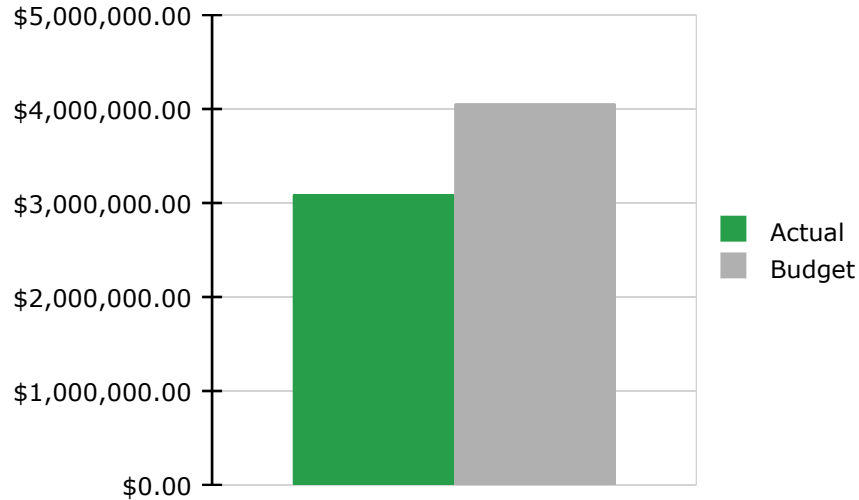
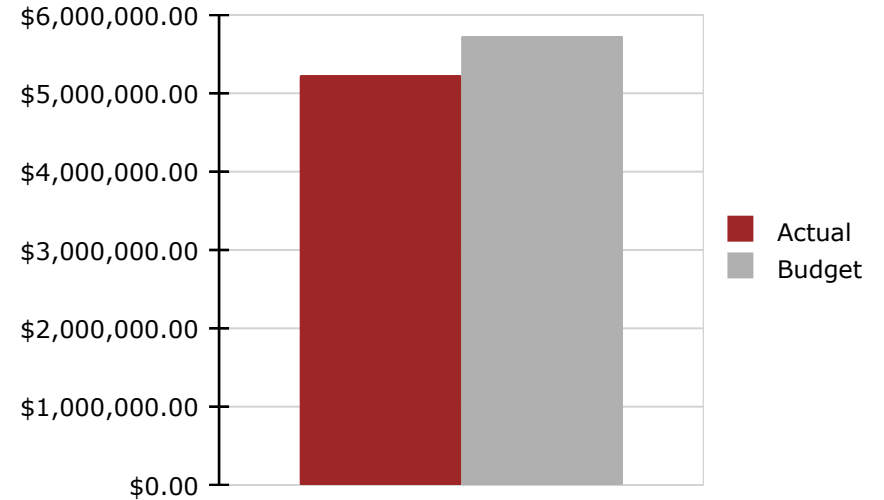


