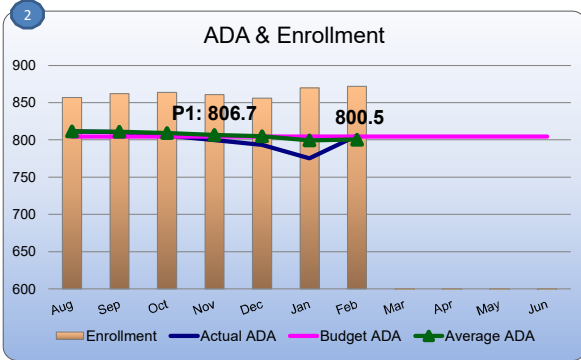


# YPI CHARTER SCHOOLS, INC - Financial Dashboard (February 2025)

**1 Key Performance Indicators**

ADA vs. Budget ● Cash on Hand ●

Net Income / (Loss) ● Year-End Cash ●



**KEY POINTS**

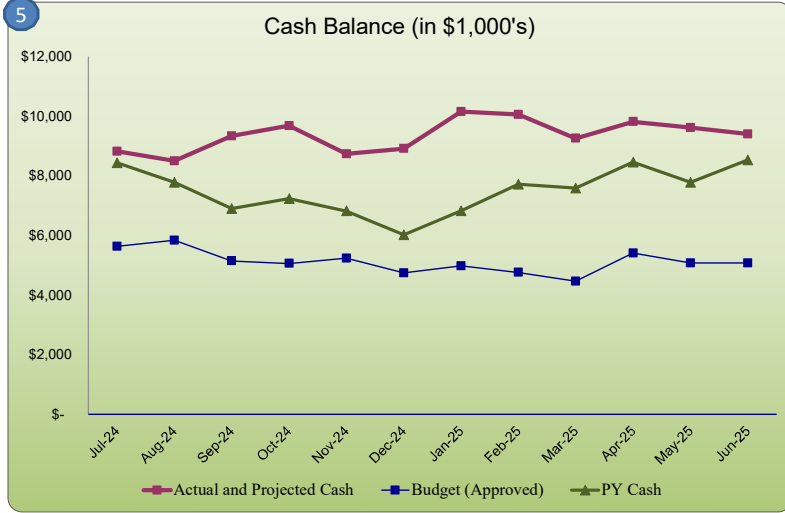
Enrollment is currently 14 students above budget, resulting in a \$69K decrease in LCFF Revenue due to lower than budget ADA%.

Forecast includes \$1.18M of restricted one-time funds. An additional \$1.11M remains available to spend through FY27/28.

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

Attendance Analysis	Actual through Month 7	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	872	866	852	14	866	0	847	823
ADA %	92.8%	92.9%	94.5%	-1.5%	91.3%	1.7%	92.7%	90.2%
Average ADA	800.50	802.19	804.74	(2.55)	803.25	(1.06)	778.37	742.26

Income Statement	Actual through 02/28/25	Forecast as of 02/28/25	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	6,903,978	12,114,333	12,182,867	(68,534)	12,112,747	1,586	11,612,823	10,210,742
Federal Revenue	809,006	1,893,492	1,914,253	(20,760)	1,897,960	(4,468)	3,510,698	3,101,915
State Revenue	4,040,975	3,568,255	3,540,169	28,086	3,597,710	(29,454)	3,313,241	3,467,525
Other Local Revenue	1,306,877	1,668,141	1,032,850	635,291	1,659,860	8,281	3,029,652	1,037,193
Grants/Fundraising	50,534	76,925	60,000	16,925	76,025	900	43,383	68,873
<b>TOTAL REVENUE</b>	<b>13,111,371</b>	<b>19,321,147</b>	<b>18,730,139</b>	<b>591,008</b>	<b>19,344,302</b>	<b>(23,155)</b>	<b>21,509,798</b>	<b>17,886,248</b>
<i>Total per ADA</i>		24,085	23,275	811	24,114	(29)	27,634	24,097
<i>w/o Grants/Fundraising</i>		23,990	23,200	789	24,020	(30)	27,579	24,004
Certificated Salaries	3,973,189	6,283,129	6,591,305	308,177	6,362,325	79,196	6,108,717	5,318,471
Classified Salaries	2,081,329	3,309,156	3,188,363	(120,794)	3,325,441	16,284	3,082,354	2,541,261
Benefits	2,187,634	3,173,309	3,086,329	(86,979)	3,191,761	18,453	2,956,342	2,553,891
Student Supplies	927,650	1,687,203	1,525,298	(161,905)	1,705,052	17,849	1,853,818	1,884,948
Operating Expenses	2,850,148	4,527,087	4,047,396	(479,690)	4,361,378	(165,709)	4,318,530	4,473,332
Other	679,377	1,020,113	1,008,354	(11,758)	1,020,636	523	1,080,851	1,085,893
<b>TOTAL EXPENSES</b>	<b>12,699,327</b>	<b>19,999,996</b>	<b>19,447,046</b>	<b>(552,950)</b>	<b>19,966,592</b>	<b>(33,404)</b>	<b>19,400,612</b>	<b>17,857,796</b>
<i>Total per ADA</i>		24,932	24,166	(766)	24,890	42	24,925	24,059
<b>NET INCOME / (LOSS)</b>	<b>412,044</b>	<b>(678,849)</b>	<b>(716,907)</b>	<b>38,058</b>	<b>(622,290)</b>	<b>(56,559)</b>	<b>2,109,186</b>	<b>28,452</b>
Op Inc Excl. Non-cash Lease Exp	1,018,253	226,143	170,602	55,541	285,573	(59,430)	3,079,841	0



