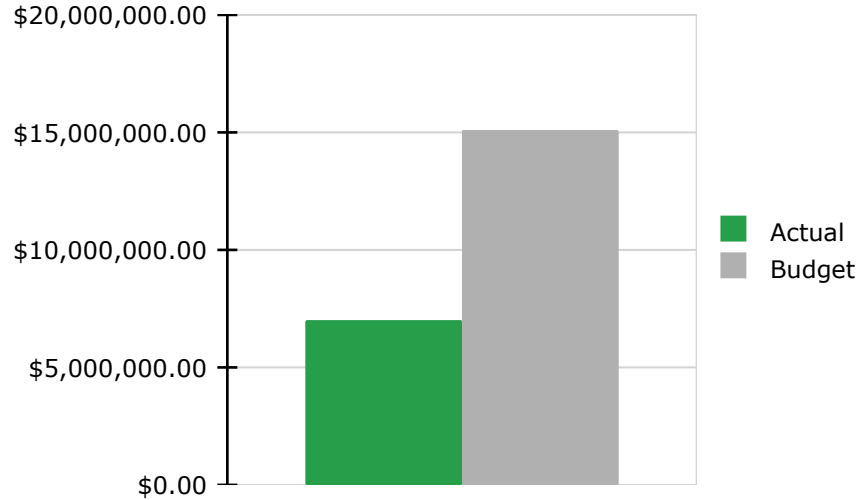
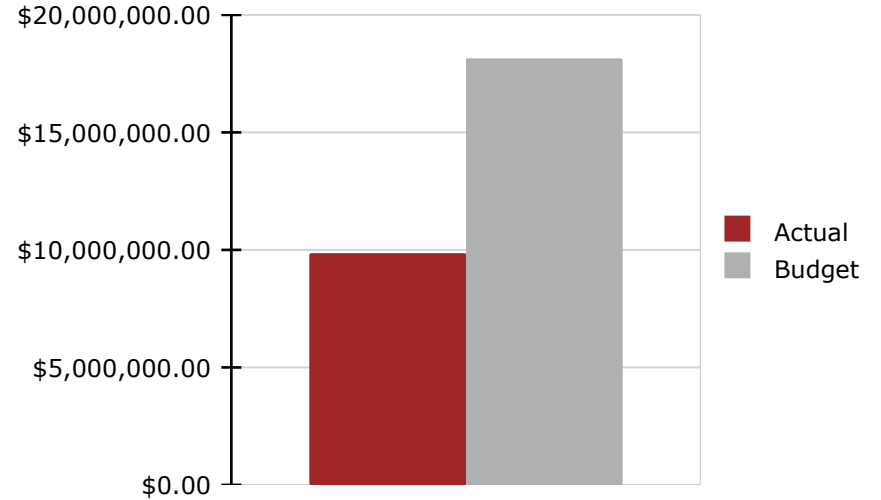


Book Balance: \$3,094,271

Revenue To Date



Expense To Date



Revenue Summary

Actual	\$7,003,884
Budget	\$15,098,898
Actual to Budget	46 %

Expense Summary

Actual	\$9,850,994
Budget	\$18,139,487
Actual to Budget	54 %

Compass Charter Schools

July 2019 - December 2019

YTD Actual to Budget Summary

Segment Name	Filter Applied
Object	All
Restriction	All
Location	All

Account Description	July - December				2019 - 2020	
	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
LCFF	\$6,535,224	\$13,864,214	(\$7,328,990)	-52.9 %	\$30,345,586	\$23,810,362
Federal Revenue	\$138,915	\$145,919	(\$7,004)	-4.8 %	\$1,143,479	\$1,004,564
Other State Revenue	\$50,628	\$336,490	(\$285,862)	-85.0 %	\$712,130	\$661,502
Local Revenue	\$279,117	\$752,275	(\$473,158)	-62.9 %	\$1,635,271	\$1,356,154
Total Revenue	\$7,003,884	\$15,098,898	(\$8,095,014)	-53.6 %	\$33,836,466	\$26,832,582
Certificated Salaries	\$3,892,122	\$5,424,160	\$1,532,039	28.2 %	\$11,646,759	\$7,754,637
Classified Salaries	\$947,059	\$1,578,170	\$631,111	40.0 %	\$3,310,728	\$2,363,669
Employee Benefits	\$1,340,425	\$1,970,926	\$630,501	32.0 %	\$4,122,906	\$2,782,481
Total Personnel Expenses	\$6,179,606	\$8,973,256	\$2,793,650	31.1 %	\$19,080,393	\$12,900,787
Books and Supplies	\$2,467,861	\$7,398,406	\$4,930,545	66.6 %	\$8,735,796	\$6,267,935
Services & Other Operating Expenses	\$1,203,527	\$1,767,826	\$564,298	31.9 %	\$4,178,291	\$2,974,764
Capital Outlay	-	-	-	0.0 %	-	-
Other Outgo	-	-	-	0.0 %	-	-
Total Operational Expenses	\$3,671,388	\$9,166,231	\$5,494,843	59.9 %	\$12,914,087	\$9,242,699
Total Expenses	\$9,850,994	\$18,139,487	\$8,288,493	45.7 %	\$31,994,480	\$22,143,485
Net Income	(\$2,847,110)	(\$3,040,589)	\$193,479	6.4 %	\$1,841,987	\$4,689,096

