

**CHARTER SCHOOL SECOND INTERIM  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2019 to January 31, 2020**

Charter School Name: Compass Charter School - 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
<b>A. REVENUES</b>				
1.	Revenue Limit Sources			
	State Aid - Current Year	8011	1,919,720.00	
	Education Protection Account	8012	589,161.00	
	Charter Schools Gen. Purpose Entitlement - State Aid	8015		
	State Aid - Prior Years	8019		
	Tax Relief Subventions (for rev. limit funded schools)	8020-8039		
	County and District Taxes (for rev. limit funded schools)	8040-8079		
	Miscellaneous Funds (for rev. limit funded schools)	8080-8089		
	Revenue Limit Transfers (for rev. limit funded schools):			
	PERS Reduction Transfer	8092		
	Other Revenue Limit Transfers	8096		
	Total, Revenue Limit Sources		2,508,881.00	0.00
2.	Federal Revenues (see NOTE on last page)			
	No Child Left Behind	8290		
	Special Education - Federal	8181, 8182		
	Child Nutrition - Federal	8220		
	Other Federal Revenues	8110, 8260-8299	0.00	106,399.00
	Total, Federal Revenues		0.00	106,399.00
3.	Other State Revenues			
	Charter Schools Categorical Block Grant	8480	14,920.00	
	Special Education - State	StateRevSE		125,274.00
	All Other State Revenues	StateRevAO	39,281.32	24,058.33
	Total, Other State Revenues		54,201.32	149,332.33
4.	Other Local Revenues			
	Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes	8096	761,276.59	
	All Other Local Revenues	LocalRevAO	24,504.10	
	Total, Local Revenues		785,780.69	0.00
5.	TOTAL REVENUES		3,348,863.01	255,731.33
<b>B. EXPENDITURES</b>				
1.	Certificated Salaries			
	Teachers' Salaries	1100	1,378,673.40	173,988.26
	Certificated Pupil Support Salaries	1200	144,980.50	34,236.45
	Certificated Supervisors' and Administrators' Salaries	1300	148,313.27	23,327.29
	Other Certificated Salaries	1900		
	Total, Certificated Salaries		1,671,967.17	231,552.00
2.	Non-certificated Salaries			
	Instructional Aides' Salaries	2100	19,851.84	
	Non-certificated Support Salaries	2200	188,307.00	
	Non-certificated Supervisors' and Administrators' Sal.	2300	133,643.45	2,756.11
	Clerical and Office Salaries	2400	107,619.31	
	Other Non-certificated Salaries	2900	6,526.53	
	Total, Non-certificated Salaries		455,948.13	2,756.11

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Description	Object Code	Unrestricted	Restricted
<b>3. Employee Benefits</b>			
STRS	3101-3102	281,287.02	24,469.60
PERS	3201-3202		
OASDI / Medicare / Alternative	3301-3302	58,664.37	2,227.58
Health and Welfare Benefits	3401-3402	203,570.27	20,611.03
Unemployment Insurance	3501-3502	42,838.69	4,339.65
Workers' Compensation Insurance	3601-3602	17,892.71	1,811.96
Retiree Benefits	3701-3702		
PERS Reduction (for revenue limit funded schools)	3801-3802		
Other Employee Benefits	3901-3902	10,518.50	
Total, Employee Benefits		614,771.56	53,459.82
<b>4. Books and Supplies</b>			
Approved Textbooks and Core Curricula Materials	4100	995,037.98	3,921.25
Books and Other Reference Materials	4200		
Materials and Supplies	4300	3,546.29	31.83
Noncapitalized Equipment	4400	229,152.80	47,254.42
Food	4700		
Total, Books and Supplies		1,227,737.07	51,207.50
<b>5. Services and Other Operating Expenditures</b>			
Travel and Conferences	5200	35,714.28	89,721.04
Dues and Memberships	5300	8,463.39	5,314.55
Insurance	5400	7,879.81	
Operations and Housekeeping Services	5500	1,937.70	
Rentals, Leases, Repairs, and Noncap. Improvements	5600	37,467.35	
Professional/Consulting Services and Operating Expend.	5800	234,242.29	179,605.81
Communications	5900	16,304.52	35.43
Total, Services and Other Operating Expenditures		342,009.34	274,676.83
<b>6. Capital Outlay</b>			
(Objects 6100-6170, 6200-6500 for 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		
Depreciation Expense (for accrual basis only)	6900		
Total, Capital Outlay		0.00	0.00
<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	7280-7299		
Debt Service:			
Interest	7438		
Principal (for modified accrual basis only)	7439		
Total, Other Outgo		0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		4,312,433.27	613,652.26
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(963,570.26)	(357,920.93)

