

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second 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	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	4,780,643.00	2,535,952.00	5,010,680.20	230,037.20	4.81%
Education Protection Account State Aid - Current Year	8012	127,186.00	61,790.00	133,328.80	6,142.80	4.83%
State Aid - Prior Years	8019	-	-	-	-	
Transfer of Charter Schools In Lieu of Property Taxes	8096	1,090,130.28	545,561.00	1,142,781.14	52,650.86	4.83%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		5,997,959.28	3,143,303.00	6,286,790.14	288,830.86	4.82%
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	81,712.00	20,696.00	96,316.00	14,604.00	17.87%
Special Education - Federal	8181, 8182	77,106.51	-	80,830.59	3,724.07	4.83%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	301,735.81	19,206.00	211,908.40	(89,827.41)	-29.77%
Total, Federal Revenues		460,554.32	39,902.00	389,054.99	(71,499.34)	-15.52%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	454,811.25	234,422.00	476,112.95	21,301.70	4.68%
All Other State Revenues	StateRevAO	201,478.65	125,897.97	258,178.24	56,699.59	28.14%
Total, Other State Revenues		656,289.90	360,319.97	734,291.19	78,001.29	11.89%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	14,586.08	10,006.99	14,432.08	(154.00)	-1.06%
Total, Local Revenues		14,586.08	10,006.99	14,432.08	(154.00)	-1.06%
<b>5. TOTAL REVENUES</b>						
		7,129,389.59	3,553,531.96	7,424,568.39	295,178.81	4.14%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	2,149,734.36	1,222,934.91	2,270,860.41	121,126.05	5.63%
Certificated Pupil Support Salaries	1200	264,095.93	149,472.05	283,001.14	18,905.21	7.16%
Certificated Supervisors' and Administrators' Salaries	1300	377,623.96	204,924.68	340,263.78	(37,360.18)	-9.89%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		2,791,454.24	1,577,331.64	2,894,125.32	102,671.08	3.68%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	60,457.18	49,879.01	89,242.22	28,785.04	47.61%
Non-certificated Support Salaries	2200	378,978.09	245,627.96	423,979.31	45,001.22	11.87%
Non-certificated Supervisors' and Administrators' Sal.	2300	180,643.41	107,867.62	183,523.70	2,880.30	1.59%
Clerical and Office Salaries	2400	156,401.48	96,140.34	167,694.77	11,293.28	7.22%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		776,480.16	499,514.93	864,440.00	87,959.84	11.33%
<b>3. Employee Benefits</b>						
STRS	3101-3102	471,240.61	266,348.84	489,686.00	18,445.39	3.91%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	100,647.40	58,563.49	108,094.48	7,447.08	7.40%
Health and Welfare Benefits	3401-3402	464,818.19	333,442.58	481,163.60	16,345.41	3.52%
Unemployment Insurance	3501-3502	23,181.14	26,074.57	24,132.16	951.02	4.10%
Workers' Compensation Insurance	3601-3602	38,944.24	15,315.95	40,968.37	2,024.13	5.20%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	55,018.57	12,463.94	23,989.41	(31,029.16)	-56.40%
Total, Employee Benefits		1,153,850.14	712,209.37	1,168,034.03	14,183.89	1.23%
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	875,516.96	569,649.29	1,173,405.42	297,888.46	34.02%
Books and Other Reference Materials	4200	7,873.24	9,594.80	12,956.97	5,083.73	64.57%
Materials and Supplies	4300	5,248.83	1,057.05	3,887.09	(1,361.74)	-25.94%
Noncapitalized Equipment	4400	150,878.44	82,766.47	84,868.18	(66,010.26)	-43.75%
Food	4700	-	-	-	-	
Total, Books and Supplies		1,039,517.47	663,067.61	1,275,117.67	235,600.20	22.66%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	118,098.66	116,241.63	123,091.26	4,992.60	4.23%
Dues and Memberships	5300	18,370.90	16,032.81	18,139.76	(231.14)	-1.26%
Insurance	5400	19,683.11	15,784.58	19,435.46	(247.65)	-1.26%
Operations and Housekeeping Services	5500	2,230.75	869.90	2,202.69	(28.06)	-1.26%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	37,433.57	17,812.53	36,962.59	(470.98)	-1.26%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	739,573.84	472,344.65	798,172.01	58,598.17	7.92%
Communications	5900	26,506.59	19,462.79	28,699.69	2,193.10	8.27%

Total, Services and Other Operating Expenditures		961,897.42	658,548.89	1,026,703.47	64,806.05	6.74%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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		-	-	-	-	
<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	7281-7299	359,517.84	-	120,000.00	(239,517.84)	-66.62%
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		359,517.84	-	120,000.00	(239,517.84)	-66.62%
<b>8. TOTAL EXPENDITURES</b>						
		7,082,717.27	4,110,672.44	7,348,420.48	265,703.21	3.75%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>						
		46,672.32	(557,140.48)	76,147.91	29,475.59	63.15%

<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>		46,672.32	(557,140.48)	76,147.91	29,475.59	63.15%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	554,091.00	554,091.00	554,091.00	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		554,091.00	554,091.00	554,091.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		600,763.32	(3,049.48)	630,238.91		
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	600,763.32	(3,049.48)	630,238.91	29,475.59	4.91%
Unassigned/Unappropriated Amount	9790	(0.00)	-	(0.00)	0.00	-85.11%