

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

Charter School Name: Compass Charter - Yolo  
 (continued)  
 CDS #: 57-72702-0139436  
 Charter Approving Entity: Winters Joint Unified  
 County: Yolo  
 Charter #: 2059  
 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)
<b>A. REVENUES</b>						
<b>1. LCFF/Revenue Limit Sources</b>						
State Aid - Current Year	8011	5,895,544.10	1,291,030.00	4,780,643.00	(1,114,901.10)	-18.91%
Education Protection Account State Aid - Current Year	8012	153,899.90	30,895.00	127,186.00	(26,713.90)	-17.36%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,319,099.09	283,691.00	1,090,130.28	(228,968.81)	-17.36%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		7,368,543.09	1,605,616.00	5,997,959.28	(1,370,583.81)	-18.60%
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I-V)	8290	79,405.00	-	81,712.00	2,307.00	2.91%
Special Education - Federal	8181, 8182	93,301.81	-	77,106.51	(16,195.30)	-17.36%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	177,705.00	-	301,735.81	124,030.81	69.80%
Total, Federal Revenues		350,411.81	-	460,554.32	110,142.51	31.43%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	480,271.06	119,342.00	454,811.25	(25,459.81)	-5.30%
All Other State Revenues	StateRevAO	233,911.17	14,736.36	201,478.65	(32,432.52)	-13.87%
Total, Other State Revenues		714,182.23	134,078.36	656,289.90	(57,892.33)	-8.11%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	14,586.08	5,274.18	14,586.08	-	0.00%
Total, Local Revenues		14,586.08	5,274.18	14,586.08	-	0.00%
<b>5. TOTAL REVENUES</b>						
		8,447,723.21	1,744,968.54	7,129,389.59	(1,318,333.62)	-15.61%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	2,354,535.94	610,076.02	2,149,734.36	(204,801.58)	-8.70%
Certificated Pupil Support Salaries	1200	247,198.81	77,537.03	264,095.93	16,897.12	6.84%
Certificated Supervisors' and Administrators' Salaries	1300	305,158.10	116,972.37	377,623.96	72,465.86	23.75%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		2,906,892.85	804,585.42	2,791,454.24	(115,438.61)	-3.97%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	49,448.66	22,072.49	60,457.18	11,008.52	22.26%
Non-certificated Support Salaries	2200	340,370.89	133,235.38	378,978.09	38,607.20	11.34%
Non-certificated Supervisors' and Administrators' Sal.	2300	169,397.60	60,350.31	180,643.41	11,245.81	6.64%
Clerical and Office Salaries	2400	132,578.16	52,486.09	156,401.48	23,823.32	17.97%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		691,795.31	268,144.27	776,480.16	84,684.85	12.24%
<b>3. Employee Benefits</b>						
STRS	3101-3102	491,846.27	135,197.12	471,240.61	(20,605.66)	-4.19%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	98,579.66	31,108.49	100,647.40	2,067.74	2.10%
Health and Welfare Benefits	3401-3402	599,389.87	157,392.10	464,818.19	(134,571.68)	-22.45%
Unemployment Insurance	3501-3502	28,319.29	3,330.23	23,181.14	(5,138.15)	-18.14%
Workers' Compensation Insurance	3601-3602	30,383.42	12,565.83	38,944.24	8,560.82	28.18%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	18,889.33	7,126.27	55,018.57	36,129.24	191.27%
Total, Employee Benefits		1,267,407.84	346,720.04	1,153,850.14	(113,557.70)	-8.96%
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	1,621,649.23	274,575.37	875,516.96	(746,132.27)	-46.01%
Books and Other Reference Materials	4200	180,156.89	790.10	7,873.24	(172,283.65)	-95.63%
Materials and Supplies	4300	6,129.72	385.06	5,248.83	(880.89)	-14.37%
Noncapitalized Equipment	4400	95,495.98	68,284.99	150,878.44	55,382.46	57.99%
Food	4700	-	-	-	-	
Total, Books and Supplies		1,903,431.82	344,035.52	1,039,517.47	(863,914.35)	-45.39%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	110,334.88	100,686.01	118,098.66	7,763.78	7.04%
Dues and Memberships	5300	17,163.20	9,228.94	18,370.90	1,207.70	7.04%
Insurance	5400	18,389.15	15,784.58	19,683.11	1,293.96	7.04%
Operations and Housekeeping Services	5500	2,084.10	440.71	2,230.75	146.65	7.04%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	34,972.70	9,932.10	37,433.57	2,460.87	7.04%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	762,178.29	281,418.23	739,573.84	(22,604.45)	-2.97%
Communications	5900	24,764.05	9,081.56	26,506.59	1,742.54	7.04%
Total, Services and Other Operating Expenditures		969,886.37	426,572.13	961,897.42	(7,988.95)	-0.82%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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		-	-	-	-	
<b>7. Other Outgo</b>						
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	524,578.31	-	359,517.84	(165,060.47)	-31.47%
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		524,578.31	-	359,517.84	(165,060.47)	-31.47%
<b>8. TOTAL EXPENDITURES</b>		8,263,992.50	2,190,057.38	7,082,717.27	(1,181,275.23)	-14.29%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		183,730.71	(445,088.84)	46,672.32	(137,058.39)	-74.60%

<b>D. OTHER FINANCING SOURCES / USES</b>					
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		-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		183,730.71	(445,088.84)	46,672.32	(137,058.39) -74.60%
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	553,123.60	554,091.00	554,091.00	967.40 0.17%
b. Adjustments/Restatements	9793, 9795	-	-	-	-
c. Adjusted Beginning Fund Balance		553,123.60	554,091.00	554,091.00	
2. Ending Fund Balance, June 30 (E + F.1.c.)		736,854.31	109,002.16	600,763.32	
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	736,854.31	109,002.16	600,763.32	(136,090.99) -18.47%
Unassigned/Unappropriated Amount	9790	0.00	(0.00)	(0.00)	(0.01) -260.15%