Year-End Cash Balance		
Projected	Budget	Variance
9,411,312	5,077,498	4,333,815

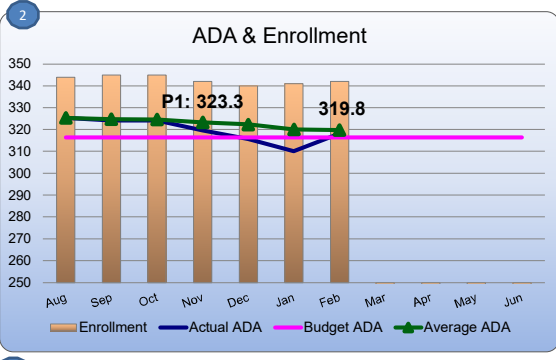
Balance Sheet	6/30/2024	1/31/2025	2/28/2025	6/30/2025 FC
<b>Assets</b>				
Cash, Operating	8,537,596	10,157,223	10,056,080	9,411,024
Cash, Restricted	0	0	0	0
Accounts Receivable	5,097,623	582,191	582,191	2,091,196
Due From Others	3,726	3,798	5,639	5,639
Other Assets	2,147,938	1,925,993	1,909,560	1,989,302
Net Fixed Assets	25,953,461	25,438,978	25,365,536	25,072,788
<b>Total Assets</b>	<b>41,740,344</b>	<b>38,108,183</b>	<b>37,919,007</b>	<b>38,569,949</b>
<b>Liabilities</b>				
A/P & Payroll	1,091,094	337,275	410,769	676,868
Due to Others	1,063,512	374,017	361,716	501,589
Deferred Revenue	2,706,109	0	0	1,515,397
Other Liabilities	1,852,081	1,852,081	1,852,081	1,733,089
Total Debt	6,897,047	6,780,030	6,751,896	6,691,353
<b>Total Liabilities</b>	<b>13,609,843</b>	<b>9,343,402</b>	<b>9,376,461</b>	<b>11,118,297</b>
<b>Equity</b>				
Beginning Fund Bal.	26,021,317	28,130,503	28,130,503	28,130,503
Net Income/(Loss)	2,109,186	634,279	412,044	(678,849)
<b>Total Equity</b>	<b>28,130,503</b>	<b>28,764,782</b>	<b>28,542,546</b>	<b>27,451,653</b>
<b>Total Liabilities &amp; Equity</b>	<b>41,740,345</b>	<b>38,108,184</b>	<b>37,919,008</b>	<b>38,569,950</b>
Available Line of Credit	500,000	500,000	500,000	500,000
Days Cash on Hand	169	194	192	180
Cash Reserve %	46%	53.1%	52.6%	49.2%

# BERT CORONA CHARTER SCHOOL - Financial Dashboard (February 2025)

**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 \$56K increase in LCFF Revenue.

Forecast includes \$494K of restricted one-time funds. An additional \$456K remains available to spend through FY27/28.

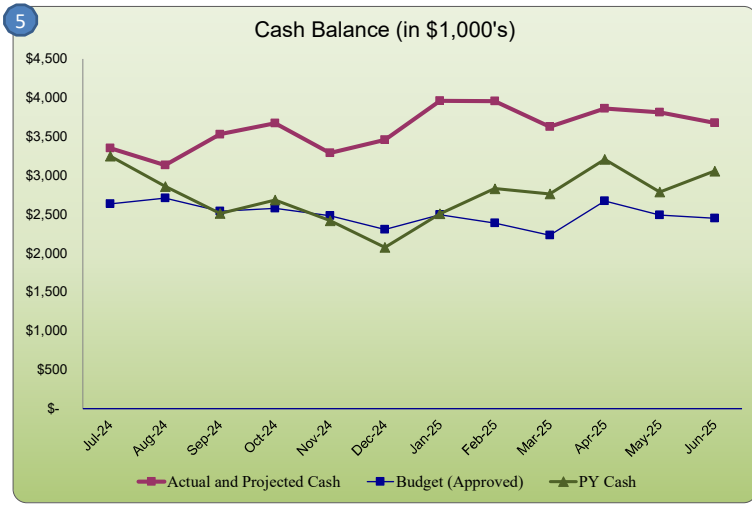
Due to the audit adjustment, ERC funds have been recognized as revenue in FY23-24.

**3 Attendance Analysis**

	Actual through Month 7	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 %	93.2%	93.5%	95.0%	-1.5%	93.7%	-0.3%	93.0%	0.0%
Avg Daily Attendance (ADA)	319.75	320.05	316.35	3.70	320.60	(0.55)	321.84	307.25

