

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

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	Total	Adopted Budget
A. REVENUES						
1.	Revenue Limit Sources					
	State Aid - Current Year	8011	1,775,498.00		1,775,498.00	6,693,637.27
	Education Protection Account	8012	646,558.00		646,558.00	1,805,537.58
	Charter Schools Gen. Purpose Entitlement - State Aid	8015	0.00		0.00	0.00
	State Aid - Prior Years	8019	0.00		0.00	0.00
	Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00		0.00	0.00
	County and District Taxes (for rev. limit funded schools)	8040-8079	0.00		0.00	0.00
	Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00		0.00	0.00
	Revenue Limit Transfers (for rev. limit funded schools):		0.00			0.00
	PERS Reduction Transfer	8092	0.00		0.00	0.00
	Other Revenue Limit Transfers	8096		0.00	0.00	0.00
	Total, Revenue Limit Sources		2,422,056.00	0.00	2,422,056.00	8,499,175
2.	Federal Revenues (see NOTE on last page)					
	No Child Left Behind	8290			0.00	87,197.00
	Special Education - Federal	8181, 8182		0.00	0.00	158,004.51
	Child Nutrition - Federal	8220		0.00	0.00	0.00
	Other Federal Revenues	8110, 8260-8299	0.00	91,711.00	91,711.00	156,120.00
	Total, Federal Revenues		0.00	91,711.00	91,711.00	401,322
3.	Other State Revenues					
	Charter Schools Categorical Block Grant	8480	0.00		0.00	0.00
	Special Education - State	StateRevSE		229,380.00	229,380.00	782,438.35
	All Other State Revenues	StateRevAO	17.29	96,350.00	96,367.29	274,864.76
	Total, Other State Revenues		17.29	325,730.00	325,747.29	1,057,303
4.	Other Local Revenues					
	Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes	8096	627,806.83		627,806.83	2,604,657.15
	All Other Local Revenues	LocalRevAO	24,733.01	0.00	24,733.01	47,561.68
	Total, Local Revenues		652,539.84	0.00	652,539.84	2,652,219
5.	TOTAL REVENUES		3,074,613.13	417,441.00	3,492,054.13	12,610,018
B. EXPENDITURES						
1.	Certificated Salaries					
	Teachers' Salaries	1100	964,058.70	105,875.17	1,069,933.87	3,732,556.79
	Certificated Pupil Support Salaries	1200	72,581.06	59,911.45	132,492.51	388,700.37
	Certificated Supervisors' and Administrators' Salaries	1300	93,729.96	8,627.65	102,357.61	356,122.92
	Other Certificated Salaries	1900		0.00	0.00	0.00
	Total, Certificated Salaries		1,130,369.72	174,414.27	1,304,783.99	4,477,380
2.	Non-certificated Salaries					
	Instructional Aides' Salaries	2100	36,114.41	0.00	36,114.41	106,266.36
	Non-certificated Support Salaries	2200	156,272.51	6,060.13	162,332.64	495,863.12
	Non-certificated Supervisors' and Administrators' Sal.	2300	74,645.46	2,636.07	77,281.53	275,193.42
	Clerical and Office Salaries	2400	89,076.60	0.00	89,076.60	257,139.59
	Other Non-certificated Salaries	2900	2,156.10	0.00	2,156.10	13,500.00
	Total, Non-certificated Salaries		358,265.08	8,696.20	366,961.28	1,147,962

