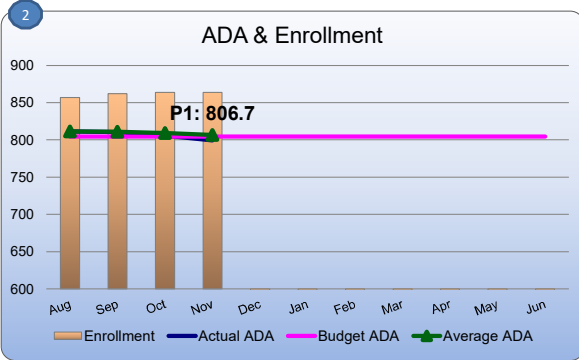


YPI CHARTER SCHOOLS, INC - Financial Dashboard (December 2024)

1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●

Net Income / (Loss) ● Year-End Cash ●



KEY POINTS

Enrollment is currently 7 students above budget, resulting in a \$17K increase in LCFF Revenue.

Forecast includes \$1.68M of restricted one-time funds. An additional \$1.08M remains available to spend through FY27/28.

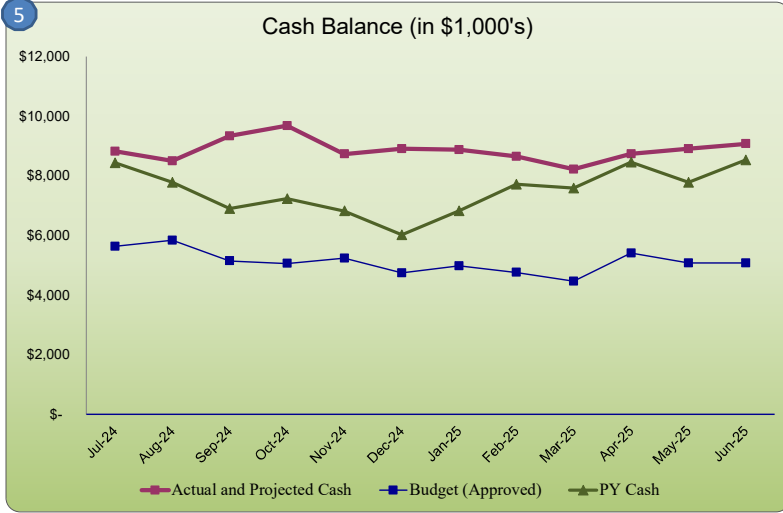
Due to Audit adjustment, ERC funds have been recognized as revenue in FY23-24.

3 Attendance Analysis

	Actual through Month 4	Forecasted P2	Budgeted P2	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24 P2	FY 22-23 P2
Enrollment	864	859	852	7	859	0	847	823
ADA %	93.8%	94.1%	94.5%	-0.3%	282.8%	-188.7%	92.7%	90.2%
Average ADA	806.67	809.06	804.74	4.32	810.54	(1.48)	778.37	742.26

4 Income Statement

	Actual through 12/31/24	Forecast as of 12/31/24	FY 24-25 Budget	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24	FY 22-23
Local Control Funding Formula	4,592,131	12,199,869	12,182,867	17,002	12,232,063	(32,195)	11,612,823	10,210,742
Federal Revenue	518,183	1,906,111	1,914,253	(8,142)	1,906,705	(595)	3,510,698	3,101,915
State Revenue	3,111,682	4,049,140	3,540,169	508,971	3,271,109	778,031	3,313,241	3,467,525
Other Local Revenue	560,965	1,066,252	1,032,850	33,402	2,556,006	(1,489,755)	3,029,652	1,037,193
Grants/Fundraising	47,874	76,025	60,000	16,025	74,390	1,635	43,383	68,873
TOTAL REVENUE	8,830,835	19,297,396	18,730,139	567,257	20,040,274	(742,878)	21,509,798	17,886,248
<i>Total per ADA</i>		23,852	23,275	577	24,770	(918)	27,634	24,097
<i>w/o Grants/Fundraising</i>		23,758	23,200	557	24,678	(920)	27,579	24,004
Certificated Salaries	2,981,854	6,410,866	6,591,305	180,439	6,445,914	35,048	6,108,717	5,318,471
Classified Salaries	1,558,269	3,300,141	3,188,363	(111,778)	3,282,368	(17,773)	3,082,354	2,541,261
Benefits	1,674,725	3,181,556	3,086,329	(95,227)	3,232,065	50,510	2,956,342	2,553,891
Student Supplies	799,739	1,712,707	1,525,298	(187,408)	1,695,305	(17,401)	1,853,818	1,884,948
Operating Expenses	2,078,546	4,295,392	4,047,396	(247,996)	4,289,917	(5,475)	4,318,530	4,473,332
Other	509,831	1,021,119	1,008,354	(12,765)	1,022,022	903	1,080,851	1,085,893
TOTAL EXPENSES	9,602,965	19,921,781	19,447,046	(474,735)	19,967,592	45,811	19,400,612	17,857,796
<i>Total per ADA</i>		24,623	24,166	(458)	24,680	(57)	24,925	24,059
NET INCOME / (LOSS)	(772,130)	(624,385)	(716,907)	92,522	72,682	(697,067)	2,109,186	28,452
Op Inc Excluding Non-cash Lease Exp	(344,818)	280,116	170,602	109,514	979,783	(699,667)	3,079,841	0



Year-End Cash Balance

Projected	Budget	Variance
9,082,549	5,077,498	4,005,052

6 Balance Sheet

	6/30/2024	11/30/2024	12/31/2024	6/30/2025 FC
Assets				
Cash, Operating	8,537,596	8,734,113	8,911,963	9,082,261
Cash, Restricted	0	0	0	0
Accounts Receivable	5,097,623	2,251,813	817,128	2,034,015
Due From Others	3,726	3,770	3,770	3,770
Other Assets	2,147,938	1,952,352	1,936,239	1,997,507
Net Fixed Assets	25,953,461	25,585,895	25,512,436	25,073,279
Total Assets	41,740,344	38,527,942	37,181,536	38,190,831
Liabilities				
A/P & Payroll	1,091,094	892,017	773,652	1,323,474
Due to Others	1,063,512	409,186	389,314	550,974
Deferred Revenue	2,706,109	0	0	354,691
Other Liabilities	1,852,081	1,852,081	1,852,081	1,738,122
Total Debt	6,897,047	6,836,157	6,808,117	6,717,454
Total Liabilities	13,609,843	9,989,441	9,823,164	10,684,715
Equity				
Beginning Fund Bal.	26,021,317	28,130,503	28,130,503	28,130,503
Net Income/(Loss)	2,109,186	408,000	(772,130)	(624,385)
Total Equity	28,130,503	28,538,502	27,358,373	27,506,117
Total Liabilities & Equity	41,740,345	38,527,943	37,181,537	38,190,832
Available Line of Credit	500,000	500,000	500,000	500,000
Days Cash on Hand	169	167	171	174
Cash Reserve %	46%	45.9%	46.8%	47.7%

BERT CORONA CHARTER SCHOOL - Financial Dashboard (December 2024)

1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●

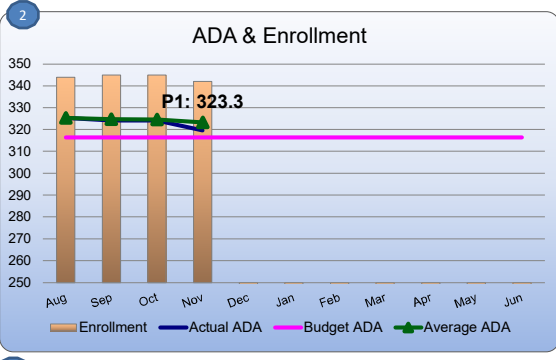
Net Income / (Loss) ● Year-End Cash ●

KEY POINTS

Enrollment is currently 6 students above budget, resulting in a \$88K increase in LCFF Revenue.

