

**CHARTER SCHOOL PRELIMINARY BUDGET
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2023 to June 30, 2024**

Charter School Name: Compass Charter - Yolo
 CDS #: 57-72702-0139436
 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	2022-23 Estimated Actuals (A)	2023-24 Preliminary Budget Unrestricted (B)	2023-24 Preliminary Budget Restricted (C)	2023-24 Preliminary Budget Total (D)	Difference (Col A & D)
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	5,707,298	6,204,139		6,204,139	496,842
Education Protection Account - Current Year	8012	132,508	135,631		135,631	3,122
State Aid - Prior Years	8019	0	0		0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	1,260,221	1,289,917		1,289,917	29,696
Other LCFF Transfers	8091, 8097	0	0		0	0
Total, LCFF Sources		7,100,027	7,629,687		7,629,687	529,660
2. Federal Revenues (see NOTE on last page)						
No Child Left Behind	8290	96,316		96,316	96,316	0
Special Education - Federal	8181, 8182	80,333		160,913	160,913	80,580
Child Nutrition - Federal	8220	0		0	0	0
Other Federal Revenues	8290	213,257	0	152,919	152,919	(60,338)
Total, Federal Revenues		389,906	0	410,148	410,148	20,242
3. Other State Revenues						
Special Education - State	StateRevSE	540,748		657,574	657,574	116,826
Child Nutrition Programs	8520	0		0	0	0
Mandated Costs Reimbursements	8550	0	17,036		17,036	17,036
Lottery - Unrestricted and Instructional Materials	8560	0	115,286	45,436	160,723	160,723
Low Performing Student Block Grant	8590	0	0	0	0	0
All Other State Revenues	StateRevAO	480,503	361,095	0	361,095	(119,408)
Total, Other State Revenues		1,021,251	493,417	703,010	1,196,427	175,176
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools	8791	0	0		0	0
All Other Local Revenues	LocalRevAO	19,083	19,083	0	19,083	0
Total, Local Revenues		19,083	19,083	0	19,083	0
5. TOTAL REVENUES		8,530,267	8,142,187	1,113,158	9,255,346	725,079
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	2,638,282	2,357,684	357,279	2,714,963	76,681
Certificated Pupil Support Salaries	1200	279,984	198,382	98,915	297,296	17,313
Certificated Supervisors' and Administrators' Salaries	1300	423,561	388,564	113,747	502,311	78,750
Other Certificated Salaries	1900	0	0	0	0	0
Total, Certificated Salaries		3,341,827	2,944,630	569,941	3,514,570	172,744
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	75,009	25,537	73,281	98,818	23,809
Non-certificated Support Salaries	2200	430,235	409,130	30,424	439,554	9,319
Non-certificated Supervisors' and Administrators' Sal.	2300	202,011	134,536	25,297	159,833	(42,178)
Clerical and Office Salaries	2400	181,974	169,273	23,964	193,237	11,262
Other Non-certificated Salaries	2900	0	0	0	0	0
Total, Non-certificated Salaries		889,229	738,475	152,966	891,441	2,212

**CHARTER SCHOOL PRELIMINARY BUDGET
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2023 to June 30, 2024**

Charter School Name: Compass Charter - Yolo
CDS #: 57-72702-0139436

Description	Object Code	2022-23 Estimated Actuals (A)	2023-24 Preliminary Budget Unrestricted (B)	2023-24 Preliminary Budget Restricted (C)	2023-24 Preliminary Budget Total (D)	Difference (Col A & D)
3. Employee Benefits						
STRS	3101-3102	638,289	562,424	108,859	671,283	32,994
PERS	3201-3202	0	0	0	0	0
OASDI / Medicare / Alternative	3301-3302	116,482	99,190	19,966	119,157	2,674
Health and Welfare Benefits	3401-3402	499,317	400,627	78,784	479,411	(19,905)
Unemployment Insurance	3501-3502	25,769	20,752	4,078	24,830	(939)
Workers' Compensation Insurance	3601-3602	46,119	77,345	15,181	92,526	46,408
Retiree Benefits	3701-3702	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0
Other Employee Benefits	3901-3902	24,117	20,225	3,915	24,140	23
Total, Employee Benefits		1,350,092	1,180,564	230,783	1,411,347	61,255
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	1,091,862	1,066,143	142,712	1,208,855	116,993
Books and Other Reference Materials	4200	40,699		36,738	36,738	(3,961)
Materials and Supplies	4300	5,532	5,443	0	5,443	(90)
Noncapitalized Equipment	4400	89,560	256,282	10,000	266,282	176,723
Food	4700	0	0	0	0	0
Total, Books and Supplies		1,227,653	1,327,868	189,450	1,517,318	289,665
5. Services and Other Operating Expenditures						
Subagreements for Services	5100		0	0	0	0
Travel and Conferences	5200	46,196	79,003	57,064	136,066	89,870
Dues and Memberships	5300	19,364	19,049	0	19,049	(314)
Insurance	5400	34,578	25,853	0	25,853	(8,725)
Operations and Housekeeping Services	5500	2,351	2,313	0	2,313	(38)
Rentals, Leases, Repairs, and Noncap. Improvements	5600	24,242	39,274	0	39,274	15,032
Professional/Consulting Services and Operating Expend.	5800	1,350,738	959,817	389,337	1,349,154	(1,584)
Communications	5900	33,126	35,785	0	35,785	2,660
Total, Services and Other Operating Expenditures		1,510,595	1,161,094	446,400	1,607,495	96,900
6. Capital Outlay						
(Objects 6100-6170, 6200-6500 for modified accrual basis only)						
Land and Land Improvements	6100-6170	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0	0
Equipment	6400	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	0	0	0	0	0
Total, Capital Outlay		0	0	0	0	0
7. Other Outgo						
Tuition to Other Schools	7110-7143	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0
All Other Transfers	7280-7299	54,960	260,000	0	260,000	205,040
Debt Service:						
Interest	7438	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0
Total, Other Outgo		54,960	260,000	0	260,000	205,040
8. TOTAL EXPENDITURES		8,374,355	7,612,632	1,589,539	9,202,171	827,816
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		155,912	529,556	(476,381)	53,175	

**CHARTER SCHOOL PRELIMINARY BUDGET
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2023 to June 30, 2024**

Charter School Name: Compass Charter - Yolo
CDS #: 57-72702-0139436

Description	Object Code	2022-23 Estimated Actuals (A)	2023-24 Preliminary Budget Unrestricted (B)	2023-24 Preliminary Budget Restricted (C)	2023-24 Preliminary Budget Total (D)	Difference (Col A & D)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	(476,381)	476,381	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	(476,381)	476,381	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		155,912	53,175	0	53,175	0
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	554,091	710,003		710,003	155,912
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0	0	0	0	0
c. Adjusted Beginning Balance		554,091	710,003	0	710,003	
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		710,003	763,177	0	763,177	53,174
Components of Ending Fund Balance:						
Reserve for Revolving Cash (equals object 9130)	9711	0	0	0	0	
Reserve for Stores (equals object 9320)	9712	0	0	0	0	
Reserve for Prepaid Expenditures (equals object 9330)	9713	0	0	0	0	
All Others	9719	0	0	0	0	
Legally Restricted Balance	9740	0		0	0	
Designated for Economic Uncertainties	9770	710,003	763,177		763,177	
Other Designations	9775, 9780	0	0	0	0	
Net Investment in Capital Assets (Accrual Basis Only)	9796	0	0	0	0	
Undesignated / Unappropriated Amount	9790	0	0	0	0	53,174