

**CHARTER SCHOOL SECOND INTERIM  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2021 to June 30, 2022**

Charter School Name: Compass Charter - Los Angeles  
 CDS #: 19-75309-0135145  
 Charter Approving Entity: Acton-Aqua Dulce Unified School District  
 County: Los Angeles  
 Charter #: 1651

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	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total (D)	Difference (Col B & D)
<b>A. REVENUES</b>								
<b>1. LCFF Sources</b>								
State Aid - Current Year	8011	9,192,090.01	7,413,836.00	3,610,566.00	8,057,363.78		8,057,363.78	643,528
Education Protection Account - Current Year	8012	197,568.99	159,152.00	84,795.00	174,245.22		174,245.22	15,093
State Aid - Prior Years	8019	0.00	0.00	0.00	1,769.00		1,769.00	1,769
Transfer of Charter Schools in Lieu of Property Taxes	8096	418,826.50	337,386.32	177,178.00	369,382.44		369,382.44	31,996
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00		0.00	0
<b>Total, LCFF Sources</b>		<b>9,808,485.50</b>	<b>7,910,374.32</b>	<b>3,872,539.00</b>	<b>8,602,760.44</b>		<b>8,602,760.44</b>	<b>692,386</b>
<b>2. Federal Revenues (see NOTE on last page)</b>								
No Child Left Behind	8290	162,358.00	163,853.00	94,114.00		185,816.00	185,816.00	21,963
Special Education - Federal	8181, 8182	119,776.20	96,485.90	0.00		105,636.16	105,636.16	9,150
Child Nutrition - Federal	8220	0.00	0.00	0.00		0.00	0.00	0
Other Federal Revenues	8290	604,943.00	965,946.02	362,626.59	0.00	679,632.06	679,632.06	(286,314)
<b>Total, Federal Revenues</b>		<b>887,077.20</b>	<b>1,226,284.92</b>	<b>456,740.59</b>	<b>0.00</b>	<b>971,084.22</b>	<b>971,084.22</b>	<b>(255,201)</b>
<b>3. Other State Revenues</b>								
Special Education - State	StateRevSE	629,273.00	582,291.35	321,738.00		634,630.86	634,630.86	52,340
Child Nutrition Programs	8520	0.00	0.00	0.00		0.00	0.00	0
Mandated Costs Reimbursements	8550	0.00	0.00	0.00	21,145.63		21,145.63	21,146
Lottery - Unrestricted and Instructional Materials	8560	0.00	0.00	0.00	142,009.85	56,629.70	198,639.55	198,640
Low Performing Student Block Grant	8590	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other State Revenues	StateRevAO	317,460.45	274,504.33	240,877.98	0.00	157,448.00	157,448.00	(117,056)
<b>Total, Other State Revenues</b>		<b>946,733.45</b>	<b>856,795.68</b>	<b>562,615.98</b>	<b>163,155.49</b>	<b>848,708.56</b>	<b>1,011,864.05</b>	<b>155,068</b>
<b>4. Other Local Revenues</b>								
Transfers from Sponsoring LEAs to Charter Schools	8791	0.00	0.00	0.00	0.00		0.00	0
All Other Local Revenues	LocalRevAO	16,159.80	16,159.80	13,960.07	15,875.80	0.00	15,875.80	(284)
<b>Total, Local Revenues</b>		<b>16,159.80</b>	<b>16,159.80</b>	<b>13,960.07</b>	<b>15,875.80</b>	<b>0.00</b>	<b>15,875.80</b>	<b>(284)</b>
<b>5. TOTAL REVENUES</b>		<b>11,658,455.95</b>	<b>10,009,614.72</b>	<b>4,905,855.64</b>	<b>8,781,791.73</b>	<b>1,819,792.78</b>	<b>10,601,584.51</b>	<b>591,970</b>
<b>B. EXPENDITURES</b>								
<b>1. Certificated Salaries</b>								
Teachers' Salaries	1100	3,249,426.25	3,015,177.48	1,712,680.61	2,771,109.07	427,903.57	3,199,012.64	(183,835)
Certificated Pupil Support Salaries	1200	341,151.86	372,037.93	209,350.13	235,525.79	163,144.34	398,670.13	(26,632)
Certificated Supervisors' and Administrators' Salaries	1300	421,139.78	531,967.45	287,100.51	435,848.23	43,489.08	479,337.31	52,630
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	(0)
<b>Total, Certificated Salaries</b>		<b>4,011,717.89</b>	<b>3,919,182.86</b>	<b>2,209,131.25</b>	<b>3,442,483.10</b>	<b>634,536.99</b>	<b>4,077,020.09</b>	<b>(157,837)</b>
<b>2. Non-certificated Salaries</b>								
Instructional Aides' Salaries	2100	68,242.66	85,167.41	69,837.86	0.00	125,717.55	125,717.55	(40,550)
Non-certificated Support Salaries	2200	469,735.92	530,202.70	344,080.44	573,545.97	23,723.31	597,269.28	(67,067)
Non-certificated Supervisors' and Administrators' Sal.	2300	233,780.67	254,476.47	151,102.21	258,534.01	0.00	258,534.01	(4,058)
Clerical and Office Salaries	2400	182,967.24	220,326.32	134,682.43	236,235.43	0.00	236,235.43	(15,909)
Other Non-certificated Salaries	2900	0.00	0.00	0.00	(0.00)	0.00	(0.00)	0
<b>Total, Non-certificated Salaries</b>		<b>954,726.49</b>	<b>1,090,172.90</b>	<b>699,702.94</b>	<b>1,068,315.41</b>	<b>149,440.86</b>	<b>1,217,756.27</b>	<b>(127,583)</b>

