	33,833.00	935.33	2.84%
Total, Employee Benefits		1,715,014.85	1,096,091.62	1,860,610.30	145,595.44	8.49%

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4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	1,236,947.85	848,153.69	1,679,166.13	442,218.28	35.75%
Books and Other Reference Materials	4200	88,619.78	14,579.89	18,541.68	(70,078.10)	-79.08%
Materials and Supplies	4300	9,381.85	4,748.27	8,062.51	(1,319.34)	-14.06%
Noncapitalized Equipment	4400	172,054.43	120,579.39	121,448.03	(50,606.40)	-29.41%
Food	4700	-	390.04	500.00	500.00	New
Total, Books and Supplies		1,507,003.91	988,451.28	1,827,718.35	320,714.44	21.28%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	166,091.63	173,917.94	176,146.01	10,054.38	6.05%
Dues and Memberships	5300	25,836.48	22,031.99	25,958.36	121.88	0.47%
Insurance	5400	27,681.94	22,199.18	27,812.53	130.59	0.47%
Operations and Housekeeping Services	5500	3,137.29	1,346.98	3,152.08	14.79	0.47%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	96,520.84	27,211.90	96,769.19	248.35	0.26%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,035,888.18	785,656.27	1,329,684.08	293,795.90	28.36%
Communications	5900	37,278.34	29,625.81	41,069.84	3,791.50	10.17%
Total, Services and Other Operating Expenditures		1,392,434.69	1,061,990.07	1,700,592.09	308,157.39	22.13%
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	-	-	-	-	
<i>Depreciation Expense (for accrual basis only)</i>	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	80,836.20	-	(460,000.00)	(540,836.20)	-669.05%
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		80,836.20	-	(460,000.00)	(540,836.20)	-669.05%
8. TOTAL EXPENDITURES		10,351,685.59	6,481,852.06	10,894,263.40	542,577.81	5.24%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(325,052.39)	885,528.94	(269,560.61)	55,491.78	-17.07%

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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)						
		(325,052.39)	885,528.94	(269,560.61)	55,491.78	-17.07%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,125,845.00	1,125,845.00	1,125,845.00	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		1,125,845.00	1,125,845.00	1,125,845.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		800,792.61	2,011,373.94	856,284.39		
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	800,792.61	2,011,373.94	856,284.39	55,491.79	6.93%
Unassigned/Unappropriated Amount	9790	0.00	-	(0.00)	(0.01)	-164.47%