

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
First Interim Report - Summary**

Charter School Name: Compass Charter - Yolo  
 (continued) \_\_\_\_\_  
 CDS #: 57-72702-0139436  
 Charter Approving Entity: Winters Joint Unified  
 County: Yolo  
 Charter #: 2059  
 Fiscal Year: 2021/22

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)
<b>A. REVENUES</b>				
<b>1. LCFF/Revenue Limit Sources</b>				
State Aid - Current Year	8011	5,895,544.10	1,291,030.00	4,780,643.00
Education Protection Account State Aid - Current Year	8012	153,899.90	30,895.00	127,186.00
State Aid - Prior Years	8019	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,319,099.09	283,691.00	1,090,130.28
Other LCFF Transfers	8091, 8097	-	-	-
Total, LCFF Sources		7,368,543.09	1,605,616.00	5,997,959.28
<b>2. Federal Revenues</b>				
Every Student Succeeds Act (Title I-V)	8290	79,405.00	-	81,712.00
Special Education - Federal	8181, 8182	93,301.81	-	77,106.51
Child Nutrition - Federal	8220	-	-	-
Donated Food Commodities	8221	-	-	-
Other Federal Revenues	8110, 8260-8299	177,705.00	-	301,735.81
Total, Federal Revenues		350,411.81	-	460,554.32
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE	480,271.06	119,342.00	454,811.25
All Other State Revenues	StateRevAO	233,911.17	14,736.36	201,478.65
Total, Other State Revenues		714,182.23	134,078.36	656,289.90
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	14,586.08	5,274.18	14,586.08
Total, Local Revenues		14,586.08	5,274.18	14,586.08
<b>5. TOTAL REVENUES</b>				
		8,447,723.21	1,744,968.54	7,129,389.59

**B. EXPENDITURES**

<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	2,354,535.94	610,076.02	2,149,734.36
Certificated Pupil Support Salaries	1200	247,198.81	77,537.03	264,095.93
Certificated Supervisors' and Administrators' Salaries	1300	305,158.10	116,972.37	377,623.96
Other Certificated Salaries	1900	-	-	-
Total, Certificated Salaries		2,906,892.85	804,585.42	2,791,454.24
<b>2. Non-certificated Salaries</b>				
Non-certificated Instructional Aides' Salaries	2100	49,448.66	22,072.49	60,457.18
Non-certificated Support Salaries	2200	340,370.89	133,235.38	378,978.09
Non-certificated Supervisors' and Administrators' Sal.	2300	169,397.60	60,350.31	180,643.41
Clerical and Office Salaries	2400	132,578.16	52,486.09	156,401.48
Other Non-certificated Salaries	2900	-	-	-
Total, Non-certificated Salaries		691,795.31	268,144.27	776,480.16
<b>3. Employee Benefits</b>				
STRS	3101-3102	491,846.27	135,197.12	471,240.61
PERS	3201-3202	-	-	-
OASDI / Medicare / Alternative	3301-3302	98,579.66	31,108.49	100,647.40
Health and Welfare Benefits	3401-3402	599,389.87	157,392.10	464,818.19
Unemployment Insurance	3501-3502	28,319.29	3,330.23	23,181.14
Workers' Compensation Insurance	3601-3602	30,383.42	12,565.83	38,944.24
OPEB, Allocated	3701-3702	-	-	-
OPEB, Active Employees	3751-3752	-	-	-
Other Employee Benefits	3901-3902	18,889.33	7,126.27	55,018.57
Total, Employee Benefits		1,267,407.84	346,720.04	1,153,850.14
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	1,621,649.23	274,575.37	875,516.96
Books and Other Reference Materials	4200	180,156.89	790.10	7,873.24
Materials and Supplies	4300	6,129.72	385.06	5,248.83
Noncapitalized Equipment	4400	95,495.98	68,284.99	150,878.44
Food	4700	-	-	-
Total, Books and Supplies		1,903,431.82	344,035.52	1,039,517.47
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	-	-	-
Travel and Conferences	5200	110,334.88	100,686.01	118,098.66
Dues and Memberships	5300	17,163.20	9,228.94	18,370.90
Insurance	5400	18,389.15	15,784.58	19,683.11
Operations and Housekeeping Services	5500	2,084.10	440.71	2,230.75
Rentals, Leases, Repairs, and Noncap. Improvements	5600	34,972.70	9,932.10	37,433.57
Transfers of Direct Costs	5700-5799	-	-	-
Professional/Consulting Services and Operating Expend.	5800	762,178.29	281,418.23	739,573.84
Communications	5900	24,764.05	9,081.56	26,506.59

