

**CHARTER SCHOOL FIRST INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2017 to June 30, 2018**

Charter School Name: Compass Charter Schools - 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	Projected 2017-18
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	549,404.00		549,404.00	1,638,397	1,543,390
Education Protection Account	8012	12,034.00		12,034.00	481,803	466,497
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0.00		0.00	0	0
State Aid - Prior Years	8019	0.00		0.00	0	0
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00		0.00	0	0
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00		0.00	0	0
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00		0.00	0	0
Revenue Limit Transfers (for rev. limit funded schools):		0.00			0	0
PERS Reduction Transfer	8092	0.00		0.00	0	0
Other Revenue Limit Transfers	8096	0.00	0.00	0.00	0	0
Total, Revenue Limit Sources		561,438.00	0.00	561,438.00	2,120,200	2,009,887
2. Federal Revenues (see NOTE on last page)						
No Child Left Behind	8290		0.00	0.00	0	0
Special Education - Federal	8181, 8182		0.00	0.00	0	40,000
Child Nutrition - Federal	8220		0.00	0.00	0	0
Other Federal Revenues	8110, 8260-8290	0.00	0.00	0.00	0	0
Total, Federal Revenues		0.00	0.00	0.00	0	40,000
3. Other State Revenues						
Charter Schools Categorical Block Grant	8480	0.00		0.00		
Special Education - State	StateRevSE		26,243.00	26,243.00	166,446	215,880
All Other State Revenues	StateRevAO	128,979.93		128,979.93	76,641	142,508
Total, Other State Revenues		128,979.93	26,243.00	155,222.93	243,087	358,388
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes	8096	175,263.00		175,263.00	889,456	846,892
All Other Local Revenues	LocalRevAO	0.00	0.00	0.00	232,900	228,207
Total, Local Revenues		175,263.00	0.00	175,263.00	1,122,356	1,075,099
5. TOTAL REVENUES		865,680.93	26,243.00	891,923.93	3,485,643	3,483,374
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	334,930.55	21,557.39	356,487.94	1,068,316	1,184,387
Certificated Pupil Support Salaries	1200	68,800.47	11,757.75	80,558.22	203,562	209,264
Certificated Supervisors' and Administrators' Salaries	1300	22,413.56	7,131.67	29,545.23	85,664	89,396
Other Certificated Salaries	1900	0.00	0.00	0.00	100,838	107,111
Total, Certificated Salaries		426,144.58	40,446.81	466,591.39	1,458,380	1,590,158
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	0.00	0.00	0.00	0	0
Non-certificated Support Salaries	2200	42,694.52	0.00	42,694.52	179,848	168,467
Non-certificated Supervisors' and Administrators' Sal.	2300	67,812.55	0.00	67,812.55	168,327	174,867
Clerical and Office Salaries	2400	54,843.12	0.00	54,843.12	91,948	94,369
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0	5,220
Total, Non-certificated Salaries		165,350.19	0.00	165,350.19	440,123	442,923

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3. Employee Benefits						
STRS	3101-3102	80,536.09	0.00	80,536.09	210,444	229,460
PERS	3201-3202	0.00	0.00	0.00	0	0
OASDI / Medicare / Alternative	3301-3302	17,862.84	0.00	17,862.84	54,816	56,941
Health and Welfare Benefits	3401-3402	89,131.59	0.00	89,131.59	146,584	190,657
Unemployment Insurance	3501-3502	2,182.82	0.00	2,182.82	11,236	9,330
Workers' Compensation Insurance	3601-3602	19,493.87	0.00	19,493.87	28,478	17,484
Retiree Benefits	3701-3702	0.00	0.00	0.00	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0	0
Other Employee Benefits	3901-3902	476.12	0.00	476.12	0	0
Total, Employee Benefits		209,683.33	0.00	209,683.33	451,558	503,872
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	202,901.40	0.00	202,901.40	949,291	558,937
Books and Other Reference Materials	4200	56,885.95	0.00	56,885.95	25,890	335,381
Materials and Supplies	4300	1,543.65	0.00	1,543.65	18,986	14,770
Noncapitalized Equipment	4400	0.00	0.00	0.00	6,041	7,205
Food	4700	0.00	0.00	0.00	0	0
Total, Books and Supplies		261,331.00	0.00	261,331.00	1,000,208	916,293
5. Services and Other Operating Expenditures						
Travel and Conferences	5200	8,364.80	3,343.74	11,708.54	60,410	63,042
Dues and Memberships	5300	4,890.80	0.00	4,890.80	10,356	10,807
Insurance	5400	2,765.17	0.00	2,765.17	8,409	8,776
Operations and Housekeeping Services	5500	1,880.99	0.00	1,880.99	5,329	5,043
Rentals, Leases, Repairs, and Noncap. Improvements	5600	141,445.23	0.00	141,445.23	224,548	305,702
Professional/Consulting Services and Operating Expend.	5800	111,427.65	58,772.83	170,200.48	345,474	358,984
Communications	5900	7,398.21	4.91	7,403.12	27,379	36,024
Total, Services and Other Operating Expenditures		278,172.85	62,121.48	340,294.33	681,905	788,378
6. Capital Outlay						
(Objects 6100-6170, 6200-6500 for modified accrual basis only)						
Land and Land Improvements	6100-6170	0.00	0.00		0	0
Buildings and Improvements of Buildings	6200	0.00	0.00		0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00		0	0
Equipment	6400	0.00	0.00		0	0
Equipment Replacement	6500	0.00	0.00		0	0
Depreciation Expense (for accrual basis only)	6900	0.00	0.00		0	0
Total, Capital Outlay		0.00	0.00	0.00	0	0
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00		0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00		0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00		0	0
All Other Transfers	7280-7299	0.00	0.00	0.00	0	0
Debt Service:		0.00	0.00		0	0
Interest	7438	0.00	0.00	0.00	0	0
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0	0
Total, Other Outgo		0.00	0.00	0.00	0	0
8. TOTAL EXPENDITURES		1,340,681.95	102,568.29	1,443,250.24	4,032,174	4,241,624
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(475,001.02)	(76,325.29)	(551,326.31)	(546,531)	(758,250)

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D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0	0
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(76,325.29)	76,325.29	0.00	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		(76,325.29)	76,325.29	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		(551,326.31)	0.00	(551,326.31)	(546,531)	(758,250)
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	3,876,876.07	35,113.48	3,911,989.55	3,911,990	3,911,990
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00		0
c. Adjusted Beginning Balance		3,876,876.07	35,113.48	3,911,989.55	3,911,990	3,911,990
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		3,325,549.76	35,113.48	3,360,663.24	3,365,459	3,153,740
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	3,325,549.76	35,113.48	3,360,663.24	3,365,459	3,153,740
G. ASSETS						
1. Cash						
In County Treasury	9110	0.00	0.00	0.00		
Fair Value Adjustment to Cash in County Treasury	9111	1,393,150.92	35,113.48	1,428,264.40		
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	0.00	0.00	0.00		
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	2,089,332.74	0.00	2,089,332.74		
8. Capital Assets (for accrual basis only)	9400-9499	0.00	0.00	0.00		
9. TOTAL ASSETS		3,482,483.66	35,113.48	3,517,597.14		
H. LIABILITIES						
1. Accounts Payable	9500	156,933.90	0.00	156,933.90		
2. Due to Grantor Government	9590	0.00	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	0.00	0.00	0.00		
6. TOTAL LIABILITIES		156,933.90	0.00	156,933.90		
I. FUND BALANCE						
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		3,325,550	35,113	3,360,663		

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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