**4 Income Statement**

	Actual through 02/28/25	Forecast as of 02/28/25	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	2,697,320	4,571,318	4,515,190	56,128	4,573,198	(1,881)	4,531,333	4,005,725
Federal Revenue	329,844	781,745	789,059	(7,314)	782,611	(866)	1,370,027	1,218,493
State Revenue	1,721,608	1,629,686	1,599,049	30,637	1,669,186	(39,500)	1,519,681	1,542,496
Other Local Revenue	577,144	731,264	404,993	326,271	726,300	4,965	1,187,725	356,226
Grants/Fundraising	30,235	30,235	20,000	10,235	29,570	665	4,849	22,447
<b>TOTAL REVENUE</b>	<b>5,356,151</b>	<b>7,744,249</b>	<b>7,328,291</b>	<b>415,958</b>	<b>7,780,865</b>	<b>(36,617)</b>	<b>8,613,615</b>	<b>7,145,386</b>
Total per ADA		24,197	23,165	1,032	24,311	(114)	26,764	23,256
w/o Grants/Fundraising		24,103	23,102	1,001	24,219	(116)	26,749	23,183
Certificated Salaries	1,442,017	2,268,621	2,305,977	37,356	2,288,353	19,732	2,186,330	1,882,882
Classified Salaries	763,157	1,235,817	1,137,451	(98,365)	1,249,557	13,741	1,083,041	900,343
Benefits	747,604	1,091,206	1,012,704	(78,502)	1,111,700	20,494	995,440	870,042
Student Supplies	458,075	794,540	691,919	(102,622)	800,349	5,808	777,197	865,254
Operating Expenses	1,400,298	2,236,092	2,102,055	(134,037)	2,208,731	(27,361)	2,346,661	2,456,016
Other	54,889	82,244	66,303	(15,941)	82,244	0	92,022	94,050
<b>TOTAL EXPENSES</b>	<b>4,866,040</b>	<b>7,708,520</b>	<b>7,316,408</b>	<b>(392,111)</b>	<b>7,740,934</b>	<b>32,414</b>	<b>7,480,690</b>	<b>7,068,587</b>
Total per ADA		24,085	23,128	(958)	24,187	(101)	23,244	23,006
<b>NET INCOME / (LOSS)</b>	<b>490,111</b>	<b>35,729</b>	<b>11,882</b>	<b>23,847</b>	<b>39,932</b>	<b>(4,203)</b>	<b>1,132,925</b>	<b>76,798</b>
<b>OPERATING INCOME</b>	<b>545,000</b>	<b>117,973</b>	<b>78,185</b>	<b>39,788</b>	<b>122,176</b>	<b>(4,203)</b>	<b>1,224,947</b>	<b>170,849</b>



**Year-End Cash Balance**

Projected	Budget	Variance
3,675,067	2,450,950	1,224,117

**6 Balance Sheet**

	6/30/2024	1/31/2025	2/28/2025	6/30/2025 FC
<b>Assets</b>				
Cash, Operating	3,056,729	3,958,353	3,955,503	3,675,067
Cash, Restricted	0	0	0	0
Accounts Receivable	2,406,105	419,502	419,502	975,309
Due From Others	2,594	2,600	2,678	2,678
Other Assets	2,081,300	1,954,304	1,943,327	1,958,091
Net Fixed Assets	675,465	627,415	620,576	593,221
<b>Total Assets</b>	<b>8,222,192</b>	<b>6,962,174</b>	<b>6,941,586</b>	<b>7,204,366</b>
<b>Liabilities</b>				
A/P & Payroll	370,981	88,171	63,867	185,303
Due to Others	462,183	59,800	52,887	144,026
Deferred Revenue	1,054,309	0	0	611,558
Other Liabilities	1,882,538	1,882,538	1,882,538	1,775,569
Total Debt	0	0	0	0
<b>Total Liabilities</b>	<b>3,770,010</b>	<b>2,030,510</b>	<b>1,999,292</b>	<b>2,716,456</b>
<b>Equity</b>				
Beginning Fund Bal.	3,319,257	4,452,182	4,452,182	4,452,182
Net Income/(Loss)	1,132,925	479,482	490,111	35,729
Total Equity	4,452,182	4,931,664	4,942,293	4,487,911
<b>Total Liabilities &amp; Equity</b>	<b>8,222,192</b>	<b>6,962,174</b>	<b>6,941,586</b>	<b>7,204,366</b>
Days Cash on Hand	151	189	189	176
Cash Reserve %	41.4%	51.7%	51.9%	48.2%





## **BERT CORONA CHARTER SCHOOL**

### **Financial Analysis**

### **February 2025**

#### **Net Income**

Bert Corona Charter School is projected to achieve a net income of \$36K in FY24-25 compared to \$12K in the board approved budget. Reasons for this positive \$24K variance are explained below in the Income Statement section of this analysis.

#### **Balance Sheet**

As of February 28, 2025, the school's cash balance was \$3.96M. By June 30, 2025, the school's cash balance is projected to be \$3.68M, which represents a 48% reserve.

As of February 28, 2025, the Accounts Receivable balance was \$420K, down from \$420K in the previous month, due to the receipt of revenue earned in FY23-24.

As of February 28, 2025, the Accounts Payable balance, including payroll liabilities, totaled \$64K, compared to \$88K in the prior month.

As of February 28, 2025, BCCS had a zero debt balance.

#### **Income Statement**

##### *Revenue*

Total revenue for FY24-25 is projected to be \$7.74M, which is \$416K or 5.7% over budgeted revenue of \$7.33M.

**Child Nutrition Federal Revenue** – is projected to be above budget by \$65K 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 Local Revenue** - is projected to be over budget by \$321K due to writing off Coverify and YPI invoices.

##### *Expenses*

Total expenses for FY24-25 are projected to be \$7.71M, which is \$392K or 5.4% over budgeted expenditures of \$7.32M.

**Health Costs** are projected to be higher than budget by \$91K based on the actuals through March.

**Nutrition Program Food Supplies** are projected to be higher than budget by \$72K due to higher participation rates for the nutrition program. This increase is offset by increases in State and Federal Nutrition Revenue.

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



**PD Consultant & Tuition costs** are projected to be higher than budget by \$35K due to Teacher Resident Stipend. It is offset by additional revenue for the same amount.

**Contracted Substitute Teacher costs** are projected to be higher than budget by \$43K.

**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 320.05 based on enrollment of 339 and a 93.5% attendance rate.

Actual ADA through Month 7 is 319.75 with ending enrollment of 342 and a 93.2% attendance rate.

