

**CHARTER SCHOOL SECOND INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2018 to June 30, 2019**

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 2018-19
A. REVENUES						
1. Revenue Limit Sources						
State Aid - Current Year	8011	480,694.00		480,694.00	2,268,681	3,267,947
Education Protection Account	8012	130,014.00		130,014.00	568,600	880,000
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		610,708.00	0.00	610,708.00	2,837,281	4,147,947
2. Federal Revenues (see NOTE on last page)						
No Child Left Behind	8290		0.00	0.00	0	55,946
Special Education - Federal	8181, 8182		0.00	0.00	49,004	70,306
Child Nutrition - Federal	8220		0.00	0.00	0	0
Other Federal Revenues	8110, 8260-8290	0.00	0.00	0.00	0	9,646
Total, Federal Revenues			0.00	0.00	49,004	135,898
3. Other State Revenues						
Charter Schools Categorical Block Grant	8480	0.00		0.00		
Special Education - State	StateRevSE		29,959.00	29,959.00	201,506	293,596
All Other State Revenues	StateRevAO	0.00		0.00	228,795	185,371
Total, Other State Revenues		0.00	29,959.00	29,959.00	430,301	478,967
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes	8096	115,526.00		115,526.00	837,016	1,131,481
All Other Local Revenues	LocalRevAO	33,903.01	0.00	33,903.01	8,691	11,629
Total, Local Revenues		149,429.01	0.00	149,429.01	845,707	1,143,110
5. TOTAL REVENUES		760,137.01	29,959.00	790,096.01	4,162,293	5,905,922
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	423,380.14	36,892.30	460,272.44	1,127,587	1,715,777
Certificated Pupil Support Salaries	1200	45,665.68	23,977.00	69,642.68	205,579	272,638
Certificated Supervisors' and Administrators' Salaries	1300	25,386.98	11,512.79	36,899.77	125,815	145,193
Other Certificated Salaries	1900	0.00	0.00	0.00	0	0
Total, Certificated Salaries		494,432.80	72,382.09	566,814.89	1,458,981	2,133,608
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	0.00	0.00	0.00	0	0
Non-certificated Support Salaries	2200	34,809.58	2,249.32	37,058.90	85,209	217,025
Non-certificated Supervisors' and Administrators' Sal.	2300	70,733.73	0.00	70,733.73	187,852	215,446
Clerical and Office Salaries	2400	60,242.29	0.00	60,242.29	166,510	73,406
Other Non-certificated Salaries	2900	5,226.89	0.00	5,226.89	6,966	12,316
Total, Non-certificated Salaries		171,012.49	2,249.32	173,261.81	446,537	518,193

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3. Employee Benefits						
STRS	3101-3102	83,274.78	8,737.47	92,012.25	237,522	347,351
PERS	3201-3202	0.00	0.00	0.00	0	0
OASDI / Medicare / Alternative	3301-3302	18,835.80	950.30	19,786.10	55,315	70,579
Health and Welfare Benefits	3401-3402	88,736.19	7,844.15	96,580.34	167,270	241,301
Unemployment Insurance	3501-3502	3,925.67	345.21	4,270.88	23,703	27,354
Workers' Compensation Insurance	3601-3602	13,654.93	1,220.11	14,875.04	27,249	29,700
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	2,673.95	0.00	2,673.95	17,267	18,339
Total, Employee Benefits		211,101.32	19,097.24	230,198.56	528,326	734,624
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	232,199.34	0.00	232,199.34	895,000	1,272,274
Books and Other Reference Materials	4200	173,652.89	0.00	173,652.89	18,196	20,998
Materials and Supplies	4300	4,373.95	20.13	4,394.08	16,001	18,465
Noncapitalized Equipment	4400	22,851.56	0.00	22,851.56	20,466	23,618
Food	4700	0.00	0.00	0.00	0	0
Total, Books and Supplies		433,077.74	20.13	433,097.87	949,663	1,335,355
5. Services and Other Operating Expenditures						
Travel and Conferences	5200	33,945.48	4,817.71	38,763.19	55,815	64,413
Dues and Memberships	5300	6,330.23	1,898.08	8,228.31	13,024	15,030
Insurance	5400	3,302.00	0.00	3,302.00	11,163	10,498
Operations and Housekeeping Services	5500	1,556.51	0.00	1,556.51	3,349	3,864
Rentals, Leases, Repairs, and Noncap. Improvements	5600	60,775.99	0.00	60,775.99	117,338	121,939
Professional/Consulting Services and Operating Expend.	5800	108,408.22	78,974.40	187,382.62	473,731	557,085
Communications	5900	10,816.76	0.00	10,816.76	27,908	32,206
Total, Services and Other Operating Expenditures		225,135.19	85,690.19	310,825.38	702,328	805,035
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		1,534,759.54	179,438.97	1,714,198.51	4,085,835	5,526,815
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(774,622.53)	(149,479.97)	(924,102.50)	76,458	379,107

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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	(149,479.97)	149,479.97	0.00	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		(149,479.97)	149,479.97	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		(924,102.50)	0.00	(924,102.50)	76,458	379,107
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	226,418.59	0.00	226,418.59	226,419	226,419
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00		0
c. Adjusted Beginning Balance		226,418.59	0.00	226,418.59	226,419	226,419
2. Ending Fund Balance, Oct 31 (E + F.1.c.)						
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	(697,683.91)	0.00	(697,683.91)	302,877	605,526
G. ASSETS						
1. Cash						
In County Treasury	9110	1,287,536.24	0.00	1,287,536.24		
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00		
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	23,689.98	0.00	23,689.98		
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		1,311,226.22	0.00	1,311,226.22		
H. LIABILITIES						
1. Accounts Payable						
	9500	0.00	0.00	0.00		
2. Due to Grantor Government						
	9590	2,109.74	0.00	2,109.74		
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	2,006,800.39	0.00	2,006,800.39		
6. TOTAL LIABILITIES		2,008,910.13	0.00	2,008,910.13		
I. FUND BALANCE						
Ending Fund Balance, June 30 (G9-H6)						
(must agree with Line F2)						
		(697,684)	0	(697,684)		

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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