

**CHARTER SCHOOL FIRST INTERIM  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021**

Charter School Name: Compass Charter School - Los Angeles  
 CDS #: 19-75309-0135145  
 Charter Approving Entity: Acton-Aqua Dulce Unified School District  
 County: Los Angeles  
 Charter #: 1651

This charter school uses the following basis of accounting:  
 Please enter an "X" in the applicable box below; check only one box

**Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
<b>A. REVENUES</b>								
<b>1. LCFF Sources</b>								
State Aid - Current Year	8011	7,485,601.68	7,364,991.78	0.00	7,364,991.78		7,364,991.78	0
Education Protection Account - Current Year	8012	183,718.00	166,624.00	0.00	166,624.00		166,624.00	0
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00		0.00	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	382,078.32	353,226.22	0.00	353,226.22		353,226.22	0
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00		0.00	0
<b>Total, LCFF Sources</b>		<b>8,051,398.00</b>	<b>7,884,842.00</b>	<b>0.00</b>	<b>7,884,842.00</b>		<b>7,884,842.00</b>	<b>0</b>
<b>2. Federal Revenues (see NOTE on last page)</b>								
No Child Left Behind	8290	131,541.00	162,318.00	0.00		162,318.00	162,318.00	0
Special Education - Federal	8181, 8182	111,379.04	101,015.80	0.00		101,015.80	101,015.80	0
Child Nutrition - Federal	8220	0.00	0.00	0.00		0.00	0.00	0
Other Federal Revenues	8290	156,120.00	298,086.00	0.00	0.00	298,086.00	298,086.00	0
<b>Total, Federal Revenues</b>		<b>399,040.04</b>	<b>561,419.80</b>	<b>0.00</b>	<b>0.00</b>	<b>561,419.80</b>	<b>561,419.80</b>	<b>0</b>
<b>3. Other State Revenues</b>								
Special Education - State	StateRevSE	585,548.99	692,585.53	0.00		692,585.53	692,585.53	0
Child Nutrition Programs	8520	0.00	0.00	0.00		0.00	0.00	0
Mandated Costs Reimbursements	8550	22,643.31	20,581.38	0.00	20,581.38		20,581.38	0
Lottery - Unrestricted and Instructional Materials	8560	171,133.31	165,790.88	0.00	124,968.00	40,822.88	165,790.88	0
Low Performing Student Block Grant	8590	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other State Revenues	StateRevAO	0.00	68,683.47	0.00	12.47	68,671.00	68,683.47	0
<b>Total, Other State Revenues</b>		<b>779,325.61</b>	<b>947,641.26</b>	<b>0.00</b>	<b>145,561.85</b>	<b>802,079.41</b>	<b>947,641.26</b>	<b>0</b>
<b>4. Other Local Revenues</b>								
Transfers from Sponsoring LEAs to Charter Schools	8791	0.00	0.00	0.00	0.00		0.00	0
All Other Local Revenues	LocalRevAO	13,300.72	16,300.13	0.00	16,300.13	0.00	16,300.13	0
<b>Total, Local Revenues</b>		<b>13,300.72</b>	<b>16,300.13</b>	<b>0.00</b>	<b>16,300.13</b>	<b>0.00</b>	<b>16,300.13</b>	<b>0</b>
<b>5. TOTAL REVENUES</b>		<b>9,243,064.37</b>	<b>9,410,203.19</b>	<b>0.00</b>	<b>8,046,703.98</b>	<b>1,363,499.21</b>	<b>9,410,203.19</b>	<b>0</b>
<b>B. EXPENDITURES</b>								
<b>1. Certificated Salaries</b>								
Teachers' Salaries	1100	2,735,940.73	2,460,425.11	0.00	2,052,218.11	408,207.00	2,460,425.11	0
Certificated Pupil Support Salaries	1200	284,914.94	302,155.37	0.00	172,077.37	130,078.00	302,155.37	0
Certificated Supervisors' and Administrators' Salaries	1300	261,035.87	249,107.74	0.00	249,107.74	0.00	249,107.74	0
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>Total, Certificated Salaries</b>		<b>3,281,891.54</b>	<b>3,011,688.22</b>	<b>0.00</b>	<b>2,473,403.22</b>	<b>538,285.00</b>	<b>3,011,688.22</b>	<b>0</b>
<b>2. Non-certificated Salaries</b>								
Instructional Aides' Salaries	2100	77,892.58	58,734.70	0.00	58,734.70	0.00	58,734.70	0
Non-certificated Support Salaries	2200	363,464.56	332,980.89	0.00	332,980.89	0.00	332,980.89	0
Non-certificated Supervisors' and Administrators' Sal.	2300	201,715.05	187,772.37	0.00	187,772.37	0.00	187,772.37	0
Clerical and Office Salaries	2400	188,481.71	171,437.00	0.00	171,437.00	0.00	171,437.00	0
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>Total, Non-certificated Salaries</b>		<b>831,553.90</b>	<b>750,924.96</b>	<b>0.00</b>	<b>750,924.96</b>	<b>0.00</b>	<b>750,924.96</b>	<b>0</b>