Forecast includes \$754K of restricted one-time funds. An additional \$195K remains available to spend through FY27/28.

Due to the audit adjustment, ERC funds have been recognized as revenue in FY23-24.

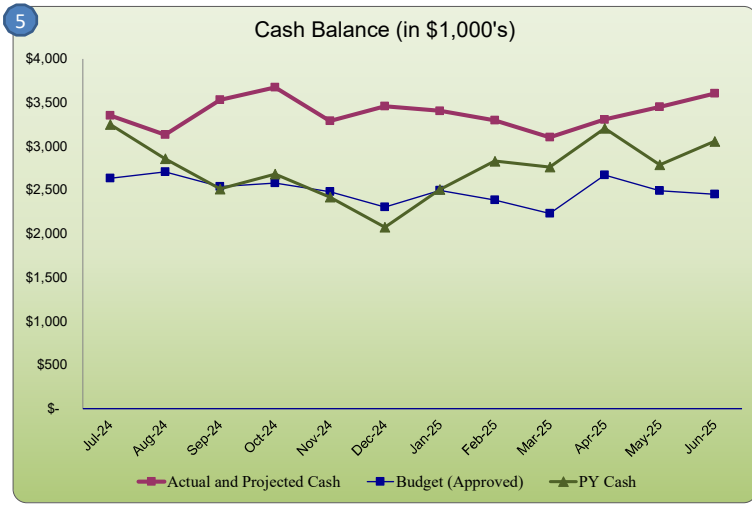


3 Attendance Analysis

	Actual through Month 4	Forecasted P2	Budgeted P2	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24	FY 22-23
Enrollment	342	339	333	6	339	0	342	333
Attendance %	94.0%	94.5%	95.0%	-0.5%	94.7%	-0.3%	93.0%	0.0%
Avg Daily Attendance (ADA)	323.26	322.67	316.35	6.32	323.00	(0.33)	321.84	307.25

4 Income Statement

	Actual through 12/31/24	Forecast as of 12/31/24	FY 24-25 Budget	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24	FY 22-23
Local Control Funding Formula	1,780,716	4,602,749	4,515,190	87,559	4,607,499	(4,750)	4,531,333	4,005,725
Federal Revenue	209,251	784,570	789,059	(4,489)	784,654	(84)	1,370,027	1,218,493
State Revenue	1,356,805	1,910,764	1,599,049	311,714	1,550,262	360,502	1,519,681	1,542,496
Other Local Revenue	222,277	401,560	404,993	(3,433)	1,019,501	(617,941)	1,187,725	356,226
Grants/Fundraising	29,570	29,570	20,000	9,570	27,935	1,635	4,849	22,447
TOTAL REVENUE	3,598,619	7,729,212	7,328,291	400,921	7,989,851	(260,639)	8,613,615	7,145,386
<i>Total per ADA</i>		23,954	23,165	789	24,762	(808)	26,764	23,256
<i>w/o Grants/Fundraising</i>		23,862	23,102	760	24,675	(813)	26,749	23,183
Certificated Salaries	1,094,823	2,314,114	2,305,977	(8,137)	2,241,312	(72,801)	2,186,330	1,882,882
Classified Salaries	573,775	1,220,439	1,137,451	(82,988)	1,201,458	(18,980)	1,083,041	900,343
Benefits	572,547	1,122,025	1,012,704	(109,322)	1,123,938	1,913	995,440	870,042
Student Supplies	408,714	801,778	691,919	(109,860)	792,821	(8,958)	777,197	865,254
Operating Expenses	1,067,081	2,163,332	2,102,055	(61,278)	2,193,620	30,288	2,346,661	2,456,016
Other	41,211	82,244	66,303	(15,941)	82,244	0	92,022	94,050
TOTAL EXPENSES	3,758,151	7,703,933	7,316,408	(387,524)	7,635,393	(68,539)	7,480,690	7,068,587
<i>Total per ADA</i>		23,876	23,128	(748)	23,663	212	23,244	23,006
NET INCOME / (LOSS)	(159,531)	25,280	11,882	13,397	354,458	(329,178)	1,132,925	76,798
OPERATING INCOME	(118,320)	107,523	78,185	29,339	436,702	(329,178)	1,224,947	170,849



6 Balance Sheet

	6/30/2024	11/30/2024	12/31/2024	6/30/2025 FC
Assets				
Cash, Operating	3,056,729	3,290,078	3,457,791	3,602,274
Cash, Restricted	0	0	0	0
Accounts Receivable	2,406,105	1,084,417	513,652	942,103
Due From Others	2,594	2,600	2,600	2,600
Other Assets	2,081,300	1,973,643	1,962,712	1,958,091
Net Fixed Assets	675,465	641,092	634,253	593,221
Total Assets	8,222,192	6,991,830	6,571,008	7,098,290
Liabilities				
A/P & Payroll	370,981	344,327	327,038	594,334
Due to Others	462,183	83,316	68,781	153,986
Deferred Revenue	1,054,309	0	0	96,940
Other Liabilities	1,882,538	1,882,538	1,882,538	1,775,569
Total Debt	0	0	0	0
Total Liabilities	3,770,010	2,310,181	2,278,357	2,620,828
Equity				
Beginning Fund Bal.	3,319,257	4,452,182	4,452,182	4,452,182
Net Income/(Loss)	1,132,925	229,467	(159,531)	25,280
Total Equity	4,452,182	4,681,649	4,292,650	4,477,462
Total Liabilities & Equity	8,222,192	6,991,830	6,571,008	7,098,290
Days Cash on Hand	151	159	166	173
Cash Reserve %	41.4%	43.6%	45.4%	47.3%

Year-End Cash Balance

	Projected	Budget	Variance
	3,602,274	2,450,950	1,151,324





BERT CORONA CHARTER SCHOOL

Financial Analysis

December 2024

Net Income

Bert Corona Charter School is projected to achieve a net income of \$25K in FY24-25 compared to \$12K in the board approved budget. Reasons for this positive \$13K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of December 31, 2024, the school's cash balance was \$3.46M. By June 30, 2025, the school's cash balance is projected to be \$3.60M, which represents a 47% reserve.