In Month 7, ADA was 318.05 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 (February 2025)

**1 Key Performance Indicators**

ADA vs. Budget ● Cash on Hand ●

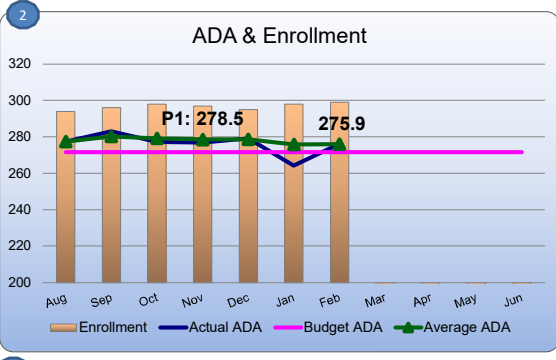
Net Income / (Loss) ● Year-End Cash ●

**KEY POINTS**

Enrollment is currently 11 students above budget, resulting in a \$66K increase in LCFF Revenue.

Forecast includes \$389K of restricted one-time funds. An additional \$543K remains available to spend through FY27/28.

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

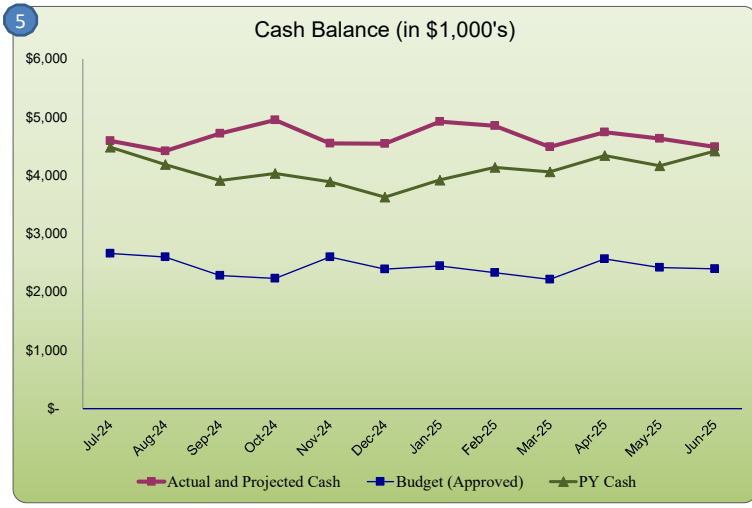


**3 Attendance Analysis**

	Actual through Month 7	Forecasted P2	Budgeted P2	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24	FY 22-23
Enrollment	299	297	286	11	297	0	282	275
Attendance %	93.1%	93.4%	95.0%	-1.6%	93.7%	-0.3%	92.8%	0.0%
Avg Daily Attendance (ADA)	275.93	276.74	271.70	5.04	277.57	(0.83)	256.48	254.51

**4 Income Statement**

	Actual through 02/28/25	Forecast as of 02/28/25	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	2,182,280	3,984,941	3,918,531	66,410	3,991,762	(6,821)	3,670,040	3,360,632
Federal Revenue	273,475	664,904	667,301	(2,397)	667,599	(2,694)	1,506,579	1,090,004
State Revenue	1,457,071	1,251,917	1,393,980	(142,063)	1,234,015	17,902	1,133,377	1,621,764
Other Local Revenue	504,741	642,527	376,946	265,581	643,041	(514)	1,075,406	400,778
Grants/Fundraising	-	20,000	20,000	0	20,000	0	1,535	11,460
<b>TOTAL REVENUE</b>	<b>4,417,567</b>	<b>6,564,289</b>	<b>6,376,758</b>	<b>187,531</b>	<b>6,556,417</b>	<b>7,872</b>	<b>7,386,937</b>	<b>6,484,638</b>
Total per ADA		23,720	23,470	250	23,692	28	28,801	25,479
w/o Grants/Fundraising		23,648	23,396	252	23,619	28	28,795	25,434
Certificated Salaries	1,223,468	1,941,002	2,114,275	173,273	1,975,249	34,246	1,894,291	1,605,293
Classified Salaries	567,724	936,587	945,392	8,805	937,767	1,180	873,175	774,512
Benefits	596,205	887,110	895,751	8,641	899,965	12,855	830,166	710,560
Student Supplies	290,984	549,137	515,237	(33,900)	562,877	13,740	726,716	628,998
Operating Expenses	1,325,558	2,057,107	1,741,851	(315,256)	1,943,848	(113,260)	1,719,925	1,874,014
Other	603,244	906,306	910,228	3,923	906,860	554	926,543	946,401
<b>TOTAL EXPENSES</b>	<b>4,607,184</b>	<b>7,277,249</b>	<b>7,122,735</b>	<b>(154,514)</b>	<b>7,226,565</b>	<b>(50,684)</b>	<b>6,970,816</b>	<b>6,539,778</b>
Total per ADA		26,296	26,215	(81)	26,113	183	27,179	25,696
<b>NET INCOME / (LOSS)</b>	<b>(189,617)</b>	<b>(712,960)</b>	<b>(745,977)</b>	<b>33,017</b>	<b>(670,149)</b>	<b>(42,812)</b>	<b>416,121</b>	<b>(55,139)</b>
<b>OPERATING INCOME</b>	<b>322,175</b>	<b>53,906</b>	<b>19,087</b>	<b>34,819</b>	<b>96,512</b>	<b>(42,606)</b>	<b>1,201,981</b>	<b>746,343</b>