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Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
<b>3. Employee Benefits</b>								
STRS	3101-3102	530,025.48	486,387.65	0.00	420,462.25	65,925.40	486,387.65	0
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.00	0
OASDI / Medicare / Alternative	3301-3302	111,543.70	104,377.22	0.00	104,377.22	0.00	104,377.22	0
Health and Welfare Benefits	3401-3402	389,543.48	591,847.32	0.00	544,737.82	47,109.50	591,847.32	0
Unemployment Insurance	3501-3502	35,507.66	33,202.72	0.00	33,202.72	0.00	33,202.72	0
Workers' Compensation Insurance	3601-3602	32,943.37	28,915.22	0.00	28,915.22	0.00	28,915.22	0
Retiree Benefits	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Employee Benefits	3901-3902	14,882.26	14,716.98	0.00	14,716.98	0.00	14,716.98	0
<b>Total, Employee Benefits</b>		<b>1,114,445.95</b>	<b>1,259,447.11</b>	<b>0.00</b>	<b>1,146,412.21</b>	<b>113,034.90</b>	<b>1,259,447.11</b>	<b>0</b>
<b>4. Books and Supplies</b>								
Approved Textbooks and Core Curricula Materials	4100	2,213,807.82	2,131,449.20	0.00	2,077,764.20	53,685.00	2,131,449.20	0
Books and Other Reference Materials	4200	164,541.05	164,447.52	0.00	8,327.52	156,120.00	164,447.52	0
Materials and Supplies	4300	5,801.90	5,737.47	0.00	5,737.47	0.00	5,737.47	0
Noncapitalized Equipment	4400	95,640.58	144,837.73	0.00	28,895.73	115,942.00	144,837.73	0
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>Total, Books and Supplies</b>		<b>2,479,791.35</b>	<b>2,446,471.92</b>	<b>0.00</b>	<b>2,120,724.92</b>	<b>325,747.00</b>	<b>2,446,471.92</b>	<b>0</b>
<b>5. Services and Other Operating Expenditures</b>								
Subagreements for Services	5100		0.00	0.00	0.00	0.00		
Travel and Conferences	5200	116,038.09	114,749.35	0.00	30,523.29	84,226.06	114,749.35	0
Dues and Memberships	5300	18,234.56	18,032.04	0.00	18,032.04	0.00	18,032.04	0
Insurance	5400	41,442.17	19,671.32	0.00	19,671.32	0.00	19,671.32	0
Operations and Housekeeping Services	5500	3,149.60	3,114.62	0.00	3,114.62	0.00	3,114.62	0
Rentals, Leases, Repairs, and Noncap. Improvements	5600	55,289.76	54,675.70	0.00	54,675.70	0.00	54,675.70	0
Professional/Consulting Services and Operating Expend.	5800	1,048,886.74	1,178,551.16	0.00	859,548.91	319,002.25	1,178,551.16	0
Communications	5900	26,688.76	26,392.35	0.00	26,392.35	0.00	26,392.35	0
<b>Total, Services and Other Operating Expenditures</b>		<b>1,309,729.68</b>	<b>1,415,186.54</b>	<b>0.00</b>	<b>1,011,958.23</b>	<b>403,228.31</b>	<b>1,415,186.54</b>	<b>0</b>
<b>6. Capital Outlay</b>								
(Objects 6100-6170, 6200-6500 for modified accrual basis only)								
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00	0.00	0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.00	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.00	0
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.00	0
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00	0
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>Total, Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>7. Other Outgo</b>								
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00	0.00	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00	0.00	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00	0.00	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers	7280-7299	225,240.93	139,055.03	0.00	139,055.03	0.00	139,055.03	0
Debt Service:								
Interest	7438	0.00	0.00	0.00	0.00	0.00	0.00	0
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>Total, Other Outgo</b>		<b>225,240.93</b>	<b>139,055.03</b>	<b>0.00</b>	<b>139,055.03</b>	<b>0.00</b>	<b>139,055.03</b>	<b>0</b>
<b>8. TOTAL EXPENDITURES</b>		<b>9,242,653.35</b>	<b>9,022,773.78</b>	<b>0.00</b>	<b>7,642,478.57</b>	<b>1,380,295.21</b>	<b>9,022,773.78</b>	<b>0</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		411.02	387,429.41	0.00	404,225.41	(16,796.00)	387,429.41	

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<b>D. OTHER FINANCING SOURCES / USES</b>								
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
		411.02	387,429.41	0.00	404,225.41	(16,796.00)	387,429.41	0
<b>F. FUND BALANCE, RESERVES</b>								
1. Beginning Fund Balance								
a. As of July 1	9791	401,054.80	401,054.80		384,258.80	16,796.00	401,054.80	0
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00				0.00	0
c. Adjusted Beginning Balance		401,054.80	401,054.80		384,258.80	16,796.00	401,054.80	
<b>2. Ending Fund Balance, Oct 31 (E + F.1.c.)</b>		<b>401,465.82</b>	<b>788,484.21</b>		<b>788,484.21</b>	<b>0.00</b>	<b>788,484.21</b>	
Components of Ending Fund Balance:								
Reserve for Revolving Cash (equals object 9130)	9711	0.00	0.00		0.00	0.00	0.00	
Reserve for Stores (equals object 9320)	9712	0.00	0.00		0.00	0.00	0.00	
Reserve for Prepaid Expenditures (equals object 9330)	9713	0.00	0.00		0.00	0.00	0.00	
All Others	9719	0.00	0.00		0.00	0.00	0.00	
Legally Restricted Balance	9740	0.00	0.00			0.00	0.00	
Designated for Economic Uncertainties	9770	401,465.82	788,484.21		788,484.21		788,484.21	
Other Designations	9775, 9780	0.00	0.00		0.00	0.00	0.00	
Net Investment in Capital Assets (Accrual Basis Only)	9796	0.00	0.00		0.00	0.00	0.00	
<b>Undesignated / Unappropriated Amount</b>	<b>9790</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>