

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
Reporting Period:

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

						1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)	
<b>A. REVENUES</b>							
1. LCFF/Revenue Limit Sources							
State Aid - Current Year	8011	4,825,099.00	1,390,238.00	4,779,583.00	(45,516.00)	-0.94%	
Education Protection Account State Aid - Current Year	8012	2,525,884.00	641,300.00	2,427,491.00	(98,393.00)	-3.90%	
State Aid - Prior Years	8019	-	-	-	-		
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,958,895.34	12,775.00	1,779,046.29	(179,849.06)	-9.18%	
Other LCFF Transfers	8091, 8097	-	-	-	-		
Total, LCFF Sources		9,309,878.34	2,044,313.00	8,986,120.29	(323,758.06)	-3.48%	
2. Federal Revenues							
Every Student Succeeds Act (Title I-V)	8290	196,689.00	-	196,689.00	-	0.00%	
Special Education - Federal	8181, 8182	107,342.67	-	97,487.39	(9,855.29)	-9.18%	
Child Nutrition - Federal	8220	-	-	-	-		
Donated Food Commodities	8221	-	-	-	-		
Other Federal Revenues	8110, 8260-8299	603,253.00	97,290.89	660,442.59	57,189.59	9.48%	
Total, Federal Revenues		907,284.67	97,290.89	954,618.98	47,334.30	5.22%	
3. Other State Revenues							
Special Education - State	StateRevSE	734,558.94	197,414.00	458,716.11	(275,842.83)	-37.55%	
All Other State Revenues	StateRevAO	466,090.62	93,095.65	1,064,296.25	598,205.63	128.35%	
Total, Other State Revenues		1,200,649.56	290,509.65	1,523,012.36	322,362.80	26.85%	
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	54,541.41	13,215.41	54,541.41	-	0.00%	
Total, Local Revenues		54,541.41	13,215.41	54,541.41	-	0.00%	
5. TOTAL REVENUES							
		11,472,353.98	2,445,328.95	11,518,293.03	45,939.04	0.40%	
<b>B. EXPENDITURES</b>							
1. Certificated Salaries							
Certificated Teachers' Salaries	1100	3,812,622.34	1,088,121.47	3,830,344.09	17,721.75	0.46%	
Certificated Pupil Support Salaries	1200	354,170.64	109,071.58	341,453.56	(12,717.07)	-3.59%	
Certificated Supervisors' and Administrators' Salaries	1300	457,338.42	166,952.90	553,671.64	96,333.22	21.06%	
Other Certificated Salaries	1900	-	-	-	-		
Total, Certificated Salaries		4,624,131.39	1,364,145.95	4,725,469.29	101,337.90	2.19%	
2. Non-certificated Salaries							
Non-certificated Instructional Aides' Salaries	2100	181,637.43	38,658.14	238,819.10	57,181.67	31.48%	
Non-certificated Support Salaries	2200	560,652.24	187,018.36	643,085.63	82,433.39	14.70%	
Non-certificated Supervisors' and Administrators' Sal.	2300	257,800.38	87,155.15	248,804.13	(8,996.26)	-3.49%	
Clerical and Office Salaries	2400	228,548.48	78,633.10	327,897.09	99,348.61	43.47%	
Other Non-certificated Salaries	2900	28,800.00	7,127.07	48,953.33	20,153.33	69.98%	
Total, Non-certificated Salaries		1,257,438.54	398,591.82	1,507,559.28	250,120.74	19.89%	
3. Employee Benefits							
STRS	3101-3102	883,209.10	257,871.37	904,567.37	21,358.27	2.42%	
PERS	3201-3202	-	-	-	-		
OASDI / Medicare / Alternative	3301-3302	163,243.95	48,740.98	183,847.59	20,603.64	12.62%	
Health and Welfare Benefits	3401-3402	750,712.24	356,106.10	750,712.24	-	0.00%	
Unemployment Insurance	3501-3502	38,446.63	2,412.79	38,446.63	-	0.00%	
Workers' Compensation Insurance	3601-3602	64,109.11	6,386.73	67,940.01	3,830.90	5.98%	
OPEB, Allocated	3701-3702	-	-	-	-		
OPEB, Active Employees	3751-3752	-	-	-	-		
Other Employee Benefits	3901-3902	31,744.43	16,263.91	31,744.43	-	0.00%	
Total, Employee Benefits		1,931,465.46	687,781.88	1,977,258.27	45,792.80	2.37%	
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	1,543,595.57	382,269.37	1,323,000.08	(220,595.50)	-14.29%	
Books and Other Reference Materials	4200	219,043.56	45,548.18	49,588.98	(169,454.58)	-77.36%	
Materials and Supplies	4300	10,429.82	3,430.93	10,240.98	(188.85)	-1.81%	

Noncapitalized Equipment	4400	124,237.90	69,598.48	109,051.82	(15,186.08)	-12.22%
Food	4700	-	-	-	-	
Total, Books and Supplies		1,897,306.86	500,846.96	1,491,881.84	(405,425.01)	-21.37%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	138,596.62	133,461.56	200,541.93	61,945.30	44.69%
Dues and Memberships	5300	24,254.39	24,646.21	25,093.42	839.03	3.46%
Insurance	5400	25,986.84	31,619.45	31,778.66	5,791.82	22.29%
Operations and Housekeeping Services	5500	2,945.18	829.20	2,864.91	(80.26)	-2.73%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	103,984.37	14,462.57	75,437.57	(28,546.80)	-27.45%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,416,288.08	479,621.44	1,318,228.74	(98,059.34)	-6.92%
Communications	5900	43,571.27	15,119.91	42,383.88	(1,187.39)	-2.73%
Total, Services and Other Operating Expenditures		1,755,626.75	699,760.34	1,696,329.11	(59,297.64)	-3.38%
<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	90,000.00	-	77,395.74	(12,604.26)	-14.00%
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		90,000.00	-	77,395.74	(12,604.26)	-14.00%
<b>8. TOTAL EXPENDITURES</b>		11,555,969.00	3,651,126.95	11,475,893.53	(80,075.47)	-0.69%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(83,615.02)	(1,205,798.00)	42,399.49	126,014.51	-150.71%
<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>		(83,615.02)	(1,205,798.00)	42,399.49	126,014.51	-150.71%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	856,284.39	856,284.39	832,556.00	(23,728.39)	-2.77%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		856,284.39	856,284.39	832,556.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		772,669.37	(349,513.61)	874,955.49		
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	772,669.37	-	874,955.49	102,286.12	13.24%
Unassigned/Unappropriated Amount	9790	-	-	-	-	