**Year-End Cash Balance**

	Projected	Budget	Variance
	4,489,600	2,399,737	2,089,863

**6 Balance Sheet**

	6/30/2024	1/31/2025	2/28/2025	6/30/2025 FC
<b>Assets</b>				
Cash, Operating	4,419,671	4,920,825	4,852,908	4,489,600
Cash, Restricted	0	0	0	0
Accounts Receivable	1,863,222	100,240	100,240	708,560
Due From Others	299	299	269	269
Other Assets	61,649	17,786	16,930	57,911
Net Fixed Assets	25,163,936	24,716,118	24,652,144	24,397,069
<b>Total Assets</b>	<b>31,508,776</b>	<b>29,755,268</b>	<b>29,622,491</b>	<b>29,653,409</b>
<b>Liabilities</b>				
A/P & Payroll	434,781	68,785	182,764	142,768
Due to Others	587,275	341,270	340,612	370,014
Deferred Revenue	1,052,839	0	0	632,388
Other Liabilities	6,989	6,989	6,989	0
Total Debt	6,897,047	6,780,030	6,751,896	6,691,354
<b>Total Liabilities</b>	<b>8,978,930</b>	<b>7,197,074</b>	<b>7,282,261</b>	<b>7,836,523</b>
<b>Equity</b>				
Beginning Fund Bal.	22,113,726	22,529,847	22,529,847	22,529,847
Net Income/(Loss)	416,121	28,347	(189,617)	(712,960)
<b>Total Equity</b>	<b>22,529,847</b>	<b>22,558,194</b>	<b>22,340,230</b>	<b>21,816,887</b>
<b>Total Liabilities &amp; Equity</b>	<b>31,508,777</b>	<b>29,755,268</b>	<b>29,622,491</b>	<b>29,653,410</b>
Days Cash on Hand	261	278	272	252
Cash Reserve %	71.5%	76.2%	74.5%	69.0%





## MONSEÑOR OSCAR ROMERO CHARTER SCHOOL

### Financial Analysis

### February 2025

#### Net Income

Monsenor Oscar Romero Charter School is projected to achieve a net income of -\$713K in FY24-25 compared to -\$746K in the board approved budget. Reasons for this positive \$33K variance are explained below in the Income Statement section of this analysis.

#### Balance Sheet

As of February 28, 2025, the school's cash balance was \$4.85M. By June 30, 2025, the school's cash balance is projected to be \$4.49M, which represents a 69% reserve.

As of February 28, 2025, the Accounts Receivable balance was \$100K, down from \$100K in the previous month, due to the receipt of revenue earned in FY23-24.

As of February 28, 2025, the Accounts Payable balance, including payroll liabilities, totaled \$183K, compared to \$69K in the prior month.

As of February 28, 2025, MORCS had a debt balance of \$6.75M compared to \$6.78M in the prior month. An additional \$61K will be paid this fiscal year.

#### Income Statement

##### *Revenue*

Total revenue for FY24-25 is projected to be \$6.56M, which is \$188K or 2.9% over budgeted revenue of \$6.38M.

**LCFF Revenue** – is projected to be higher budget by \$66K due to higher enrollment, but a lower attendance for the last two months

**Child Nutrition Federal Revenue** – is projected to be above budget by \$31K due to higher participation rates for Nutrition Program.

**Other State Revenue** - is projected to be below budget by \$179K due to moving one-time funds to FY25-26.

**Other Local Revenue** - is projected to be above budget by \$213K due writing off Coverify and YPI invoices.

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

##### *Expenses*

Total expenses for FY24-25 are projected to be \$7.28M, which is \$155K or 2.2% over budgeted expenditures of \$7.12M.

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

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



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

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

**SPED Services** are projected to be higher than budget by \$60K. This expense is offset by lower salaries and benefits

**After School Services** are projected to be higher than budget by \$54K. This expense will be covered by ELOP funds

### **ADA**

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

Forecast P2 ADA is 276.74 based on enrollment of 297 and a 93.4% attendance rate.

Actual ADA through Month 7 is 275.93 with ending enrollment of 299 and a 93.1% attendance rate.

In Month 7, ADA was 276.05 with a 92.5% 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 (February 2025)

**1 Key Performance Indicators**

ADA vs. Budget ● Cash on Hand ●

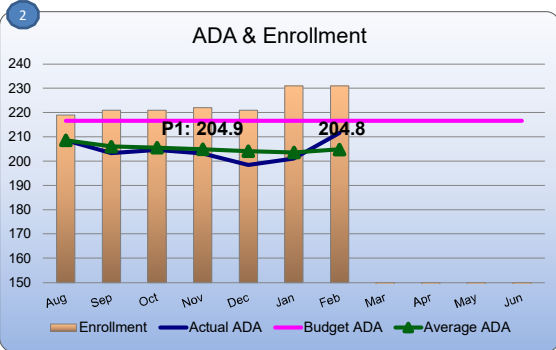
Net Income / (Loss) ● Year-End Cash ●

**KEY POINTS**

Enrollment is currently 3 students below budget, resulting in a \$191K decrease in LCFF Revenue.

Forecast includes \$299K of restricted one-time funds. An additional \$114K remains available to spend through FY27/28.

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

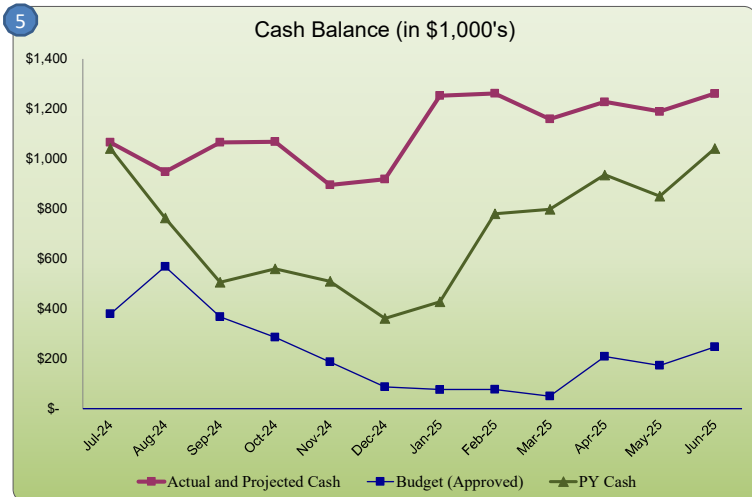


**3 Attendance Analysis**

	Actual through Month 7	Forecasted P2	Budgeted P2	Budget Variance B/(W)	Prior Month Forecast	Prior Mo Variance B/(W)	FY 23-24	FY 22-23
Enrollment	231	230	233	(3)	230	0	223	210
Attendance %	91.7%	91.6%	93.0%	-1.4%	91.5%	0.1%	91.9%	0.0%
Avg Daily Attendance (ADA)	204.82	205.40	216.69	(11.29)	205.08	0.32	200.05	180.50