Book Balance: \$3,717,914

Revenue To Date



Expense To Date



Revenue Summary

Actual	\$3,095,490
Budget	\$4,059,614
Actual to Budget	76 %

Expense Summary

Actual	\$5,230,995
Budget	\$5,731,241
Actual to Budget	91 %

Compass Charter Schools

July 2017 - December 2017

YTD Actual to Budget Summary

Segment Name	Filter Applied
Object	All
Restriction	All
Location	All

Account Description	July - December				2017 - 2018	
	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
LCFF	\$2,499,381	\$3,036,797	(\$537,416)	-17.7 %	\$8,098,368	\$5,296,645
Federal Revenue	-	\$44,250	(\$44,250)	-100.0 %	\$110,625	\$110,625
Other State Revenue	\$47,195	\$175,786	(\$128,591)	-73.2 %	\$351,572	\$258,826
Local Revenue	\$548,914	\$802,781	(\$253,867)	-31.6 %	\$1,767,604	\$1,143,651
Total Revenue	\$3,095,490	\$4,059,614	(\$964,124)	-23.7 %	\$10,328,169	\$6,809,747
Certificated Salaries	\$1,956,444	\$2,006,666	\$50,222	2.5 %	\$4,414,200	\$2,457,756
Classified Salaries	\$629,396	\$618,077	(\$11,319)	-1.8 %	\$1,229,528	\$600,132
Employee Benefits	\$794,485	\$685,728	(\$108,757)	-15.9 %	\$1,389,635	\$574,857
Total Personnel Expenses	\$3,380,325	\$3,310,470	(\$69,854)	-2.1 %	\$7,033,363	\$3,632,745
Books and Supplies	\$751,806	\$1,032,566	\$280,759	27.2 %	\$2,543,580	\$1,729,121
Services & Other Operating Expenses	\$1,098,864	\$1,388,205	\$289,340	20.8 %	\$2,802,774	\$1,520,624
Capital Outlay	-	-	-	0.0 %	-	-
Other Outgo	-	-	-	0.0 %	-	(\$203,852)
Total Operational Expenses	\$1,850,671	\$2,420,770	\$570,100	23.6 %	\$5,346,354	\$3,045,893
Total Expenses	\$5,230,995	\$5,731,241	\$500,245	8.7 %	\$12,379,717	\$6,678,638
Net Income	(\$2,135,505)	(\$1,671,626)	(\$463,879)	-27.8 %	(\$2,051,548)	\$131,109

Segment Name	Filter Applied
Object	All
Restriction	All
Location	All

Liquidity Ratio	6.9
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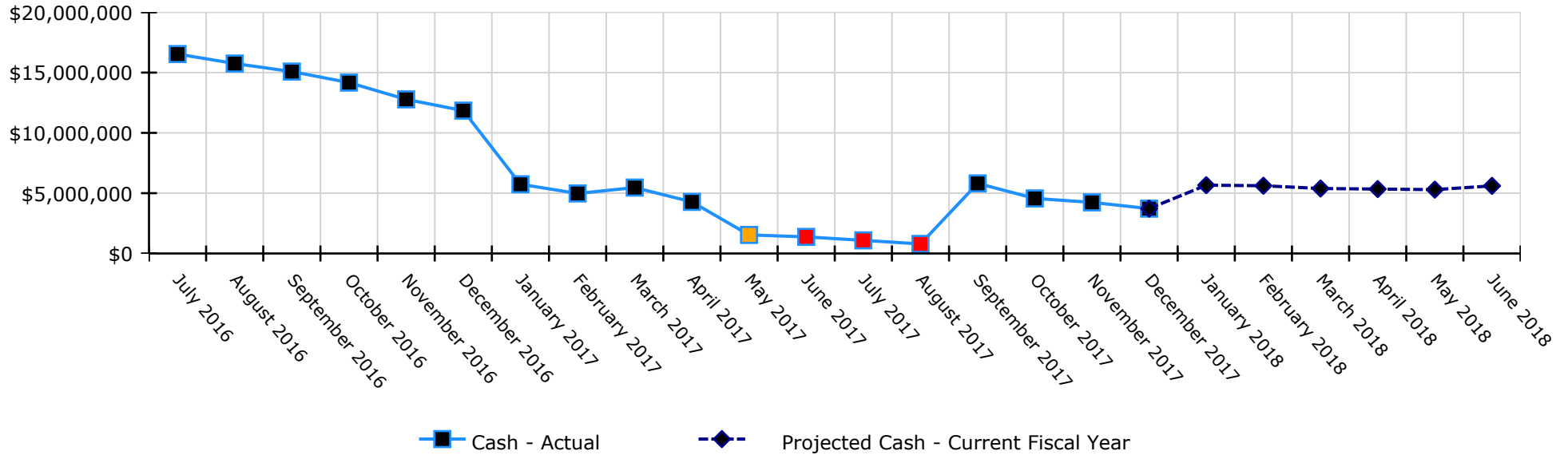
Assets	
Current Assets	
Cash	\$3,717,914
Investments	\$2,502,086
Accounts Receivables	\$305,671
Prepaid Expenses	\$137,162
Other Current Assets	\$3,830
<i>Total Current Assets</i>	<i>\$6,666,663</i>
Fixed Assets	
<i>Total Fixed Assets</i>	<i>\$0</i>
Other Assets	
Security Deposits	\$5,000
<i>Total Other Assets</i>	<i>\$5,000</i>
Total Assets	\$6,671,663