As of December 31, 2024, the Accounts Receivable balance was \$514K, down from \$1K in the previous month, due to the receipt of revenue earned in FY23-24.

As of December 31, 2024, the Accounts Payable balance, including payroll liabilities, totaled \$327K, compared to \$344K in the prior month.

As of December 31, 2024, BCCS had a zero debt balance.

Income Statement

Revenue

Total revenue for FY24-25 is projected to be \$7.73M, which is \$401K or 5.5% over budgeted revenue of \$7.33M.

Child Nutrition Federal Revenue – is projected to be above budget by \$67K due to higher reimbursement rates for Nutrition Program.

Child Nutrition State Revenue – is projected to be above budget by \$20K due to higher reimbursement rates for Nutrition Program.

SB740 Revenue - is projected to be above budget by \$74K due to the under accrual of FY22-23 SB740 amount

Other State Revenue - is projected to be above budget by \$216K due to moving more one time funds from FY25-26 to the current year

Expenses

Total expenses for FY24-25 are projected to be \$7.70M, which is \$388K or 5.3% over budgeted expenditures of \$7.32M.

Health Costs are projected to be higher than budget by \$118K based on the actuals for the first 7 months

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.



Nutrition Program Food Supplies are projected to be higher than budget by \$80K due to higher participation rates for the nutrition program. This increase is offset by increases in State and Federal Nutrition Revenue.

SPED costs are projected to be higher than budget by \$37K based on the actuals for last year.

ADA

Budgeted P2 ADA is 316.35 based on enrollment of 333 and a 95.0% attendance rate.

Forecast P2 ADA is 322.67 based on enrollment of 339 and a 94.5% attendance rate.

Actual ADA through Month 4 is 323.26 with ending enrollment of 342 and a 94.0% attendance rate.

In Month 4, ADA was 319.58 with a 93.0% attendance rate.

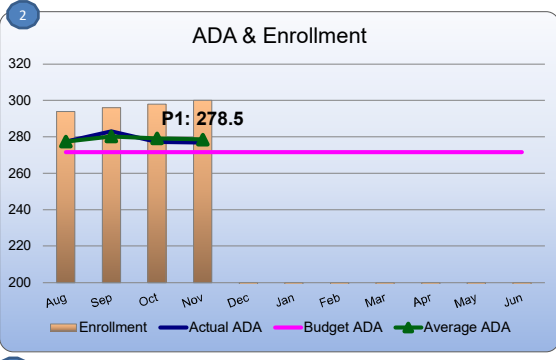
This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.

MONSEÑOR OSCAR ROMERO CHARTER SCHOOL - Financial Dashboard (December 2024)

1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●

Net Income / (Loss) ● Year-End Cash ●



KEY POINTS

Enrollment is currently 11 students above budget, resulting in a \$112K increase in LCFF Revenue.

Forecast includes \$576K of restricted one-time funds. An additional \$356K remains available to spend through FY27/28.

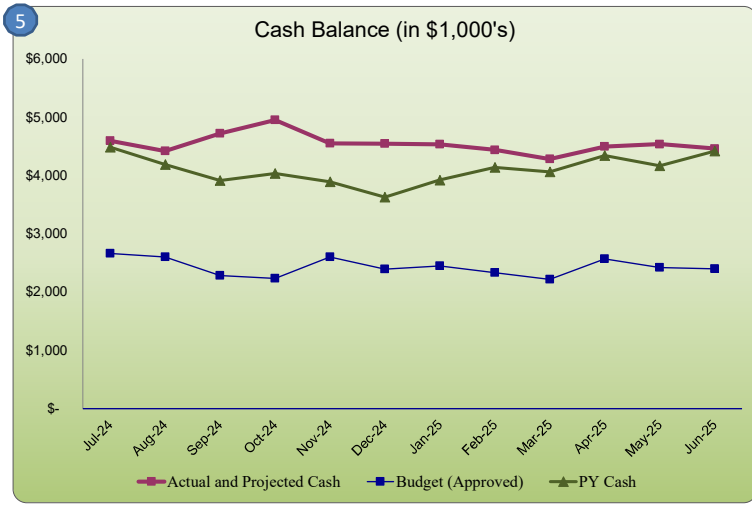
Due to Audit adjustment, ERC funds have been recognized as revenue in FY23-24.

3 Attendance Analysis

	Actual through Month 4	Forecasted P2	Budgeted P2	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24	FY 22-23
Enrollment	300	297	286	11	297	0	282	275
Attendance %	94.3%	94.6%	95.0%	-0.4%	95.0%	-0.4%	92.8%	0.0%
Avg Daily Attendance (ADA)	278.52	280.28	271.70	8.58	280.98	(0.70)	256.48	254.51

4 Income Statement

	Actual through 12/31/24	Forecast as of 12/31/24	FY 24-25 Budget	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24	FY 22-23
Local Control Funding Formula	1,441,058	4,031,001	3,918,531	112,471	4,050,659	(19,658)	3,670,040	3,360,632
Federal Revenue	171,650	670,957	667,301	3,656	671,353	(396)	1,506,579	1,090,004
State Revenue	1,149,884	1,423,706	1,393,980	29,726	1,244,060	179,646	1,133,377	1,621,764
Other Local Revenue	210,833	431,620	376,946	54,674	907,830	(476,210)	1,075,406	400,778
Grants/Fundraising	-	20,000	20,000	0	20,000	0	1,535	11,460
TOTAL REVENUE	2,973,426	6,577,285	6,376,758	200,527	6,893,902	(316,618)	7,386,937	6,484,638
<i>Total per ADA</i>		23,467	23,470	(3)	24,596	(1,130)	28,801	25,479
<i>w/o Grants/Fundraising</i>		23,395	23,396	(1)	24,525	(1,130)	28,795	25,434
Certificated Salaries	897,392	1,992,545	2,114,275	121,730	2,051,899	59,354	1,894,291	1,605,293
Classified Salaries	424,745	936,930	945,392	8,462	959,354	22,424	873,175	774,512
Benefits	443,909	879,746	895,751	16,005	923,390	43,644	830,166	710,560
Student Supplies	246,327	568,706	515,237	(53,468)	565,157	(3,549)	726,716	628,998
Operating Expenses	930,075	1,942,128	1,741,851	(200,277)	1,886,202	(55,926)	1,719,925	1,874,014
Other	452,649	907,393	910,228	2,836	908,393	1,000	926,543	946,401
TOTAL EXPENSES	3,395,097	7,227,448	7,122,735	(104,713)	7,294,395	66,947	6,970,816	6,539,778
<i>Total per ADA</i>		25,787	26,215	429	26,025	(239)	27,179	25,696
NET INCOME / (LOSS)	(421,671)	(650,163)	(745,977)	95,814	(400,492)	(249,671)	416,121	(55,139)
OPERATING INCOME	(37,827)	116,293	19,087	97,206	365,553	(249,260)	1,201,981	746,343