**4 Income Statement**

	Actual through 02/28/25	Forecast as of 02/28/25	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	2,024,378	3,558,075	3,749,147	(191,073)	3,547,787	10,288	3,411,450	2,844,385
Federal Revenue	205,686	446,843	457,892	(11,049)	447,751	(908)	634,092	793,417
State Revenue	862,296	686,652	547,139	139,513	694,508	(7,856)	660,183	303,265
Other Local Revenue	215,153	284,510	250,911	33,599	281,687	2,823	755,242	276,601
Grants/Fundraising	20,299	26,690	20,000	6,690	26,455	235	36,999	34,967
<b>TOTAL REVENUE</b>	<b>3,327,813</b>	<b>5,002,770</b>	<b>5,025,090</b>	<b>(22,320)</b>	<b>4,998,188</b>	<b>4,581</b>	<b>5,497,966</b>	<b>4,252,636</b>
<i>Total per ADA</i>		24,356	23,190	1,166	24,334	22	27,483	23,560
<i>w/o Grants/Fundraising</i>		24,226	23,098	1,128	24,205	21	27,298	23,367
Certificated Salaries	1,017,616	1,632,252	1,720,557	88,305	1,652,433	20,181	1,590,587	1,417,641
Classified Salaries	542,317	830,136	787,709	(42,427)	824,706	(5,429)	788,686	554,770
Benefits	597,444	872,084	867,184	(4,900)	861,988	(10,097)	792,439	637,399
Student Supplies	164,515	323,965	306,798	(17,167)	322,265	(1,700)	340,415	381,289
Operating Expenses	875,123	1,317,353	1,296,992	(20,361)	1,300,255	(17,098)	1,366,488	1,210,453
Other	19,137	28,597	28,662	65	28,614	17	59,209	44,291
<b>TOTAL EXPENSES</b>	<b>3,216,152</b>	<b>5,004,387</b>	<b>5,007,903</b>	<b>3,515</b>	<b>4,990,262</b>	<b>(14,126)</b>	<b>4,937,825</b>	<b>4,245,843</b>
<i>Total per ADA</i>		24,364	23,111	(1,253)	24,295	69	24,683	23,523
<b>NET INCOME / (LOSS)</b>	<b>111,661</b>	<b>(1,618)</b>	<b>17,187</b>	<b>(18,805)</b>	<b>7,927</b>	<b>(9,544)</b>	<b>560,141</b>	<b>6,793</b>
<b>OPERATING INCOME</b>	<b>130,798</b>	<b>26,979</b>	<b>45,850</b>	<b>(18,870)</b>	<b>36,541</b>	<b>(9,562)</b>	<b>619,350</b>	<b>51,084</b>



**Year-End Cash Balance**

	Projected	Budget	Variance
	1,265,619	252,968	1,012,651

**6 Balance Sheet**

	6/30/2024	1/31/2025	2/28/2025	6/30/2025 FC
<b>Assets</b>				
Cash, Operating	1,040,822	1,252,062	1,261,361	1,265,619
Cash, Restricted	0	0	0	0
Accounts Receivable	828,296	62,450	62,450	407,327
Due From Others	618	646	551	551
Other Assets	34,276	11,047	10,430	27,998
Net Fixed Assets	106,466	89,693	87,328	77,868
<b>Total Assets</b>	<b>2,010,479</b>	<b>1,415,899</b>	<b>1,422,120</b>	<b>1,779,364</b>
<b>Liabilities</b>				
A/P & Payroll	224,769	153,073	138,099	322,870
Due to Others	16,870	3,098	2,482	21,815
Deferred Revenue	598,962	0	0	271,452
Other Liabilities	5,033	5,033	5,033	0
<b>Total Debt</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>Total Liabilities</b>	<b>845,633</b>	<b>161,205</b>	<b>145,614</b>	<b>616,136</b>
<b>Equity</b>				
Beginning Fund Bal.	604,705	1,164,846	1,164,846	1,164,846
Net Income/(Loss)	560,141	89,848	111,661	(1,618)
<b>Total Equity</b>	<b>1,164,846</b>	<b>1,254,694</b>	<b>1,276,507</b>	<b>1,163,228</b>
<b>Total Liabilities &amp; Equity</b>	<b>2,010,479</b>	<b>1,415,899</b>	<b>1,422,120</b>	<b>1,779,364</b>
<b>Days Cash on Hand</b>	<b>78</b>	<b>92</b>	<b>93</b>	<b>93</b>
<b>Cash Reserve %</b>	<b>21.3%</b>	<b>25.2%</b>	<b>25.3%</b>	<b>25.4%</b>







## **Bert Corona Charter High School Financial Analysis February 2025**

### **Net Income**

Bert Corona Charter High School is projected to achieve a net income of -\$2K in FY24-25 compared to \$17K in the board approved budget. Reasons for this negative \$19K variance are explained below in the Income Statement section of this analysis.

### **Balance Sheet**

As of February 28, 2025, the school's cash balance was \$1.26M. By June 30, 2025, the school's cash balance is projected to be \$1.27M, which represents a 25% reserve.

As of February 28, 2025, the Accounts Receivable balance was \$63K, down from \$63K in the previous month, due to the receipt of revenue earned in FY23-24.

As of February 28, 2025, the Accounts Payable balance, including payroll liabilities, totaled \$138K, compared to \$153K in the prior month.

