

**CHARTER SCHOOL SECOND INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019**

Charter School Name: Compass Charter Schools - San Diego
CDS #: 37 68213 0127084
Charter Approving Entity: Mountain Empire Unified
County: San Diego
Charter #: 1454

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	Unrestricted	Restricted	Total	Adopted Budget	Projected 2018-19
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	944,221.00		944,221.00	2,268,681	3,139,775
Education Protection Account	8012	260,028.00		260,028.00	568,600	864,589
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0.00		0.00	0	0
State Aid - Prior Years	8019	0.00		0.00	0	0
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00		0.00	0	0
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00		0.00	0	0
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00		0.00	0	0
Revenue Limit Transfers (for rev. limit funded schools):		0.00			0	0
PERS Reduction Transfer	8092	0.00		0.00	0	0
Other Revenue Limit Transfers	8096	0.00	0.00	0.00	0	0
Total, Revenue Limit Sources		1,204,249.00	0.00	1,204,249.00	2,837,281	4,004,364
2. Federal Revenues (see NOTE on last page)						
No Child Left Behind	8290		42,199.00	42,199.00	0	55,946
Special Education - Federal	8181, 8182		0.00	0.00	49,004	69,074
Child Nutrition - Federal	8220		0.00	0.00	0	0
Other Federal Revenues	8110, 8260-8290	0.00	7,215.00	7,215.00	0	9,646
Total, Federal Revenues		0.00	49,414.00	49,414.00	49,004	134,666
3. Other State Revenues						
Charter Schools Categorical Block Grant	8480	0.00		0.00		
Special Education - State	StateRevSE		72,532.00	72,532.00	201,506	288,455
All Other State Revenues	StateRevAO	54,639.69	5,086.00	59,725.69	228,795	192,153
Total, Other State Revenues		54,639.69	77,618.00	132,257.69	430,301	480,608
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes	8096	301,986.00		301,986.00	837,016	1,111,666
All Other Local Revenues	LocalRevAO	60,949.77	0.00	60,949.77	8,691	79,695
Total, Local Revenues		362,935.77	0.00	362,935.77	845,707	1,191,361
5. TOTAL REVENUES		1,621,824.46	127,032.00	1,748,856.46	4,162,293	5,810,999
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	880,963.84	76,937.83	957,901.67	1,127,587	1,709,091
Certificated Pupil Support Salaries	1200	98,857.08	37,872.96	136,730.04	205,579	242,155
Certificated Supervisors' and Administrators' Salaries	1300	75,933.73	0.00	75,933.73	125,815	211,519
Other Certificated Salaries	1900	0.00	0.00	0.00	0	0
Total, Certificated Salaries		1,055,754.65	114,810.79	1,170,565.44	1,458,981	2,162,765
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	0.00	0.00	0.00	0	0
Non-certificated Support Salaries	2200	57,728.43	2,535.81	60,264.24	85,209	91,004
Non-certificated Supervisors' and Administrators' Sal.	2300	131,360.10	0.00	131,360.10	187,852	224,285
Clerical and Office Salaries	2400	99,583.35	0.00	99,583.35	166,510	159,584
Other Non-certificated Salaries	2900	11,764.01	0.00	11,764.01	6,966	22,764
Total, Non-certificated Salaries		300,435.89	2,535.81	302,971.70	446,537	497,637

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3. Employee Benefits						
STRS	3101-3102	171,302.45	17,665.01	188,967.46	237,522	352,098
PERS	3201-3202	0.00	0.00	0.00	0	0
OASDI / Medicare / Alternative	3301-3302	35,488.67	1,782.48	37,271.15	55,315	69,429
Health and Welfare Benefits	3401-3402	122,099.41	11,025.70	133,125.11	167,270	242,587
Unemployment Insurance	3501-3502	21,863.96	1,953.98	23,817.94	23,703	32,816
Workers' Compensation Insurance	3601-3602	21,663.89	1,160.02	22,823.91	27,249	29,797
Retiree Benefits	3701-3702	0.00	0.00	0.00	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0	0
Other Employee Benefits	3901-3902	7,658.42	0.00	7,658.42	17,267	19,485
Total, Employee Benefits		380,076.80	33,587.19	413,663.99	528,326	746,212
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	468,686.13	780.88	469,467.01	895,000	509,350
Books and Other Reference Materials	4200	8,155.53	0.00	8,155.53	18,196	21,226
Materials and Supplies	4300	5,503.85	20.13	5,523.98	16,001	11,069
Noncapitalized Equipment	4400	306,123.71	0.00	306,123.71	20,466	733,839
Food	4700	0.00	0.00	0.00	0	0
Total, Books and Supplies		788,469.22	801.01	789,270.23	949,663	1,275,484
5. Services and Other Operating Expenditures						
Travel and Conferences	5200	36,524.19	8,387.54	44,911.73	55,815	54,437
Dues and Memberships	5300	15,576.99	0.00	15,576.99	13,024	15,577
Insurance	5400	6,952.00	0.00	6,952.00	11,163	10,612
Operations and Housekeeping Services	5500	2,416.25	0.00	2,416.25	3,349	4,122
Rentals, Leases, Repairs, and Noncap. Improvements	5600	58,099.23	0.00	58,099.23	117,338	123,197
Professional/Consulting Services and Operating Expend.	5800	200,630.22	133,449.15	334,079.37	473,731	593,170
Communications	5900	22,509.97	0.00	22,509.97	27,908	29,955
Total, Services and Other Operating Expenditures		342,708.85	141,836.69	484,545.54	702,328	831,071
6. Capital Outlay						
(Objects 6100-6170, 6200-6500 for modified accrual basis only)						
Land and Land Improvements	6100-6170	0.00	0.00		0	0
Buildings and Improvements of Buildings	6200	0.00	0.00		0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00		0	0
Equipment	6400	0.00	0.00		0	0
Equipment Replacement	6500	0.00	0.00		0	0
Depreciation Expense (for accrual basis only)	6900	0.00	0.00		0	0
Total, Capital Outlay		0.00	0.00	0.00	0	0
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00		0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00		0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00		0	0
All Other Transfers	7280-7299	0.00	0.00	0.00	0	0
Debt Service:		0.00	0.00		0	0
Interest	7438	0.00	0.00	0.00	0	0
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0	0
Total, Other Outgo		0.00	0.00	0.00	0	0
8. TOTAL EXPENDITURES		2,867,445.41	293,571.49	3,161,016.90	4,085,835	5,513,169
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(1,245,620.95)	(166,539.49)	(1,412,160.44)	76,458	297,830