6 Balance Sheet

	6/30/2024	11/30/2024	12/31/2024	6/30/2025 FC
Assets				
Cash, Operating	4,419,671	4,551,032	4,542,648	4,459,104
Cash, Restricted	0	0	0	0
Accounts Receivable	1,863,222	689,819	179,817	654,756
Due From Others	299	299	299	299
Other Assets	61,649	17,272	16,420	57,911
Net Fixed Assets	25,163,936	24,844,066	24,780,092	24,397,480
Total Assets	31,508,776	30,102,488	29,519,275	29,569,550
Liabilities				
A/P & Payroll	434,781	310,320	253,373	357,944
Due to Others	587,275	343,496	342,620	359,899
Deferred Revenue	1,052,839	0	0	254,568
Other Liabilities	6,989	6,989	6,989	0
Total Debt	6,897,047	6,836,157	6,808,117	6,717,454
Total Liabilities	8,978,930	7,496,963	7,411,099	7,689,866
Equity				
Beginning Fund Bal.	22,113,726	22,529,847	22,529,847	22,529,847
Net Income/(Loss)	416,121	75,678	(421,671)	(650,163)
Total Equity	22,529,847	22,605,525	22,108,176	21,879,684
Total Liabilities & Equity	31,508,777	30,102,488	29,519,275	29,569,550
Days Cash on Hand	261	254	257	252
Cash Reserve %	71.5%	69.7%	70.3%	69.0%

Year-End Cash Balance

	Projected	Budget	Variance
	4,459,104	2,399,737	2,059,367





MONSEÑOR OSCAR ROMERO CHARTER SCHOOL

Financial Analysis

December 2024

Net Income

Monsenor Oscar Romero Charter School is projected to achieve a net income of -\$650K in FY24-25 compared to -\$746K in the board approved budget. Reasons for this positive \$96K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of December 31, 2024, the school's cash balance was \$4.54M. By June 30, 2025, the school's cash balance is projected to be \$4.46M, which represents a 69% reserve.

As of December 31, 2024, the Accounts Receivable balance was \$180K, down from \$690K in the previous month, due to the receipt of revenue earned in FY23-24.

As of December 31, 2024, the Accounts Payable balance, including payroll liabilities, totaled \$253K, compared to \$310K in the prior month.

As of December 31, 2024, MORCS had a debt balance of \$6.81M compared to \$6.84M in the prior month. An additional \$91K will be paid this fiscal year.

Income Statement

Revenue

Total revenue for FY24-25 is projected to be \$6.58M, which is \$201K or 3.1% over budgeted revenue of \$6.38M.

LCFF Revenue – is projected to be higher budget by \$112K due to higher enrollment

Child Nutrition Federal Revenue – is projected to be above budget by \$37K due to higher participation rates for Nutrition Program.

Interest - is projected to be over budget by \$65K.

Expenses

Total expenses for FY24-25 are projected to be \$7.23M, which is \$105K or 1.5% over budgeted expenditures of \$7.12M.

Nutrition Program Food Supplies are projected to be higher than budget by \$34K due to higher cost rates for the nutrition program. The additional expense is offset by higher revenue rates

Contracted Substitute Costs are projected to be higher than budget by \$60K

Other Facilities costs are projected to be higher than budget by \$50K

Field Trips are projected to be higher than budget by \$25K.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.



ADA

Budgeted P2 ADA is 271.70 based on enrollment of 286 and a 95.0% attendance rate.

Forecast P2 ADA is 280.28 based on enrollment of 297 and a 94.6% attendance rate.

Actual ADA through Month 4 is 278.52 with ending enrollment of 300 and a 94.3% attendance rate.

In Month 4, ADA was 276.84 with a 92.3% attendance rate.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.

Bert Corona Charter High School - Financial Dashboard (December 2024)

1 Key Performance Indicators

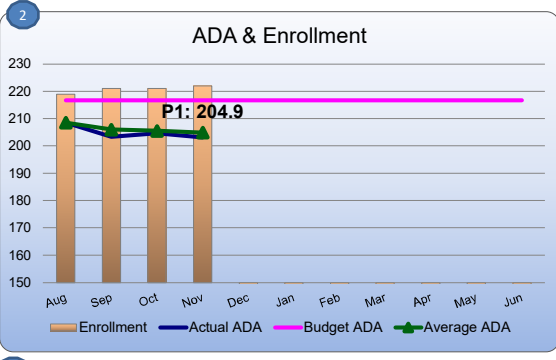
ADA vs. Budget ● Cash on Hand ●
 Net Income / (Loss) ● Year-End Cash ●

KEY POINTS

Enrollment is currently 10 students below budget, resulting in a \$183K decrease in LCFF Revenue.

Forecast includes \$354K of restricted one-time funds. An additional \$59K remains available to spend through FY27/28.

Due to Audit adjustment, ERC funds have been recognized as revenue in FY23-24.

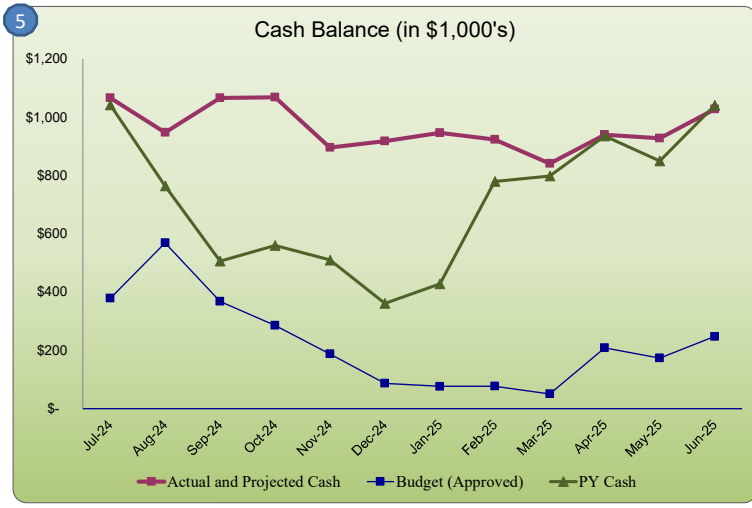


3 Attendance Analysis

	Actual through Month 4	Forecasted P2	Budgeted P2	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24	FY 22-23
Enrollment	222	223	233	(10)	223	0	223	210
Attendance %	92.8%	92.9%	93.0%	-0.1%	93.1%	-0.1%	91.9%	0.0%
Avg Daily Attendance (ADA)	204.89	206.11	216.69	(10.58)	206.56	(0.45)	200.05	180.50