As of February 28, 2025, BCCHS had a zero debt balance.

### **Income Statement**

#### *Revenue*

Total revenue for FY24-25 is projected to be \$5.00M, which is \$22K or 0.4% under budgeted revenue of \$5.03M.

**LCFF Revenue** – is projected to be below budget by \$191K due to lower enrollment in the first half of the year and low attendance in January 2024.

**Other State Revenue** - is projected to be above budget by \$127K to offset LCFF losses

**Other Local Revenue** - is projected to be over budget by \$48K due to writing off Coverify invoices.

**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 \$5.00M, which is \$4K or 0.1% under budgeted expenditures of \$5.01M.

**Certificated Salaries** are projected to be lower than budget by \$88K

**Contracted Substitute Teacher costs** are projected to be higher than budget by \$25K

### **ADA**

Budgeted P2 ADA is 216.69 based on enrollment of 233 and 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%.*



Forecast P2 ADA is 205.40 based on enrollment of 230 and a 91.6% attendance rate.

Actual ADA through Month 7 is 204.82 with ending enrollment of 231 and a 91.7% attendance rate.

In Month 7, ADA was 211.63 with a 91.4% 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 01/01/25 to 01/31/25**

Check #	Vendor Name	Date	Description	Amount
A021874	7 LAYER IT SOLUTIONS, INC.	2/13/2025	02/25 - SERVICE MANAGED NETWORK DEVICE	1,295.00
E019651	ACCUTRAIN CORPORATION	2/13/2025	02/12/25-02/13/25 - 2025 INNOVATIVE SCHOOLS SUMMIT REGISTRATION - M. CONTRI	1,514.00
P066615	Amazon Capital Services	2/11/2025	SOFTBALL GLOVES, BASEBALL & SOFTBALL PRACTICE NET	943.90
P066816	Amazon Capital Services	2/13/2025	STRING LIGHTS, (1) LED VIDEO LIGHT	8.74
P066817	Amazon Capital Services	2/13/2025	FACE MASKS	5,615.67
P067225	Amazon Capital Services	2/21/2025	(1) CATCHER'S KIT	414.24
312784	AT&T	2/13/2025	01/25 - FAX SERVICE	209.83
312770	AT&T MOBILITY	2/10/2025	12/18/24-01/17/25 - CELLPHONES	1,436.04
312790	Basic Pacific	2/21/2025	02/25 - FSA MONTHLY FEE	533.52
P066618	BDJtech	2/11/2025	(6) COMPUTING MODULES	1,149.75
E019581	BUR-CAL TERMITE & PEST CONTROL INC.	2/11/2025	01/22/25 - PEST CONTROL	385.00
P066815	CAREPORTAL	2/13/2025	01/25 - CAREPORTAL AGENCY SUBSCRIPTION	20.84
A021873	CROSS COUNTRY EDUCATION	2/13/2025	01/08/24-01/31/25 - SPED SERVICES - APE, BID, DIS COUNSELOR, DHH, RESOURCE 1	14,845.88
A022052	CROSS COUNTRY EDUCATION	2/21/2025	01/06/25-01/31/25 - SPED SERVICES - APE, BID, DIS COUNSELOR, DHH, OT, SLP, SLP	21,773.12
P067223	DYNAMIC EDUCATION SERVICES, INC.	2/21/2025	08/24 - SUPPLEMENTAL ACADEMIC SUPPORT SERVICES	1,600.00
312771	EDLIO, LLC	2/10/2025	05/01/25-04/30/26 - WEBSITE CONTENT MANAGEMENT SYSTEM	6,399.00
312772	EMPLOYMENT DEVELOPMENT DEPARTMENT	2/10/2025	10/01/24-12/31/24 - SEF LOCAL EXPERIENCE CHARGE	2,658.75
312791	EXED	2/21/2025	01/25 - MANAGEMENT CONTRACT FEE	25,270.83
312773	FRESH START HEALTHY MEALS, INC.	2/10/2025	12/24 - STUDENT MEALS	36,164.60
312785	FRESH START HEALTHY MEALS, INC.	2/13/2025	01/25 - STUDENT'S MEALS	12,166.96
P067224	FRESH START HEALTHY MEALS, INC.	2/21/2025	DELUXE MEAL- GRILLED ON SITE	862.20
312774	FRONTIER	2/10/2025	01/13/25-02/12/25 - FAX SERVICE	361.07
312775	HERNANDEZ JANITORIAL SERVICES	2/10/2025	01/16/25-01/31/25 - MAINTENANCE SERVICE	1,815.00
312792	HOME DEPOT CREDIT SERVICES	2/21/2025	KLEENEX, MAINTENANCE MATERIALS	409.86
E019650	HOWARD TECHNOLOGY SOLUTIONS	2/13/2025	DIGITAL SIGNAGE ENTERPRISE DISPLAYS SUBSCRIPTION LICENSE	821.25
P066617	IMPACT CANINE SOLUTIONS	2/11/2025	01/15/25 - CANINE SERVICE	440.00
E019582	INNOVATION WIRELESS LLC	2/11/2025	(1) KRONOS TRANSMITTER	2,590.00
312793	JAHAIIRA OSORIO	2/21/2025	01/16/25-01/24/25 - MILEAGE	128.77