**CHARTER SCHOOL SECOND INTERIM  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2021 to June 30, 2022**

Charter School Name: Compass Charter - Los Angeles  
CDS #: 19-75309-0135145

Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total (D)	Difference (Col B & D)
<b>3. Employee Benefits</b>								
STRS	3101-3102	678,782.67	663,847.36	373,033.30	575,086.84	114,744.96	689,831.80	(25,984)
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.00	0
OASDI / Medicare / Alternative	3301-3302	136,046.90	141,784.28	82,032.97	130,240.43	22,034.72	152,275.15	(10,491)
Health and Welfare Benefits	3401-3402	827,200.44	654,799.94	466,239.16	579,742.38	98,083.71	677,826.09	(23,026)
Unemployment Insurance	3501-3502	39,082.62	32,655.80	36,556.84	29,076.26	4,919.27	33,995.52	(1,340)
Workers' Compensation Insurance	3601-3602	41,931.27	54,861.63	21,503.55	49,361.79	8,351.27	57,713.06	(2,851)
Retiree Benefits	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Employee Benefits	3901-3902	26,068.62	72,048.78	17,379.92	28,904.26	4,890.17	33,794.43	38,254
<b>Total, Employee Benefits</b>		<b>1,749,112.52</b>	<b>1,619,997.78</b>	<b>996,745.74</b>	<b>1,392,411.95</b>	<b>253,024.10</b>	<b>1,645,436.05</b>	<b>(25,438)</b>
<b>4. Books and Supplies</b>								
Approved Textbooks and Core Curricula Materials	4100	2,237,990.71	1,369,619.20	805,210.55	1,675,512.44	0.00	1,675,512.44	(305,893)
Books and Other Reference Materials	4200	608,326.78	188,600.98	13,382.14	18,501.34	0.00	18,501.34	170,100
Materials and Supplies	4300	8,459.44	7,369.32	2,766.72	5,550.40	0.00	5,550.40	1,819
Noncapitalized Equipment	4400	131,791.20	71,432.98	115,861.54	21,183.77	100,000.00	121,183.77	(49,751)
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>Total, Books and Supplies</b>		<b>2,986,568.13</b>	<b>1,637,022.48</b>	<b>937,220.95</b>	<b>1,720,747.95</b>	<b>100,000.00</b>	<b>1,820,747.95</b>	<b>(183,725)</b>
<b>5. Services and Other Operating Expenditures</b>								
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0
Travel and Conferences	5200	152,269.96	165,809.71	163,779.06	175,762.73	0.00	175,762.73	(9,953)
Dues and Memberships	5300	23,686.44	25,792.62	23,632.39	25,901.88	0.00	25,901.88	(109)
Insurance	5400	25,378.33	27,634.95	22,161.47	27,752.01	0.00	27,752.01	(117)
Operations and Housekeeping Services	5500	2,876.21	3,131.97	1,211.21	3,145.23	0.00	3,145.23	(13)
Rentals, Leases, Repairs, and Noncap. Improvements	5600	48,264.80	52,556.48	24,831.77	52,779.10	0.00	52,779.10	(223)
Professional/Consulting Services and Operating Expend.	5800	1,059,560.74	1,044,556.47	735,627.67	639,279.00	701,719.00	1,340,998.00	(296,442)
Communications	5900	34,176.15	37,215.07	27,498.48	40,980.47	0.00	40,980.47	(3,765)
<b>Total, Services and Other Operating Expenditures</b>		<b>1,346,212.63</b>	<b>1,356,697.27</b>	<b>998,742.05</b>	<b>965,600.42</b>	<b>701,719.00</b>	<b>1,667,319.42</b>	<b>(310,622)</b>
<b>6. Capital Outlay</b>								
(Objects 6100-6170, 6200-6500 for modified accrual basis only)								
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00	0.00	0
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.00	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.00	0
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.00	0
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00	0
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>Total, Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>7. Other Outgo</b>								
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00	0.00	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00	0.00	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00	0.00	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers	7280-7299	417,753.96	383,988.21	0.00	110,000.00	0.00	110,000.00	273,988
Debt Service:								
Interest	7438	0.00	0.00	0.00	0.00	0.00	0.00	0
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>Total, Other Outgo</b>		<b>417,753.96</b>	<b>383,988.21</b>	<b>0.00</b>	<b>110,000.00</b>	<b>0.00</b>	<b>110,000.00</b>	<b>273,988</b>
<b>8. TOTAL EXPENDITURES</b>		<b>11,466,091.62</b>	<b>10,007,061.50</b>	<b>5,841,542.93</b>	<b>8,699,558.83</b>	<b>1,838,720.95</b>	<b>10,538,279.77</b>	<b>(531,218)</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		192,364.33	2,553.22	(935,687.29)	82,232.91	(18,928.17)	63,304.74	(60,752)