4 Income Statement

	Actual through 12/31/24	Forecast as of 12/31/24	FY 24-25 Budget	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24	FY 22-23
Local Control Funding Formula	1,370,357	3,566,119	3,749,147	(183,028)	3,573,905	(7,786)	3,411,450	2,844,385
Federal Revenue	137,281	450,583	457,892	(7,309)	450,698	(115)	634,092	793,417
State Revenue	604,993	714,670	547,139	167,530	476,787	237,883	660,183	303,265
Other Local Revenue	125,581	230,798	250,911	(20,113)	627,123	(396,325)	755,242	276,601
Grants/Fundraising	18,304	26,455	20,000	6,455	26,455	0	36,999	34,967
TOTAL REVENUE	2,256,517	4,988,625	5,025,090	(36,465)	5,154,968	(166,343)	5,497,966	4,252,636
<i>Total per ADA</i>		24,204	23,190	1,013	25,011	(807)	27,483	23,560
<i>w/o Grants/Fundraising</i>		24,075	23,098	977	24,882	(807)	27,298	23,367
Certificated Salaries	767,997	1,657,316	1,720,557	63,240	1,704,609	47,293	1,590,587	1,417,641
Classified Salaries	405,414	829,532	787,709	(41,823)	800,895	(28,637)	788,686	554,770
Benefits	453,142	872,647	867,184	(5,463)	883,779	11,132	792,439	637,399
Student Supplies	133,186	322,661	306,798	(15,863)	322,661	0	340,415	381,289
Operating Expenses	668,879	1,277,356	1,296,992	19,636	1,295,693	18,337	1,366,488	1,210,453
Other	14,390	28,614	28,662	48	28,614	(0)	59,209	44,291
TOTAL EXPENSES	2,443,008	4,988,128	5,007,903	19,775	5,036,252	48,125	4,937,825	4,245,843
<i>Total per ADA</i>		24,201	23,111	(1,090)	24,435	(233)	24,683	23,523
NET INCOME / (LOSS)	(186,491)	498	17,187	(16,690)	118,716	(118,218)	560,141	6,793
OPERATING INCOME	(172,101)	29,112	45,850	(16,737)	147,330	(118,218)	619,350	51,084



6 Balance Sheet

	6/30/2024	11/30/2024	12/31/2024	6/30/2025 FC
Assets				
Cash, Operating	1,040,822	895,677	917,931	1,032,431
Cash, Restricted	0	0	0	0
Accounts Receivable	828,296	477,576	123,659	437,156
Due From Others	618	618	618	618
Other Assets	34,276	10,644	10,030	27,998
Net Fixed Assets	106,466	94,458	92,076	77,851
Total Assets	2,010,479	1,478,973	1,144,315	1,576,054
Liabilities				
A/P & Payroll	224,769	196,128	157,214	339,606
Due to Others	16,870	4,327	3,713	62,889
Deferred Revenue	598,962	0	0	3,183
Other Liabilities	5,033	5,033	5,033	5,033
Total Debt	(0)	(0)	(0)	(0)
Total Liabilities	845,633	205,488	165,961	410,711
Equity				
Beginning Fund Bal.	604,705	1,164,846	1,164,846	1,164,846
Net Income/(Loss)	560,141	108,640	(186,491)	498
Total Equity	1,164,846	1,273,485	978,355	1,165,343
Total Liabilities & Equity	2,010,479	1,478,974	1,144,315	1,576,054
Days Cash on Hand	78	65	68	76
Cash Reserve %	21.3%	17.9%	18.5%	20.8%

Year-End Cash Balance

	Projected	Budget	Variance
	1,032,431	252,968	779,463





Bert Corona Charter High School Financial Analysis December 2024

Net Income

Bert Corona Charter High School is projected to achieve a net income of \$1K in FY24-25 compared to \$17K in the board approved budget. Reasons for this negative \$17K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of December 31, 2024, the school's cash balance was \$918K. By June 30, 2025, the school's cash balance is projected to be \$1.03M, which represents a 21% reserve.

As of December 31, 2024, the Accounts Receivable balance was \$124K, down from \$478K in the previous month, due to the receipt of revenue earned in FY23-24.

As of December 31, 2024, the Accounts Payable balance, including payroll liabilities, totaled \$157K, compared to \$196K in the prior month.

As of December 31, 2024, BCHS had zero debt balance.

Income Statement

Revenue

Total revenue for FY24-25 is projected to be \$4.99M, which is \$37K or 0.7% under budgeted revenue of \$5.03M.

LCFF Revenue – is projected to be below budget by \$183K due to lower enrollment and ADA.

Other State Revenue - is projected to be above budget by \$167K to offset LCFF losses

AB602 Revenue – is projected to be below budget by \$24K due to lower enrollment and ADA.

Expenses

Total expenses for FY24-25 are projected to be \$4.99M, which is \$20K or 0.4% under budgeted expenditures of \$5.01M.

SPED Services are projected to be lower than budget by \$21K.

enrollment at MORCS and BCCS

ADA

Budgeted P2 ADA is 216.69 based on enrollment of 233 and a 93.0% attendance rate.

Forecast P2 ADA is 206.11 based on enrollment of 223 and a 92.9% attendance rate.

Actual ADA through Month 4 is 204.89 with ending enrollment of 222 and a 92.8% attendance rate.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.



In Month 4, ADA was 203.16 with a 91.9% attendance rate.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.