Total, Services and Other Operating Expenditures

6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)

- Land and Land Improvements
- Buildings and Improvements of Buildings
- Books and Media for New School Libraries or Major Expansion of School Libraries
- Equipment
- Equipment Replacement
- Depreciation Expense (for accrual basis only)
- Total, Capital Outlay

7. Other Outgo

- Tuition to Other Schools
- Transfers of Pass-through Revenues to Other LEAs
- Transfers of Apportionments to Other LEAs - Spec. Ed.
- Transfers of Apportionments to Other LEAs - All Other
- All Other Transfers
- Transfers of Indirect Costs
- Debt Service:
  - Interest
  - Principal (for modified accrual basis only)
- Total, Other Outgo

8. TOTAL EXPENDITURES

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)

	969,886.37	426,572.13	961,897.42
6100-6170	-	-	-
6200	-	-	-
6300	-	-	-
6400	-	-	-
6500	-	-	-
6900	-	-	-
	-	-	-
7110-7143	-	-	-
7211-7213	-	-	-
7221-7223SE	-	-	-
7221-7223AO	-	-	-
7281-7299	524,578.31	-	359,517.84
7300-7399	-	-	-
7438	-	-	-
7439	-	-	-
	524,578.31	-	359,517.84
	8,263,992.50	2,190,057.38	7,082,717.27
	183,730.71	(445,088.84)	46,672.32

<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>		183,730.71	(445,088.84)	46,672.32
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	553,123.60	554,091.00	554,091.00
b. Adjustments/Restatements	9793, 9795	-	-	-
c. Adjusted Beginning Fund Balance		553,123.60	554,091.00	554,091.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		736,854.31	109,002.16	600,763.32
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	736,854.31	109,002.16	600,763.32
Unassigned/Unappropriated Amount	9790	0.00	(0.00)	(0.00)

1st Interim vs. Adopted Budget Increase, (Decrease)	
\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
(1,114,901.10)	-18.91%
(26,713.90)	-17.36%
-	
(228,968.81)	-17.36%
-	
(1,370,583.81)	-18.60%
2,307.00	2.91%
(16,195.30)	-17.36%
-	
-	
124,030.81	69.80%
110,142.51	31.43%
(25,459.81)	-5.30%
(32,432.52)	-13.87%
(57,892.33)	-8.11%
-	0.00%
-	0.00%
(1,318,333.62)	-15.61%

(204,801.58)	-8.70%
16,897.12	6.84%
72,465.86	23.75%
-	
(115,438.61)	-3.97%

11,008.52	22.26%
38,607.20	11.34%
11,245.81	6.64%
23,823.32	17.97%
-	
84,684.85	12.24%

(20,605.66)	-4.19%
-	
2,067.74	2.10%
(134,571.68)	-22.45%
(5,138.15)	-18.14%
8,560.82	28.18%
-	
-	
36,129.24	191.27%
(113,557.70)	-8.96%

(746,132.27)	-46.01%
(172,283.65)	-95.63%
(880.89)	-14.37%
55,382.46	57.99%
-	
(863,914.35)	-45.39%

-	
7,763.78	7.04%
1,207.70	7.04%
1,293.96	7.04%
146.65	7.04%
2,460.87	7.04%
-	
(22,604.45)	-2.97%
1,742.54	7.04%

(7,988.95)	-0.82%
-	
-	
-	
-	
-	
-	
-	
-	
(165,060.47)	-31.47%
-	
-	
-	
(165,060.47)	-31.47%
(1,181,275.23)	-14.29%
(137,058.39)	-74.60%

-	
-	
-	
-	
(137,058.39)	-74.60%
967.40	0.17%
-	
-	
-	
-	
-	
-	
-	
-	
-	
(136,090.99)	-18.47%
(0.01)	-260.15%