Segment Name	Filter Applied
Object	All
Restriction	All
Location	All

Liquidity Ratio	3.2
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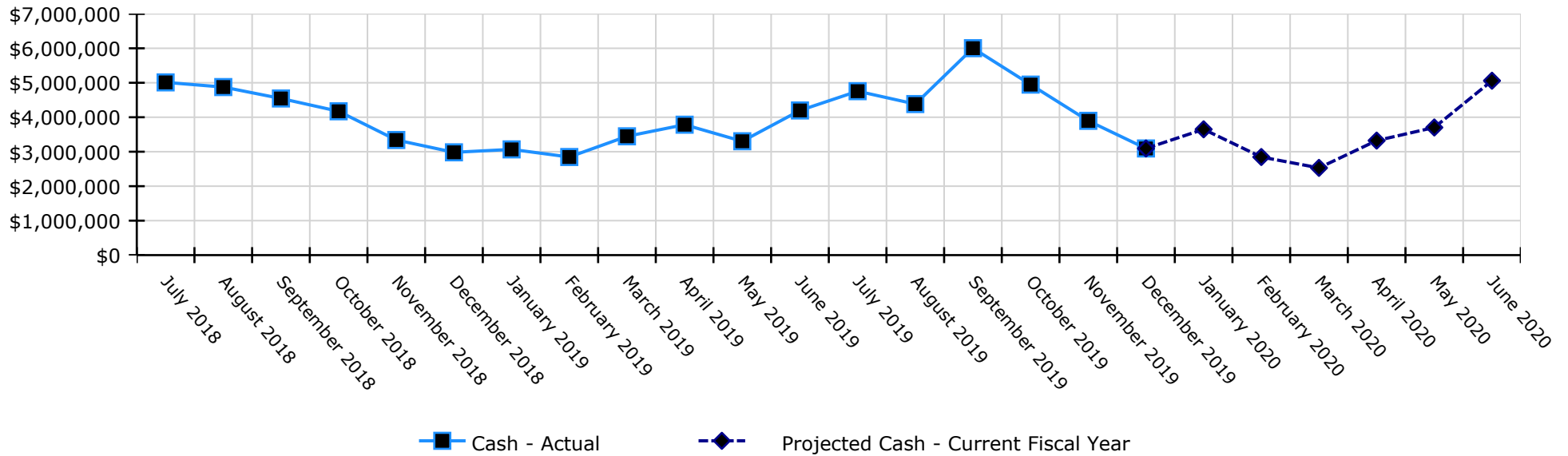
Assets	
Current Assets	
Cash	\$3,094,271
Accounts Receivables	\$117,064
Prepaid Expenses	\$19,606
Other Current Assets	\$5,990
<i>Total Current Assets</i>	<i>\$3,236,932</i>
Fixed Assets	
<i>Total Fixed Assets</i>	<i>\$0</i>
Other Assets	
Loans Receivable	\$668,525
Security Deposits	\$5,000
<i>Total Other Assets</i>	<i>\$673,525</i>
Total Assets	\$3,910,457