**YPI Charter Schools
Check Register
From 11/01/24 to 12/31/24**

Check #	Vendor Name	Date	Description	Amount
A020239	7 LAYER IT SOLUTIONS, INC.	11/19/2024	11/24 - SERVICE MANAGED NETWORK DEVICE	1,295.00
A020864	7 LAYER IT SOLUTIONS, INC.	12/20/2024	12/24 - SERVICE MANAGED NETWORK DEVICE	1,295.00
312622	AFLAC WORLDWIDE HEADQUARTERS	11/1/2024	10/24 - PREMIUM	1,471.56
312675	AFLAC WORLDWIDE HEADQUARTERS	11/27/2024	11/24 - PREMIUM	1,471.56
P062147	Amazon Capital Services	11/1/2024	MODELING CLAY, CHENILLE STEMS	126.10
P062450	Amazon Capital Services	11/8/2024	(1) WIRELESS MICROPHONE SYSTEM, ETC	3,403.46
P063054	Amazon Capital Services	11/19/2024	LEATHER BEESWAX, EYELETS, LEATHER WORKING TOOLS, ETC	1,046.25
P063055	Amazon Capital Services	11/19/2024	(1) ELECTRIC BALL PUMP, (1) SPEAKER, VOLLEYBALLS, ETC	5,687.47
P063656	Amazon Capital Services	12/4/2024	SOCCER BALLS	2,905.87
P063995	Amazon Capital Services	12/1/2024	ADDRESS LABELS, MARKERS, PENCIL BOXES, CRICUT PENS, PENS ETC	2,992.57
P063996	Amazon Capital Services	12/11/2024	PENS, MARKERS	0.81
312652	AT&T	11/19/2024	10/24 - FAX SERVICE	202.86
312691	AT&T	12/11/2024	11/24 - FAX SERVICE	203.70
312637	AT&T MOBILITY	11/8/2024	09/18/24-10/17/24 - CELLPHONES & WALKIES	1,432.87
312708	AT&T MOBILITY	12/19/2024	10/18/24-11/17/24 - CELLPHONES & WALKIES	1,432.73
P063059	A-TECH SYSTEMS	11/19/2024	FIRE ALARM - RETEST COMPLETE	695.00
312623	Basic Pacific	11/1/2024	10/24 - FSA MONTHLY FEE	411.84
312653	Basic Pacific	11/19/2024	11/24 - FSA MONTHLY FEE	528.84
312709	Basic Pacific	12/19/2024	12/24 - FSA MONTHLY FEE	538.20
P063060	BLASERK	11/19/2024	11/12/24 - DJ SERVICES - HOMECOMING	500.00
P064501	BLUE WAVE	12/20/2024	(24) PE PANTS	473.04
312707	BRETT WALTER	12/12/2024	12/15/24 - MENTOR STIPEND	2,177.53
E018051	BUR-CAL TERMITE & PEST CONTROL INC.	11/1/2024	09/25/24 - PEST CONTROL	385.00
E018158	BUR-CAL TERMITE & PEST CONTROL INC.	11/8/2024	10/23/24 - PEST CONTROL	385.00
E018643	BUR-CAL TERMITE & PEST CONTROL INC.	12/11/2024	11/27/24 - PEST CONTROL	385.00
P063994	CAREPORTAL	12/11/2024	10/24 - CAREPORTAL AGENCY SUBSCRIPTION	20.84
312710	CDW GOVERNMENT, INC.	12/19/2024	(1) SYNOLOGY RACKSTATION	5,003.05
312654	CFOMW TAX LLC	11/19/2024	FY2021 Q2 - SUCCESS FEE FOR EMPLOYEE RETENTION CREDIT CLAIM	62,004.20
312624	CHARTERSAFE	11/1/2024	FY23-24 - WORKER'S COMPENSATION AUDIT	23,227.17
312682	CHARTERSAFE	12/4/2024	FY24-25 - CHARTERSAFE SUMMIT EVENT - NO SHOW FEES	100.00
312625	CHRISTINA LUC	11/1/2024	11/07/24-11/09/24 - MEAL PER DIEM - 2024 CALIFORNIA MATHEMATICS COUNCIL CON	278.50
312662	CHRISTINA LUC	11/25/2024	MILEAGE - CALIFORNIA MATHEMATICS COUNCIL	197.05
312672	CHRISTINA MOUSAVI	11/26/2024	FY23-24- STRS EXCESS REFUND	23.08
312683	CLIFTONLARSONALLEN LLP	12/4/2024	FY23-24 - AUDIT SERVICES	10,849.65
A020236	CROSS COUNTRY EDUCATION	11/19/2024	10/01/24-10/31/24 - SPED SERVICES - APE, BID, OT, SLP, SLPA	48,096.72
A020645	CROSS COUNTRY EDUCATION	12/11/2024	11/01/24-11/22/24 - SPED SERVICES - ACA, BID, DHH, SLP, SLPA	23,665.34
A020867	CROSS COUNTRY EDUCATION	12/20/2024	11/01/24-11/18/24 - SUBSTITUTES - SPED AIDE MULTIPLE STUDENTS	3,684.53
P064505	CTL Corporation	12/20/2024	LAPTOP REPAIRS	131.52
312627	DEPARTMENT OF HOUSING AND COMMUNITY DEVELOP	11/1/2024	2025 - REGISTRATION RENEWAL SERIAL # 5901263S14145	216.00
312655	Department Of Industrial Relations	11/19/2024	10/15/24 - INSPECTION FEE - CONVEYANCE 178521	450.00
P063070	DYNAMIC EDUCATION SERVICES, INC.	11/19/2024	10/24 - SUPPLEMENTAL ACADEMIC SUPPORT SERVICES	1,000.00
P064504	DYNAMIC EDUCATION SERVICES, INC.	12/20/2024	11/24 - SUPPLEMENTAL ACADEMIC SUPPORT SERVICES	800.00
P064503	EDUCATIONAL DESIGNS FOR EDUCATION	12/20/2024	FY24-25 - CONSULTING SERVICES	4,500.00
312638	EMPLOYMENT DEVELOPMENT DEPARTMENT	11/8/2024	07/01/24-09/30/24 - SELD LOCAL EXPERIENCE CHARGE	2,250.15
312656	EXED	11/19/2024	10/24 - MANAGEMENT CONTRACT FEE	25,270.83
312711	EXED	12/19/2024	11/24 - MANAGEMENT CONTRACT FEE	25,270.83
P062452	FACE PAINT AND FAIRYTALES	11/8/2024	10/10/24 - FACE PAINTING SERVICES	315.00
312639	FRESH START HEALTHY MEALS, INC.	11/8/2024	10/24 - STUDENT'S MEALS	79,347.46
312657	FRESH START HEALTHY MEALS, INC.	11/19/2024	10/24 - STUDENT'S MEALS	56,458.40
P063657	FRESH START HEALTHY MEALS, INC.	12/4/2024	11/24- LUNCH - SPECIAL BBQ EVENT	1,628.60
312692	FRESH START HEALTHY MEALS, INC.	12/11/2024	11/24 - STUDENT'S MEALS	70,310.39
P064506	FRESH START HEALTHY MEALS, INC.	12/20/2024	11/24 - SERVER	2,339.48
312628	FRONTIER	11/1/2024	10/13/24-11/12/24 - FAX SERVICE	344.70
312693	FRONTIER	12/11/2024	11/13/24-12/12/24 - FAX SERVICE	344.70
312694	GABRIELLE PONAMAN	12/11/2024	SCHOOL PSYCHOLOGIST INTERNSHIP - 1ST INSTALLMENT	10,000.00
312629	HERNANDEZ JANITORIAL SERVICES	11/1/2024	10/01/24-10/15/24 - MAINTENANCE SERVICE	1,815.00
312676	HERNANDEZ JANITORIAL SERVICES	11/27/2024	10/16/24-10/31/24 - MAINTENANCE SERVICE	2,145.00
312684	HERNANDEZ JANITORIAL SERVICES	12/4/2024	11/01/24-11/15/24 - MAINTENANCE SERVICE	1,650.00
312695	HERNANDEZ JANITORIAL SERVICES	12/11/2024	11/16/24-11/30/24 - MAINTENANCE SERVICE	1,320.00
312712	HERNANDEZ JANITORIAL SERVICES	12/19/2024	12/01/24-12/15/24 - MAINTENANCE SERVICE	1,650.00
P062148	HESS AND ASSOCIATES, INC.	11/1/2024	FY24-25 - 1ST QUARTER RETIREMENT REPORT & ANNUAL FEE	1,550.00
312640	HOME DEPOT CREDIT SERVICES	11/8/2024	CLEANING SUPPLIES	250.65
312713	HOME DEPOT CREDIT SERVICES	12/19/2024	STATEMENT CLOSING 12/05/24	573.38
P062451	IMPACT CANINE SOLUTIONS	11/8/2024	10/01/24-10/17/24 - CANINE SERVICE	880.00
P063993	IMPACT CANINE SOLUTIONS	12/11/2024	11/08/24 - CANINE SERVICE	440.00
312658	ISIS PENA	11/19/2024	FOOD 4 LESS - SNACKS - FIELD TRIP TO CROSS COUNTRY MEET	50.04
312671	JASON LOWY	11/26/2024	FY23-24- STRS EXCESS REFUND	22.93
P063057	JEANNETTE M CRUZ REIBER	11/19/2024	09/24 - MONTHLY CREDENTIALING SERVICES	1,600.00
312677	JEANNETTE M CRUZ REIBER	11/27/2024	11/24 - MONTHLY CREDENTIALING SERVICES	800.00
P062454	JEFFREY SAMUELS DBA SANDY'S COMMUNICATIONS	11/8/2024	(6) MOTOROLA RADIO	1,293.15
312678	JOANNA DIAZ	11/27/2024	10/01/24-10/24/24 - JANITORIAL SERVICES	2,550.00
312685	JOANNA DIAZ	12/4/2024	11/05/24-11/22/24 - JANITORIAL SERVICES	1,870.00
E018157	KELLY SPICERS STORES	11/8/2024	COPY PAPER, FUEL SURCHARGE	614.30
312681	KEVIN LOPEZ	11/27/2024	12/24 - FINAL CHECK - K. LOPEZ	1,360.73
312630	KNOTTS BERRY FARM	11/1/2024	11/22/24 - ADMISSION & PARKING	5,070.00
312641	LA DEPT. OF WATER AND POWER	11/8/2024	08/27/24-09/26/24 - ELECTRIC CHARGES	23,523.67
312663	LA DEPT. OF WATER AND POWER	11/25/2024	10/16/24-11/14/24 - ELECTRIC, WATER & SEWER CHARGES	6,059.77
312696	LA DEPT. OF WATER AND POWER	12/11/2024	10/28/24-12/02/24 - ELECTRIC CHARGES	5,595.22