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3. Employee Benefits					
STRS	3101-3102	162,477.44	22,113.87	184,591.31	723,096.88
PERS	3201-3202			0.00	0.00
OASDI / Medicare / Alternative	3301-3302	38,754.10	2,651.42	41,405.52	152,175.51
Health and Welfare Benefits	3401-3402	187,118.50	18,978.29	206,096.79	531,441.76
Unemployment Insurance	3501-3502	2,286.28	231.88	2,518.16	48,441.96
Workers' Compensation Insurance	3601-3602	9,833.18	997.33	10,830.51	44,943.59
Retiree Benefits	3701-3702			0.00	0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00	0.00
Other Employee Benefits	3901-3902	9,917.02		9,917.02	20,303.40
Total, Employee Benefits		410,386.52	44,972.79	455,359.31	1,520,403
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	119,609.70	34,528.12	154,137.82	3,020,227.49
Books and Other Reference Materials	4200		0.00	0.00	167,608.57
Materials and Supplies	4300	448.55	186.12	634.67	8,915.35
Noncapitalized Equipment	4400	72,832.02	11,267.95	84,099.97	130,479.40
Food	4700		0.00	0.00	500.00
Total, Books and Supplies		192,890.27	45,982.19	238,872.46	3,327,731
5. Services and Other Operating Expenditures					
Travel and Conferences	5200	9,632.18	89,290.30	98,922.48	158,307.07
Dues and Memberships	5300	12,309.52		12,309.52	24,876.83
Insurance	5400	9,709.53		9,709.53	56,538.24
Operations and Housekeeping Services	5500	1,308.38		1,308.38	4,296.91
Rentals, Leases, Repairs, and Noncap. Improvements	5600	25,640.72		25,640.72	110,430.06
Professional/Consulting Services and Operating Expend.	5800	188,780.44	121,950.36	310,730.80	1,174,491.72
Communications	5900	10,778.53	52.68	10,831.21	36,410.62
Total, Services and Other Operating Expenditures		258,159.30	211,293.34	469,452.64	1,565,351
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
Buildings and Improvements of Buildings	6200	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
Equipment	6400	0.00	0.00		0.00
Equipment Replacement	6500	0.00	0.00		0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00		0.00
Total, Capital Outlay		0.00	0.00	0.00	0
7. Other Outgo					
Tuition to Other Schools	7110-7143	0.00	0.00		0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00		0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00		0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00
Debt Service:		0.00	0.00		0.00
Interest	7438	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0
8. TOTAL EXPENDITURES		2,350,070.89	485,358.79	2,835,429.68	12,038,828
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		724,542.24	(67,917.79)	656,624.45	571,190

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D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979	0.00	0.00	0.00	0
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(67,917.79)	67,917.79	0.00	0
4. TOTAL OTHER FINANCING SOURCES / USES		(67,917.79)	67,917.79	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
		656,624.45	0.00	656,624.45	571,190
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	561,066.76	6,946.85	568,013.61	568,014
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00	
c. Adjusted Beginning Balance		561,066.76	6,946.85	568,013.61	568,014
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		1,217,691.21	6,946.85	1,224,638.06	1,139,204
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	1,217,691.21	6,946.85	1,224,638.06	1,139,204
G. ASSETS					
1. Cash					
In County Treasury	9110	5,443,641.46	6,946.85	5,450,588.31	
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	216,099.30	0.00	216,099.30	
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		5,659,740.76	6,946.85	5,666,687.61	
H. LIABILITIES					
1. Accounts Payable	9500	0.00	0.00	0.00	
2. Due to Grantor Government	9590		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	4,442,049.55	0.00	4,442,049.55	
6. TOTAL LIABILITIES		4,442,049.55	0.00	4,442,049.55	
I. FUND BALANCE					
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		1,217,691.21	6,946.85	1,224,638.06	

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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

Projected 2020-21
6,316,097.58
2,576,837.00
0.00
0.00
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8,892,935
166,896.00
147,658.25
0.00
287,495.00
602,049
0.00
761,916.57
368,615.82
1,130,532
2,369,607.42
77,049.94
2,446,657
13,072,174
3,882,479.59
419,738.81
346,047.75
0.00
4,648,266
123,591.25
462,560.04
260,843.78
238,151.53
0.00
1,085,147

750,694.98
0.00
144,995.50
822,164.06
46,123.53
40,167.55
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20,444.07
1,824,590
2,960,900.35
167,688.17
8,970.20
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3,339,260
159,403.94
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