Compass Charter Schools

July 2019 - December 2019

Liabilities and Net Assets	
Current Liabilities	
Accounts Payable	\$390,172
Accrued Salaries, Payroll Taxes, Postemployment Benefits	\$457,531
Deposits held on behalf of other employees	\$161,237
<i>Total Current Liabilities</i>	<i>\$1,008,940</i>
Long Term Liabilities	
Loans Payable	\$15,000
<i>Total Long Term Liabilities</i>	<i>\$15,000</i>
Total Liabilities	
	\$1,023,940
Net Assets	
Unrestricted Net Assets	\$5,733,627
Profit/Loss YTD	(\$2,847,110)
<i>Total Net Assets</i>	<i>\$2,886,517</i>
Total Liabilities and Net Assets	
	\$3,910,457

Monthly Book Balance Over Time



	Cash Amount	Actual or Projected
July 2018	\$5,011,199.95	Actual
August 2018	\$4,875,538.76	Actual
September 2018	\$4,544,415.67	Actual
October 2018	\$4,172,477.04	Actual
November 2018	\$3,340,051.99	Actual
December 2018	\$2,982,274.95	Actual
January 2019	\$3,067,694.95	Actual
February 2019	\$2,846,201.35	Actual
March 2019	\$3,446,847.91	Actual
April 2019	\$3,783,830.09	Actual
May 2019	\$3,303,097.95	Actual
June 2019	\$4,196,759.84	Actual

	Cash Amount	Actual or Projected
July 2019	\$4,755,764.26	Actual
August 2019	\$4,382,678.76	Actual
September 2019	\$6,003,252.77	Actual
October 2019	\$4,946,502.67	Actual
November 2019	\$3,895,871.25	Actual
December 2019	\$3,094,271.33	Actual
January 2020	\$3,649,978.00	Projected
February 2020	\$2,846,199.00	Projected
March 2020	\$2,530,864.00	Projected
April 2020	\$3,322,507.00	Projected
May 2020	\$3,703,091.00	Projected
June 2020	\$5,059,488.00	Projected

Financial Ratio	Formula	Current	Target
Current Ratio (Liquidity)	(Current Assets) / (Current Liabilities)	3.21	> 1.00
Cash Ratio	(Cash) / (Current Liabilities)	306.69 %	> 100.00%
Defensive Interval	(Cash + Securities + AR) / (Average Expenses past 12 months)	2.00	> 4 months
Debt Ratio	(Total Liabilities) / (Total Assets)	26.18 %	< 30.00%
Asset Ratio	(Current Assets) / (Total Assets)	82.78 %	> 80.00%
Cash on Hand	(Cash)	\$3,094,271.33	>= \$0.00
Days Cash on Hand	(Cash) / ((Average Expenses past 12 months) / (30.4))	58.53	> 45
Cash Reserve Ratio	(Cash) / (Budgeted Annual Expenses)	9.67 %	> 10.00%
Savings Indicator	((Last Closed Revenue) - (Last Closed Expenses)) / (Last Closed Expenses)	-0.36	> 1.00
YTD Savings Indicator	((YTD Closed Revenue) - (YTD Closed Expenses)) / (YTD Closed Expenses)	-0.29	> 1.00

Financial Ratio	Description
Current Ratio (Liquidity)	Ability to pay short-term obligations
Cash Ratio	Ability to meet short-term obligations with cash
Defensive Interval	Possible months of continued operations if no additional funds received
Debt Ratio	Proportion of debt relative to total assets
Asset Ratio	Proportion of liquid assets relative to total assets
Cash on Hand	Assets immediately convertible to cash for purchase of goods and services
Days Cash on Hand	Possible days of continued operations using current cash
Cash Reserve Ratio	Ratio of cash to annual expenses expressed as a percentage
Savings Indicator	Last closed period's increase or decrease in the organization's net assets as a percentage of expenses
YTD Savings Indicator	Year to date closed increase or decrease in the organization's net assets as a percentage of expenses

Input Values as of 12/31/2019

Compass Charter Schools

July 2019 - December 2019

Cash	\$3,094,271.33
Securities	-
AR	\$117,064.35
Current Assets	\$3,236,932.00
Total Assets	\$3,910,457.37
Current Liabilities	\$1,008,940.00
Total Liabilities	\$1,023,940.00
Last Closed Revenue	\$1,292,505.46
Last Closed Expenses	\$2,015,303.69
Budgeted Annual Expenses	\$31,994,479.57
Average Expenses past 12 months	\$1,607,127.04
Average monthly payroll expenses	\$1,029,934.33
YTD Closed Revenue	\$7,003,884.38
YTD Closed Expenses	\$9,850,994.28