Check #	Vendor Name	Date	Description	Amount
312697	Latino Film Institute Youth Cinema Project	12/11/2024	10/24 - INSTRUCTIONAL SERVICE CINEMA FILM MAKING	18,016.86
312659	LAW OFFICES OF YOUNG, MINNEY & CORR, LLP	11/19/2024	10/24 - LEGAL SERVICES	8,115.00
A020647	LAW OFFICES OF YOUNG, MINNEY & CORR, LLP	12/11/2024	11/24 - LEGAL SERVICES	5,990.60
312642	LOS ANGELES UNIFIED SCHOOL DISTRICT	11/8/2024	07/24-09/24 - PREVENTIVE MAINTENANCE, SERVICE CALLS	21,469.17
P062146	LUIS GIRON	11/1/2024	10/24 - LANDSCAPING SERVICE	800.00
312664	Luminarias	11/25/2024	05/24 to 10/24- NON SPECIAL EDUCATION THERAPIST SERVICE	57,000.00
312698	Luminarias	12/11/2024	11/24 - NON SPECIAL EDUCATION THERAPIST SERVICE	11,000.00
312660	MAJOR METROPOLITAN SECURITY	11/19/2024	12/24 - MONITORING SERVICE	405.00
312714	MAJOR METROPOLITAN SECURITY	12/19/2024	01/25 - MONITORING SERVICE	405.00
312631	MARIA FATIMA ORTIZ	11/1/2024	09/14/24 - TRANSPORTATION - GALEN CENTER	2,195.00
312686	MARIA FATIMA ORTIZ	12/4/2024	11/22/24 - TRANSPORTATION - KNOTT'S BERRY FARM FIELD TRIP	2,200.00
312699	MARIA FATIMA ORTIZ	12/11/2024	10/24/24 - TRANSPORTATION - AQUARIUM OF THE PACIFIC	2,195.00
E018160	MCCALLA COMPANY	11/8/2024	CUSTODIAL SUPPLIES, FUEL SURCHARGE	677.33
E018334	MCCALLA COMPANY	11/19/2024	WET MOP, FACIAL TISSUE, COMBO BUCKET	342.32
E018644	MCCALLA COMPANY	12/11/2024	SCRUB BRUSHES, THREADED HANDLES, DEGREASER	75.85
P062145	MEL'S MOBILE DETAILING LLC	11/1/2024	10/24 - CAR DETAILING SERVICES - VANS # 62 & 73	300.00
P062453	MEMORIAS PHOTO BOOTH	11/8/2024	10/31/24 - PHOTO BOOTH SERVICES	328.50
312690	MEMORIAS PHOTO BOOTH	12/10/2024	10/31/24 - PHOTO BOOTH SERVICES	328.50
P064502	MULTI-HEALTH SYSTEMS, INC	12/20/2024	MENTAL HEALTH FORMS & TESTS, CONNERS 4 USE FOR SPED	466.25
312632	NAYELI DUEÑAS	11/1/2024	11/07/24-11/09/24 - MEAL PER DIEM - 2024 CALIFORNIA MATHEMATICS COUNCIL CON	278.50
312700	NoRedink Corp.	12/11/2024	11/01/24-10/31/25 - NOREDINK PREMIUM STUDENT LICENSES	4,352.50
312643	OFFICE OF FINANCE, CITY OF LOS ANGELES	11/8/2024	2025 - FIRE PERMIT RENEWAL	1,805.00
312673	Oscar Montes Sarabia	11/26/2024	FY23-24- STRS EXCESS REFUND	139.63
P063058	PETER HUANG AND LORETTA HUANG	11/19/2024	10/08/24-11/06/24 - ELECTRIC CHARGES	428.50
312665	PETER HUANG AND LORETTA HUANG	11/25/2024	12/24 - RENT	3,937.02
312721	PETER HUANG AND LORETTA HUANG	12/20/2024	01/25 - RENT	3,937.02
P064500	PETER HUANG AND LORETTA HUANG	12/20/2024	11/06/24-12/10/24 - ELECTRIC CHARGES	288.95
A020048	PRN NURSING CONSULTANTS, LLC	11/8/2024	08/28/24 - SPED SERVICES	240.00
A020499	PRN NURSING CONSULTANTS, LLC	12/4/2024	10/16/24 - SPED SERVICES	720.00
A020866	PRN NURSING CONSULTANTS, LLC	12/20/2024	10/21/24 - SEIZURE & DIASTATE TRAINING	940.00
312644	PUROSERVE	11/8/2024	11/24- RO RENTAL, 11/24- CABINET RENTAL, 11/24- FILTER SERVICE RENTAL	467.09
312701	PUROSERVE	12/11/2024	11/11/24 - WATER FILTER PUSH BUTTON REPAIR	771.42
312633	Quadient Finance USA, Inc.	11/1/2024	10/24 - EQUIPMENT RENTAL	864.49
312666	Quadient Finance USA, Inc.	11/25/2024	FINANCE CHARGE, LATE FEE, POSTAGE	43.38
312715	Quadient Finance USA, Inc.	12/19/2024	POSTAGE	681.54
312634	QUADIENT LEASING USA, INC.	11/1/2024	PROPERTY TAX RECOVERY ON TERMINATED LEASE	69.23
312716	QUADIENT LEASING USA, INC.	12/19/2024	01/07/25-04/06/25 - POSTAGE MACHINE LEASING	251.07
312679	QUADIENT, INC	11/27/2024	SHIPPING CHARGES FOR POSTAGE MACHINE - 60845075-3970864	21.89
312635	REPUBLIC SERVICES #902	11/1/2024	11/24 - WASTE DISPOSAL SERVICE	1,720.49
312702	REPUBLIC SERVICES #902	12/11/2024	12/24 - WASTE DISPOSAL SERVICE	1,756.31
312674	RICHARD BENAVIDES	11/26/2024	FY23-24- STRS EXCESS REFUND	36.61
312717	RICHARD GARCIA	12/19/2024	MILEAGE - 2024 CALIFORNIA ASSESSMENT CONFERENCE	76.38