**CHARTER SCHOOL SECOND INTERIM  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2021 to June 30, 2022**

Charter School Name: Compass Charter - Los Angeles  
CDS #: 19-75309-0135145

Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total (D)	Difference (Col B & D)
<b>D. OTHER FINANCING SOURCES / USES</b>								
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	(18,928.17)	18,928.17	0.00	0
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(18,928.17)</b>	<b>18,928.17</b>	<b>0.00</b>	<b>0</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		192,364.33	2,553.22	(935,687.29)	63,304.74	0.00	63,304.74	(60,752)
<b>F. FUND BALANCE, RESERVES</b>								
1. Beginning Fund Balance		788484.16	788484.16					
a. As of July 1	9791	788,484.16	788,484.16		788,484.16		788,484.16	0
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00		11,647.84		11,647.84	11,648
c. Adjusted Beginning Balance		788,484.16	788,484.16		800,132.00	0.00	800,132.00	
<b>2. Ending Fund Balance, Oct 31 (E + F.1.c.)</b>		<b>980,848.49</b>	<b>791,037.38</b>		<b>863,436.74</b>	<b>0.00</b>	<b>863,436.74</b>	
Components of Ending Fund Balance:								
Reserve for Revolving Cash (equals object 9130)	9711	0.00	0.00		0.00	0.00	0.00	
Reserve for Stores (equals object 9320)	9712	0.00	0.00		0.00	0.00	0.00	
Reserve for Prepaid Expenditures (equals object 9330)	9713	0.00	0.00		0.00	0.00	0.00	
All Others	9719	0.00	0.00		0.00	0.00	0.00	
Legally Restricted Balance	9740	0.00	0.00			0.00	0.00	
Designated for Economic Uncertainties	9770	980,848.49	980,848.49		863,436.74		863,436.74	
Other Designations	9775, 9780	0.00	0.00		0.00	0.00	0.00	
Net Investment in Capital Assets (Accrual Basis Only)	9796	0.00	0.00		0.00	0.00	0.00	
<b>Undesignated / Unappropriated Amount</b>	<b>9790</b>	<b>0.00</b>	<b>(189,811.11)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>