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D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0	0
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(166,539.49)	166,539.49	0.00	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		(166,539.49)	166,539.49	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		(1,412,160.44)	0.00	(1,412,160.44)	76,458	297,830
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	226,418.59	0.00	226,418.59	226,419	226,419
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00		0
c. Adjusted Beginning Balance		226,418.59	0.00	226,418.59	226,419	226,419
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		(1,185,741.85)	0.00	(1,185,741.85)	302,877	524,248
Components of Ending Fund Balance (Optional):						
Reserve for Revolving Cash (equals object 9130)	9711			0.00		
Reserve for Stores (equals object 9320)	9712			0.00		
Reserve for Prepaid Expenditures (equals object 9330)	9713			0.00		
Reserve for All Others	9719	0.00	0.00	0.00		
General Reserve	9730	0.00	0.00	0.00		
Legally Restricted Balance	9740			0.00		
Designated for Economic Uncertainties	9770	0.00	0.00	0.00		
Other Designations	9775, 9780	0.00	0.00	0.00		
Undesignated / Unappropriated Amount	9790	(1,185,741.85)	0.00	(1,185,741.85)	302,877	524,248
G. ASSETS						
1. Cash						
In County Treasury	9110	437,575.78	0.00	437,575.78		
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00		
In Banks	9120	0.00	0.00	0.00		
In Revolving Fund	9130	0.00	0.00	0.00		
With Fiscal Agent	9135	0.00	0.00	0.00		
Collections Awaiting Deposit	9140	0.00	0.00	0.00		
2. Investments	9150	0.00	0.00	0.00		
3. Accounts Receivable	9200	0.00	0.00	0.00		
4. Due from Grantor Government	9290	9,902.67	0.00	9,902.67		
5. Stores	9320	0.00	0.00	0.00		
6. Prepaid Expenditures (Expenses)	9330	0.00	0.00	0.00		
7. Other Current Assets	9340	0.00	0.00	0.00		
8. Capital Assets (for accrual basis only)	9400-9499	0.00	0.00	0.00		
9. TOTAL ASSETS		447,478.45	0.00	447,478.45		
H. LIABILITIES						
1. Accounts Payable	9500	0.00	0.00	0.00		
2. Due to Grantor Government	9590	2,109.74	0.00	2,109.74		
3. Current Loans	9640	0.00	0.00	0.00		
4. Deferred Revenue	9650	0.00	0.00	0.00		
5. Long-Term Liabilities (for accrual basis only)	9660-9669	1,631,110.56	0.00	1,631,110.56		
6. TOTAL LIABILITIES		1,633,220.30	0.00	1,633,220.30		
I. FUND BALANCE						
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		(1,185,742)	0	(1,185,742)		

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0.00 0.00 0.00

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A.2,
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

1. Federal Revenues Used for Capital Outlay and Debt Service:

Included in the Capital Outlay and Debt Service expenditures reported in sections B.6 and B.7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. <u>None</u>	\$ 0.00	0.00	0.00
b. <u>None</u>	0.00	0.00	0.00
c. <u>None</u>	0.00	0.00	0.00
d. <u>None</u>	0.00	0.00	0.00
e. <u>None</u>	0.00	0.00	0.00
f. <u>None</u>	0.00	0.00	0.00
g. <u>None</u>	0.00	0.00	0.00
h. <u>None</u>	0.00	0.00	0.00
i. <u>None</u>	0.00	0.00	0.00
j. <u>None</u>	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00

2. Community Services Expenditures:

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount Enter "0.00" if none
a. <u>Certificated Personnel Salaries</u>	\$ 0.00
b. <u>Non-certificated Personnel Salaries</u>	0.00
c. <u>Employee Benefits</u>	0.00
d. <u>Books and Supplies</u>	0.00
e. <u>Services and Other Operating Expenditures</u>	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00