312645	RICOH USA Inc.	11/8/2024	11/13/24-12/12/24 - COPIER LEASE	2,610.83
A020237	RICOH USA Inc.	11/19/2024	10/20/24-11/19/24 - COPIER LEASE	281.91
312703	RICOH USA Inc.	12/11/2024	12/13/24-01/12/25 - COPIER LEASE	2,599.33
312718	RICOH USA Inc.	12/19/2024	11/20/24-12/19/24 - COPIER LEASE	2,965.53
E018159	RINGCENTRAL, INC.	11/8/2024	MOBILE USER	173.20
312646	RIVERSIDE ART MUSEUM	11/8/2024	11/06/24 - TOUR FEE - MUSEUM & ART WORKSHOP FIELD TRIP	475.00
E018161	Riverside Assessments, LLC	11/8/2024	WJIV ACHIEVEMENT SSTANDARD & EXTENDED FORM A FOR SPED, WJIV ACHIEVEM	1,027.50
312704	RYAN BRADFORD	12/11/2024	REIM: 11/16/24-11/20/24 - CITE CONFERENCE EXPENSES	1,950.91
312667	San Fernando Valley Japanese American Community Center	11/25/2024	12/24 - RENT	12,978.00
312722	San Fernando Valley Japanese American Community Center	12/20/2024	01/25 - RENT	12,978.00
A020046	SCOOT EDUCATION INC.	11/8/2024	10/14/24-10/18/24 - SUBSTITUTES	23,991.00
A020238	SCOOT EDUCATION INC.	11/19/2024	10/21/24-10/25/24 - SUBSTITUTES	19,442.00
A020498	SCOOT EDUCATION INC.	12/4/2024	10/28/24-11/01/24 - SUBSTITUTES	6,845.00
A020646	SCOOT EDUCATION INC.	12/11/2024	11/18/24-11/22/24 - SUBSTITUTES	9,082.00
A020865	SCOOT EDUCATION INC.	12/20/2024	12/02/24-12/06/24 - SUBSTITUTES	4,574.00
312668	SFVJLI	11/25/2024	12/24 - RENT	1,850.00
312723	SFVJLI	12/20/2024	01/25 - RENT	1,850.00
312647	SOUTHERN CALIFORNIA GAS COMPANY	11/8/2024	09/12/24-10/11/24 - GAS CHARGES	145.41
312661	SOUTHERN CALIFORNIA GAS COMPANY	11/19/2024	10/11/24-11/13/24 - GAS CHARGES	343.70
312719	SOUTHERN CALIFORNIA GAS COMPANY	12/19/2024	11/13/24-12/13/24 - GAS CHARGES	623.11
312636	Sparkletts	11/1/2024	10/24 - WATER BOTTLED SERVICE	68.93
312669	Sparkletts	11/25/2024	10/24 - WATER BOTTLED SERVICE	68.44
312720	Sparkletts	12/19/2024	12/24 - WATER BOTTLED SERVICE	59.96
E018162	STAPLES	11/8/2024	DIVIDERS, DRY ERASE ERASERS, BINDERS, BINDER CLIPS, ETC	244.05
E018536	STAPLES	12/4/2024	HANGING FILE FOLDERS, SANDWICH BAGS, BANDAGES, FILE FOLDERS	139.93
P063056	SUCCESS FOR ALL FOUNDATION, INC.	11/19/2024	08/09/24-09/12/24 - STAFF TRAINING - CONTRACT 104421	11,800.00
312670	SUCCESS FOR ALL FOUNDATION, INC.	11/25/2024	10/21/24-10/24/24 - STAFF TRAINING	4,800.00
STD11/26	Teresa Sale Benefits Consultant	11/27/2024	12/24 - HEALTH PREMIUM	115,438.46
STD12/26	Teresa Sale Benefits Consultant	12/23/2024	01/25 - HEALTH PREMIUMS, PRIOR PERIOD ADJUSTMENT	122,050.42
312648	The College Board	11/8/2024	USED AP EXAMINATIONS, AP LATE ORDER FEE CHARGE, AP UNUSED EXAMINATION	3,692.11
312649	Think Together	11/8/2024	INSTALLMENT #4 OF 10 - COMPREHENSIVE MANAGEMENT OF ASEs	38,661.74
312705	Think Together	12/11/2024	INSTALLMENT #5 OF 10 - COMPREHENSIVE MANAGEMENT OF ASEs	38,661.74
312687	THOMAS CAMPANA	12/5/2024	12/24 - FINAL CHECK - T. CAMPANA	1,726.35
312688	THOMAS CAMPANA	12/5/2024	12/24 - TABLE BONUS EARNING - T. CAMPANA	1,375.67
312689	THOMAS CAMPANA	12/6/2024	12/24 - STIPEND - T. CAMPANA	1,089.99
312650	TIME WARNER CABLE	11/8/2024	11/01/24-11/30/24 - INTERNET ACCOUNT# 90301	1,380.47
312706	TIME WARNER CABLE	12/11/2024	12/01/24-12/31/24 - INTERNET ACCOUNT# 49301	222.96
A020240	TOTAL EDUCATION SOLUTIONS	11/19/2024	09/24 - SPED SERVICES	14,250.00
312651	UNUM	11/8/2024	11/24 - DISABILITY PREMIUM	1,181.23
A020868	UNUM	12/20/2024	12/24 - DISABILITY PREMIUMS	1,181.23

Check #	Vendor Name	Date	Description	Amount
A020047	WAXIE SANITARY SUPPLY	11/8/2024	GLASS CLEANER, SPONGES, CLEANING BRUSHES, ETC	2,259.92
A020241	WAXIE SANITARY SUPPLY	11/19/2024	DISINFECTING WIPES	567.25
312680	YESENIA MARCHELL	11/27/2024	REIM: CTC - WAIVER APPLICATION FEES	300.00
				<hr/>
				1,176,403.97