

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

Charter School Name: Compass Charter School - Yolo
CDS #: 57-72702-02139436
Charter Approving Entity: Winters Joint Unified
County: Yolo
Charter #: 2059

**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 2020-21
A. REVENUES							
1.	Revenue Limit Sources						
	State Aid - Current Year	8011	1,218,318.00		1,218,318.00	4,176,874.86	4,293,153.05
	Education Protection Account	8012	30,913.00		30,913.00	129,874.00	122,248.00
	Charter Schools Gen. Purpose Entitlement - State Aid	8015	0.00		0.00	0.00	0.00
	State Aid - Prior Years	8019	0.00		0.00	0.00	0.00
	Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00		0.00	0.00	0.00
	County and District Taxes (for rev. limit funded schools)	8040-8079	0.00		0.00	0.00	0.00
	Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00		0.00	0.00	0.00
	Revenue Limit Transfers (for rev. limit funded schools):		0.00			0.00	0.00
	PERS Reduction Transfer	8092	0.00		0.00	0.00	0.00
	Other Revenue Limit Transfers	8096	0.00	0.00		0.00	0.00
	Total, Revenue Limit Sources		1,249,231.00	0.00	1,249,231.00	4,306,749	4,415,401
2.	Federal Revenues (see NOTE on last page)						
	No Child Left Behind	8290		0.00	0.00	47,663.46	68,038.92
	Special Education - Federal	8181, 8182		0.00	0.00	78,736.11	74,112.85
	Child Nutrition - Federal	8220		0.00	0.00	0.00	0.00
	Other Federal Revenues	8110, 8260-8299	0.00	38,425.00	38,425.00	0.00	38,425.00
	Total, Federal Revenues		0.00	38,425.00	38,425.00	126,400	180,577
3.	Other State Revenues						
	Charter Schools Categorical Block Grant	8480	0.00		0.00	0.00	0.00
	Special Education - State	StateRevSE		112,877.00	112,877.00	389,901.23	382,422.31
	All Other State Revenues	StateRevAO	8.24	44,929.00	44,937.24	134,491.86	179,045.33
	Total, Other State Revenues		8.24	157,806.00	157,814.24	524,393	561,468
4.	Other Local Revenues						
	Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes	8096	275,558.00		275,558.00	1,059,973.14	1,047,805.95
	All Other Local Revenues	LocalRevAO	3,715.19	0.00	3,715.19	8,804.62	14,678.90
	Total, Local Revenues		279,273.19	0.00	279,273.19	1,068,778	1,062,485
5.	TOTAL REVENUES		1,528,512.43	196,231.00	1,724,743.43	6,026,319	6,219,930
B. EXPENDITURES							
1.	Certificated Salaries						
	Teachers' Salaries	1100	396,983.51	50,461.29	447,444.80	1,783,786.39	1,626,285.04
	Certificated Pupil Support Salaries	1200	34,592.95	18,591.41	53,184.36	185,759.65	199,717.83
	Certificated Supervisors' and Administrators' Salaries	1300	44,672.77	4,112.03	48,784.80	170,190.90	164,654.55
	Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
	Total, Certificated Salaries		476,249.23	73,164.73	549,413.96	2,139,737	1,990,657
2.	Non-certificated Salaries						
	Instructional Aides' Salaries	2100	11,800.57		11,800.57	50,784.62	38,822.30
	Non-certificated Support Salaries	2200	74,481.25	2,888.32	77,369.57	236,972.65	220,092.79
	Non-certificated Supervisors' and Administrators' Sal.	2300	35,576.87	1,256.40	36,833.27	131,514.75	124,113.26
	Clerical and Office Salaries	2400	42,454.92		42,454.92	122,886.84	113,315.96
	Other Non-certificated Salaries	2900			0.00	0.00	0.00
	Total, Non-certificated Salaries		164,313.61	4,144.72	168,458.33	542,159	496,344

