

**CHARTER SCHOOL SECOND 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	1,079,186.00		1,079,186.00	1,638,397	1,407,582
Education Protection Account	8012	24,067.00		24,067.00	481,803	426,447
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		1,103,253.00	0.00	1,103,253.00	2,120,200	1,834,029
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		63,536.00	63,536.00	166,446	215,880
All Other State Revenues	StateRevAO	18,274.09	51,467.42	69,741.51	76,641	111,462
Total, Other State Revenues		18,274.09	115,003.42	133,277.51	243,087	327,342
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes	8096	353,153.00		353,153.00	889,456	774,184
All Other Local Revenues	LocalRevAO	198,212.54	0.00	198,212.54	232,900	289,204
Total, Local Revenues		551,365.54	0.00	551,365.54	1,122,356	1,063,388
5. TOTAL REVENUES		1,672,892.63	115,003.42	1,787,896.05	3,485,643	3,264,759
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	668,142.60	44,048.71	712,191.31	1,068,316	1,192,033
Certificated Pupil Support Salaries	1200	135,112.89	24,535.24	159,648.13	203,562	265,938
Certificated Supervisors' and Administrators' Salaries	1300	39,388.56	15,151.16	54,539.72	85,664	87,187
Other Certificated Salaries	1900	0.00	0.00	0.00	100,838	0
Total, Certificated Salaries		842,644.05	83,735.11	926,379.16	1,458,380	1,545,158
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	0.00	0.00	0.00	0	0
Non-certificated Support Salaries	2200	63,204.71	10,256.53	73,461.24	179,848	115,960
Non-certificated Supervisors' and Administrators' Sal.	2300	117,165.77	0.00	117,165.77	168,327	183,018
Clerical and Office Salaries	2400	98,713.11	0.00	98,713.11	91,948	154,850
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0	0
Total, Non-certificated Salaries		279,083.59	10,256.53	289,340.12	440,123	453,828

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3. Employee Benefits						
STRS	3101-3102	140,881.67	7,520.92	148,402.59	210,444	229,672
PERS	3201-3202	0.00	0.00	0.00	0	0
OASDI / Medicare / Alternative	3301-3302	30,816.14	1,630.02	32,446.16	54,816	52,411
Health and Welfare Benefits	3401-3402	126,189.70	9,322.19	135,511.89	146,584	189,134
Unemployment Insurance	3501-3502	16,863.02	1,039.06	17,902.08	11,236	18,684
Workers' Compensation Insurance	3601-3602	24,601.43	1,449.39	26,050.82	28,478	28,596
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	4,476.61	0.00	4,476.61	0	3,607
Total, Employee Benefits		343,828.57	20,961.58	364,790.15	451,558	522,104
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	209,130.91	0.00	209,130.91	949,291	406,041
Books and Other Reference Materials	4200	129,728.91	0.00	129,728.91	25,890	335,811
Materials and Supplies	4300	4,745.26	981.58	5,726.84	18,986	14,789
Noncapitalized Equipment	4400	0.00	0.00	0.00	6,041	7,214
Food	4700	0.00	0.00	0.00	0	0
Total, Books and Supplies		343,605.08	981.58	344,586.66	1,000,208	763,855
5. Services and Other Operating Expenditures						
Travel and Conferences	5200	50,338.25	6,816.23	57,154.48	60,410	69,868
Dues and Memberships	5300	5,124.35	0.00	5,124.35	10,356	7,215
Insurance	5400	11,339.01	0.00	11,339.01	8,409	10,301
Operations and Housekeeping Services	5500	2,585.55	0.00	2,585.55	5,329	5,051
Rentals, Leases, Repairs, and Noncap. Improvements	5600	205,139.78	0.00	205,139.78	224,548	318,147
Professional/Consulting Services and Operating Expend.	5800	177,608.37	78,044.99	255,653.36	345,474	460,627
Communications	5900	18,316.07	19.30	18,335.37	27,379	28,479
Total, Services and Other Operating Expenditures		470,451.38	84,880.52	555,331.90	681,905	899,688
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		2,279,612.67	200,815.32	2,480,427.99	4,032,174	4,184,633
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(606,720.04)	(85,811.90)	(692,531.94)	(546,531)	(919,874)

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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	(85,811.90)	85,811.90	0.00	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		(85,811.90)	85,811.90	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		(692,531.94)	0.00	(692,531.94)	(546,531)	(919,874)
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	(3,893,678.00)	0.00	(3,893,678.00)		0
c. Adjusted Beginning Balance		(16,801.93)	35,113.48	18,311.55	3,911,990	3,911,990
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		(709,333.87)	35,113.48	(674,220.39)	3,365,459	2,992,116
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	(709,333.87)	35,113.48	(674,220.39)	3,365,459	2,992,116
G. ASSETS						
1. Cash						
In County Treasury	9110	0.00	0.00	0.00		
Fair Value Adjustment to Cash in County Treasury	9111	1,514,737.26	35,113.48	1,549,850.74		
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	0.00	0.00	0.00		
8. Capital Assets (for accrual basis only)	9400-9499	0.00	0.00	0.00		
9. TOTAL ASSETS		1,514,737.26	35,113.48	1,549,850.74		
H. LIABILITIES						
1. Accounts Payable						
	9500	75,189.90	0.00	75,189.90		
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	2,148,881.23	0.00	2,148,881.23		
6. TOTAL LIABILITIES		2,224,071.13	0.00	2,224,071.13		
I. FUND BALANCE						
Ending Fund Balance, June 30 (G9-H6)						
(must agree with Line F2)						
		(709,334)	35,113	(674,220)		

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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