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Description	Object Code	Unrestricted	Restricted
<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	(357,920.93)	357,920.93
4. TOTAL OTHER FINANCING SOURCES / USES		(357,920.93)	357,920.93
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			
		(1,321,491.19)	0.00
<b>F. FUND BALANCE, RESERVES</b>			
1. Beginning Fund Balance			
a. As of July 1	9791	290,076.90	
b. Adjustments/Restatements to Beginning Balance	9793, 9795		
c. Adjusted Beginning Balance		290,076.90	0.00
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		(1,031,414.29)	0.00
Components of Ending Fund Balance (Optional):			
Reserve for Revolving Cash (equals object 9130)	9711		
Reserve for Stores (equals object 9320)	9712		
Reserve for Prepaid Expenditures (equals object 9330)	9713		
Reserve for All Others	9719		
General Reserve	9730		
Legally Restricted Balance	9740		
Designated for Economic Uncertainties	9770		
Other Designations	9775, 9780		
Undesignated / Unappropriated Amount	9790	(1,031,414.29)	0.00
<b>G. ASSETS</b>			
1. Cash			
In County Treasury	9110		
Fair Value Adjustment to Cash in County Treasury	9111		
In Banks	9120	670,598.16	
In Revolving Fund	9130		
With Fiscal Agent	9135		
Collections Awaiting Deposit	9140		
2. Investments	9150		
3. Accounts Receivable	9200		
4. Due from Grantor Government	9290		
5. Stores	9320		
6. Prepaid Expenditures (Expenses)	9330		
7. Other Current Assets	9340		
8. Capital Assets (for accrual basis only)	9400-9499		
9. TOTAL ASSETS		670,598.16	0.00
<b>H. LIABILITIES</b>			
1. Accounts Payable	9500		
2. Due to Grantor Government	9590	51,575.64	
3. Current Loans	9640		
4. Deferred Revenue	9650		
5. Long-Term Liabilities (for accrual basis only)	9660-9669	1,650,436.81	
6. TOTAL LIABILITIES		1,702,012.45	0.00
<b>I. FUND BALANCE</b>			
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		(1,031,414.29)	0.00

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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:

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

**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:

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

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Total	Adopted Budget	Projected 2019-20
1,919,720.00	4,412,327.23	6,074,601.16
589,161.00	1,321,736.54	1,996,087.71
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
2,508,881.00	5,734,064	8,070,689
0.00	205,846.00	129,331.00
0.00	106,705.09	136,744.54
0.00	0.00	0.00
106,399.00	0.00	78,540.00
106,399.00	312,551	344,616
14,920.00	0.00	0.00
125,274.00	404,307.76	594,018.27
63,339.65	181,784.12	259,920.35
203,533.65	586,092	853,939
761,276.59	1,625,622.23	2,298,481.13
24,504.10	36,480.58	40,893.88
785,780.69	1,662,103	2,339,375
3,604,594.34	8,294,810	11,608,618
1,552,661.66	2,153,056.60	3,297,799.57
179,216.95	398,326.95	555,710.03
171,640.56	303,750.46	318,781.23
0.00	0.00	0.00
1,903,519.17	2,855,134	4,172,291
19,851.84	32,023.89	72,304.68
188,307.00	377,310.97	455,190.73
136,399.56	272,167.71	253,424.63
107,619.31	123,116.27	138,584.05
6,526.53	28,500.00	20,100.00
458,704.24	833,119	939,604

Total		
305,756.62	488,227.92	713,461.73
0.00	0.00	0.00
60,891.95	103,811.28	131,520.88
224,181.30	333,066.25	471,681.79
47,178.34	31,215.34	43,222.21
19,704.67	36,709.75	40,805.53
0.00	0.00	0.00
0.00	0.00	0.00
10,518.50	17,675.36	19,868.78
668,231.38	1,010,706	1,420,561
998,959.23	1,199,590.42	2,729,970.18
0.00	181,402.23	85,720.71
3,578.12	10,616.14	9,766.75
276,407.22	788,188.12	611,079.63
0.00	30,000.00	5,000.00
1,278,944.57	2,209,797	3,441,537
125,435.32	98,440.05	227,164.41
13,777.94	21,547.35	24,221.26
7,879.81	9,626.65	10,825.25
1,937.70	3,738.75	4,202.71
37,467.35	121,577.73	122,404.39
413,848.10	762,573.72	991,119.18
16,339.95	32,795.89	35,631.21
616,686.17	1,050,300	1,415,568
	0.00	0.00
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0.00	0	0
4,926,085.53	7,959,056	11,389,562
(1,321,491.19)	335,754	219,057

<b>Total</b>		
0.00	0	0
0.00	0	0
0.00	0	0
0.00		
(1,321,491.19)	335,754	219,057
290,076.90	290,077	290,077
0.00		0
290,076.90	290,077	290,077
(1,031,414.29)	625,831	509,133
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(1,031,414.29)	625,831	509,133
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670,598.16		
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Total

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