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Description	Object Code	Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	77,438.59	10,539.72	87,978.31	345,567.52	321,491.17
PERS	3201-3202			0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	18,470.65	1,263.69	19,734.34	72,724.57	68,990.97
Health and Welfare Benefits	3401-3402	89,182.79	9,045.27	98,228.06	253,975.66	391,197.62
Unemployment Insurance	3501-3502	1,089.67	110.51	1,200.18	23,150.38	21,946.25
Workers' Compensation Insurance	3601-3602	4,686.61	475.33	5,161.94	21,478.51	19,112.31
Retiree Benefits	3701-3702			0.00	0.00	0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00	0.00	0.00
Other Employee Benefits	3901-3902	4,726.55		4,726.55	9,702.98	9,727.59
Total, Employee Benefits		195,594.86	21,434.52	217,029.38	726,600	832,466
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	60,665.86	30,819.68	91,485.54	1,443,364.69	1,408,839.44
Books and Other Reference Materials	4200			0.00	5,490.38	5,504.30
Materials and Supplies	4300	213.78	88.71	302.49	3,782.74	3,792.34
Noncapitalized Equipment	4400	37,106.53	5,403.18	42,509.71	62,356.02	95,734.45
Food	4700			0.00	0.00	0.00
Total, Books and Supplies		97,986.17	36,311.57	134,297.74	1,514,994	1,513,871
5. Services and Other Operating Expenditures						
Travel and Conferences	5200	5,079.29	4,023.45	9,102.74	75,654.84	75,846.71
Dues and Memberships	5300	6,217.18		6,217.18	11,888.62	11,918.77
Insurance	5400	4,627.67		4,627.67	27,019.59	13,002.29
Operations and Housekeeping Services	5500	623.62		623.62	2,053.49	2,058.70
Rentals, Leases, Repairs, and Noncap. Improvements	5600	12,220.66		12,220.66	36,047.98	36,139.40
Professional/Consulting Services and Operating Expend.	5800	86,280.84	94,803.78	181,084.62	552,332.92	522,488.90
Communications	5900	5,137.16	25.11	5,162.27	17,400.62	17,444.74
Total, Services and Other Operating Expenditures		120,186.42	98,852.34	219,038.76	722,398	678,900
6. Capital Outlay						
(Objects 6100-6170, 6200-6500 for modified accrual basis only)						
Land and Land Improvements	6100-6170	0.00	0.00		0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00		0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00		0.00	0.00
Equipment	6400	0.00	0.00		0.00	0.00
Equipment Replacement	6500	0.00	0.00		0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00		0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0	0
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00		0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00		0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00		0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Debt Service:		0.00	0.00		0.00	0.00
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0	0
8. TOTAL EXPENDITURES		1,054,330.29	233,907.88	1,288,238.17	5,645,887	5,512,238
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		474,182.14	(37,676.88)	436,505.26	380,432	707,693

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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	(37,676.88)	37,676.88	0.00	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		(37,676.88)	37,676.88	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		436,505.26	0.00	436,505.26	380,432	707,693
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	276,731.15	0.00	276,731.15	276,731	0
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00		0
c. Adjusted Beginning Balance		276,731.15	0.00	276,731.15	276,731	0
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		713,236.41	0.00	713,236.41	657,163	707,693
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	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	713,236.41	0.00	713,236.41	657,163	707,693
G. ASSETS						
1. Cash						
In County Treasury	9110	0.00		0.00		
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	135,809.67	0.00	135,809.67		
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	577,426.74	0.00	577,426.74		
8. Capital Assets (for accrual basis only)	9400-9499		0.00	0.00		
9. TOTAL ASSETS		713,236.41	0.00	713,236.41		
H. LIABILITIES						
1. Accounts Payable	9500	0.00	0.00	0.00		
2. Due to Grantor Government	9590	0.00	0.00	0.00		
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	0.00	0.00	0.00		
6. TOTAL LIABILITIES		0.00	0.00	0.00		
I. FUND BALANCE						
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		713,236.41	0.00	713,236.41		

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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. None	\$ 0.00	0.00	0.00
b. None	0.00	0.00	0.00
c. None	0.00	0.00	0.00
d. None	0.00	0.00	0.00
e. None	0.00	0.00	0.00
f. None	0.00	0.00	0.00
g. None	0.00	0.00	0.00
h. None	0.00	0.00	0.00
i. None	0.00	0.00	0.00
j. None	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. 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
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00