P067226	JEANNETTE M CRUZ REIBER	2/21/2025	01/25 - MONTHLY CREDENTIALING SERVICES	800.00
312794	JENNIFER I. OBANDO-SALGUERO	2/21/2025	01/13/25-01/31/25 - MILEAGE	166.53
E019808	KELLY SPICERS STORES	2/21/2025	COPY PAPER, FUEL SURCHARGE	800.39
312795	KIMBERLY LEE	2/21/2025	01/13/25-01/30/25 MILEAGE	17.29
312776	LA DEPT. OF WATER AND POWER	2/10/2025	12/14/24-01/17/25 - ELECTRIC, WATER & SEWER CHARGES	8,658.16
P067228	Latino Film Institute Youth Cinema Project	2/10/2025	02/25 - INSTRUCTIONAL SERVICE CINEMA FILM MAKING	6,005.62
A022053	LAW OFFICES OF YOUNG, MINNEY & CORR, LLP	2/21/2025	01/25 - LEGAL SERVICES	273.38
P066619	LOS ANGELES COUNTY METROPOLITAN TRANSPORTAT	2/11/2025	GOPASS FARELESS PROGRAM FEE FOR YEAR 2	2,523.00
P066614	LUIS GIRON	2/11/2025	09/28/24 - AERATING OF PLAYFIELD SERVICES	975.33
312777	LUMINARIAS INSTITUTE, INC	2/10/2025	12/24 - NON SPECIAL EDUCATION THERAPIST SERVICE	12,000.00
312796	LUMINARIAS INSTITUTE, INC	2/21/2025	01/25 - NON SPECIAL EDUCATION THERAPIST SERVICE	12,000.00
312786	MAJOR METROPOLITAN SECURITY	2/13/2025	03/25 - MONITORING SERVICE	405.00
312768	MARIA CONTRERAS	2/10/2025	02/13/25-02/15/25 - MEAL PER DIEM - 2025 INNOVATIVE SCHOOLS CONFERENCE	258.75
312778	MARIA FATIMA ORTIZ	2/10/2025	11/25/24 - TRANSPORTATION - HUNTINGTON GARDEN FIELD TRIP	1,977.50
312797	MARIA FATIMA ORTIZ	2/21/2025	11/09/24 - TRANSPORTATION - CSU SAN MARCOS	1,850.00
312798	Maria Martinez	2/21/2025	01/16/25-01/31/25 - MILEAGE	110.74
E019579	MCCALLA COMPANY	2/11/2025	CUSTODIAL SUPPLIES, FUEL SURCHARGE	468.69
312769	OSCAR RODRIGUEZ	2/10/2025	02/13/25-02/15/25 - MEAL PER DIEM - 2025 INNOVATIVE SCHOOLS CONFERENCE	258.75
P067229	PETER HUANG AND LORETTA HUANG	2/21/2025	01/13/25-02/12/25 - ELECTRIC CHARGES	272.24
312806	PETER HUANG AND LORETTA HUANG	2/24/2025	03/25 - RENT	3,937.02
A022050	PRN NURSING CONSULTANTS, LLC	2/21/2025	12/17/24 - SPED SERVICES	1,920.00
312787	PUROSERVE	2/13/2025	02/25 - RENTALS	337.62
312799	PUROSERVE	2/21/2025	02/25 - RENTALS	146.39
312779	Quadient Finance USA, Inc.	2/10/2025	01/25 - EQUIPMENT RENTAL	129.72
312800	Quadient Finance USA, Inc.	2/21/2025	LATE FEE	40.38
312801	QUESTIVITY INC.	2/21/2025	MERAKI ENTERPRISE LICENSE	5,439.95
312780	REPUBLIC SERVICES #902	2/10/2025	02/25 - WASTE DISPOSAL SERVICE	1,768.94
312781	RICOH USA Inc.	2/10/2025	12/20/24-01/19/25 - COPIER LEASE	3,257.73
312802	RICOH USA Inc.	2/21/2025	02/20/25-03/19/25 - COPIER LEASE	2,588.24
312803	RYAN BRADFORD	2/21/2025	01/12/25-01/27/25 MILEAGE	37.80
312807	San Fernando Valley Japanese American Community Center	2/24/2025	03/25 - RENT	12,978.00
A021779	SCOOT EDUCATION INC.	2/11/2025	01/27/25-01/31/25 - SUBSTITUTES	14,990.00
A021872	SCOOT EDUCATION INC.	2/13/2025	11/14/24-11/15/24 - SUBSTITUTES	299.00
A022051	SCOOT EDUCATION INC.	2/21/2025	02/03/25-02/07/25 - SUBSTITUTES	11,725.00
312782	SFVJLI	2/10/2025	07/24 - CLEANING OF ROOMS, CLASSROOM RENT	1,775.00
312808	SFVJLI	2/24/2025	03/25 - RENT	1,850.00
P067227	SHERMAN OAKS CENTER FOR ENRICHED STUDIES	2/21/2025	09/26/24-11/07/24 - CROSS COUNTRY LEAGUE MEET EXPENSES	540.00
312804	SOUTHERN CALIFORNIA GAS COMPANY	2/21/2025	01/14/25-02/12/25 - GAS CHARGES	1,015.45
312788	Sparkletts	2/13/2025	02/25 - WATER BOTTLED SERVICE	110.93
E019580	STAPLES	2/11/2025	NOTEBOOKS, GLUE STICKS, BINDERS, POCKET FOLDERS, ETC	556.95
STD02/25	Teresa Sale Benefits Consultant	2/28/2025	03/25 - HEALTH PREMIUMS	119,232.91
312783	Think Together	2/10/2025	INSTALLMENT #7 OF 10 - COMPREHENSIVE MANAGEMENT OF ASES	38,661.74
312789	TIME WARNER CABLE	2/13/2025	02/25 - INTERNET ACCOUNT# 49301	221.76
312767	TOP MAIDS IN LA LLC	2/5/2025	11/26/24 - JANITORIAL SERVICES	2,850.00
P066616	TOP MAIDS IN LA LLC	2/11/2025	01/09/24-01/31/25 - JANITORIAL SERVICES	3,420.00
312805	VASHON NUTT	2/21/2025	01/06/25-01/28/25 - MILEAGE	182.49