Compass Charter Schools

July 2017 - December 2017

Liabilities and Net Assets	
Current Liabilities	
Accounts Payable	\$645,432
Accrued Salaries, Payroll Taxes, Postemployment Benefits	\$219,803
Deposits held on behalf of other employees	\$106,573
<i>Total Current Liabilities</i>	<i>\$971,808</i>
Long Term Liabilities	
Loans Payable	\$25,000
<i>Total Long Term Liabilities</i>	<i>\$25,000</i>
Total Liabilities	
	\$28,202,870
Net Assets	
Unrestricted Net Assets	\$7,810,361
Profit/Loss YTD	(\$2,135,505)
<i>Total Net Assets</i>	<i>\$5,674,856</i>
Total Liabilities and Net Assets	
	\$6,671,663

Monthly Book Balance Over Time



	Cash Amount	Actual or Projected
July 2016	\$16,536,650.01	Actual
August 2016	\$15,752,153.96	Actual
September 2016	\$15,083,438.04	Actual
October 2016	\$14,170,032.91	Actual
November 2016	\$12,778,485.26	Actual
December 2016	\$11,845,207.18	Actual
January 2017	\$5,739,677.28	Actual
February 2017	\$4,974,874.77	Actual
March 2017	\$5,464,627.28	Actual
April 2017	\$4,277,296.99	Actual
May 2017	\$1,537,724.91	Actual
June 2017	\$1,376,306.57	Actual

	Cash Amount	Actual or Projected
July 2017	\$1,086,939.88	Actual
August 2017	\$790,093.07	Actual
September 2017	\$5,810,753.71	Actual
October 2017	\$4,563,284.43	Actual
November 2017	\$4,236,894.57	Actual
December 2017	\$3,717,913.52	Actual
January 2018	\$5,663,476.00	Projected
February 2018	\$5,616,165.00	Projected
March 2018	\$5,388,342.00	Projected
April 2018	\$5,341,032.00	Projected
May 2018	\$5,293,721.00	Projected
June 2018	\$5,605,900.00	Projected

Financial Ratio	Formula	Current	Target
Current Ratio (Liquidity)	(Current Assets) / (Current Liabilities)	6.86	> 1.00
Cash Ratio	(Cash) / (Current Liabilities)	382.58 %	> 100.00%
Defensive Interval	(Cash + Securities + AR) / (Average Expenses past 12 months)	7.71	> 4 months
Debt Ratio	(Total Liabilities) / (Total Assets)	14.94 %	< 30.00%
Asset Ratio	(Current Assets) / (Total Assets)	99.93 %	> 80.00%
Cash on Hand	(Cash)	\$3,717,913.52	>= \$0.00
Days Cash on Hand	(Cash) / ((Average Expenses past 12 months) / (30.4))	133.61	> 45
Cash Reserve Ratio	(Cash) / (Budgeted Annual Expenses)	30.03 %	> 10.00%
Savings Indicator	((Last Closed Revenue) - (Last Closed Expenses)) / (Last Closed Expenses)	-0.23	> 1.00
YTD Savings Indicator	((YTD Closed Revenue) - (YTD Closed Expenses)) / (YTD Closed Expenses)	-0.41	> 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 12/31/2017

Compass Charter Schools

July 2017 - December 2017

Cash	\$3,717,913.52
Securities	\$2,502,086.39
AR	\$305,671.00
Current Assets	\$6,666,663.38
Total Assets	\$6,671,663.38
Current Liabilities	\$971,807.70
Total Liabilities	\$996,807.70
Last Closed Revenue	\$661,065.49
Last Closed Expenses	\$857,253.17
Budgeted Annual Expenses	\$12,379,717.00
Average Expenses past 12 months	\$845,956.54
Average monthly payroll expenses	\$563,387.46
YTD Closed Revenue	\$3,095,490.47
YTD Closed Expenses	\$5,230,995.29